

CALDWELL COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

AGENDA PACKET MARCH 24, 2015

CALL TO ORDER

1. Public Comments.
2. Approve Minutes of February 24, 2015 meeting.
2a-2c
3. Financial Report February 2015.
3a-3h
4. Collection Report February 2015.
4a
5. Consideration and possible action regarding budget transfer for 2014 Collection Budget.
5a

EXECUTIVE SESSION

Pursuant to Texas Government Code Section 551.074

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

Pursuant to Texas Government Code Section 551.074

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

OPEN SESSION

8. Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.
9. Consideration and possible action regarding the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.
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.
10a-10b
11. Discussion and possible action regarding signing management contract with Davis Kinard & Co., PC for financial audit.
11a-11d
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.
13. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collections Update.
14. Board requests for future agenda items. *(No action or discussion may occur during this item)*
15. Adjourn.

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

The Board of Directors of the Caldwell County Appraisal District met in regular session on February 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 Frank Hinds, Bill Watson, and Miguel Islas, Chief Appraiser Mary LaPoint, Deputy Tax Collector/Recording Secretary Vicki Schneider.

Hye Brown and Al Perez were absent.

Call to Order

Item #1 Public Comments.

None

Item # 2 Approve Minutes of January 27, 2015 meeting.

Bill Watson made a motion, seconded by Miguel Islas, to approve the minutes of January 27, 2014 meeting. Motion carried 3-0-2.

Item # 3 Financial Report January 2015.

Mary LaPoint presented the January 2015 Financial Report.

Miguel Islas made a motion, seconded by Bill Watson, to approve January 2015 Financial Report as presented. Motion carried 3-0-2.

Item # 4 Collection Report January 2015.

Mary LaPoint presented the January 2015 Collections Report.

EXECUTIVE SESSION

Pursuant to Texas Government Code Section 551.074

Item #5 Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser

Pursuant to Texas Government Code Section 551.074

Item #6 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 #7 Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser.

None

Item #8 Consideration and possible action regarding the appointment, employment, evaluation, reassignment, or duties, discipline, or dismissal of the staff.

None.

Item #9 Consideration of and possible action regarding review of proposals received and selection of Financial Auditor.

Bill Watson made a motion, seconded by Frank Hinds, to select Davis Kinard and Company, PC as the Caldwell County Appraisal District's Financial Auditor. Motion carried 3-0-2.

Item #10 Discussion and possible action regarding adopting resolution for the appointment of Appraisal Review Board members for the 2015/2016 term.

Miguel Islas made a motion, seconded by Bill Watson, to reappoint Tim Adams and Dick Whittington and appoint Bert Reid for the Appraisal Review Board 2015/2016 term. Motion carried 3-0-2.

Miguel Islas made a motion, seconded by Bill Watson, to reappoint Denise Joseph and appoint Jack McCombs for the Appraisal Review Board 2014/2015 term. Motion carried 3-0-2.

Item #11 Discussion and possible action regarding adopting resolution to appoint Appraisal Review Board president and secretary.

Bill Watson made a motion, seconded by Miguel Islas, to appoint Dick Whittington as president and Denise Joseph as Secretary of the Appraisal Review Board for the 2015/2016 term. Motion carried 3-0-2.

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.

Mary LaPoint discussed with the Board that the architect is working with someone to get an estimate of cost. Mary LaPoint and Al Perez will get together with the architect and talk about the numbers.

Item #13 Chief Appraiser Report.

- a. Appraisal Update – everything in line; data entry working hard; notices will be out on time; new BOD Manual & training video available on the Comptrollers website.
- b. Collection Update – got through collection season with no shortages or overages and all monies were quickly going to entities; helping data entry.
- c. 2014 Property Value Study results; all school district local value assigned – done every 2 years released January 31st; we passed for all school districts; values are low, but passed.

Item #14 Board requests for future agenda items.

None.

Item #15 Adjourn

Miguel Islas made a motion, seconded by Bill Watson, to adjourn. Motion carried 3-0-2.

