

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
APRIL 28, 2015**

CALL TO ORDER

1. Public Comments.
2. Approve Minutes of March 24, 2015 meeting.
2a-2b
3. Financial Report March 2015.
3a-3h
4. Collection Report March 2015.
4a-4b
5. Quarterly Investment Report.
5a-5e
6. Quarterly Delinquent Tax Collection Report.
6a-6b
7. 911 Quarterly Report.
7a

CLOSED SESSION

Pursuant to Texas Government Code Section 551.074

8. Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.

Pursuant to Texas Government Code Section 551.074

9. Deliberation of the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.

Pursuant to Texas Government Code Section 551.072

10. Deliberation of offers and proposed contracts for the purchase of real property by the District for proposed District headquarters building.

OPEN SESSION

11. Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.
12. Consideration and possible action regarding the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.
13. Review and possible approval of 2014 Financial Statements and Auditor's Report.
Handout
14. Consideration of and possible action regarding adopting resolution to amend 2014 appraisal budget to transfer money to fund line items where short.
14a-14b
15. Discussion and possible action regarding 1) proposed purchase of land for proposed District headquarters building and execution of contract for the purchase of land, 2) construction of proposed headquarters building, and 3) financing of proposed land purchase and construction of headquarters building.

16. Chief Appraiser's Report.
 - a. Appraisal update.
 - b. Collections update.
 - c. Budget workshop.
17. Board requests for future agenda items. *(No action or discussion may occur during this item)*
18. Adjourn.

**CALDWELL COUNTY TAX APPRAISAL DISTRICT
MINUTES OF MEETING
March 24, 2015**

The Board of Directors of the Caldwell County Appraisal District met in regular session on March 24, 2015 at 6:00 PM in the Caldwell County Appraisal District office located at 610 San Jacinto, Lockhart, Texas.

Those in attendance were board members Hye Brown, Frank Hinds, Bill Watson, Al Perez and Miguel Islas, Deputy Tax Collector/Recording Secretary Vicki Schneider.

Chief Appraiser Mary LaPoint was absent.

Call to Order

Item #1 Public Comments.

None

Item # 2 Approve Minutes of February 24, 2015 meeting.

Frank Hinds made a motion, seconded by Bill Watson, to approve the minutes of Febraury 24, 2015 meeting. Motion carried 5-0.

Item # 3 Financial Report February 2015.

Vicki Schneider presented the Febraury 2015 Financial Report.

Frank Hinds made a motion, seconded by Miguel Islas, to approve February 2015 Financial Report as presented. Motion carried 5-0.

Item # 4 Collection Report February 2015.

Vicki Schneider presented the February 2015 Collections Report.

Item #5 Consideration and possible action regarding budget transfer for 2014 Collection Budget.

Bill Watson made a motion, seconded by Al Perez, to approve the budget transfer for the 2014 Collection Budget. Motion carried 5-0.

EXECUTIVE SESSION

Pursuant to Texas Government Code Section 551.074

Item #6 Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser

Pursuant to Texas Government Code Section 551.074

Item #7 Deliberation of the appointment, employment, evaluation, reassignment, or duties, or dismissal of the staff.

EXECUTIVE SESSION, the Board did not meet in executive session.

Item #8 Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.

None

Item #9 Consideration and possible action regarding the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.

None.

Item #10 Discussion and possible action regarding proposed amendment to 2014 budget to transfer money to fund line items where short and directing the Secretary to send notice of the proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district.

Al Perez made a motion, seconded by Bill Watson, to approve resolution proposing the amendment to the 2014 budget to transfer money to fund line items where short and to direct the Secretary to send notice of the proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district. Motion carried 5-0.

Item #11 Discussion and possible action regarding signing management contract with Davis Kinard & Co., PC for financial audit.

Frank Hinds made a motion, seconded by Miguel Islas, to sign management contract with Davis Kinard & Co., PC for financial audit. Motion carried 5-0.

Item #12 Discussion and possible action regarding 1)proposed purchase of land for proposed District headquarters building and execution of contract for the purchase of land, 2) construction of proposed headquarters building, and 3) financing of proposed land purchase and construction of headquarters building.

None

Item #13 Chief Appraiser Report.

- a. Appraisal Update – appraisers are still out in the field; notices will go out on time.
- b. Collection Update – helping appraisal side; had a meeting with new CC vendor today will discuss with Mary.

Item #14 Board requests for future agenda items.

None.

Item #15 Adjourn

Frank Hinds made a motion, seconded by Bill Watson, to adjourn. Motion carried 5-0.

Meeting adjourned 6:19 p.m.

