

**CALDWELL COUNTY APPRAISAL DISTRICT**  
**BOARD OF DIRECTORS**  
**AGENDA PACKET**  
OCTOBER 23, 2018

CALL TO ORDER

1. Public Comments.
2. Collection Report August and September 2018.  
2a-2b
3. Quarterly Delinquent Tax Collection Report.  
3a-3b
4. 911 Quarterly Report.  
4a-4b

DISCUSSION/ACTION

5. Consideration and possible approval of Minutes of September 11, 2018 meeting.  
5a
6. Consideration of and possible approval of Financial Report August and September 2018.  
6a-6p
7. Consideration of and possible action regarding adopting the resolution for the annual adoption of the Investment Policy.  
7a-h

EXECUTIVE SESSION:

8. Pursuant to Texas Government Code Section 551.074  
Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.  
8a-b

OPEN SESSION

- 9; Consideration and possible action regarding the evaluation of the Chief Appraiser.
10. Chief Appraiser's Report.
  - a. Appraisal Update.
  - b. Collection update.
  - c. Board meeting schedule.
11. Board requests for future agenda items. *(No action or discussion may occur during this item)*
12. Adjourn.

## August 2018 Collections Report

### Collections

Current Collections(2017)	\$ 155,385.68	Due to the fiscal year change for SLH & SLU these collections do not include 2017 taxes for Lockhart ISD & Luling ISD
Penalties & Interest	<u>\$ 14,969.42</u>	
Total	\$ 170,355.10	
Delinquent Collections(2016 & Prior)	\$ 189,840.10	This includes collections for the year 2017 for Lockhart ISD & Luling ISD
Penalties & Interest	<u>\$ 63,479.75</u>	
Total	\$ 253,319.85	
<b>Total Current/Delq.</b>	<b>\$ 423,674.95</b>	Lockhart ISD & Luling ISD Fiscal Year is 7/1 to 6/30

### Current Balance (2017)

Total 2017 Levy	\$24,857,268.43
Adjustments	\$ 31,671.34
Collections YTD	<u>\$23,948,408.64</u> <b>96.22%</b>
<b>Balance</b>	<b>\$ 940,531.13</b>

### Delinquent Balance (2016 & Prior)

Beginning Balance	\$5,856,089.85
Adjustments	\$ (3,675.53)
Collections YTD	<u>\$1,604,967.45</u> <b>27.42%</b>
<b>Balance</b>	<b>\$4,247,446.87</b>

**Last year at this time Current Collections was 96.12%**

\*The Lockhart ISD & Luling ISD 2017 levy, adjustments, and collections were taken out of the Current Balance column and the remaining 2017 levy balance was put into the Delinquent Balance column.

### Payment Agreements

Total Agreements (as of the 1<sup>st</sup> of the month) - 200

New Agreements - 47

Agreements Paid in Full - 29

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

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

*2a*

## September 2018 Collections Report

### Collections

Current Collections(2017)	\$ 42,772.49	These current collections <b>do not</b> include collections for the year 2017 for CLU, SLH, SLU, & SPL.
Penalties & Interest	<u>\$ 8,339.13</u>	
Total	\$ 51,111.62	
Delinquent Collections(2016 & Prior)	\$ 100,706.59	These delinquent collections <b>include</b> collections for the year 2017 for CLU, SLH, SLU, & SPL.
Penalties & Interest	<u>\$ 31,493.46</u>	
Total	\$ 132,200.05	
<b>Total Current/Delq.</b>	<b>\$ 183,311.67</b>	

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**\*\*The Current and Delinquent Balances will be on the October Report due to different fiscal year start dates on the entities that we collect for.**

Fiscal Year - 7/1 to 6/30

Lockhart ISD & Luling ISD

Fiscal Year - 9/1 to 8/31

City of Luling & Prairie Lea ISD

Fiscal Year - 10/1 to 9/30

City of Lockhart, City of Martindale, City of Mustang Ridge, City of Niederwald, Caldwell-Hays ESD#1, Caldwell County ESD#2, Caldwell ESD#3, Caldwell ESD#4, Caldwell County, Gonzales County Underground, Plum Creek Conservation, Plum Creek Underground.

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### Payment Agreements

Total Agreements (as of the 1<sup>st</sup> of the month) - 215

New Agreements - 24

Agreements Paid in Full - 16

Defaulted Agreements (as of the end of the month) - 2

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

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

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AUSTIN, TEXAS 78760

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FAX 512/443-3494

Sam Turner, Attorney

email to sam.turner@lgbs.com

October 3, 2018

Mr. Miguel Islas, Chairman  
Caldwell County Appraisal District  
P.O. Box 900  
Lockhart, Texas 78644

**RE: Caldwell County Appraisal District Delinquent Tax Collection Report**

Dear Mr. Islas:

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 **\$838,151.15** in delinquent taxes, penalty and interest.

**Delinquent Tax Collection Report**

Here is a summary of the specific delinquent tax collection steps we have undertaken during the first quarter of the 2018-2019 tax year and the results of those actions.

**New Lawsuits** – During this quarter, we filed **23 new lawsuits** involving **31** properties. These suits sought the enforcement of **\$84,442** in delinquent taxes, penalty and interest.

**Suit Dismissal** – During this quarter, we prepared and submitted notices of **non-suit in 14 suits** involving **20 property** accounts and **\$157,953** in delinquent taxes, penalty and interest. A non-suit is filed once all taxes in a given suit have been paid.

**Judgments** – During this quarter, we obtained **8 judgments** involving **10** properties. These judgments sought the enforcement of **\$37,191** in delinquent taxes, penalty and interest.

\*Please note that our original setting contained 17 Suits involving 24 properties, however; 9 suits involving 14 properties were pulled from trial for payment. As a direct result, there was a total revenue collected of **\$48,986** in delinquent taxes, penalties and fees.

30



Mr. Miguel Islas, Chairman  
Caldwell County Appraisal District  
October 3, 2018  
Page 2

**Tax Sales** – During this quarter, we held one regular tax sale which included **10 cases** and involved **12 property** accounts. As a direct result of this sale, there was a total revenue collected of **\$58,065** in delinquent taxes, penalties and fees.

**Excess Proceeds** – During this quarter, we disbursed excess proceeds from 2 cases. As a direct result of this disbursement, there was a direct revenue collected of **\$27,981**.

**Mass Mailing** – During the first quarter of the collection year we conducted 2 mailings, of which, we mailed an individual demand letter to every taxpayer reminding them of their obligation to the various taxing jurisdictions and encouraging them to submit payment of their delinquent taxes.

**Tax Warrants** – During this quarter, we did not file any new tax warrants.

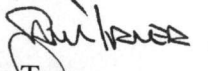
**Interventions** – During the quarter, we did not file any new interventions.

**Tax Sale Results – 1<sup>st</sup> Quarter '18 – '19**

No. Offered	No. Sold	No. Pulled	No. SO	Tax Revenue Generated
12	2	10	0	\$58,065.00

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.

Sincerely,

  
Sam Turner  
Attorney

Xc: Shanna Ramzinski, Interim Chief Appraiser  
Caldwell County Appraisal District  
P.O. Box 900  
Lockhart, Texas 78644

3b

**911 QUARTERLY REPORT – OCT 2018**

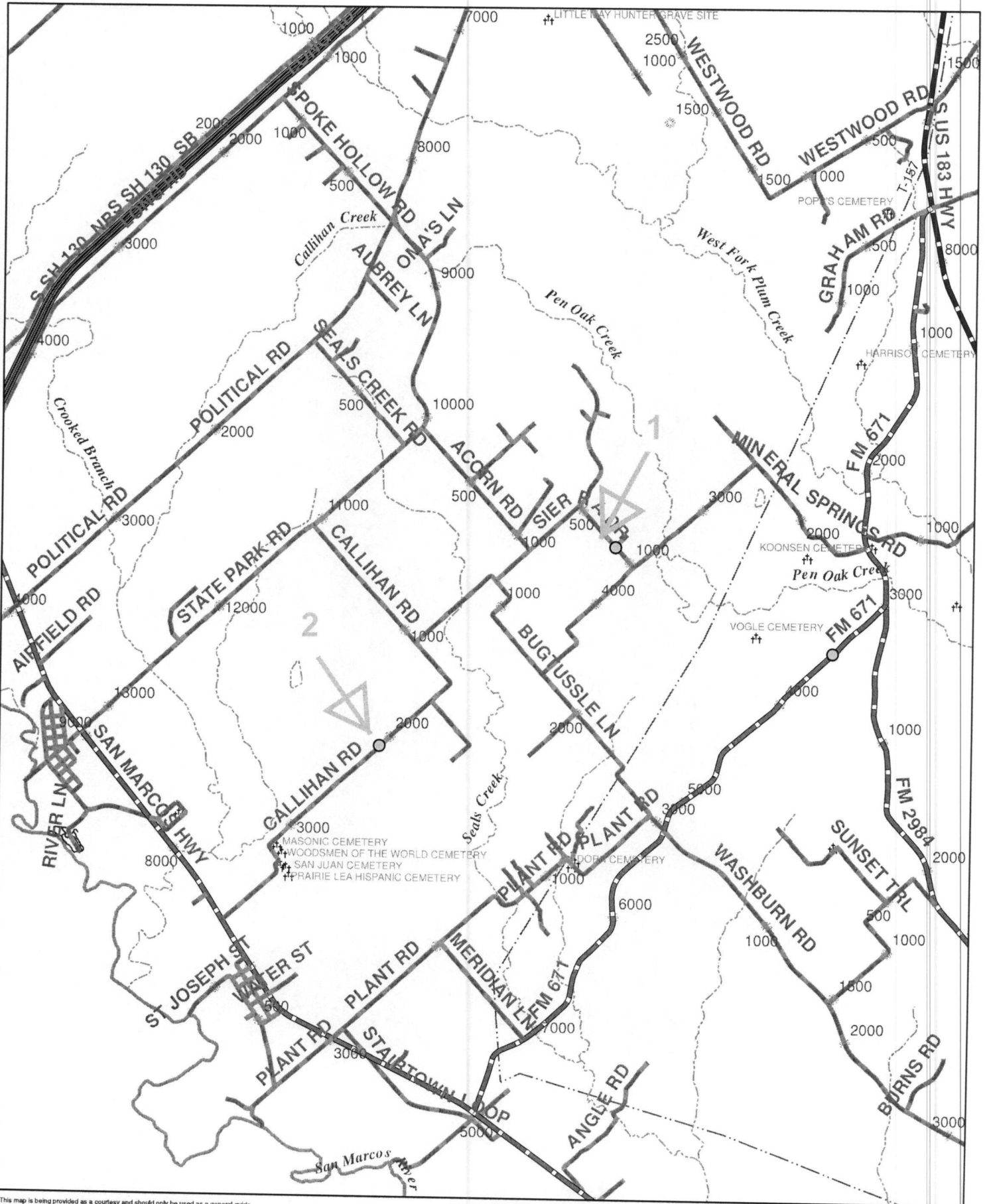
- Active Subdivisions
  - (1\*) (UNKNOWN/UNRECORDED)
    - 12-14 LOTS – surveyor has not provided a copy of the plat
    - PROP 27219 – 87.18 ACRES
  - (2\*) CALLIHAN RANCH
    - 11 TRACTS – ALL ±10 ACRES, EXCEPT ONE 18.69 AC TRACT