Meeting adjourned 6:26 p.m.

Chairman

Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Two Months Ending February 28, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 5,983.34	\$ 11,966.68	\$ 71,800.00	59,833.32	83.33
70102 DEPUTY CHIEF APPRAISER	3,959.16	7,918.32	47,510.00	39,591.68	83.33
70103 SYSTEM MGR/MAPPER	4,841.66	9,683.32	58,100.00	48,416.68	83.33
70105 FIELD APPRAISER II	2,583.34	5,166.68	31,000.00	25,833.32	83.33
70106 SENIOR APPRAISER I	3,341.66	6,683.32	40,100.00	33,416.68	83.33
70107 SENIOR APPRAISER II	3,171.26	6,342.52	38,055.00	31,712.48	83.33
70108 SENIOR APPRAISER III	2,968.76	5,937.52	35,625.00	29,687.48	83.33
70109 FIELD APPRAISER	2,477.08	4,954.16	29,725.00	24,770.84	83.33
70111 APPRAISAL SUPPORT SUPER	3,814.16	7,628.32	45,770.00	38,141.68	83.33
70112 DATA ENTRY TECHNICIAN	2,295.84	4,591.68	27,550.00	22,958.32	83.33
70113 SUPPORT TECH	2,702.92	5,405.84	32,435.00	27,029.16	83.33
70120 911/GIS	1,067.43	3,983.88	37,825.00	33,841.12	89.47
70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIE	39,206.61	80,262.24	495,495.00	415,232.76	83.80
71000 PAYROLL TAX	2,993.28	5,978.10	42,000.00	36,021.90	85.77
71002 RETIREMENT / EMPLOYER	3,841.56	7,532.48	46,000.00	38,467.52	83.63
71004 HEALTH BENEFITS	6,087.02	12,174.04	78,600.00	66,425.96	84.51
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	12,921.86	25,684.62	172,800.00	147,115.38	85.14
72000 APPR ENGINEERS	10,000.00	10,000.00	40,000.00	30,000.00	75.00
72001 APPR REVIEW BOARD	250.00	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	0.00	0.00	1,700.00	1,700.00	100.00
72004 DATA PROCESSING SERVICES	5,977.24	17,776.14	45,950.00	28,173.86	61.31
72007 JANITORIAL SERVICES	564.48	564.48	6,200.00	5,635.52	90.90
72008 LEGAL SERVICES	811.35	811.35	15,000.00	14,188.65	94.59
TOTAL SERVICES	17,603.07	29,401.97	125,250.00	95,848.03	76.53
72500 BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501 MEMBERSHIP BTPE/TBPC	135.00	1,035.00	2,800.00	1,765.00	63.04
72502 COMPUTER SUPPLIES	1,235.96	1,235.96	6,300.00	5,064.04	80.38
72504 EDUCATION / FEES	821.00	1,676.00	8,500.00	6,824.00	80.28
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	1,386.22	1,386.22	13,200.00	11,813.78	89.50
72508 MAINT - HARDWARE & EQUIP	793.50	793.50	7,100.00	6,306.50	88.82
72509 MAINT - OFFICE EQUIPMENT	45.00	45.00	1,750.00	1,705.00	97.43
72510 MILEAGE & TRAVEL	285.20	285.20	7,500.00	7,214.80	96.20
72511 OFFICE SUPPLIES	1,480.93	1,480.93	7,000.00	5,519.07	78.84
72512 POSTAGE	3,510.69	4,665.69	20,000.00	15,334.31	76.67
72513 POSTAGE METER/BOX RENTA	272.00	272.00	4,400.00	4,128.00	93.82
72514 SUBSCRIPTION & BOOKS	713.15	1,272.99	2,455.00	1,182.01	48.15
72515 RENTAL COPIER	362.56	362.56	3,600.00	3,237.44	89.93
72516 ELECTRICITY	701.04	701.04	9,000.00	8,298.96	92.21
72517 TELEPHONE	518.27	780.04	10,950.00	10,169.96	92.88
72518 WATER & SEWER	84.24	84.24	1,200.00	1,115.76	92.98
72519 RENT OFFICE BUILDING	3,959.22	5,938.83	23,800.00	17,861.17	75.05
72523 FUEL - VEHICLE	375.83	375.83	6,300.00	5,924.17	94.03
72524 MAINT. - VEHICLE	373.71	373.71	4,000.00	3,626.29	90.66