Chairman

Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Three Months Ending March 31, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 5,983.34	\$ 17,950.02	\$ 71,800.00	53,849.98	75.00
70102	DEPUTY CHIEF APPRAISER	3,959.16	11,877.48	47,510.00	35,632.52	75.00
70103	SYSTEM MGR/MAPPER	4,841.66	14,524.98	58,100.00	43,575.02	75.00
70105	FIELD APPRAISER II	2,583.34	7,750.02	31,000.00	23,249.98	75.00
70106	SENIOR APPRAISER I	3,341.66	10,024.98	40,100.00	30,075.02	75.00
70107	SENIOR APPRAISER II	3,171.26	9,513.78	38,055.00	28,541.22	75.00
70108	SENIOR APPRAISER III	2,968.76	8,906.28	35,625.00	26,718.72	75.00
70109	FIELD APPRAISER	2,477.08	7,431.24	29,725.00	22,293.76	75.00
70111	APPRAISAL SUPPORT SUPER	3,814.16	11,442.48	45,770.00	34,327.52	75.00
70112	DATA ENTRY TECHNICIAN	2,295.84	6,887.52	27,550.00	20,662.48	75.00
70113	SUPPORT TECH	2,702.92	8,108.76	32,435.00	24,326.24	75.00
70120	911/GIS	(2,866.95)	1,116.93	37,825.00	36,708.07	97.05
70135	PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
	TOTAL WAGES AND SALARIE	35,272.23	115,534.47	495,495.00	379,960.53	76.68
71000	PAYROLL TAX	2,993.28	8,971.38	42,000.00	33,028.62	78.64
71002	RETIREMENT / EMPLOYER	3,700.88	11,233.36	46,000.00	34,766.64	75.58
71004	HEALTH BENEFITS	6,087.02	18,261.06	78,600.00	60,338.94	76.77
71005	WORKERS COMP	0.00	0.00	2,200.00	2,200.00	100.00
71006	UNEMPLOYMENT	0.00	0.00	4,000.00	4,000.00	100.00
	DEDUCTIONS / BENEFITS	12,781.18	38,465.80	172,800.00	134,334.20	77.74
72000	APPR ENGINEERS	0.00	10,000.00	40,000.00	30,000.00	75.00
72001	APPR REVIEW BOARD	0.00	250.00	10,200.00	9,950.00	97.55
72002	AUDIT	0.00	0.00	6,200.00	6,200.00	100.00
72003	BOARD OF DIRECTORS	35.45	35.45	1,700.00	1,664.55	97.91
72004	DATA PROCESSING SERVICES	7,148.90	24,925.04	45,950.00	21,024.96	45.76
72007	JANITORIAL SERVICES	298.82	863.30	6,200.00	5,336.70	86.08
72008	LEGAL SERVICES	933.55	1,744.90	15,000.00	13,255.10	88.37
	TOTAL SERVICES	8,416.72	37,818.69	125,250.00	87,431.31	69.81
72500	BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501	MEMBERSHIP BTPE/TBPC	45.00	1,080.00	2,800.00	1,720.00	61.43
72502	COMPUTER SUPPLIES	0.00	1,235.96	6,300.00	5,064.04	80.38
72504	EDUCATION / FEES	75.00	1,751.00	8,500.00	6,749.00	79.40
72505	INSURANCE LIABILITY	0.00	0.00	1,500.00	1,500.00	100.00
72506	INSURANCE EQUIPMENTCON	0.00	0.00	1,000.00	1,000.00	100.00
72507	LEGAL NOTICES / PRINTING	709.31	2,095.53	13,200.00	11,104.47	84.12
72508	MAINT - HARDWARE & EQUIP	300.00	1,093.50	7,100.00	6,006.50	84.60
72509	MAINT - OFFICE EQUIPMENT	0.00	45.00	1,750.00	1,705.00	97.43
72510	MILEAGE & TRAVEL	1,756.88	2,042.08	7,500.00	5,457.92	72.77
72511	OFFICE SUPPLIES	9.73	1,490.66	7,000.00	5,509.34	78.70
72512	POSTAGE	2,541.00	7,206.69	20,000.00	12,793.31	63.97
72513	POSTAGE METER/BOX RENTA	1,009.47	1,281.47	4,400.00	3,118.53	70.88
72514	SUBSCRIPTION & BOOKS	503.00	1,775.99	2,455.00	679.01	27.66
72515	RENTAL COPIER	134.34	496.90	3,600.00	3,103.10	86.20
72516	ELECTRICITY	0.00	701.04	9,000.00	8,298.96	92.21
72517	TELEPHONE	1,016.92	1,796.96	10,950.00	9,153.04	83.59
72518	WATER & SEWER	0.00	84.24	1,200.00	1,115.76	92.98
72519	RENT OFFICE BUILDING	0.00	5,938.83	23,800.00	17,861.17	75.05
72523	FUEL - VEHICLE	0.00	375.83	6,300.00	5,924.17	94.03
72524	MAINT. - VEHICLE	21.39	395.10	4,000.00	3,604.90	90.12

For Management Purposes Only

3a

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Three Months Ending March 31, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
TOTAL GENERAL EXPENSES	<u>8,122.04</u>	<u>30,886.78</u>	<u>144,155.00</u>	<u>113,268.22</u>	78.57
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	2,514.07	2,514.07	17,000.00	14,485.93	85.21
79002 BUILDING EXPENSE	0.00	0.00	11,000.00	11,000.00	100.00
79990 CONTINGENCY	0.00	0.00	10,000.00	10,000.00	100.00
TOTAL CAPITAL INVESTMEN	<u>2,514.07</u>	<u>2,514.07</u>	<u>43,000.00</u>	<u>40,485.93</u>	94.15
TOTAL EXPENSES	<u>\$ (67,106.24)</u>	<u>\$ (225,219.81)</u>	<u>\$ (980,700.00)</u>	<u>(755,480.19)</u>	77.03