**18,440 Address Points in Caldwell County as of Sept. 30, 2018**

104 address points added July 1 through Sept. 30, 2018

\*see attached map

4a



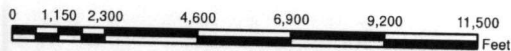
This map is being provided as a courtesy and should only be used as a general guide. It is not a guarantee of location, configuration, size or title. No warranty is expressed or implied to any user for any purpose.

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

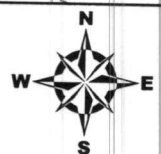
Additionally, neither this document nor any other document provided by the Caldwell County Appraisal District purports to authorize entry onto privately owned property.

Caldwell County  
911 Coordinator  
Map

46



Printed by Caldwell County Appraisal District  
Date Printed: Wednesday, October 3, 2018



**CALDWELL COUNTY APPRAISAL DISTRICT  
MINUTES OF CONTINUATION OF PUBLIC HEARING AND REGULAR MEETING  
SEPTEMBER 11, 2018**

The Board of Directors of the Caldwell County Appraisal District met in regular session on September 11, 2018 at 6:30 PM in the Caldwell County Appraisal office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Miguel Islas, Lisa Guyton, Alfred Munoz and Rick Johnson, Interim Chief Appraiser Shanna Ramzinski and Administrative Assistant/Recording Secretary Phyllis Fischer

Edel Garza absent

CALL TO ORDER AT 6:33 PM

Item #1. Public Comments.  
None.

Item #2. Continuation of public hearing on periodic reappraisal plan.  
None.

Item #3. Consideration of and possible approval of Minutes of August 21, 2018 meeting.  
Alfredo Munoz made a motion, seconded by Lisa Guyton to approved the minutes of August 21, 2018. Motion carried 4-0-1.

Item #4. Chief Appraiser's Report.  
a. Appraisal update – appraisers are working on reappraising the Luling area. Melissa Rougeou has been named Deputy Chief Appraiser.  
b. Collection update – collections staff helping appraisal. Vicki Schneider is working on the tax rates and levy – bills will be mailed out in October.  
c.

Item #5. Consideration and possible approval of the CCAD Reappraisal Plan in accordance with the Property Tax Code Section 6.05.  
Shanna Ramzinski and Jim Evans, Legal Counsel, spoke about general information concerning the Appraisal District regarding the Reappraisal Plan. Alfredo Munoz made a motion, seconded by Lisa Guyton, to adopt a resolution approving the Reappraisal Plan for 2019-2020. Motion carried 3-1-1.

Item #6. Board requests for future agenda items.  
None.

Item #7. Adjourn.  
Alfredo Munoz made a motion, seconded by Lisa Guyton, to adjourn. Motion carried 4-0-1.

Meeting adjourned at 7:09 PM.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

5a

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Eight Months Ending August 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,225.16	\$ 54,101.50	\$ 74,702.00	20,600.50	27.58
70102 DEPUTY CHIEF APPRAISER	0.00	20,596.30	49,431.00	28,834.70	58.33
70103 SYSTEM MGR/MAPPER	5,037.26	40,298.08	60,447.00	20,148.92	33.33
70105 FIELD APPRAISER II	2,687.66	21,501.28	32,252.00	10,750.72	33.33
70106 SENIOR APPRAISER I	3,476.66	27,813.28	41,720.00	13,906.72	33.33
70107 SENIOR APPRAISER II	3,299.34	26,394.72	39,592.00	13,197.28	33.33
70108 FIELD APPRAISER I	2,741.92	21,935.36	32,903.00	10,967.64	33.33
70109 FIELD APPRAISER III	2,577.16	20,161.42	30,926.00	10,764.58	34.81
70111 ADMINISTRATIVE ASST.	3,968.34	31,746.72	47,620.00	15,873.28	33.33
70112 DATA ENTRY TECHNICIAN	2,388.58	19,067.30	28,663.00	9,595.70	33.48
70113 SUPPORT TECH	2,916.26	23,330.08	34,995.00	11,664.92	33.33
70120 911/GIS	1,056.59	6,318.38	37,820.00	31,501.62	83.29
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>36,374.93</b>	<b>313,264.42</b>	<b>513,071.00</b>	<b>199,806.58</b>	<b>38.94</b>
71000 PAYROLL TAX	3,104.80	25,934.13	42,500.00	16,565.87	38.98
71002 RETIREMENT / EMPLOYER	3,631.57	31,327.90	48,600.00	17,272.10	35.54
71004 HEALTH BENEFITS	5,721.66	48,671.99	94,000.00	45,328.01	48.22
71005 WORKERS COMP	0.00	(134.00)	2,700.00	2,834.00	104.96
71006 UNEMPLOYMENT	0.00	(299.64)	4,000.00	4,299.64	107.49
<b>DEDUCTIONS / BENEFITS</b>	<b>12,458.03</b>	<b>105,500.38</b>	<b>191,800.00</b>	<b>86,299.62</b>	<b>44.99</b>
72000 APPR ENGINEERS	0.00	30,000.00	42,000.00	12,000.00	28.57
72001 APPR REVIEW BOARD	3,725.94	20,833.18	13,500.00	(7,333.18)	(54.32)
72002 AUDIT	0.00	5,775.00	6,200.00	425.00	6.85
72003 BOARD OF DIRECTORS	211.98	685.02	1,790.00	1,104.98	61.73
72004 DATA PROCESSING SERVICES	7,920.56	45,783.05	46,900.00	1,116.95	2.38
72007 JANITORIAL SERVICES	264.11	2,112.88	6,200.00	4,087.12	65.92
72008 LEGAL SERVICES	220.28	17,839.90	20,000.00	2,160.10	10.80
<b>TOTAL SERVICES</b>	<b>12,342.87</b>	<b>123,029.03</b>	<b>136,590.00</b>	<b>13,560.97</b>	<b>9.93</b>
72500 BOND CHIEF/NOTARY	0.00	235.85	100.00	(135.85)	(135.85)
72501 MEMBERSHIP BTPE/TBPC	45.00	2,273.32	3,700.00	1,426.68	38.56
72502 COMPUTER SUPPLIES	710.08	2,639.71	6,400.00	3,760.29	58.75
72504 EDUCATION / FEES	0.00	3,250.00	7,800.00	4,550.00	58.33
72505 INSURANCE LIABILITY	0.00	0.00	1,400.00	1,400.00	100.00
72506 INSURANCE BUILDING/ CONTE	0.00	0.00	3,900.00	3,900.00	100.00
72507 LEGAL NOTICES / PRINTING	791.40	11,404.84	14,450.00	3,045.16	21.07
72508 MAINT - HARDWARE & EQUIP	400.00	2,800.00	8,700.00	5,900.00	67.82
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	141.53	729.90	6,500.00	5,770.10	88.77
72511 OFFICE SUPPLIES	747.67	3,740.63	7,000.00	3,259.37	46.56
72512 POSTAGE	0.00	18,795.58	23,150.00	4,354.42	18.81
72513 POSTAGE METER/BOX RENTAL	0.00	2,170.70	4,425.00	2,254.30	50.94
72514 SUBSCRIPTION & BOOKS	388.00	4,716.64	7,020.00	2,303.36	32.81
72515 RENTAL COPIER	199.86	1,381.30	2,650.00	1,268.70	47.88
72516 ELECTRICITY	614.57	3,717.04	9,000.00	5,282.96	58.70
72517 TELEPHONE	930.55	6,260.23	12,270.00	6,009.77	48.98
72518 WATER & SEWER	284.71	1,592.22	3,250.00	1,657.78	51.01
72519 MORTGAGE	4,527.30	36,218.40	54,520.00	18,301.60	33.57
72520 BUILDING MAINT	123.20	1,753.87	4,820.00	3,066.13	63.61
72523 FUEL - VEHICLE	62.76	2,633.58	6,000.00	3,366.42	56.11

60

For Management Purposes Only

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**

For the Eight Months Ending August 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	100.00	1,979.46	6,000.00	4,020.54	67.01
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
<b>TOTAL GENERAL EXPENSES</b>	<u>10,066.63</u>	<u>108,293.27</u>	<u>195,755.00</u>	<u>87,461.73</u>	<u>44.68</u>
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	236.51	6,520.64	11,000.00	4,479.36	40.72
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	19,071.00	20,000.00	929.00	4.65
79990 CONTINGENCY	0.00	4,750.00	10,000.00	5,250.00	52.50
<b>TOTAL CAPITAL INVESTMENT</b>	<u>236.51</u>	<u>30,341.64</u>	<u>51,000.00</u>	<u>20,658.36</u>	<u>40.51</u>
<b>TOTAL EXPENSES</b>	<u>\$ (71,478.97)</u>	<u>\$ (680,428.74)</u>	<u>\$ (1,088,216.</u>	<u>(407,787.26)</u>	<u>37.47</u>