For Management Purposes Only

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Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Two Months Ending February 28, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
	<u>17,053.52</u>	<u>22,764.74</u>	<u>144,155.00</u>	<u>121,390.26</u>	84.21
TOTAL GENERAL EXPENSES					
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	0.00	0.00	17,000.00	17,000.00	100.00
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
	<u>0.00</u>	<u>0.00</u>	<u>43,000.00</u>	<u>43,000.00</u>	100.00
TOTAL CAPITAL INVESTMEN					
	<u>0.00</u>	<u>0.00</u>	<u>43,000.00</u>	<u>43,000.00</u>	100.00
TOTAL EXPENSES	<u>\$ (86,785.06)</u>	<u>\$ (158,113.57)</u>	<u>\$ (980,700.00)</u>	<u>(822,586.43)</u>	83.88

For Management Purposes Only

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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Two Months Ending February 28, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
PERSONNEL					
90-70120 DEPUTY TAX COLLECTOR	\$ 4,042.08	\$ 8,084.16	\$ 48,505.00	40,420.84	83.33
90-70121 COLLECTION SPECIALIST	2,887.08	5,774.16	34,645.00	28,870.84	83.33
90-70126 PUBLIC ASSISTANT	2,492.50	4,985.00	29,910.00	24,925.00	83.33
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIE	9,421.66	18,843.32	113,060.00	94,216.68	83.33
90-71000 PAYROLL TAX	705.58	1,411.16	9,050.00	7,638.84	84.41
90-71002 RETIREMENT/EMPLOYER	706.33	1,553.34	10,300.00	8,746.66	84.92
90-71004 HEALTH BENEFITS	1,505.21	3,010.42	21,150.00	18,139.58	85.77
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	2,917.12	5,974.92	43,525.00	37,550.08	86.27
90-72002 AUDIT	0.00	0.00	1,850.00	1,850.00	100.00
90-72004 DATA PROCESSING SERVICES	0.00	3,831.33	15,520.00	11,688.67	75.31
90-72005 COUNTY EMPLOYEE CONTRA	2,173.90	2,173.90	15,000.00	12,826.10	85.51
90-72007 JANITORIAL SERVICE	168.60	168.60	2,500.00	2,331.40	93.26
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	2,342.50	6,173.83	37,170.00	30,996.17	83.39
90-72500 BOND/ NOTARY	0.00	0.00	150.00	150.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	45.00	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	149.00	444.00	2,200.00	1,756.00	79.82
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	169.82	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	451.00	451.00	1,200.00	749.00	62.42
90-72510 MILEAGE & TRAVEL	44.85	44.85	2,800.00	2,755.15	98.40
90-72511 OFFICE SUPPLIES	522.34	566.88	2,400.00	1,833.12	76.38
90-72512 POSTAGE	854.46	1,199.46	13,000.00	11,800.54	90.77
90-72513 POSTAGE METER/BOX RENTA	0.00	0.00	1,400.00	1,400.00	100.00
90-72515 RENTAL - COPIER	68.53	68.53	1,800.00	1,731.47	96.19
90-72516 ELECTRICITY	209.41	209.41	3,300.00	3,090.59	93.65
90-72517 TELEPHONE	100.65	201.30	3,050.00	2,848.70	93.40
90-72518 WATER & SEWER	22.11	22.11	450.00	427.89	95.09
90-72519 RENT OFFICE BUILDING	1,182.62	1,773.93	7,180.00	5,406.07	75.29
TOTAL GENERAL EXPENSES	3,819.79	5,196.29	53,430.00	48,233.71	90.27
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	\$ (18,501.07)	\$ (36,188.36)	\$ (260,185.00)	(223,996.64)	86.09