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Three Months Ending March 31, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
PERSONNEL					
90-70120 DEPUTY TAX COLLECTOR	\$ 4,042.08	\$ 12,126.24	\$ 48,505.00	36,378.76	75.00
90-70121 COLLECTION SPECIALIST	2,887.08	8,661.24	34,645.00	25,983.76	75.00
90-70126 PUBLIC ASSISTANT	2,492.50	7,477.50	29,910.00	22,432.50	75.00
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIE	9,421.66	28,264.98	113,060.00	84,795.02	75.00
90-71000 PAYROLL TAX	705.58	2,116.74	9,050.00	6,933.26	76.61
90-71002 RETIREMENT/EMPLOYER	847.01	2,400.35	10,300.00	7,899.65	76.70
90-71004 HEALTH BENEFITS	1,505.21	4,515.63	21,150.00	16,634.37	78.65
90-71005 WORKER COMP	0.00	0.00	650.00	650.00	100.00
90-71006 UNEMPLOYMENT	0.00	0.00	2,375.00	2,375.00	100.00
DEDUCTIONS / BENEFITS	3,057.80	9,032.72	43,525.00	34,492.28	79.25
90-72002 AUDIT	0.00	0.00	1,850.00	1,850.00	100.00
90-72004 DATA PROCESSING SERVICES	3,831.33	7,662.66	15,520.00	7,857.34	50.63
90-72005 COUNTY EMPLOYEE CONTRA	1,086.95	3,260.85	15,000.00	11,739.15	78.26
90-72007 JANITORIAL SERVICE	89.26	257.86	2,500.00	2,242.14	89.69
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	5,007.54	11,181.37	37,170.00	25,988.63	69.92
90-72500 BOND/ NOTARY	0.00	0.00	150.00	150.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	45.00	600.00	555.00	92.50
90-72502 COMPUTER SUPPLIES	0.00	0.00	2,000.00	2,000.00	100.00
90-72504 EDUCATION & FEES	225.00	669.00	2,200.00	1,531.00	69.59
90-72505 INSURANCE - LIABILITY	0.00	0.00	600.00	600.00	100.00
90-72506 INSURANCE EQUIP/CONTENT	0.00	0.00	300.00	300.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	169.82	8,600.00	8,430.18	98.03
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,400.00	2,400.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	451.00	1,200.00	749.00	62.42
90-72510 MILEAGE & TRAVEL	706.04	750.89	2,800.00	2,049.11	73.18
90-72511 OFFICE SUPPLIES	0.00	566.88	2,400.00	1,833.12	76.38
90-72512 POSTAGE	759.00	1,958.46	13,000.00	11,041.54	84.93
90-72513 POSTAGE METER/BOX RENTA	301.53	301.53	1,400.00	1,098.47	78.46
90-72515 RENTAL - COPIER	0.00	68.53	1,800.00	1,731.47	96.19
90-72516 ELECTRICITY	0.00	209.41	3,300.00	3,090.59	93.65
90-72517 TELEPHONE	249.59	450.89	3,050.00	2,599.11	85.22
90-72518 WATER & SEWER	0.00	22.11	450.00	427.89	95.09
90-72519 RENT OFFICE BUILDING	0.00	1,773.93	7,180.00	5,406.07	75.29
TOTAL GENERAL EXPENSES	2,241.16	7,437.45	53,430.00	45,992.55	86.08
90-79000 OFFICE EQUIPMENT	0.00	0.00	1,300.00	1,300.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	0.00	5,900.00	5,900.00	100.00
90-79002 BUILDING EXPENSE	0.00	0.00	3,500.00	3,500.00	100.00
90-79990 CONTINGENCY	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL CAPITAL INVESTMEN	0.00	0.00	13,000.00	13,000.00	100.00
TOTAL EXPENSES	\$ (19,728.16)	\$ (55,916.52)	\$ (260,185.00)	(204,268.48)	78.51

For Management Purposes Only

3c

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Three Months Ending March 31, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 19,886.35	\$ 39,772.70	\$ 79,545.42	39,772.72	50.00
CITY OF LULING	5,224.74	10,449.48	20,898.95	10,449.47	50.00
CITY OF MARTINDALE	1,434.70	2,869.40	5,738.80	2,869.40	50.00
CITY OF MUSTANG RIDGE	510.88	1,021.76	2,043.53	1,021.77	50.00
CITY OF NIEDERWALD	80.41	160.82	321.62	160.80	50.00
CITY OF UHLAND	385.38	513.84	513.83	(0.01)	0.00
CALDWELL COUNTY	74,082.70	148,165.40	296,330.82	148,165.42	50.00
LOCKHART ISD	85,458.28	170,916.56	341,833.12	170,916.56	50.00
LULING ISD	26,338.16	52,676.32	105,352.64	52,676.32	50.00
PRAIRIE LEA ISD	5,725.31	11,450.62	22,901.23	11,450.61	50.00
PLUM CREEK CONS DIST	1,329.75	2,659.50	5,318.99	2,659.49	50.00
PLUM CREEK UNDERGROU	1,346.82	2,693.64	5,387.28	2,693.64	50.00
GONZALES ISD	1,416.45	2,832.90	5,665.79	2,832.89	50.00
WEALDER ISD	1,043.90	2,087.80	4,175.60	2,087.80	50.00
SAN MARCOS ISD	9,882.16	19,764.32	39,528.63	19,764.31	50.00
HAYS ISD	0.00	9,075.08	9,075.09	0.01	0.00
GONZALES COUNTY UWD	23.08	46.16	92.32	46.16	50.00
CALDWELL-HAYS ESD1	0.00	6,048.39	6,048.39	0.00	0.00
CITY OF SAN MARCOS	561.16	1,122.32	2,244.65	1,122.33	50.00
CALDWELL ESD2	488.87	977.74	1,955.49	977.75	50.00
AUSTIN COMMUNITY COLL	131.95	263.90	527.80	263.90	50.00
Total Revenues	235,351.05	485,568.65	955,499.99	469,931.34	49.18
TOTAL BUDGET REV	\$ 235,351.05	\$ 485,568.65	\$ 955,499.99	469,931.34	49.18
COPIES MISC REVENUE	\$ (145.10)	\$ (480.85)	\$ 0.00	480.85	0.00
INTEREST INCOME REVENU	(146.77)	(558.09)	0.00	558.09	0.00
INVESTMENT INTEREST INC	(1.02)	(2.79)	0.00	2.79	0.00
TOTAL OTHER REVENUE	(292.89)	(1,041.73)	0.00	1,041.73	0.00