66



Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Eight Months Ending August 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,205.50	\$ 33,644.00	\$ 50,466.00	16,822.00	33.33
90-70121 COLLECTION SPECIALIST	2,791.66	23,871.78	36,045.00	12,173.22	33.77
90-70126 PUBLIC ASSISTANT	2,166.66	15,436.65	31,120.00	15,683.35	50.40
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WAGES AND SALARIES</b>	<b>9,163.82</b>	<b>72,952.43</b>	<b>117,631.00</b>	<b>44,678.57</b>	<b>37.98</b>
90-71000 PAYROLL TAX	695.52	5,540.46	9,440.00	3,899.54	41.31
90-71002 RETIREMENT/EMPLOYER	865.05	6,886.31	11,200.00	4,313.69	38.52
90-71004 HEALTH BENEFITS	1,155.06	7,602.47	24,100.00	16,497.53	68.45
90-71005 WORKER COMP	0.00	0.00	775.00	775.00	100.00
90-71006 UNEMPLOYMENT	0.00	31.67	2,375.00	2,343.33	98.67
<b>DEDUCTIONS / BENEFITS</b>	<b>2,715.63</b>	<b>20,060.91</b>	<b>47,890.00</b>	<b>27,829.09</b>	<b>58.11</b>
90-72002 AUDIT	0.00	1,725.00	1,800.00	75.00	4.17
90-72004 DATA PROCESSING SERVICES	4,001.33	17,595.90	17,450.00	(145.90)	(0.84)
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	10,680.96	15,500.00	4,819.04	31.09
90-72007 JANITORIAL SERVICE	78.89	631.12	2,500.00	1,868.88	74.76
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
<b>TOTAL SERVICES</b>	<b>5,415.34</b>	<b>30,632.98</b>	<b>39,550.00</b>	<b>8,917.02</b>	<b>22.55</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	170.00	650.00	480.00	73.85
90-72502 COMPUTER SUPPLIES	45.77	516.76	2,300.00	1,783.24	77.53
90-72504 EDUCATION & FEES	0.00	285.00	2,250.00	1,965.00	87.33
90-72505 INSURANCE - LIABILITY	0.00	0.00	800.00	800.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,150.00	1,150.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	313.37	9,900.00	9,586.63	96.83
90-72508 MAINT - HARDWARE/EQUIP	0.00	437.45	2,600.00	2,162.55	83.18
90-72509 MAINT - OFFICE EQUIP	0.00	916.00	1,200.00	284.00	23.67
90-72510 MILEAGE & TRAVEL	0.00	0.00	2,800.00	2,800.00	100.00
90-72511 OFFICE SUPPLIES	254.01	1,706.23	2,800.00	1,093.77	39.06
90-72512 POSTAGE	7,500.00	10,310.00	13,800.00	3,490.00	25.29
90-72513 POSTAGE METER/BOX RENTAL	0.00	566.54	1,400.00	833.46	59.53
90-72515 RENTAL - COPIER	132.94	792.33	1,800.00	1,007.67	55.98
90-72516 ELECTRICITY	183.57	1,110.28	3,000.00	1,889.72	62.99
90-72517 TELEPHONE	283.77	1,891.44	3,100.00	1,208.56	38.99
90-72518 WATER & SEWER	85.04	475.60	1,000.00	524.40	52.44
90-72519 MORTGAGE	1,352.31	10,818.48	16,500.00	5,681.52	34.43
90-72520 BUILDING MAINT.	36.80	461.76	2,025.00	1,563.24	77.20
<b>TOTAL GENERAL EXPENSES</b>	<b>9,874.21</b>	<b>30,771.24</b>	<b>69,275.00</b>	<b>38,503.76</b>	<b>55.58</b>
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	1,542.13	5,000.00	3,457.87	69.16
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	799.86	3,000.00	2,200.14	73.34
<b>TOTAL CAPITAL INVESTMENTS</b>	<b>0.00</b>	<b>2,341.99</b>	<b>12,200.00</b>	<b>9,858.01</b>	<b>80.80</b>
<b>TOTAL EXPENSES</b>	<b>\$ (27,169.00)</b>	<b>\$ (156,759.55)</b>	<b>\$ (286,546.00)</b>	<b>(129,786.45)</b>	<b>45.29</b>

6c



Caldwell County Appraisal District  
**INCOME STATEMENT- APPRAISAL**  
 For the Eight Months Ending August 31, 2018

Revenues	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
CITY OF LOCKHART	\$ 0.00	\$ 71,389.35	\$ 95,185.82	23,796.47	25.00
CITY OF LULING	0.00	19,156.20	25,541.61	6,385.41	25.00
CITY OF MARTINDALE	0.00	4,934.07	6,578.74	1,644.67	25.00
CITY OF MUSTANG RIDGE	0.00	2,063.55	2,751.41	687.86	25.00
CITY OF NIEDERWALD	0.00	270.72	360.97	90.25	25.00
CITY OF UHLAND	0.00	491.44	491.42	(0.02)	0.00
CALDWELL COUNTY	0.00	269,339.25	359,118.98	89,779.73	25.00
LOCKHART ISD	0.00	272,573.16	363,430.90	90,857.74	25.00
LULING ISD	0.00	65,703.03	87,604.06	21,901.03	25.00
PRAIRIE LEA ISD	0.00	19,221.18	25,628.26	6,407.08	25.00
PLUM CREEK CONS DIST	0.00	4,504.02	6,005.35	1,501.33	25.00
PLUM CREEK UNDERGROU	0.00	4,210.47	5,613.94	1,403.47	25.00
GONZALES ISD	0.00	5,320.14	7,093.53	1,773.39	25.00
WEALDER ISD	0.00	4,209.24	5,612.30	1,403.06	25.00
SAN MARCOS ISD	0.00	32,927.73	43,903.62	10,975.89	25.00
HAYS ISD	0.00	9,899.84	9,899.83	(0.01)	0.00
GONZALES COUNTY UWD	0.00	131.88	175.84	43.96	25.00
CALDWELL-HAYS ESD1	0.00	7,366.60	7,366.61	0.01	0.00
CITY OF SAN MARCOS	0.00	2,138.01	2,850.68	712.67	25.00
CALDWELL ESD #2	0.00	1,668.87	2,225.15	556.28	25.00
CALDWELL ESD #3	0.00	1,744.20	2,325.60	581.40	25.00
CALDWELL ESD #4	0.00	1,356.75	1,809.00	452.25	25.00
AUSTIN COMMUNITY COLL	0.00	481.77	642.37	160.60	25.00
<b>Total Revenues</b>	<b>0.00</b>	<b>801,101.47</b>	<b>1,062,215.99</b>	<b>261,114.52</b>	<b>24.58</b>
<b>TOTAL BUDGET REV</b>	<b>\$ 0.00</b>	<b>\$ 801,101.47</b>	<b>\$ 1,062,215.99</b>	<b>261,114.52</b>	<b>24.58</b>
COPIES MISC REVENUE	\$ (398.80)	\$ (1,647.20)	\$ 0.00	1,647.20	0.00
INTEREST INCOME REVENU	(675.74)	(5,307.62)	0.00	5,307.62	0.00
<b>TOTAL OTHER REVENUE</b>	<b>(1,074.54)</b>	<b>(6,954.82)</b>	<b>0.00</b>	<b>6,954.82</b>	<b>0.00</b>

6d

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**  
 For the Eight Months Ending August 31, 2018

Revenues	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
CITY OF LOCKHART	\$ 0.00	\$ 20,064.87	\$ 26,753.16	6,688.29	25.00
CITY OF LULING	0.00	5,521.26	7,361.69	1,840.43	25.00
CITY OF MARTINDALE	0.00	1,386.78	1,849.04	462.26	25.00
CITY OF MUSTANG RIDGE	0.00	579.99	773.32	193.33	25.00
CITY OF NIEDERWALD	0.00	76.08	101.45	25.37	25.01
CITY OF UHLAND	0.00	138.12	138.12	0.00	0.00
CALDWELL COUNTY	0.00	75,701.16	100,934.88	25,233.72	25.00
LOCKHART ISD	0.00	76,610.10	102,146.79	25,536.69	25.00
LULING ISD	0.00	22,179.03	29,572.02	7,392.99	25.00
PRAIRIE LEA ISD	0.00	7,306.80	9,742.39	2,435.59	25.00
PLUM CREEK CONS DIST	0.00	1,265.91	1,687.88	421.97	25.00
PLUM CREEK UNDERGROUND	0.00	1,183.41	1,577.87	394.46	25.00
GONZALES COUNTY UWD	0.00	37.08	49.42	12.34	24.97
CALDWELL-HAYS ESD1	0.00	2,070.48	2,070.48	0.00	0.00
CALDWELL ESD #2	0.00	469.05	625.40	156.35	25.00
CALDWELL ESD #3	0.00	490.23	653.64	163.41	25.00
CALDWELL ESD #4	0.00	381.33	508.44	127.11	25.00
<b>Total Revenues</b>	<b>0.00</b>	<b>215,461.68</b>	<b>286,545.99</b>	<b>71,084.31</b>	<b>24.81</b>
TAX CERTIFICATES	(110.00)	(450.00)	0.00	450.00	0.00
<b>TOTAL TAX CERT. REVENUE</b>	<b>(110.00)</b>	<b>(450.00)</b>	<b>0.00</b>	<b>450.00</b>	<b>0.00</b>
<b>TOTAL BUDGET REVENUE</b>	<b>\$ 110.00</b>	<b>\$ 215,911.68</b>	<b>\$ 286,545.99</b>	<b>70,634.31</b>	<b>24.65</b>
RETURN CHECK FEE	\$ (100.00)	\$ (575.00)	\$ 0.00	575.00	0.00
BUS PP RENDITION PENALTY	(179.83)	(1,028.54)	0.00	1,028.54	0.00
OFFICE RENTAL INCOME	(100.00)	(800.00)	0.00	800.00	0.00
<b>TOTAL OTHER REVENUE</b>	<b>(379.83)</b>	<b>(2,403.54)</b>	<b>0.00</b>	<b>2,403.54</b>	<b>0.00</b>
DELINQUENT ATTORNEY FEES- L	(40,530.37)	(40,530.37)	0.00	40,530.37	0.00
DELINQUENT ATTORNEY FEES- P	(9,990.37)	(9,990.37)	0.00	9,990.37	0.00
DELINQUENT ABSTRACT FEES- L	(675.00)	(675.00)	0.00	675.00	0.00
DELINQUENT ABSTRACT FEES- P	(175.00)	(175.00)	0.00	175.00	0.00
<b>TOTAL DELINQUENT ATTORNEY</b>	<b>(51,370.74)</b>	<b>(51,370.74)</b>	<b>0.00</b>	<b>51,370.74</b>	<b>0.00</b>