For Management Purposes Only

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2015 to Feb 28, 2015**

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

Date	Check	Account ID	Account Description	Name	Amount
2/2/15	006097	72008 10000	LEGAL SERVICES First Lockhart Natl Bk- Oper	J.A. Sonny Poole	450.00 -450.00
2/4/15	006098	72512 10000	POSTAGE First Lockhart Natl Bk- Oper	US Post Master	300.00 -300.00
2/4/15	006099	72000 10000	APPR ENGINEERS First Lockhart Natl Bk- Oper	CAPITOL APPRAISAL GROUP	10,000.00 -10,000.00
2/4/15	006101	72502 72508 10000	COMPUTER SUPPLIES MAINT - HARDWARE & EQUIPMENT First Lockhart Natl Bk- Oper	Lone Star Office Solutions	702.00 493.50 -1,195.50
2/4/15	006102	72502 72511 90-72511 10000	COMPUTER SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES First Lockhart Natl Bk- Oper	OFFICE DEPOT	533.96 872.51 260.61 -1,667.08
2/4/15	006103	72519 90-72519 10000	RENT OFFICE BUILDING RENT OFFICE BUILDING First Lockhart Natl Bk- Oper	LOCKHART ISD	1,979.61 591.31 -2,570.92
2/4/15	006104	72517 10000	TELEPHONE First Lockhart Natl Bk- Oper	AT&T Mobility	256.50 -256.50
2/4/15	006105	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	AFLAC INS.	734.88 -734.88
2/4/15	006106	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
2/4/15	006107	72517 90-72517 10000	TELEPHONE TELEPHONE First Lockhart Natl Bk- Oper	TIME WARNER CABLE	261.77 100.65 -362.42
2/4/15	006108	30027 10000	SUPPLEMENTAL INS PAYABLE First Lockhart Natl Bk- Oper	COMPBENEFITS	141.80 -141.80
2/4/15	006109	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
2/4/15	006110	72508 10000	MAINT - HARDWARE & EQUIPMENT First Lockhart Natl Bk- Oper	N Metzler Consulting	300.00 -300.00
2/4/15	006111	72504 90-72504 10000	EDUCATION / FEES EDUCATION & FEES First Lockhart Natl Bk- Oper	FRED PRYOR SEMINARS	149.00 149.00 -298.00
2/4/15	006112	72504 10000	EDUCATION / FEES First Lockhart Natl Bk- Oper	FRED PRYOR SEMINARS	447.00 -447.00
2/4/15	006113	72524 72524 72524 10000	MAINT. - VEHICLE MAINT. - VEHICLE MAINT. - VEHICLE First Lockhart Natl Bk- Oper	Ford Lockhart Motor Company	277.31 55.45 40.95 -373.71
2/4/15	006115	72004 10000	DATA PROCESSING SERVICES First Lockhart Natl Bk- Oper	ESRI	3,900.00 -3,900.00
2/4/15	006116	90-72509	MAINT - OFFICE EQUIP	Cummins-Allison Corp.	451.00