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Three Months Ending March 31, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 5,563.90	\$ 11,127.80	\$ 22,255.58	11,127.78	50.00
CITY OF LULING	1,478.22	2,956.44	5,912.88	2,956.44	50.00
CITY OF MARTINDALE	401.41	802.82	1,605.63	802.81	50.00
CITY OF MUSTANG RIDGE	142.94	285.88	571.75	285.87	50.00
CITY OF NIEDERWALD	22.50	45.00	89.99	44.99	49.99
CITY OF UHLAND	107.82	143.76	143.76	0.00	0.00
CALDWELL COUNTY	20,727.20	41,454.40	82,908.80	41,454.40	50.00
LOCKHART ISD	23,909.91	47,819.82	95,639.65	47,819.83	50.00
LULING ISD	8,794.47	17,588.94	35,177.88	17,588.94	50.00
PRAIRIE LEA ISD	2,654.61	5,309.22	10,618.44	5,309.22	50.00
PLUM CREEK CONS DIST	372.04	744.08	1,488.17	744.09	50.00
PLUM CREEK UNDERGROUND	376.82	753.64	1,507.28	753.64	50.00
GONZALES COUNTY UWD	6.46	12.92	25.83	12.91	49.98
CALDWELL-HAYS ESD1	0.00	1,692.25	1,692.25	0.00	0.00
CALDWELL ESD2	136.78	273.56	547.12	273.56	50.00
Total Revenues	64,695.08	131,010.53	260,185.01	129,174.48	49.65
TAX CERTIFICATES	(140.00)	(350.00)	0.00	350.00	0.00
TOTAL TAX CERT. REVENUE	(140.00)	(350.00)	0.00	350.00	0.00
TOTAL BUDGET REVENUE	\$ 64,835.08	\$ 131,360.53	\$ 260,185.01	128,824.48	49.51
RETURN CHECK FEE	\$ (100.00)	\$ (525.00)	\$ 0.00	525.00	0.00
BUS PP RENDITION PENALTY	(71.15)	(1,045.77)	0.00	1,045.77	0.00
OFFICE RENTAL INCOME	(100.00)	(400.00)	0.00	400.00	0.00
TOTAL OTHER REVENUE	(271.15)	(1,970.77)	0.00	1,970.77	0.00
DELINQUENT ATTORNEY FEES- L	(14,815.94)	(14,815.94)	0.00	14,815.94	0.00
DELINQUENT ATTORNEY FEES- P	(2,690.23)	(2,690.23)	0.00	2,690.23	0.00
DELINQUENT ABSTRACT FEES- L	(750.00)	(750.00)	0.00	750.00	0.00
DELINQUENT ABSTRACT FEES- P	(175.00)	(175.00)	0.00	175.00	0.00
TOTAL DELINQUENT ATTORNEY	(18,431.17)	(18,431.17)	0.00	18,431.17	0.00