6e

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Aug 1, 2018 to Aug 31, 2018**

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
8/2/18	007954	72507 10000	SERVICE & NAME PLATES LOGOS	29.50	29.50
8/2/18	007955	72517 10000	AUG 2018 LINE CHARGE LOCKHART SPECTRUM BUSINESS	123.05	123.05
8/2/18	007956	72007 90-72007 10000	INV #11217 AUG 2018 JANITORIAL SERVICES - APPR INV #11217 AUG 2018 JANITORIAL SERVICES - COLL Buildingstars	264.11 78.89	343.00
8/2/18	007957	30027 10000	JULY 2018 INSURANCE PAYABLE INV #610901 AFLAC INS.	684.28	684.28
8/2/18	007958	71004 90-71004 30028 10000	AUG 2018 HEALTH INS - APPR AUG 2018 HEALTH INS - COLL JULY 2018 MED PAYABLE UNITED HEATHCARE SERVICES	5,503.45 1,102.59 471.07	7,077.11
8/2/18	007959	71004 90-71004 71004 90-71004 71004 90-71004 30029 30027 10000	AUG 2018 AD&D - APPR AUG 2018 AD&D - COLL AUG 2018 LIFE - APPR AUG 2018 LIFE - COLL AUG 2018 LTD - APPR AUG 2018 LTD - COLL JULY 2018 DENTAL PAYABLE JULY 2018 VISION PAYABLE UHS Premium Billing	8.82 2.12 74.97 18.02 134.42 32.33 584.79 148.30	1,003.77
8/9/18	007960	72524 10000	VEHICLE MAINT FUNDS Caldwell County Appraisal Dst	20.00	20.00
8/9/18	007961	72517 10000	AUG 2018 IPAD UNITS APPRAISERS AT&T Mobility	244.44	244.44
8/9/18	007962	90-72005 10000	AUG 2018 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	1,335.12
8/9/18	007963	72523 10000	JULY 2018 FUEL REIMBURSEMENT CALDWELL COUNTY TREASURER	62.76	62.76
8/9/18	007964	72510 10000	JULY 2018 MILEAGE REIMBURSEMENT Kristie Edwards	13.08	13.08
8/9/18	007965	72510 10000	JULY/AUGUST 2018 MILEAGE REIMBURSEMENT Phyllis Fischer	52.15	52.15
8/9/18	007966	72510 10000	JULY 2018 MILEAGE REIMBURSEMENT Jaclyn Archer	63.22	63.22
8/9/18	007967	72510 10000	JULY 2018 MILEAGE REIMBURSEMENT Christie Gibson	13.08	13.08
8/9/18	007970	72514 10000	2018 ANNUAL SUBSCRIPTION LULING NEWSBOY	38.00	38.00
8/16/18	007971	72008 10000	JULY 2018 LEGAL SERVICES HARGROVE & EVANS, LLP	220.28	220.28
8/16/18	007973	72001 72003 72511 90-72511	ARB SUPPLIES BOD SUPPLIES OFFICE SUPPLIES - APPR OFFICE SUPPLIES - COLL	50.94 1.98 228.93 46.72	

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**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Aug 1, 2018 to Aug 31, 2018**

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
		72517	RING CENTRAL - APPR	563.06	
		90-72517	RING CENTRAL - COLL	168.19	
		79001	COMP EQUIP - APPR	236.51	
		72514	TYLER TECHNOLOGIES	350.00	
		10000	CARD SERVICE CENTER		1,646.33
8/16/18	007975	72501	2018 ANNUAL RENEWAL - REB - REG #75251	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
8/16/18	007976	72511	OFFICE SUPPLIES - APPR	72.93	
		90-72511	OFFICE SUPPLIES - COLL	74.13	
		10000	OFFICE DEPOT		147.06
8/23/18	007982	72519	AUG 2018 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	AUG 2018 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
8/23/18	007983	72520	SEPT 2018 LAWN SERVICES - APPR	123.20	
		90-72520	SEPT 2018 LAWN SERVICES - COLL	36.80	
		10000	Jesus Gonzales		160.00
8/23/18	007984	72524	AC SERVICE #07201	80.00	
		10000	STRAIGHT AUTOMOTIVE & TIRE CENTER		80.00
8/23/18	007985	72502	PLOTTER PAPER	140.00	
		10000	CAD Supplies Specialty, Inc		140.00
8/23/18	007986	72511	POSTAGE MACHINE SUPPLIES - APPR	445.81	
		90-72511	POSTAGE MACHINE SUPPLIES - COLL	133.16	
		10000	Pitney Bowes Inc.		578.97
8/23/18	007987	72508	INV #2018-08-01-CCAD JULY 2018 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
8/23/18	007988	90-72512	PREPAY POSTAGE FOR TAX STMTS	7,500.00	
		10000	Variverge WEST TEXAS MICROGRAPHICS		7,500.00
8/24/18	007989	72003	EMPLOYEE MORALE	210.00	
		10000	Caldwell County Appraisal Dst		210.00
8/30/18	007990	72516	JULY 2018 ELECTRICITY - APPR	614.57	
		90-72516	JULY 2018 ELECTRICITY - COLL	183.57	
		72518	JULY 2018 WATER & SEWER - APPR	284.71	
		90-72518	JULY 2018 WATER & SEWER - COLL	85.04	
		10000	City of Lockhart		1,167.89
8/30/18	007991	72004	INV#MN00010166/ PACS MAINT/SUPPORT 2018 4TH QTR/APPR	7,920.56	
		90-72004	INV#MN00010166/ PACS MAINT/SUPPORT 2018 4TH QTR/COLL	4,001.33	
		72004	INV#MN00008668/CLOUD HOSTING FEE 2018		
		72004	INV#MN00008668/iPAD SERVER MAINT FEE 2018		
		10000	TRUE AUTOMATION - Harris Computer Sys		11,921.89
8/30/18	007992	72502	INV #9974 TONER CARTRIDGES - APPR	570.08	
		90-72502	INV #9974 TONER CARTRIDGES - COLL	45.77	
		10000	Lone Star Office Solutions		615.85
8/30/18	007993	72507	CERTIFIED MAILERS	761.90	
		10000	WALZ Postal Solutions		761.90
8/30/18	007994	90-72517	SEPT 2018 LINE CHARGE - LULING	115.58	
		10000	SPECTRUM BUSINESS		115.58

69

**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Aug 1, 2018 to Aug 31, 2018**

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<u>Date</u>	<u>Check #</u>	<u>Account ID</u>	<u>Line Description</u>	<u>Debit Am</u>	<u>Credit Am</u>
8/30/18	007995	72515 10000	INV #094113409 - JULY 2018 APPR COPY CHARGES XEROX CORP	199.86	199.86
8/30/18	007996	90-72515 10000	INV #094113408 JULY 2018 COLL PRINT CHARGES XEROX CORP	132.94	132.94
	<b>Total</b>			<u>43,025.72</u>	<u>43,025.72</u>