3d

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2015 to Feb 28, 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		-451.00
2/4/15	006117	72007 90-72007 10000	JANITORIAL SERVICES JANITORIAL SERVICE First Lockhart Natl Bk- Oper	RZ's Detailed Cleaning Services	298.83 89.25 -388.08
2/4/15	006118	72004 10000	DATA PROCESSING SERVICES First Lockhart Natl Bk- Oper	TRUE AUTOMATION - Harris Co	857.24 -857.24
2/4/15	006119	72507 72507 10000	LEGAL NOTICES / PRINTING LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	LULING NEWSBOY	52.00 35.74 -87.74
2/4/15	006120	72507 72512 10000	LEGAL NOTICES / PRINTING POSTAGE First Lockhart Natl Bk- Oper	Variverge WEST TEXAS MICRO	588.46 514.15 -1,102.61
2/4/15	006122	90-72005 10000	COUNTY EMPLOYEE CONTRACT First Lockhart Natl Bk- Oper	CALDWELL COUNTY TREASUR	2,173.90 -2,173.90
2/4/15	006124	50050 10000	FUND BALANCE UNRESTRICTED First Lockhart Natl Bk- Oper	Steinbomer, Bramwell Vrazel Ar	5,030.79 -5,030.79
2/4/15	006125	90-72511 10000	OFFICE SUPPLIES First Lockhart Natl Bk- Oper	PRINTING SOLUTIONS	80.00 -80.00
2/4/15	006126	72515 90-72515 72515 10000	RENTAL COPIER RENTAL - COPIER RENTAL COPIER First Lockhart Natl Bk- Oper	XEROX CORP	229.42 68.53 133.14 -431.09
2/4/15	006127	72507 72507 10000	LEGAL NOTICES / PRINTING LEGAL NOTICES / PRINTING First Lockhart Natl Bk- Oper	LOCKHART POST-REGISTER	100.00 41.48 -141.48
2/4/15	006128	90-72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Vicki Schneider	44.85 -44.85
2/4/15	006129	72510 10000	MILEAGE & TRAVEL First Lockhart Natl Bk- Oper	Alma Morales	165.60 -165.60
2/4/15	006131	72512 90-72512 10000	POSTAGE POSTAGE First Lockhart Natl Bk- Oper	PITNEY BOWES	2,696.54 805.46 -3,502.00
2/4/15	006132	71004 10000	HEALTH BENEFITS First Lockhart Natl Bk- Oper	SBS Administrative Services	55.00 -55.00
2/4/15	006134	72004 72511 90-72511 72509 90-72512 72518 10000	DATA PROCESSING SERVICES OFFICE SUPPLIES OFFICE SUPPLIES MAINT - OFFICE EQUIPMENT POSTAGE WATER & SEWER First Lockhart Natl Bk- Oper	VISA CARD SERVICE CENTER	350.00 111.18 33.21 45.00 49.00 10.20 -598.59
2/12/15	006135	72001 10000	APPR REVIEW BOARD First Lockhart Natl Bk- Oper	Texas Comptroller of Public Acco	250.00 -250.00
2/25/15	006136	72513 10000	POSTAGE METER/BOX RENTAL First Lockhart Natl Bk- Oper	US Post Master	272.00 -272.00
2/25/15	006137	72516 90-72516	ELECTRICITY ELECTRICITY	City of Lockhart	701.04 209.41

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Feb 1, 2015 to Feb 28, 2015**