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Mar 1, 2015 to Mar 31, 2015

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check	Account ID	Account Description	Name	Amount
3/13/15	006154	72507 10000	LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	LULING NEWSBOY	165.37 -165.37
3/13/15	006155	90-72005 10000	COUNTY EMPLOYEE CONTRACT First Lockhart Natl Bk- Oper	CALDWELL COUNTY TREASUR	1,086.95 -1,086.95
3/13/15	006156	72515 10000	RENTAL COPIER First Lockhart Natl Bk- Oper	XEROX CORP	134.34 -134.34
3/13/15	006157	72517 10000	TELEPHONE First Lockhart Natl Bk- Oper	AT&T Mobility	256.50 -256.50
3/13/15	006158	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	COMPBENEFITS	141.80 -141.80
3/13/15	006159	72512 90-72512 10000	POSTAGE POSTAGE First Lockhart Natl Bk- Oper	PITNEY BOWES	2,541.00 759.00 -3,300.00
3/13/15	006160	72507 10000	LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	LOCKHART POST-REGISTER	507.94 -507.94
3/13/15	006161	72507 10000	LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	PRINTING SOLUTIONS	36.00 -36.00
3/13/15	006162	72008 10000	LEGAL SERVICES First Lockhart Natl Bk- Oper	HARGROVE & EVANS, LLP	933.55 -933.55
3/13/15	006163	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Christie Costello	41.40 -41.40
3/13/15	006164	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Jaclyn Archer	201.14 -201.14
3/13/15	006165	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Kristie Edwards	31.05 -31.05
3/13/15	006166	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Shanna Ramzinski	48.30 -48.30
3/13/15	006167	72004 90-72004 10000	DATA PROCESSING SERVICES DATA PROCESSING SERVICES First Lockhart Natl Bk- Oper	TRUE AUTOMATION - Harris Co	6,798.90 3,831.33 -10,630.23
3/13/15	006168	72508 10000	MAINT - HARDWARE & EQUIPMENT First Lockhart Natl Bk- Oper	N Metzler Consulting	300.00 -300.00
3/13/15	006169	71004 10000	HEALTH BENEFITS First Lockhart Natl Bk- Oper	SBS Administrative Services	55.00 -55.00
3/13/15	006170	90-72504 10000	EDUCATION & FEES First Lockhart Natl Bk- Oper	Texas Assoc. Assessing Officers	225.00 -225.00
3/13/15	006171	72517 90-72517 10000	TELEPHONE TELEPHONE First Lockhart Natl Bk- Oper	TIME WARNER CABLE	261.77 100.65 -362.42
3/13/15	006172	72514 10000	SUBSCRIPTION & BOOKS First Lockhart Natl Bk- Oper	JUST TEXAS	503.00 -503.00
3/13/15	006173	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	AFLAC INS.	734.88 -734.88
3/13/15	006174	60200	COPIES MISC REVENUE	Comptroller of Public Accounts	50.00

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Mar 1, 2015 to Mar 31, 2015**

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check	Account ID	Account Description	Name	Amount
		10000	First Lockhart Natl Bk- Oper		-50.00
3/13/15	006175	50050 10000	FUND BALANCE UNRESTRICTED First Lockhart Natl Bk- Oper	Steinbomer, Bramwell Vrazel Ar	33,500.98 -33,500.98
3/13/15	006176	79001 10000	COMPUTER EQUIPMENT First Lockhart Natl Bk- Oper	CDW-G	73.11 -73.11
3/13/15	006177	71004 90-71004 30028 10000	HEALTH BENEFITS HEALTH BENEFITS DEPN INS PAYABLE First Lockhart Natl Bk- Oper	United Health Care Ins Company	5,737.44 1,434.36 860.62 -8,032.42
3/13/15	006178	71004 90-71004 30029 10000	HEALTH BENEFITS HEALTH BENEFITS DENTAL INS First Lockhart Natl Bk- Oper	PRINCIPAL INSURANCE	294.58 70.85 755.94 -1,121.37
3/13/15	006179	72501 10000	MEMBERSHIP BTPE/TBPC First Lockhart Natl Bk- Oper	Texas Dept. of Licensing and Re	45.00 -45.00
3/19/15	002795	30046 30046 10000	REFUND PAYABLE TO TAX ENTITIES REFUND PAYABLE TO TAX ENTITIES First Lockhart Natl Bk- Oper	CITY OF NIEDERWALD	-44.84 -14.66 59.50
3/19/15	004368	30046 30046 10000	REFUND PAYABLE TO TAX ENTITIES REFUND PAYABLE TO TAX ENTITIES First Lockhart Natl Bk- Oper	CALDWELL-HAYS ESD1	-422.54 -226.12 648.66
3/19/15	005324	30046 30046 10000	REFUND PAYABLE TO TAX ENTITIES REFUND PAYABLE TO TAX ENTITIES First Lockhart Natl Bk- Oper	CALDWELL-HAYS ESD1	-221.69 -96.31 318.00
3/19/15	006180	72511 72517 90-72517 72004 72504 72003 72524 72510 90-72510 79001 79001 10000	OFFICE SUPPLIES TELEPHONE TELEPHONE DATA PROCESSING SERVICES EDUCATION / FEES BOARD OF DIRECTORS MAINT. - VEHICLE MILEAGE & TRAVEL MILEAGE & TRAVEL COMPUTER EQUIPMENT COMPUTER EQUIPMENT First Lockhart Natl Bk- Oper	VISA CARD SERVICE CENTER	9.73 498.65 148.94 350.00 75.00 35.45 21.39 1,434.99 706.04 804.57 1,346.00 -5,430.76
3/19/15	006181	10000	First Lockhart Natl Bk- Oper	VOID	
3/19/15	006182	79001 10000	COMPUTER EQUIPMENT First Lockhart Natl Bk- Oper	CDW-G	290.39 -290.39
3/19/15	006183	72513 90-72513 10000	POSTAGE METER/BOX RENTAL POSTAGE METER/BOX RENTAL First Lockhart Natl Bk- Oper	Pitney Bowes	1,009.47 301.53 -1,311.00
3/19/15	006186	72007 90-72007 10000	JANITORIAL SERVICES JANITORIAL SERVICE First Lockhart Natl Bk- Oper	RZ's Detailed Cleaning Services	298.82 89.26 -388.08
3/19/15	006188	30046 30046 10000	REFUND PAYABLE TO TAX ENTITIES REFUND PAYABLE TO TAX ENTITIES First Lockhart Natl Bk- Oper	CALDWELL-HAYS ESD1	422.54 226.12 -648.66
3/19/15	006189	30046	REFUND PAYABLE TO TAX ENTITIES	CALDWELL-HAYS ESD1	221.69