6h

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Nine Months Ending September 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,225.16	\$ 60,326.66	\$ 74,702.00	14,375.34	19.24
70102	DEPUTY CHIEF APPRAISER	3,583.34	24,179.64	49,431.00	25,251.36	51.08
70103	SYSTEM MGR/MAPPER	5,037.26	45,335.34	60,447.00	15,111.66	25.00
70105	FIELD APPRAISER II	2,687.66	24,188.94	32,252.00	8,063.06	25.00
70106	SENIOR APPRAISER I	3,476.66	31,289.94	41,720.00	10,430.06	25.00
70107	SENIOR APPRAISER II	3,299.34	29,694.06	39,592.00	9,897.94	25.00
70108	FIELD APPRAISER I	2,741.92	24,677.28	32,903.00	8,225.72	25.00
70109	FIELD APPRAISER III	0.00	20,161.42	30,926.00	10,764.58	34.81
70111	ADMINISTRATIVE ASST.	3,968.34	35,715.06	47,620.00	11,904.94	25.00
70112	DATA ENTRY TECHNICIAN	2,388.58	21,455.88	28,663.00	7,207.12	25.14
70113	SUPPORT TECH	2,916.26	26,246.34	34,995.00	8,748.66	25.00
70120	911/GIS	1,056.59	7,374.97	37,820.00	30,445.03	80.50
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	<b>TOTAL WAGES AND SALARIES</b>	<b>37,381.11</b>	<b>350,645.53</b>	<b>513,071.00</b>	<b>162,425.47</b>	<b>31.66</b>
71000	PAYROLL TAX	2,848.44	28,782.57	42,500.00	13,717.43	32.28
71002	RETIREMENT / EMPLOYER	3,726.57	35,054.47	48,600.00	13,545.53	27.87
71004	HEALTH BENEFITS	12,128.10	60,800.09	94,000.00	33,199.91	35.32
71005	WORKERS COMP	0.00	(134.00)	2,700.00	2,834.00	104.96
71006	UNEMPLOYMENT	0.00	(299.64)	4,000.00	4,299.64	107.49
	<b>DEDUCTIONS / BENEFITS</b>	<b>18,703.11</b>	<b>124,203.49</b>	<b>191,800.00</b>	<b>67,596.51</b>	<b>35.24</b>
72000	APPR ENGINEERS	10,000.00	40,000.00	42,000.00	2,000.00	4.76
72001	APPR REVIEW BOARD	0.00	20,833.18	13,500.00	(7,333.18)	(54.32)
72002	AUDIT	0.00	5,775.00	6,200.00	425.00	6.85
72003	BOARD OF DIRECTORS	12.62	697.64	1,790.00	1,092.36	61.03
72004	DATA PROCESSING SERVICES	0.00	45,783.05	46,900.00	1,116.95	2.38
72007	JANITORIAL SERVICES	264.11	2,376.99	6,200.00	3,823.01	61.66
72008	LEGAL SERVICES	224.60	18,064.50	20,000.00	1,935.50	9.68
	<b>TOTAL SERVICES</b>	<b>10,501.33</b>	<b>133,530.36</b>	<b>136,590.00</b>	<b>3,059.64</b>	<b>2.24</b>
72500	BOND CHIEF/NOTARY	0.00	235.85	100.00	(135.85)	(135.85)
72501	MEMBERSHIP BTPE/TBPC	135.00	2,408.32	3,700.00	1,291.68	34.91
72502	COMPUTER SUPPLIES	422.90	3,062.61	6,400.00	3,337.39	52.15
72504	EDUCATION / FEES	1,049.80	4,299.80	7,800.00	3,500.20	44.87
72505	INSURANCE LIABILITY	0.00	0.00	1,400.00	1,400.00	100.00
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	3,900.00	3,900.00	100.00
72507	LEGAL NOTICES / PRINTING	559.34	11,964.18	14,450.00	2,485.82	17.20
72508	MAINT - HARDWARE & EQUIP	0.00	2,800.00	8,700.00	5,900.00	67.82
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	390.77	1,120.67	6,500.00	5,379.33	82.76
72511	OFFICE SUPPLIES	388.65	4,129.28	7,000.00	2,870.72	41.01
72512	POSTAGE	0.00	18,795.58	23,150.00	4,354.42	18.81
72513	POSTAGE METER/BOX RENTAL	948.35	3,119.05	4,425.00	1,305.95	29.51
72514	SUBSCRIPTION & BOOKS	0.00	4,716.64	7,020.00	2,303.36	32.81
72515	RENTAL COPIER	214.97	1,596.27	2,650.00	1,053.73	39.76
72516	ELECTRICITY	588.01	4,305.05	9,000.00	4,694.95	52.17
72517	TELEPHONE	932.55	7,192.78	12,270.00	5,077.22	41.38
72518	WATER & SEWER	269.43	1,861.65	3,250.00	1,388.35	42.72
72519	MORTGAGE	4,527.30	40,745.70	54,520.00	13,774.30	25.26
72520	BUILDING MAINT	184.80	1,938.67	4,820.00	2,881.33	59.78
72523	FUEL - VEHICLE	248.98	2,882.56	6,000.00	3,117.44	51.96

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For Management Purposes Only



Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Nine Months Ending September 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	348.70	2,328.16	6,000.00	3,671.84	61.20
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
<b>TOTAL GENERAL EXPENSES</b>	<u>11,209.55</u>	<u>119,502.82</u>	<u>195,755.00</u>	<u>76,252.18</u>	<u>38.95</u>
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	147.59	6,668.23	11,000.00	4,331.77	39.38
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	19,071.00	20,000.00	929.00	4.65
79990 CONTINGENCY	0.00	4,750.00	10,000.00	5,250.00	52.50
<b>TOTAL CAPITAL INVESTMENT</b>	<u>147.59</u>	<u>30,489.23</u>	<u>51,000.00</u>	<u>20,510.77</u>	<u>40.22</u>
<b>TOTAL EXPENSES</b>	<u>\$ (77,942.69)</u>	<u>\$ (758,371.43)</u>	<u>\$ (1,088,216.)</u>	<u>(329,844.57)</u>	<u>30.31</u>

6j



Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Nine Months Ending September 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,205.50	\$ 37,849.50	\$ 50,466.00	12,616.50	25.00
90-70121 COLLECTION SPECIALIST	2,791.66	26,663.44	36,045.00	9,381.56	26.03
90-70126 PUBLIC ASSISTANT	2,166.66	17,603.31	31,120.00	13,516.69	43.43
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WAGES AND SALARIES</b>	<b>9,163.82</b>	<b>82,116.25</b>	<b>117,631.00</b>	<b>35,514.75</b>	<b>30.19</b>
90-71000 PAYROLL TAX	695.31	6,235.77	9,440.00	3,204.23	33.94
90-71002 RETIREMENT/EMPLOYER	865.05	7,751.36	11,200.00	3,448.64	30.79
90-71004 HEALTH BENEFITS	2,441.63	10,044.10	24,100.00	14,055.90	58.32
90-71005 WORKER COMP	0.00	0.00	775.00	775.00	100.00
90-71006 UNEMPLOYMENT	0.00	31.67	2,375.00	2,343.33	98.67
<b>DEDUCTIONS / BENEFITS</b>	<b>4,001.99</b>	<b>24,062.90</b>	<b>47,890.00</b>	<b>23,827.10</b>	<b>49.75</b>
90-72002 AUDIT	0.00	1,725.00	1,800.00	75.00	4.17
90-72004 DATA PROCESSING SERVICES	0.00	17,595.90	17,450.00	(145.90)	(0.84)
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	12,016.08	15,500.00	3,483.92	22.48
90-72007 JANITORIAL SERVICE	78.89	710.01	2,500.00	1,789.99	71.60
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
<b>TOTAL SERVICES</b>	<b>1,414.01</b>	<b>32,046.99</b>	<b>39,550.00</b>	<b>7,503.01</b>	<b>18.97</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	45.00	215.00	650.00	435.00	66.92
90-72502 COMPUTER SUPPLIES	38.80	555.56	2,300.00	1,744.44	75.85
90-72504 EDUCATION & FEES	0.00	285.00	2,250.00	1,965.00	87.33
90-72505 INSURANCE - LIABILITY	0.00	0.00	800.00	800.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,150.00	1,150.00	100.00
90-72507 LEGAL NOTICES/PRINTING	115.92	429.29	9,900.00	9,470.71	95.66
90-72508 MAINT - HARDWARE/EQUIP	0.00	437.45	2,600.00	2,162.55	83.18
90-72509 MAINT - OFFICE EQUIP	0.00	916.00	1,200.00	284.00	23.67
90-72510 MILEAGE & TRAVEL	0.00	0.00	2,800.00	2,800.00	100.00
90-72511 OFFICE SUPPLIES	111.30	1,817.53	2,800.00	982.47	35.09
90-72512 POSTAGE	0.00	10,310.00	13,800.00	3,490.00	25.29
90-72513 POSTAGE METER/BOX RENTAL	283.27	849.81	1,400.00	550.19	39.30
90-72515 RENTAL - COPIER	130.68	923.01	1,800.00	876.99	48.72
90-72516 ELECTRICITY	175.64	1,285.92	3,000.00	1,714.08	57.14
90-72517 TELEPHONE	284.36	2,175.80	3,100.00	924.20	29.81
90-72518 WATER & SEWER	80.48	556.08	1,000.00	443.92	44.39
90-72519 MORTGAGE	1,352.31	12,170.79	16,500.00	4,329.21	26.24
90-72520 BUILDING MAINT.	55.20	516.96	2,025.00	1,508.04	74.47
<b>TOTAL GENERAL EXPENSES</b>	<b>2,672.96</b>	<b>33,444.20</b>	<b>69,275.00</b>	<b>35,830.80</b>	<b>51.72</b>
90-79000 OFFICE EQUIPMENT	119.98	119.98	2,000.00	1,880.02	94.00
90-79001 COMPUTER EQUIPMENT	0.00	1,542.13	5,000.00	3,457.87	69.16
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	799.86	3,000.00	2,200.14	73.34
<b>TOTAL CAPITAL INVESTMENTS</b>	<b>119.98</b>	<b>2,461.97</b>	<b>12,200.00</b>	<b>9,738.03</b>	<b>79.82</b>
<b>TOTAL EXPENSES</b>	<b>\$ (17,372.76)</b>	<b>\$ (174,132.31)</b>	<b>\$ (286,546.00)</b>	<b>(112,413.69)</b>	<b>39.23</b>