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Date	Check	Account ID	Account Description	Name	Amount
		72518	WATER & SEWER		74.04
		90-72518	WATER & SEWER		22.11
		10000	First Lockhart Natl Bk- Oper		-1,006.60
2/25/15	006138	72507	LEGAL NOTICES / PRINTING	BUSINESS FORM SOLUTIONS	568.54
		90-72507	LEGAL NOTICES/PRINTING		169.82
		10000	First Lockhart Natl Bk- Oper		-738.36
2/25/15	006139	72519	RENT OFFICE BUILDING	LOCKHART ISD	1,979.61
		90-72519	RENT OFFICE BUILDING		591.31
		10000	First Lockhart Natl Bk- Oper		-2,570.92
2/25/15	006140	72007	JANITORIAL SERVICES	RZ's Detailed Cleaning Services	265.65
		90-72007	JANITORIAL SERVICE		79.35
		10000	First Lockhart Natl Bk- Oper		-345.00
2/25/15	006141	72510	MILEAGE & TRAVEL	Christie Costello	39.10
		10000	First Lockhart Natl Bk- Oper		-39.10
2/25/15	006142	72510	MILEAGE & TRAVEL	Jaclyn Archer	80.50
		10000	First Lockhart Natl Bk- Oper		-80.50
2/25/15	006143	72008	LEGAL SERVICES	HARGROVE & EVANS, LLP	53.85
		10000	First Lockhart Natl Bk- Oper		-53.85
2/25/15	006144	60376	DELINQUENT ATTORNEY FEES- P	Perdue, Brandon, Fielder, Collins	1,966.19
		60391	DELINQUENT ABSTRACT FEES- P		175.00
		10000	First Lockhart Natl Bk- Oper		-2,141.19
2/25/15	006145	60375	DELINQUENT ATTORNEY FEES- L	LINEBARGER GOGGAN BLAIR	25,326.79
		60390	DELINQUENT ABSTRACT FEES- L		750.00
		10000	First Lockhart Natl Bk- Oper		-26,076.79
2/25/15	006146	72504	EDUCATION / FEES	Texas Assoc. Assessing Officers	225.00
		10000	First Lockhart Natl Bk- Oper		-225.00
2/25/15	006147	72008	LEGAL SERVICES	ARNOLD & PLACEK, PC	307.50
		10000	First Lockhart Natl Bk- Oper		-307.50
2/25/15	006148	72514	SUBSCRIPTION & BOOKS	AIRPAC	98.95
		10000	First Lockhart Natl Bk- Oper		-98.95
2/25/15	006149	90-72501	MEMBERSHIP BTPE/TBPC	Texas Dept. of Licensing and Re	45.00
		72501	MEMBERSHIP BTPE/TBPC		90.00
		72501	MEMBERSHIP BTPE/TBPC		45.00
		10000	First Lockhart Natl Bk- Oper		-180.00
2/25/15	006150	72004	DATA PROCESSING SERVICES	Softmart	870.00
		10000	First Lockhart Natl Bk- Oper		-870.00
2/25/15	006151	72514	SUBSCRIPTION & BOOKS	MARSHALL & SWIFT	614.20
		10000	First Lockhart Natl Bk- Oper		-614.20
2/25/15	006152	72511	OFFICE SUPPLIES	OFFICE DEPOT	497.24
		90-72511	OFFICE SUPPLIES		148.52
		10000	First Lockhart Natl Bk- Oper		-645.76
2/25/15	006153	72523	FUEL - VEHICLE	CALDWELL COUNTY TREASUR	375.83
		10000	First Lockhart Natl Bk- Oper		-375.83
	Total				

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Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Two Months Ending February 28, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 19,886.35	\$ 79,545.42	59,659.07	75.00
CITY OF LULING	0.00	5,224.74	20,898.95	15,674.21	75.00
CITY OF MARTINDALE	0.00	1,434.70	5,738.80	4,304.10	75.00
CITY OF MUSTANG RIDGE	0.00	510.88	2,043.53	1,532.65	75.00
CITY OF NIEDERWALD	0.00	80.41	321.62	241.21	75.00
CITY OF UHLAND	0.00	128.46	513.83	385.37	75.00
CALDWELL COUNTY	0.00	74,082.70	296,330.82	222,248.12	75.00
LOCKHART ISD	0.00	85,458.28	341,833.12	256,374.84	75.00
LULING ISD	0.00	26,338.16	105,352.64	79,014.48	75.00
PRAIRIE LEA ISD	0.00	5,725.31	22,901.23	17,175.92	75.00
PLUM CREEK CONS DIST	0.00	1,329.75	5,318.99	3,989.24	75.00
PLUM CREEK UNDERGROU	0.00	1,346.82	5,387.28	4,040.46	75.00
GONZALES ISD	0.00	1,416.45	5,665.79	4,249.34	75.00
WEALDER ISD	0.00	1,043.90	4,175.60	3,131.70	75.00
SAN MARCOS ISD	0.00	9,882.16	39,528.63	29,646.47	75.00
HAYS ISD	0.00	9,075.08	9,075.09	0.01	0.00
GONZALES COUNTY UWD	0.00	23.08	92.32	69.24	75.00
CALDWELL-HAYS ESD1	0.00	6,048.39	6,048.39	0.00	0.00
CITY OF SAN MARCOS	0.00	561.16	2,244.65	1,683.49	75.00
CALDWELL ESD2	0.00	488.87	1,955.49	1,466.62	75.00
AUSTIN COMMUNITY COLL	0.00	131.95	527.80	395.85	75.00
Total Revenues	0.00	250,217.60	955,499.99	705,282.39	73.81
TOTAL BUDGET REV	\$ 0.00	\$ 250,217.60	\$ 955,499.99	705,282.39	73.81
COPIES MISC REVENUE	\$ (188.00)	\$ (335.75)	\$ 0.00	335.75	0.00
INTEREST INCOME REVENU	(176.80)	(411.32)	0.00	411.32	0.00
INVESTMENT INTEREST INC	(0.84)	(1.77)	0.00	1.77	0.00
TOTAL OTHER REVENUE	(365.64)	(748.84)	0.00	748.84	0.00