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Mar 1, 2015 to Mar 31, 2015**

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check	Account ID	Account Description	Name	Amount
		30046	REFUND PAYABLE TO TAX ENTITIES		96.31
		10000	First Lockhart Natl Bk- Oper		-318.00
	Total				<u> </u>

3h

March 2015 Collections Report

Collections

Current Collections(2014)	\$ 662,607.05
Penalties & Interest	<u>\$ 47,883.31</u>
Total	\$ 710,490.36

Delinquent Collections(2013 & Prior)	\$ 73,376.24
Penalties & Interest	<u>\$ 30,892.92</u>
Total	\$ 104,269.16

Total Current/Delq. \$ 814,759.52

Current Balance (2014)

Total 2014 Levy	\$41,047,239.68
Adjustments	\$ (79,693.38)
Collections YTD	<u>\$37,933,536.10</u> 92.59%

Balance \$ 3,034,010.20

Delinquent Balance (2013 & Prior)

Beginning Balance	\$4,594,349.15
Adjustments	\$ (210,096.19)
Collections YTD	<u>\$ 720,687.08</u> 16.44%

Balance \$3,663,565.88

Last year at this time Current Collections was 93.07%

Payment Agreements

Total Agreements (as of the 1st of the month) - 169

New Agreements - 18

Agreements Paid in Full - 7

Defaulted Agreements (as of the end of the month) - 3

*When payment agreements are defaulted, they are given to the Delinquent Tax Attorney.

March 19, 2015 Purge
 Real and Mineral Accounts 1994 and Prior
 Personal Property, Auto and Mobile Home Only Accounts 2004 & Prior

Taxing Entity	DTR as of 2/28/15	Collections	Modified Bills	DTR as of 3/25/15	Difference/Purged
Caldwell County ESD#2	\$19,426.29	\$2,067.84	-\$6.70	\$17,351.75	\$0.00
Caldwell - Hays ESD#1	\$55,876.66	\$4,042.72	\$0.55	\$51,834.49	\$0.00
City of Lockhart	\$493,507.43	\$38,255.95	-\$342.62	\$449,959.98	\$4,948.88
City of Luling	\$211,083.08	\$16,934.22	-\$452.89	\$192,007.10	\$1,688.87
City of Martindale	\$46,285.51	\$2,958.40	\$0.00	\$43,185.42	\$141.69
City of Mustang Ridge	\$10,923.18	\$233.14	\$0.00	\$10,620.04	\$70.00
City of Niederwald	\$5,386.68	\$143.13	\$0.00	\$5,194.48	\$49.07
City of Uhland	\$2,418.54	\$281.79	\$0.00	\$2,136.75	\$0.00
Farm to Market	\$902.63	\$27.58	-\$0.43	\$802.73	\$71.89
Caldwell County	\$2,631,895.48	\$179,172.19	-\$3,237.53	\$2,414,075.09	\$35,410.67
Road & Bridge	\$1,104.37	\$1.95	\$0.00	\$1,098.86	\$3.56
Lockhart ISD	\$2,770,193.22	\$179,757.13	-\$1,349.36	\$2,527,310.40	\$61,776.33
Luling ISD	\$1,003,157.09	\$57,970.98	-\$1,218.38	\$927,449.96	\$16,517.77
Prairie Lea ISD	\$229,703.78	\$14,072.16	-\$706.29	\$210,592.24	\$4,333.09
Gonzales County Undergrou	\$1,546.78	\$70.42	-\$12.48	\$1,463.88	\$0.00
Plum Creek Conservation	\$41,306.56	\$2,705.64	-\$25.87	\$37,972.29	\$602.76
Plum Creek Underground	\$40,059.02	\$2,758.13	-\$25.87	\$36,838.17	\$436.85
	\$7,564,776.30	\$501,453.37	-\$7,377.87	\$6,929,893.63	\$126,051.43

0.98%

Spreadsheet Amounts Before Purge

Total	
Real & Mineral	\$33,728.95
Personal, Auto & Mobile Ho	\$92,322.48

Real	\$2,501.45	0.02%
Mineral	\$31,227.50	0.25%
Personal Property	\$33,200.22	0.26%
Mobile Home Only	\$59,122.26	0.47%
Total	\$126,051.43	

46



Summary Statement

March 2015

Caldwell County Appraisal District

610 San Jacinto P.O. Box 900
 Lockhart, TX 78644
 U.S.A.

TXCLASS

Average Monthly Yield: 0.12%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
TX-01-0338-0001 GENERAL ACCOUNT	10,050.21	0.00	0.00	1.02	2.79	10,050.73	10,051.23
TX-01-0338-0002 UNRESTRICTED ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	10,050.21	0.00	0.00	1.02	2.79	10,050.73	10,051.23



Account Statement

March 2015

Caldwell County Appraisal District

610 San Jacinto P.O. Box 900
 Lockhart, TX 78644
 U.S.A.

TXCLASS

TX-01-0338-0001

Summary

Average Monthly Yield: 0.12%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
TX-01-0338-0001 GENERAL ACCOUNT	10,050.21	0.00	0.00	1.02	10,050.73	10,051.23