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Caldwell County Appraisal District  
**INCOME STATEMENT- APPRAISAL**  
 For the Nine Months Ending September 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 23,796.45	\$ 95,185.80	\$ 95,185.82	0.02	0.00
CITY OF LULING	6,385.40	25,541.60	25,541.61	0.01	0.00
CITY OF MARTINDALE	1,644.69	6,578.76	6,578.74	(0.02)	0.00
CITY OF MUSTANG RIDGE	687.85	2,751.40	2,751.41	0.01	0.00
CITY OF NIEDERWALD	90.24	360.96	360.97	0.01	0.00
CITY OF UHLAND	0.00	491.44	491.42	(0.02)	0.00
CALDWELL COUNTY	89,779.75	359,119.00	359,118.98	(0.02)	0.00
LOCKHART ISD	90,857.72	363,430.88	363,430.90	0.02	0.00
LULING ISD	21,901.01	87,604.04	87,604.06	0.02	0.00
PRAIRIE LEA ISD	6,407.06	25,628.24	25,628.26	0.02	0.00
PLUM CREEK CONS DIST	1,501.34	6,005.36	6,005.35	(0.01)	0.00
PLUM CREEK UNDERGROU	1,403.49	5,613.96	5,613.94	(0.02)	0.00
GONZALES ISD	1,773.38	7,093.52	7,093.53	0.01	0.00
WEALDER ISD	1,403.08	5,612.32	5,612.30	(0.02)	0.00
SAN MARCOS ISD	10,975.91	43,903.64	43,903.62	(0.02)	0.00
HAYS ISD	0.00	9,899.84	9,899.83	(0.01)	0.00
GONZALES COUNTY UWD	43.96	175.84	175.84	0.00	0.00
CALDWELL-HAYS ESD1	0.00	7,366.60	7,366.61	0.01	0.00
CITY OF SAN MARCOS	712.67	2,850.68	2,850.68	0.00	0.00
CALDWELL ESD #2	556.29	2,225.16	2,225.15	(0.01)	0.00
CALDWELL ESD #3	581.40	2,325.60	2,325.60	0.00	0.00
CALDWELL ESD #4	452.25	1,809.00	1,809.00	0.00	0.00
AUSTIN COMMUNITY COLL	160.59	642.36	642.37	0.01	0.00
<b>Total Revenues</b>	<u>261,114.53</u>	<u>1,062,216.00</u>	<u>1,062,215.99</u>	<u>(0.01)</u>	<u>0.00</u>
<b>TOTAL BUDGET REV</b>	<b>\$ <u>261,114.53</u></b>	<b>\$ <u>1,062,216.00</u></b>	<b>\$ <u>1,062,215.99</u></b>	<b><u>(0.01)</u></b>	<b><u>0.00</u></b>
COPIES MISC REVENUE	\$ (156.20)	\$ (1,803.40)	\$ 0.00	1,803.40	0.00
INTEREST INCOME REVENU	(710.84)	(6,018.46)	0.00	6,018.46	0.00
<b>TOTAL OTHER REVENUE</b>	<u>(867.04)</u>	<u>(7,821.86)</u>	<u>0.00</u>	<u>7,821.86</u>	<u>0.00</u>

61

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**

For the Nine Months Ending September 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 6,688.29	\$ 26,753.16	\$ 26,753.16	0.00	0.00
CITY OF LULING	1,840.42	7,361.68	7,361.69	0.01	0.00
CITY OF MARTINDALE	462.26	1,849.04	1,849.04	0.00	0.00
CITY OF MUSTANG RIDGE	193.33	773.32	773.32	0.00	0.00
CITY OF NIEDERWALD	25.36	101.44	101.45	0.01	0.01
CITY OF UHLAND	0.00	138.12	138.12	0.00	0.00
CALDWELL COUNTY	25,233.72	100,934.88	100,934.88	0.00	0.00
LOCKHART ISD	25,536.70	102,146.80	102,146.79	(0.01)	0.00
LULING ISD	7,393.01	29,572.04	29,572.02	(0.02)	0.00
PRAIRIE LEA ISD	2,435.60	9,742.40	9,742.39	(0.01)	0.00
PLUM CREEK CONS DIST	421.97	1,687.88	1,687.88	0.00	0.00
PLUM CREEK UNDERGROUND	394.47	1,577.88	1,577.87	(0.01)	0.00
GONZALES COUNTY UWD	12.36	49.44	49.42	(0.02)	(0.04)
CALDWELL-HAYS ESD1	0.00	2,070.48	2,070.48	0.00	0.00
CALDWELL ESD #2	156.35	625.40	625.40	0.00	0.00
CALDWELL ESD #3	163.41	653.64	653.64	0.00	0.00
CALDWELL ESD #4	127.11	508.44	508.44	0.00	0.00
<b>Total Revenues</b>	<u>71,084.36</u>	<u>286,546.04</u>	<u>286,545.99</u>	<u>(0.05)</u>	<u>0.00</u>
TAX CERTIFICATES	(40.00)	(490.00)	0.00	490.00	0.00
<b>TOTAL TAX CERT. REVENUE</b>	<u>(40.00)</u>	<u>(490.00)</u>	<u>0.00</u>	<u>490.00</u>	<u>0.00</u>
<b>TOTAL BUDGET REVENUE</b>	<u>\$ 71,124.36</u>	<u>\$ 287,036.04</u>	<u>\$ 286,545.99</u>	<u>(490.05)</u>	<u>(0.17)</u>
RETURN CHECK FEE	\$ (25.00)	\$ (600.00)	\$ 0.00	600.00	0.00
BUS PP RENDITION PENALTY	(27.29)	(1,055.83)	0.00	1,055.83	0.00
OFFICE RENTAL INCOME	(100.00)	(900.00)	0.00	900.00	0.00
<b>TOTAL OTHER REVENUE</b>	<u>(152.29)</u>	<u>(2,555.83)</u>	<u>0.00</u>	<u>2,555.83</u>	<u>0.00</u>
DELINQUENT ATTORNEY FEES- L	(20,758.32)	(20,758.32)	0.00	20,758.32	0.00
DELINQUENT ATTORNEY FEES- P	(6,510.27)	(6,510.27)	0.00	6,510.27	0.00
DELINQUENT ABSTRACT FEES- L	(575.00)	(575.00)	0.00	575.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DELINQUENT ATTORNEY</b>	<u>(27,843.59)</u>	<u>(27,843.59)</u>	<u>0.00</u>	<u>27,843.59</u>	<u>0.00</u>

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**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Sep 1, 2018 to Sep 30, 2018**

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
9/6/18	007997	30027 10000	AUGUST 2018 INSURANCE PAYABLE INV #036862 AFLAC INS.	684.28	684.28
9/6/18	007998	71004 90-71004 30028 10000	SEPT 2018 HEALTH INS - APPR SEPT 2018 HEALTH INS - COLL AUG 2018 MED PAYABLE UNITED HEATHCARE SERVICES	5,503.45 1,102.59 471.07	7,077.11
9/6/18	007999	72517 10000	SEPT 2018 IPAD UNITS APPRAISERS AT&T Mobility	244.44	244.44
9/6/18	008000	72007 90-72007 10000	INV #11413 SEPT 2018 JANITORIAL SERVICES = APPR INV #11413 SEPT 2018 JANITORIAL SERVICES - COLL Buildingstars	264.11 78.89	343.00
9/6/18	008001	90-72005 10000	SEPT 2018 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	1,335.12
9/6/18	008002	72523 10000	AUGUST 2018 FUEL REIMBURSEMENT CALDWELL COUNTY TREASURER	248.98	248.98
9/6/18	008003	72510 10000	AUG 2018 MILEAGE REIMBURSEMENT Phyllis Fischer	33.41	33.41
9/6/18	008004	72510 10000	AUG 2018 MILEAGE REIMBURSEMENT Kristie Edwards	18.53	18.53
9/6/18	008005	72510 10000	AUG 2018 MILEAGE REIMBURSEMENT Christie Gibson	23.98	23.98
9/6/18	008006	72510 10000	AUG 2018 MILEAGE REIMBURSEMENT Jaclyn Archer	55.59	55.59
9/6/18	008007	72507 90-72507 72507 10000	BUDGET HEARING NOTICE - APPR BUDGET HEARING NOTICE - COLL REAPPR PLAN NOTICE LOCKHART POST-REGISTER	260.75 77.88 129.00	467.63
9/6/18	008008	72511 90-72511 10000	COPY PAPER - APPR COPY PAPER - COLL OFFICE DEPOT	348.73 104.17	452.90
9/6/18	008009	72517 10000	SEPT 2018 LINE CHARGE - LKT SPECTRUM BUSINESS	123.05	123.05
9/6/18	008010	71004 90-71004 71004 90-71004 71004 90-71004 30029 30027 10000	SEPT 2018 AD&D - APPR SEPT 2018 AD&D - COLL SEPT 2018 LIFE - APPR SEPT 2018 LIFE - COLL SEPT 2018 LTD - APPR SEPT 2018 LTD - COLL AUG 2018 DENTAL PAYABLE AUG 2018 VISION PAYABLE UHS Premium Billing	8.82 2.12 74.97 18.02 134.42 32.33 584.79 148.30	1,003.77
9/6/18	008011	72513 90-72513 10000	INV #3306964431 3RD QTR POSTAGE METER LEASE - APPR INV #3306964431 3RD QTR POSTAGE METER LEASE - COLL Pitney Bowes	948.35 283.27	1,231.62
9/13/18	008014	72008 <b>bn</b>	AUG 2018 LEGAL SERVICES	224.60	

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Sep 1, 2018 to Sep 30, 2018**