For Management Purposes Only

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Two Months Ending February 28, 2015

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 5,563.90	\$ 22,255.58	16,691.68	75.00
CITY OF LULING	0.00	1,478.22	5,912.88	4,434.66	75.00
CITY OF MARTINDALE	0.00	401.41	1,605.63	1,204.22	75.00
CITY OF MUSTANG RIDGE	0.00	142.94	571.75	428.81	75.00
CITY OF NIEDERWALD	0.00	22.50	89.99	67.49	75.00
CITY OF UHLAND	0.00	35.94	143.76	107.82	75.00
CALDWELL COUNTY	0.00	20,727.20	82,908.80	62,181.60	75.00
LOCKHART ISD	0.00	23,909.91	95,639.65	71,729.74	75.00
LULING ISD	0.00	8,794.47	35,177.88	26,383.41	75.00
PRAIRIE LEA ISD	0.00	2,654.61	10,618.44	7,963.83	75.00
PLUM CREEK CONS DIST	0.00	372.04	1,488.17	1,116.13	75.00
PLUM CREEK UNDERGROUND	0.00	376.82	1,507.28	1,130.46	75.00
GONZALES COUNTY UWD	0.00	6.46	25.83	19.37	74.99
CALDWELL-HAYS ESD1	0.00	1,692.25	1,692.25	0.00	0.00
CALDWELL ESD2	0.00	136.78	547.12	410.34	75.00
Total Revenues	0.00	66,315.45	260,185.01	193,869.56	74.51
TAX CERTIFICATES	(40.00)	(210.00)	0.00	210.00	0.00
TOTAL TAX CERT. REVENUE	(40.00)	(210.00)	0.00	210.00	0.00
TOTAL BUDGET REVENUE	\$ 40.00	\$ 66,525.45	\$ 260,185.01	193,659.56	74.43
RETURN CHECK FEE	\$ (225.00)	\$ (425.00)	\$ 0.00	425.00	0.00
BUS PP RENDITION PENALTY	(75.36)	(974.62)	0.00	974.62	0.00
OFFICE RENTAL INCOME	(100.00)	(300.00)	0.00	300.00	0.00
TOTAL OTHER REVENUE	(400.36)	(1,699.62)	0.00	1,699.62	0.00
DELINQUENT ATTORNEY FEES- L	(26,337.80)	(26,337.80)	0.00	26,337.80	0.00
DELINQUENT ATTORNEY FEES- P	(3,297.40)	(3,297.40)	0.00	3,297.40	0.00
DELINQUENT ABSTRACT FEES- L	(375.00)	(375.00)	0.00	375.00	0.00
DELINQUENT ABSTRACT FEES- P	(150.00)	(150.00)	0.00	150.00	0.00
TOTAL DELINQUENT ATTORNEY	(30,160.20)	(30,160.20)	0.00	30,160.20	0.00

For Management Purposes Only

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February 2015 Collections Report