Transactions

Posted Date	Settlement Date	Transaction Description	Contributions & Income Earned	Withdrawals	Balance	Transaction Number
03/01/2015	03/01/2015	Beginning Balance			10,050.21	
03/31/2015	03/31/2015	Income Earned For The Period	1.02			
03/31/2015	03/31/2015	Ending Balance			10,051.23	



Account Statement

March 2015

Caldwell County Appraisal District

610 San Jacinto P.O. Box 900
 Lockhart, TX 78644
 U.S.A.

TXCLASS

TX-01-0338-0002

Summary

Average Monthly Yield: 0.12%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
TX-01-0338-0002 UNRESTRICTED ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00

Transactions

Posted Date	Settlement Date	Transaction Description	Contributions & Income Earned	Withdrawals	Balance	Transaction Number
03/01/2015	03/01/2015	Beginning Balance			0.00	
03/31/2015	03/31/2015	Ending Balance			0.00	

5c

**Caldwell County Appraisal District
General Ledger**

For the Period From Jan 1, 2015 to Mar 31, 2015

Filter Criteria includes: 1) IDs: 11000. Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID	Date	Referen	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Account Description							
11000	1/1/15			Beginning Balance			10,048.44
MBIA Investment Acc	1/31/15	01/31/15	GEN	Interest Income	0.93		
				Current Period Change	0.93		0.93
	2/1/15			Beginning Balance			10,049.37
	2/28/15	02/28/15	GEN	Interest Income	0.84		
				Current Period Change	0.84		0.84
	3/1/15			Beginning Balance			10,050.21
	3/31/15	03/31/15	GEN	Interest Income	1.02		
				Current Period Change	1.02		1.02
	3/31/15			Ending Balance			10,051.23

**Caldwell County Appraisal District
Account Reconciliation
As of Mar 31, 2015
11000 - MBIA Investment Account
Bank Statement Date: March 31, 2015**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	10,050.21
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>1.02</u>
Ending GL Balance	<u>10,051.23</u>
Ending Bank Balance	10,051.23
Add back deposits in transit	_____
Total deposits in transit	
(Less) outstanding checks	_____
Total outstanding checks	
Add (Less) Other	_____
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>10,051.23</u>

5e

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
The Terrace II
2700 Via Fortuna Drive, Suite 400
P. O. BOX 17428
AUSTIN, TEXAS 78760

512/447-6675 ext 3833
FAX 512/443-3494

Douglas Steven Bird, Partner

email to steve.bird@lgb.com

April 14, 2015

Mr. Hye Brown, Chairman
Caldwell County Appraisal District
P.O. Box 900
Lockhart, Texas 78644

RE: Caldwell County Appraisal District Delinquent Tax Collection Report – Third Quarter 2014 – 2015 (January - March)

Dear Mr. Brown:

Attached, please find our quarterly report regarding our delinquent tax collection efforts on behalf of the Caldwell County taxing jurisdictions for which we represent. During this quarter we **collected a total of \$409,681** in delinquent taxes, penalties and interest.

Delinquent Tax Collection Report

Here is a summary of the specific delinquent tax collection steps we have undertaken during the third quarter of the 2014 – 2015 tax year and the results of those actions.

New Lawsuits – We filed **28 new lawsuits** involving **34** properties. These suits sought the enforcement of **\$143,218** in delinquent taxes, penalties and interest.

Suit Dismissal – During this quarter we prepared and submitted notices of **non-suits in 20 suits** involving **24** property accounts and **\$212,124** in delinquent taxes, penalties and interest. A non-suit is filed once all taxes in a given suit have been paid.

Judgments – During this quarter we obtained **5 judgments** involving **6 different properties**. These judgments sought the enforcement of **\$43,026** in delinquent taxes, penalty and interest.

Tax Sales – During this reporting period we held one regular tax sale which included **9 cases** and involved **11 property accounts**. By these tax sale payments, we collected **\$121,703** in delinquent taxes, penalties and fees.

ba

Hye Brown, Chairman
Caldwell County Appraisal District
April 14, 2015
Page 2

Mass Mailing – During the third quarter of the collection year we mailed an individualized demand letter to every delinquent taxpayer reminding them of their obligation to the various taxing jurisdictions and encouraging them to submit payment of their delinquent taxes. We also underwrote the “Reminder” mailing that was processed by the CCAD’s mailing company.

Tax Warrants – During this quarter we did not file any additional tax warrants.

Tax Sale Results – 3rd Quarter '14 – '15

	No. Offered	No. Sold	No. Pulled	No. SO	Tax Revenue Generated
February	11	3	8	0	\$121,703

Thank you for this opportunity to report to you concerning our activities on behalf of the taxing jurisdictions of Caldwell County that we represent. We will continue to provide this Board as much in depth reporting as desired for those jurisdictions that we do represent. Should there be any questions concerning our efforts or any other matter related to ad valorem taxation, please do not hesitate to contact this office.