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

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
		10000	HARGROVE & EVANS, LLP		224.60
9/13/18	008015	72003	EMPL B/DAY - PF	12.62	
		72501	LICENSING - AM	45.00	
		72502	COMP SUPP - APPR	129.90	
		90-72502	COMP SUPP - COLL	38.80	
		72504	EDUCATION FEES - APPR	699.80	
		72510	MILEAGE - TXTAG FEES	20.00	
		72511	OFFICE SUPP - APPR	39.92	
		90-72511	OFFICE SUPP - COLL	7.13	
		72517	RING CENTRAL - APPR	565.06	
		90-72517	RING CENTRAL - COLL	168.78	
		72524	VEH MAINTENANCE	168.70	
		79001	COMP EQUIP - APPR	147.59	
		10000	CARD SERVICE CENTER		2,043.30
9/13/18	008015V	72003	EMPL B/DAY - PF		12.62
		72501	LICENSING - AM		45.00
		72502	COMP SUPP - APPR		129.90
		90-72502	COMP SUPP - COLL		38.80
		72504	EDUCATION FEES - APPR		699.80
		72510	MILEAGE - TXTAG FEES		20.00
		72511	OFFICE SUPP - APPR		39.92
		90-72511	OFFICE SUPP - COLL		7.13
		72517	RING CENTRAL - APPR		565.06
		90-72517	RING CENTRAL - COLL		168.78
		72524	VEH MAINTENANCE		168.70
		79001	COMP EQUIP - APPR		147.59
		10000	CARD SERVICE CENTER	2,043.30	
9/13/18	008016	72003	EMPL B/DAY - PF	12.62	
		72501	LICENSING - TDLR - AM	45.00	
		72502	COMP SUPPL - APPR	129.90	
		90-72502	COMP SUPPL - COLL	38.80	
		72504	EDUCATION FEES - APPR	699.80	
		72510	MILEAGE	20.00	
		72511	OFFICE SUPP - APPR	39.92	
		90-72511	OFFICE SUPP - COLL	7.13	
		72517	RING CENTRAL - APPR	565.06	
		90-72517	RING CENTRAL - COLL	168.78	
		72524	VEH MAINTENANCE	168.70	
		79001	COMP EQUIP - APPR	147.59	
		10000	CARD SERVICE CENTER		2,043.30
9/13/18	008017	72507	REAPPR PLAN, BUDGET HEARING - APPR	169.59	
		90-72507	BUDGET HEARING - COLL	38.04	
		10000	LULING NEWSBOY		207.63
9/21/18	008018	72519	SEPT 2018 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	SEPT 2018 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
9/21/18	008019	72510	SEPT 2018 MILEAGE REIMBURSEMENT - APPR	239.26	
		INST			
		10000	Shanna Ramzinski		239.26
9/21/18	008020	72502	PLOTTER CARTRIDGES	293.00	
		10000	CAD Supplies Specialty, Inc		293.00
9/21/18	008021	90-79000	OFFICE EQUIP - COLL	119.98	
		10000	OFFICE DEPOT		119.98
9/21/18	008022	72504	CONFERENCE - SJR/MDR	350.00	
		10000	Texas Rural Chief Appraisers, Inc		350.00

60

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Sep 1, 2018 to Sep 30, 2018**

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Date	Check #	Account ID	Line Description	Debit Am	Credit Am
9/21/18	008023	72501 10000	2018 ANNUAL RENEWAL - SJR - REG #69812 Texas Dept. of Licensing and Regulation	90.00	90.00
9/27/18	008025	71004 90-71004 71004 90-71004 30029 30027 10000	OCT 2018 AD&D - APPR OCT 2018 AD&D - COLL OCT 2018 LIFE - APPR OCT 2018 LIFE - COLL SEPT 2018 DENTAL PAYABLE SEPT 2018 VISION PAYABLE UHS Premium Billing	8.82 2.12 74.97 18.02 644.63 148.30	896.86
9/28/18	008026	71004 90-71004 30028 10000	OCT 2018 HEALTH INS - APPR OCT 2018 HEALTH INS - COLL SEPT 2018 MED PAYABLE UNITED HEATHCARE SERVICES	6,322.65 1,266.43 1,089.64	8,678.72
9/28/18	008027	90-72501 10000	2018 ANNUAL RENEWAL - BG - REG #73141 Texas Dept. of Licensing and Regulation	45.00	45.00
9/28/18	008028	72517 10000	OCT 2018 LINE CHARGE - LOCKHART SPECTRUM BUSINESS	115.58	115.58
9/28/18	008028V	72517 10000	OCT 2018 LINE CHARGE - LOCKHART SPECTRUM BUSINESS	115.58	115.58
9/28/18	008029	90-72517 10000	OCT 2018 LINE CHARGE - LULING SPECTRUM BUSINESS	115.58	115.58
9/28/18	008030	72520 90-72520 10000	OCT 2018 LAWN SERVICES - APPR OCT 2018 LAWN SERVICES - COLL Jesus Gonzales	184.80 55.20	240.00
9/28/18	008031	72516 90-72516 72518 90-72518 10000	AUG 2018 ELECTRICITY - APPR AUG 2018 ELECTRICITY- COLL AUG 2018 WATER & SEWER - APPR AUG 2018 WATER & SEWER - COLL City of Lockhart	588.01 175.64 269.43 80.48	1,113.56
9/28/18	008032	72000 10000	2018 QTR 4 VALUATION FEE CAPITOL APPRAISAL GROUP	10,000.00	10,000.00
9/28/18	008033	72515 10000	INV #094378041 - AUG 2018 APPR COPY CHARGES XEROX CORP	214.97	214.97
9/28/18	008034	90-72515 10000	INV #094378039 AUG 2018 COLL PRINT CHARGES XEROX CORP	130.68	130.68
9/28/18	008035	72524 10000	REPLACE WINDSHIELD - VEH#07201 JR's Auto Glass	180.00	180.00
	<b>Total</b>			<b>48,723.92</b>	<b>48,723.92</b>

6P



# CALDWELL COUNTY APPRAISAL DISTRICT

## INVESTMENT POLICY

### I. POLICY STATEMENT

It is the policy of the Caldwell County Appraisal District (the "District") that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the District and conforming to all applicable state and District statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to the requirements for safety and liquidity.

It is the intent of the District to be in complete compliance with local law and the Texas Public Funds Investment Act (the "Act", Texas Government Code 2256). The earnings from investments will be used in a manner that best serves the public trust and interests of the District.

### II. SCOPE

This Investment Policy applies to all the financial assets and funds held of the District. The District commingles its funds into one investment portfolio for investment purposes of efficiency and maximum investment opportunity.

Any new funds created by the District will be managed under the provisions of this Policy unless specifically exempted by the District Board and this Policy.

### III. OBJECTIVES AND STRATEGY

It is the policy of the District that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. These objectives encompass the following.

#### Safety of Principal

Safety of principal is the foremost objective of the District. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. The suitability of each investment decision will be made on the basis of safety.

#### Liquidity

The District's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated. Investment decisions will be based on cash flow analysis of anticipated expenditures.

#### Diversification

Diversification is required in the portfolio's composition. Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers or banks for diversification and market coverage. Competitive bidding will be used on each sale or purchase..

#### Yield

The District's investment portfolio shall be designed with the objective of attaining a reasonable market yield, taking into account the District's risk constraints and cash flow needs. A reasonable market yield for the portfolio will be defined as the six month (180 day) U.S. Treasury Bill which compares to the portfolio's maximum weighted average maturity of six months.

The authorized investment purchased will be of the highest credit quality and marketability supporting the objectives of safety and liquidity. Securities, when not matched to a specific liability, will be short term to provide adequate liquidity. The portfolio shall be diversified to protect against market and credit risk in any one sector.

The maximum weighted average maturity of the portfolio will be no more than 180 days and the maximum stated maturity of any security will not exceed two years. The funds are combined for investment purposes but the unique needs of all the funds in the portfolio are recognized and represented.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The District shall maintain a cash management program which includes timely collection of accounts receivable, prudent investment, disbursement of payments within invoice terms and the management of banking services.



#### **IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY**

Specific investment parameters for the investment of public funds in Texas are stipulated in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the "Act"). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits.

The Interlocal Cooperation Act, Chapter 791, Texas Government Code, authorizes local governments in Texas to participate in a Texas investment pool established thereunder.

#### **V. DELEGATION OF INVESTMENT AUTHORITY**

The Investment Officers of the District are responsible for all investment management decisions and activities. The Board is responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officer(s) shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this Investment Policy. Procedures will include safekeeping, wire transfers, banking services contracts, and other investment related activities.

The Investment Officer(s) shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff.

The Investment Officer(s) shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available.

No officer or designee may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Investment Officer and approved by the District Manager.

#### **VI. PRUDENCE**

The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states:

"Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

#### Limitation of Personal Liability

The Investment Officer and those delegated investment authority, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change are reported in a timely manner and that appropriate action is taken to control adverse market effects.

#### **VII. INTERNAL CONTROLS**

The Investment Officer(s) shall establish a system of written internal controls which will be reviewed annually with the independent auditor of the District. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the District.

#### Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain cash flow requirements. The Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes. Cash flow will include researching and monitoring of specific cash flow items, payables, and receivables as well as overall cash position and patterns.

#### **VIII. AUTHORIZED INVESTMENTS**

Acceptable investments under this policy shall be limited to the instruments listed below. The choice of high-grade government investments and high-grade, money market instruments is designed to assure the marketability of those investments should liquidity needs arise.

- A. Obligations of the United States Government, its agencies and instrumentalities, not to exceed two (2) years to stated maturity, and excluding mortgage backed securities;
- B. Fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas and under the terms of a written depository agreement with that bank, not to exceed one year to stated maturity;

- C. No-load, SEC registered money market mutual funds. No more than 80% of the entity's monthly average balance may be invested in money market funds; and
- D. Constant dollar, AAA-rated Texas Local Government Investment Pools as defined by the Public Funds Investment Act.
- E. Depository time accounts of a bank doing business in Texas under a written depository agreement and providing for 102% collateral held independently of the pledging bank.

If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment until this Policy has been amended and the amended version adopted by the District Board.

Competitive Bidding Requirement

All securities, including certificates of deposit, will be purchased or sold only after three bids/offers are taken competitively to verify that the District is receiving fair market value/price for the investment.

Delivery versus Payment

All investment security transactions shall be conducted on a delivery versus payment (DVP) basis to assure that the District has control of its assets and/or funds at all times.

**IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The District shall maintain a list of no less than three financial institutions and/or broker/dealers which are authorized to provide investment services. This list will be reviewed and approved by the Board or a Board designated committee each year.

Securities broker/dealers may be *primary* or regional broker/dealers and will meet other criteria as determined by the Investment Officer including state registration and completion of a District Broker/Dealer questionnaire (attached as Exhibit A). The following criteria must be met by authorized firms.

- annual provision of an audited financial statement,
- proof of certification by the National Association of Securities Dealers (NASD)
- proof of current registration with the Texas State Securities Commission, and
- completion of the District's broker/dealer questionnaire.

Every bank and broker/dealer with whom the District transacts business will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. The firm will be required to return a signed copy of the Certification Form (attached as Exhibit B) certifying that the Policy has been received and reviewed and only those securities approved by the Policy will be sold to the District.

**X. DIVERSIFICATION AND MATURITY LIMITATIONS**

It is the policy of the District to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards by security type and issuer shall be:

	<u>Max % of Portfolio</u>
U.S. Treasuries and securities with the US Government's guarantee	not to exceed 80%
U.S. Government agencies and instrumentalities	not to exceed 60%
Fully insured or collateralized CDs	not to exceed 50%
SEC Registered money market funds	not to exceed 80%
Local Government Investment Pools (Constant dollar)	not to exceed 80%

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investments with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to a specific liability, the Investment Officer may not invest more than 20% of the portfolio for a period greater than one (1) year.

**XI. SAFEKEEPING AND COLLATERALIZATION**

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment (DVP) basis and be held in safekeeping by either an approved, independent third party financial institution or the District's designated depository.

7c

### Securities Owned by the District

All safekeeping arrangements shall be approved by the Investment Officer(s) and an agreement of the terms executed in writing. The safekeeping bank may not be within the same holding company as the bank from which the securities are purchased. The custodian shall be required to issue original safekeeping receipts to the District listing each specific security, rate, description, maturity, cusip number, and other pertinent information.

### Collateral

Collateralization shall be required on all bank time and demand deposits for principal and accrued interest amounts over the FDIC insurance coverage of \$100,000 (by tax identification number). In order to anticipate market changes and provide a level of additional security for all funds, collateral with a market value equal to 102% of the total deposits are required. The pledging bank will be made contractually liable for monitoring and maintaining the collateral levels at all times. All collateral will be held by an independent third party bank outside the holding company of the bank, pledged to the District.

Authorized collateral will include only:

- Obligations of the US Government, its agencies and instrumentalities to include mortgage backed securities which pass the bank test,
- Municipal obligations rated at least A by two nationally recognized rating agencies.

The custodian shall be required to provide original safekeeping receipts clearly marked that the security is pledged to the District.

## **XII. REPORTING**

The Investment Officer shall submit quarterly reports to the Board of Directors containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program and in full compliance with the Act. At a minimum the report shall contain:

- Beginning and ending market value of the portfolio by market sector and total portfolio
- Beginning and ending book value of the portfolio by market sector and total portfolio
- Change in market value during the period
- Detail on each asset (book, market, description, par ad maturity date)
- Earnings for the period
- Overall weighted average maturity of the portfolio

The report will be prepared jointly by all involved in the investment activity and be signed by the Investment Officers. It will contain all elements as required by the Act and be signed by all Investment Officers(s) as in compliance with the Act and this Policy. Market prices for assignment of market values will be obtained from an independent source. The three month Treasury Bill average yield for the reporting period will be reported as a gauge of performance and risk.

Prices used for the calculation of market values shall be obtained from an independent source.

## **XIII. DEPOSITORIES**

The District will designate one banking institution through a competitive process as its central banking services provider at least every two years, the District may extend the contract for one additional 2-year term. This institution will be used for normal banking services including disbursements, deposits, and safekeeping of District owned securities. Other banking institutions from which the District may purchase only certificates of deposit will also be designated as a depository.

All banking arrangements will be in written form in accordance with FIRREA which requires a resolution of approval of the agreement by the Bank Board or Bank Loan Committee.

## **XIV. INVESTMENT POLICY ADOPTION BY BOARD**

The District's Investment Policy and its incorporated strategies shall be adopted by resolution annually by the Board. The approval and any changes made to the Policy will be noted in the approving resolution.

APPROVED BY BOARD

\_\_\_\_\_  
Secretary/Clerk

\_\_\_\_\_  
Date

7d

**BROKER/DEALER CERTIFICATION FORM**  
as required by Texas Government Code 2256.005(k)  
**(Exhibit B)**

Caldwell County Appraisal District (the "District")

\_\_\_\_\_ (the "FIRM")

I, as a registered principal or manager for the firm hereby certify that I, and the broker covering this account have received and reviewed the Investment Policy of the District.

We acknowledge that this firm has implemented reasonable internal procedures and controls in an effort to preclude investment transactions conducted between this firm and the District that are not authorized by the District's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the District's entire portfolio or requires an interpretation of subjective investment standards.

Signature \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Firm Name: \_\_\_\_\_  
Date: \_\_\_\_\_

7e

**BROKER/DEALER QUESTIONNAIRE  
(Exhibit C)**

Firm Name: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Local office servicing account:  
Address: \_\_\_\_\_

Corporate office:  
Address: \_\_\_\_\_

Primary Representative: \_\_\_\_\_  
Please attach resume of primary and secondary representatives covering this account.  
Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Secondary Representative or sales assistant: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Branch Manager: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
E-Mail: \_\_\_\_\_  
CRD Number: \_\_\_\_\_

Is firm designated as a primary dealer by the Federal Reserve? \_\_\_\_\_

Is the firm registered with the State Securities Board? \_\_\_\_\_

Is the firm and all its representatives registered with the NASD? \_\_\_\_\_

In what market sectors does the account representative specialize? \_\_\_\_\_  
\_\_\_\_\_

List three comparable public clients currently working with this representative.  
Entity name, contact and phone number.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attach complete delivery instructions. All transactions will be completed delivery versus payment.

78

**Caldwell County Appraisal District**

**A RESOLUTION ADOPTING INVESTMENT POLICY**

WHEREAS, the Public Funds Investment Act (Texas Government Code, Chapter 2256) governs local government investment; and

WHEREAS, the Public Fund Investment Act (Section 2256.005a) requires the District to adopt an investment policy and investment strategies by rule, order, ordinance or resolution governing the investment of funds under its control; and

WHEREAS, the Public Fund Investment Act (Section 2256.005e), requires the governing body to review and adopt that investment policy and investment strategies by rule, order, ordinance or resolution not less than annually, recording any changes made thereto; and

WHEREAS, the District Board has chosen, in previous years, to make certain changes to the Policy.

NOW, THEREFORE, BE IT RESOLVED

That the District has complied with the requirements of the Public Funds Investment Act and the Investment Policy, as previously amended in 2005, is hereby adopted and ratified as the Investment Policy of the District.

PASSED, ADOPTED AND APPROVED by the Board of the Caldwell County Appraisal District this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

APPROVED:

\_\_\_\_\_  
Board Chairman

ATTEST:

\_\_\_\_\_  
Secretary



**Caldwell County Appraisal District**

**A RESOLUTION DESIGNATING INVESTMENT OFFICER(S)**

WHEREAS, the Public Funds Investment Act codified in Government Code Chapter 2256 governs local government investment; and

WHEREAS, the Public Fund Investment Act (Section 2256.005(f)) and the District's Investment Policy, require the District to designate one or more investment officer(s) by rule, order, ordinance or resolution; and

WHEREAS, the Public Funds Investment Act and the District's Investment Policy require the investment officer to perform certain duties and report regularly to the Board on the investment program,

NOW, THEREFORE, BE IT RESOLVED

That the District has complied with the requirements of the Public Funds Investment Act and the District's Investment Policy and designates the persons holding the following positions with Caldwell County Appraisal District to serve as Investment Officers of the District:

1. Board Secretary
2. Chief Appraiser

to exercise the judgement and care, under circumstances then prevailing, that a prudent person would exercise in the management of the person's own affairs and to perform all the requirements of the Act.

AND, the Board recognizes that the Board retains the ultimate responsibility as fiduciaries of the assets of the District (Section 2256.005(f)).

PASSED, ADOPTED AND APPROVED by the Board of the Caldwell County Appraisal District this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

APPROVED:

\_\_\_\_\_  
Board Chairman

ATTEST:

\_\_\_\_\_  
Secretary

7h



# CALDWELL COUNTY APPRAISAL DISTRICT

DATE: September 24, 2018  
TO: CCAD Board of Directors members  
FROM: Shanna Ramzinski, Interim Chief Appraiser  
RE: Annual Evaluation of the Chief Appraiser

Enclosed is a copy of the evaluation form used last year. According to policy I am sending a copy to all Board members and will put the item on the October meeting's agenda.

If you have any questions please contact me.

Sincerely,

Shanna Ramzinski  
Interim Chief Appraiser



211 Bufkin Ln.  
P.O. Box 900  
Lockhart, Texas 78644  
United States

PHONE (512) 398-5550  
FAX (512) 398-5551  
E-MAIL [general@caldwellcad.org](mailto:general@caldwellcad.org)  
WEB SITE [www.caldwellcad.org](http://www.caldwellcad.org)

8a

**Annual Evaluation  
Chief Appraiser, Caldwell County Appraisal District**

The mission of the Appraisal District is to identify all property (real and personal) for ad valorem tax purposes, establish accurate appraisal values, and provide reports to taxpayers and taxing entities in a timely and cost efficient manner.

Ratings Definitions:

<b>E</b>	<b>M</b>	<b>NM</b>
Exceeded expectations	Met all expectations	Did not meet expectations

Performance Standard	Comments	Rating		
		E	M	NM
<b>Appraisal Knowledge</b> (ensures CAD is in compliance with the Property Tax Code)		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Budget Management</b> (fiscally responsible when creating budget)		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Financial Management</b> (accountability and use of budget funds)		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Personnel Management</b> (staff training, leadership)		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Communication</b> (with BOD, employees, tax units, public)		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Initiative</b>		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Attitude</b>		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Training, Documentation, Other</b>		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>
<b>Overall</b>		E <input type="checkbox"/>	M <input type="checkbox"/>	NM <input type="checkbox"/>

Comments:

•

Comments:

<b>Chief Appraiser</b>	<b>Board of Directors</b>

\_\_\_\_\_  
CCAD Chief Appraiser  
Signature of Receipt

8b

\_\_\_\_\_  
Signature  
Board Chairman