Collections

Current Collections(2014)	\$ 933,373.93
Penalties & Interest	<u>\$ 59,966.98</u>
Total	\$ 993,340.91

Delinquent Collections(2013 & Prior)	\$ 114,004.39
Penalties & Interest	<u>\$ 53,911.23</u>
Total	\$ 167,915.62

Total Current/Delq. \$1,161,256.53

Current Balance (2014)

Delinquent Balance (2013 & Prior)

Total 2014 Levy	\$41,047,239.68	Beginning Balance	\$4,594,349.15
Adjustments	\$ (70,453.09)	Adjustments	\$ (88,119.55)
Collections YTD	<u>\$37,270,929.05</u> 90.97%	Collections YTD	<u>\$ 647,310.84</u> 14.36%
Balance	\$ 3,705,857.54	Balance	\$3,858,918.76

Last year at this time Current Collections was 91.61%

Payment Agreements

Total Agreements (as of the 1st of the month) - 168

New Agreements - 22

Agreements Paid in Full - 13

Defaulted Agreements (as of the end of the month) - 8

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

CALDWELL COUNTY APPRAISAL DISTRICT

BUDGET TRANSFER

COLLECTION BUDGET YEAR 2014

LINE ITEM #	DESCRIPTION	INCREASE	DECREASE	PREVIOUS APPROPRIATION	NEW APPROPRIATION
90-71002	Retirement/Employer	\$110.00	\$0.00	\$10,200.00	\$10,310.00
90-72507	Legal Notices/Printing	\$175.00	\$0.00	\$8,500.00	\$8,675.00
90-72517	Telephone	\$330.00	\$0.00	\$2,700.00	\$3,030.00
90-79990	Contingency	\$0.00	\$615.00	\$2,300.00	\$1,685.00
	TOTALS	\$615.00	\$615.00	\$23,700.00	\$23,700.00

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EXPLANATION

To fund end of year line reconciliation for 2014.

Passed and approved on this _____ day of _____, 2015.

Chairman, Board of Directors

Secretary, Board of Directors

COUNTY OF CALDWELL X

STATE OF TEXAS X

RESOLUTION PROPOSING 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 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,

NOW THEREFORE, BE IT RESOLVED THAT the Board proposes to amend 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 proposes to amend 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

BE IT FURTHER RESOLVED that the Secretary of the Board is hereby directed to deliver a written copy of this resolution proposing to amend the 2014 budget to the presiding officer of the governing body of each taxing unit participating in the District.

ADOPTED this _____ day of _____, _____.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

March 4, 2015

To the Board of Directors of
Caldwell County Appraisal District
C/O Ms. Mary LaPoint
P.O. Box 900
Lockhart, Tx. 78644

We are pleased to confirm our understanding of the services we are to provide **Caldwell County Appraisal District** for the year ended December 31, 2014.

We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of **Caldwell County Appraisal District** as of and for the year ended December 31, 2014. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Caldwell County Appraisal District's** basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- Management's Discussion and Analysis

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of **Caldwell County Appraisal District's** financial statements. Our report will be addressed to the Board of Directors of **Caldwell County Appraisal District**. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior

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management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not

have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of **Caldwell County Appraisal District's** compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Davis Kinard & Co, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to grantor agencies or their designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Davis Kinard & Co, PC personnel. Furthermore, upon request,

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we may provide copies of selected audit documentation to grantor agencies or their designee. The grantor agencies or their designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately March 18, 2015. L. Diane Terrell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$7,300. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for this fee will be rendered upon completion of the engagement and is payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to **Caldwell County Appraisal District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Finally, please circulate a copy of the executed engagement letter to the Board of Directors so they are informed of the planned scope and timing of the audit.

Very truly yours,

DAVIS KINARD & CO, PC



L. Diane Terrell, CPA
Audit Shareholder

RESPONSE:

This letter correctly sets forth the understanding of **Caldwell County Appraisal District**.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

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