Very Truly Yours,

Steve Bird

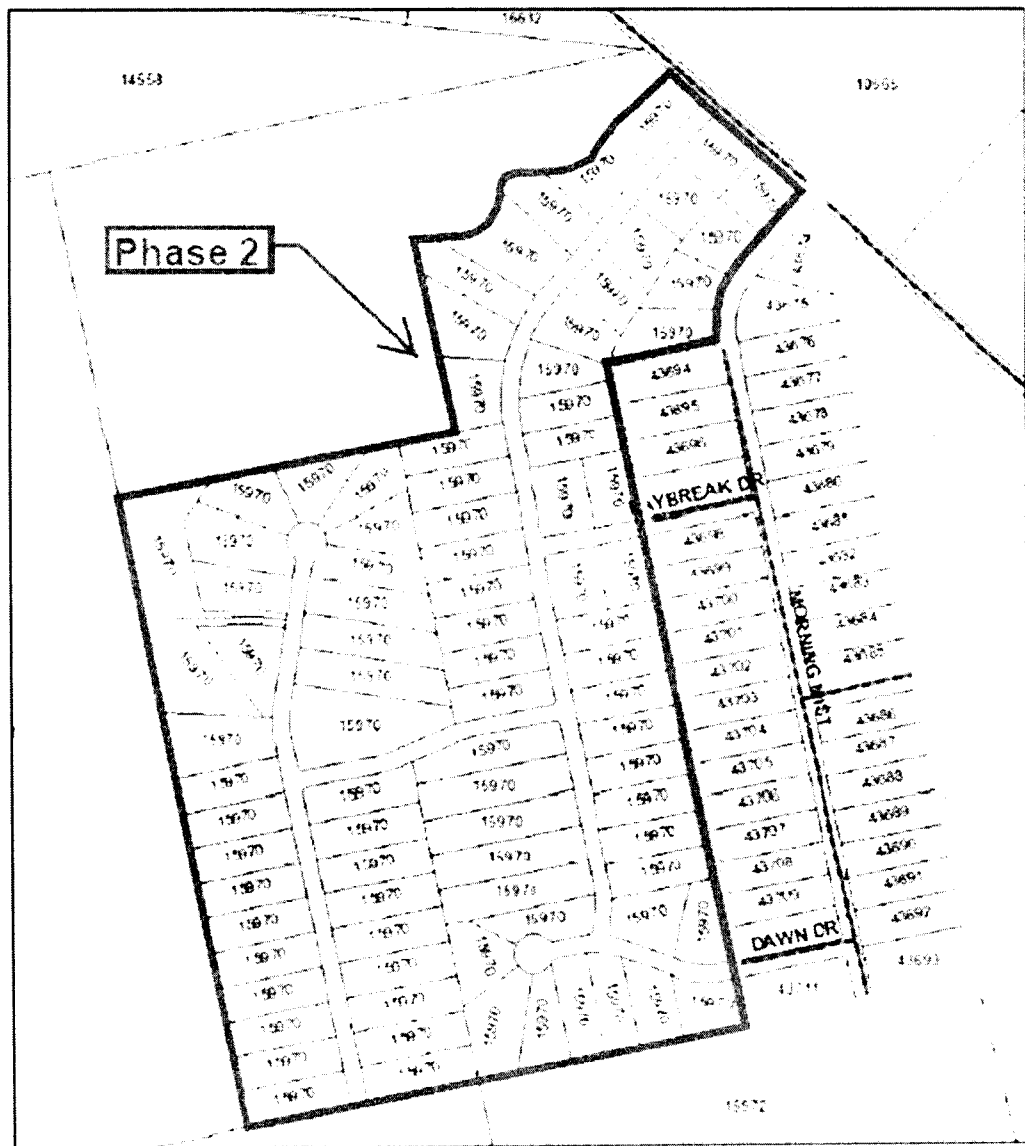
Douglas Steven Bird
Partner

Xc: Ms. Mary LaPoint, Chief Appraiser
Caldwell County Appraisal District
P.O. Box 900
Lockhart, Texas 78644

bb

New Development:

- Sunrise Meadows phase 2 (Barth Rd) plat almost final, soon to be open to public
 - 126 lots total
 - 38 lots in phase 1; 32 addressed
 - 88 lots in phase 2



7a

COUNTY OF CALDWELL X

STATE OF TEXAS X

RESOLUTION ADOPTING BUDGET AMENDMENT

WHEREAS, the Board of Directors (“Board”) of the Caldwell County Appraisal District (“District”) wishes to amend the 2014 budget by transferring \$4,870.00 from certain accounts and to use that money to fund certain other accounts, and

WHEREAS, section 6.06(c) of the Texas Tax Code requires the Secretary of the Board to deliver a written copy of any proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the board acts on it, and

WHEREAS, on March 24, 2015, the Board adopted that certain resolution proposing to amend the current budget in the manner described above and directing the Secretary of the Board to deliver a written copy of the resolution proposing to amend the current budget to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the Board acts on this proposed amendment; and

WHEREAS, the Secretary of the Board did deliver a written copy of the resolution in accordance with section 6.06 (c) of the Texas Tax Code,

NOW THEREFORE, BE IT RESOLVED THAT the Board hereby amends the 2014 budget by transferring budget amounts out of the following line items:

Line item	Amount transferred out
79990 Contingency	\$2,870.00
70135 Payroll Contingency	\$2,000.00

BE IT FURTHER RESOLVED THAT the Board hereby amends the 2014 budget by transferring budget amounts from the above-described line items into the following line items:

Line item	Amount transferred in
70108 Senior Appraiser III	\$2,000.00
71005 Workers Comp	\$520.00
72008 Legal Services	\$175.00
72508 Maint- Hardware & Equip	\$160.00
72512 Postage	\$540.00
72517 Telephone	\$1,475.00

ADOPTED this _____ day of _____, 20__.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors