

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
JANUARY 22, 2019**

CALL TO ORDER

1. Oath of Office.
2. Election of Officers.
3. Public Comments.
4. Collection Report November and December 2018.
4a-4b
5. Quarterly Delinquent Tax Collection Report.
5a-5b
6. 911 Quarterly Report.
6a

DISCUSSION/ACTION

7. Consideration and possible approval of Minutes of November 20, 2018 meeting.
7a-7b
8. Consideration of and possible approval of Financial Report November and December 2018.
8a-8q
9. Consideration and possible appointment to fill vacancy on the Board of Directors.
9a-9d
10. Discussion and possible action regarding adoption of resolution for the appointment of Appraisal Review Board members for the 2019/2020 term.
10a-10b
11. Discussion and possible action regarding adoption of resolution to appoint Appraisal Review Board president and secretary.
11a
12. Discussion and possible action regarding approving the Chief Appraiser's appointment of Agricultural Advisory Board members for 2019 term.
12a-12b
13. Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.
13a-13h

EXECUTIVE SESSION:

14. Pursuant to Texas Government Code Section 551.074
Consideration of and possible action regarding pending appeals of appraisal review board orders determining protest to district court. (Handouts)

OPEN SESSION

15. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collection update.
 - c. TAAD Conference in February
16. Board requests for future agenda items. *(No action or discussion may occur during this item)*
17. Adjourn.

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
The Terrace II
2700 Via Fortuna Drive, Suite 500
P. O. BOX 17428
AUSTIN, TEXAS 78760

512/447-6675
FAX 512/443-3494

Sam Turner, Attorney

email to sam.turner@lgbs.com

January 10, 2019

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 **\$534,099.82** 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 second quarter of the 2018-2019 tax year and the results of those actions.

New Lawsuits – During this quarter, we filed **11 new lawsuits** involving **23** properties. These suits sought the enforcement of **\$101,198** in delinquent taxes, penalty and interest.

Suit Dismissal – During this quarter, we prepared and submitted notices of **non-suit in 25 suits** involving **53 property** accounts and **\$338,202** 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 **4 judgments** involving **5** properties. These judgments sought the enforcement of **\$82,561** in delinquent taxes, penalty and interest.

5a

Mr. Miguel Islas, Chairman
Caldwell County Appraisal District
January 10, 2019
Page 2

Tax Sales – During this quarter, we held one regular tax sale which included **6 cases** and involved **11 property** accounts. As a direct result of this sale, there was a total revenue collected of **\$77,344** in delinquent taxes, penalties and fees.

Mass Mailing – During the second quarter of the collection year we conducted 1 mailing, 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.

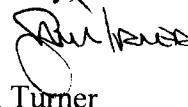
Interventions – During the quarter, we did not file any new interventions.

Tax Sale Results – 2nd Quarter '18 – '19

No. Offered	No. Sold	No. Pulled	No. SO	Tax Revenue Generated
11	1	10	0	\$77,344.00

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, Chief Appraiser
Caldwell County Appraisal District
P.O. Box 900
Lockhart, Texas 78644

5b

911 QUARTERLY REPORT – JAN 2019

- Active Subdivisions
 - (1*) NAME UNKNOWN (PARTIALLY UNRECORDED)
 - Sierra Drive, Lockhart, TX
 - 13 LOTS – surveyor has not provided a copy of the plat
 - PROP 27219 – 87.18 ACRES
 - LOTS 1-6 smaller lots, under 10ac, will be platted through county commissioners court
 - LOTS 7-13 already subdivided, not going through formal platting because all over 10ac
 - (2*) CALLIHAN RANCH (UNRECORDED)
 - Callihan Rd, Luling, TX
 - 11 TRACTS – ALL ±10 ACRES, EXCEPT ONE 18.69 AC TRACT
 - Both of the above subdivisions were discussed at the last quarterly meeting; still in progress

18,527 Address Points in Caldwell County as of Dec. 31, 2018

87 address points added Oct. 1 through Dec. 31, 2018

6a

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
NOVEMBER 20, 2018**

The Board of Directors of the Caldwell County Appraisal District met in regular session on November 20, 2018 at 6:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Ln, Lockhart, Texas.

Those in attendance were board members Miguel Islas, Edel Garza, Lisa Guyton, and Alfredo Munoz, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer.

Rick Johnson absent.

CALL TO ORDER

Item #1. Public Comments.

Deward Cummings submitted a letter to the board and had comments concerning the letter.

Item #2. Collection Report October 2018.

Shanna Ramzinski presented the October 2018 Collection Report.

Item #3. Delinquent Tax Report.

Sarah Haney addressed concerns from the Delinquent Tax Report which was presented at the October meeting.

DISCUSSION/ACTION

Item #4. Consideration of and possible approval of Minutes of October 23, 2018 meeting.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the minutes of October 23, 2018. Motion carried 4-0-1.

Item #5. Consideration of and possible approval of Financial Report October 2018.

Shanna Ramzinski presented the October 2018 Financial Report.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the October 2018 Financial Report. Motion carried 4-0-1.

Item #6. Discussion and possible action regarding renewal contract for Appraisal Services with Capitol Appraisal Group.

Alfredo Munoz made a motion, seconded by Edel Garza, to renew the contract for Appraisal Services with Capitol Appraisal Group. Motion carried 4-0-1.

Item #7. Discussion and possible action regarding the appointment of a Chief Appraiser.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to appoint Shanna Ramzinski as Chief Appraiser. Motion carried 4-0-1.

Item #8. Discussion and possible action regarding resignation of Appraisal District Board of Directors member and issuance of notification of a vacancy on the Board of Directors to entities entitled to vote for directors.

Alfredo Munoz made a motion, seconded by Lisa Guyton to accept the resignation of Rick Johnson. Motion carried 4-0-1. Alfredo Munoz made a motion, seconded by Edel Garza, to adopt the resolution to notify the taxing units of a vacancy on the Board of

7a

Directors. Motion carried 4-0-1.

Item #9. Chief Appraiser's Report.

- a. Appraisal update - hand-outs were distributed and discussed concerning the appraisers' work goals and the 2018 Protest and Inquiry Statistics.
- b. Collection update – tax season is in full swing and going very smoothly.
- c. Board meeting schedule – there will be no December meeting, the January meeting will be held as usual. Shanna will be attending the TAAD conference during the regularly scheduled February meeting. It will be discussed in January when to hold the February meeting.

Item #10. Board requests for future agenda items.

None.

Item #11 . Adjourn.

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

Meeting adjourned at 6:29 PM.

Chairman

Secretary

76

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Eleven Months Ending November 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,225.16	\$ 72,776.98	\$ 74,702.00	1,925.02	2.58
70102 DEPUTY CHIEF APPRAISER	3,583.34	31,346.32	49,431.00	18,084.68	36.59
70103 SYSTEM MGR/MAPPER	5,037.26	55,409.86	60,447.00	5,037.14	8.33
70105 FIELD APPRAISER II	2,687.66	29,564.26	32,252.00	2,687.74	8.33
70106 SENIOR APPRAISER I	3,476.66	38,243.26	41,720.00	3,476.74	8.33
70107 SENIOR APPRAISER II	3,299.34	36,292.74	39,592.00	3,299.26	8.33
70108 FIELD APPRAISER I	2,741.92	30,161.12	32,903.00	2,741.88	8.33
70109 FIELD APPRAISER III	0.00	20,161.42	30,926.00	10,764.58	34.81
70111 ADMINISTRATIVE ASST.	3,968.34	43,651.74	47,620.00	3,968.26	8.33
70112 DATA ENTRY TECHNICIAN	2,274.89	26,119.35	28,663.00	2,543.65	8.87
70113 SUPPORT TECH	2,916.26	32,078.86	34,995.00	2,916.14	8.33
70120 911/GIS	1,018.79	9,453.29	37,820.00	28,366.71	75.00
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES	37,229.62	425,259.20	513,071.00	87,811.80	17.11
71000 PAYROLL TAX	2,909.26	34,540.95	42,500.00	7,959.05	18.73
71002 RETIREMENT / EMPLOYER	3,715.83	42,496.87	48,600.00	6,103.13	12.56
71004 HEALTH BENEFITS	6,572.37	67,372.46	94,000.00	26,627.54	28.33
71005 WORKERS COMP	0.00	2,248.27	2,700.00	451.73	16.73
71006 UNEMPLOYMENT	0.00	(241.43)	4,000.00	4,241.43	106.04
DEDUCTIONS / BENEFITS	13,197.46	146,417.12	191,800.00	45,382.88	23.66
72000 APPR ENGINEERS	0.00	40,000.00	42,000.00	2,000.00	4.76
72001 APPR REVIEW BOARD	900.00	21,733.18	13,500.00	(8,233.18)	(60.99)
72002 AUDIT	0.00	5,775.00	6,200.00	425.00	6.85
72003 BOARD OF DIRECTORS	137.65	837.27	1,790.00	952.73	53.23
72004 DATA PROCESSING SERVICES	0.00	45,783.05	46,900.00	1,116.95	2.38
72007 JANITORIAL SERVICES	264.11	2,905.21	6,200.00	3,294.79	53.14
72008 LEGAL SERVICES	148.34	19,078.94	20,000.00	921.06	4.61
TOTAL SERVICES	1,450.10	136,112.65	136,590.00	477.35	0.35
72500 BOND CHIEF/NOTARY	0.00	235.85	100.00	(135.85)	(135.85)
72501 MEMBERSHIP BTPE/TBPC	90.00	3,343.32	3,700.00	356.68	9.64
72502 COMPUTER SUPPLIES	0.00	4,132.14	6,400.00	2,267.86	35.44
72504 EDUCATION / FEES	435.00	4,899.80	7,800.00	2,900.20	37.18
72505 INSURANCE LIABILITY	0.00	1,137.78	1,400.00	262.22	18.73
72506 INSURANCE BUILDING/ CONTE	0.00	3,903.13	3,900.00	(3.13)	(0.08)
72507 LEGAL NOTICES / PRINTING	107.20	12,190.90	14,450.00	2,259.10	15.63
72508 MAINT - HARDWARE & EQUIP	645.02	4,245.02	8,700.00	4,454.98	51.21
72509 MAINT - OFFICE EQUIPMENT	207.88	207.88	1,000.00	792.12	79.21
72510 MILEAGE & TRAVEL	69.76	2,338.53	6,500.00	4,161.47	64.02
72511 OFFICE SUPPLIES	380.64	4,908.19	7,000.00	2,091.81	29.88
72512 POSTAGE	2,310.00	21,405.58	23,150.00	1,744.42	7.54
72513 POSTAGE METER/BOX RENTAL	0.00	3,119.05	4,425.00	1,305.95	29.51
72514 SUBSCRIPTION & BOOKS	350.00	5,551.64	7,020.00	1,468.36	20.92
72515 RENTAL COPIER	192.25	1,989.46	2,650.00	660.54	24.93
72516 ELECTRICITY	950.76	5,255.81	9,000.00	3,744.19	41.60
72517 TELEPHONE	932.55	9,057.88	12,270.00	3,212.12	26.18
72518 WATER & SEWER	548.38	2,410.03	3,250.00	839.97	25.85
72519 MORTGAGE	4,527.30	49,800.30	54,520.00	4,719.70	8.66
72520 BUILDING MAINT	1,145.29	3,272.61	4,820.00	1,547.39	32.10
72523 FUEL - VEHICLE	939.57	4,507.24	6,000.00	1,492.76	24.88

8a
 For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Eleven Months Ending November 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	563.66	3,152.44	6,000.00	2,847.56	47.46
72525 INS - VEHICLE	0.00	1,645.98	1,700.00	54.02	3.18
TOTAL GENERAL EXPENSES	<u>14,395.26</u>	<u>152,710.56</u>	<u>195,755.00</u>	<u>43,044.44</u>	<u>21.99</u>
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	0.00	8,882.76	11,000.00	2,117.24	19.25
79002 BUILDING EXPENSE	20.79	20.79	5,000.00	4,979.21	99.58
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
TOTAL CAPITAL INVESTMENT	<u>20.79</u>	<u>32,724.55</u>	<u>51,000.00</u>	<u>18,275.45</u>	<u>35.83</u>
TOTAL EXPENSES	<u>\$ (66,293.23)</u>	<u>\$ (893,224.08)</u>	<u>\$ (1,088,216.)</u>	<u>(194,991.92)</u>	<u>17.92</u>

8b

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Eleven Months Ending November 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,205.50	\$ 46,260.50	\$ 50,466.00	4,205.50	8.33
90-70121 COLLECTION SPECIALIST	2,791.66	32,246.76	36,045.00	3,798.24	10.54
90-70126 PUBLIC ASSISTANT	2,166.66	24,915.40	31,120.00	6,204.60	19.94
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,163.82	103,422.66	117,631.00	14,208.34	12.08
90-71000 PAYROLL TAX	693.49	7,622.75	9,440.00	1,817.25	19.25
90-71002 RETIREMENT/EMPLOYER	865.05	9,481.46	11,200.00	1,718.54	15.34
90-71004 HEALTH BENEFITS	1,336.36	11,380.46	24,100.00	12,719.54	52.78
90-71005 WORKER COMP	0.00	711.59	775.00	63.41	8.18
90-71006 UNEMPLOYMENT	0.00	45.41	2,375.00	2,329.59	98.09
DEDUCTIONS / BENEFITS	2,894.90	29,241.67	47,890.00	18,648.33	38.94
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	14,686.32	15,500.00	813.68	5.25
90-72007 JANITORIAL SERVICE	78.89	867.79	2,500.00	1,632.21	65.29
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	1,414.01	34,875.01	39,550.00	4,674.99	11.82
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	485.00	650.00	165.00	25.38
90-72502 COMPUTER SUPPLIES	0.00	875.03	2,300.00	1,424.97	61.96
90-72504 EDUCATION & FEES	0.00	285.00	2,250.00	1,965.00	87.33
90-72505 INSURANCE - LIABILITY	0.00	832.00	800.00	(32.00)	(4.00)
90-72506 INSURANCE BUILDING/CONTENT	0.00	1,165.87	1,150.00	(15.87)	(1.38)
90-72507 LEGAL NOTICES/PRINTING	6,952.61	8,792.69	9,900.00	1,107.31	11.18
90-72508 MAINT - HARDWARE/EQUIP	0.00	437.45	2,600.00	2,162.55	83.18
90-72509 MAINT - OFFICE EQUIP	207.89	1,123.89	1,200.00	76.11	6.34
90-72510 MILEAGE & TRAVEL	0.00	792.92	2,800.00	2,007.08	71.68
90-72511 OFFICE SUPPLIES	34.50	2,641.25	2,800.00	158.75	5.67
90-72512 POSTAGE	763.09	11,073.09	13,800.00	2,726.91	19.76
90-72513 POSTAGE METER/BOX RENTAL	0.00	849.81	1,400.00	550.19	39.30
90-72515 RENTAL - COPIER	88.15	1,017.88	1,800.00	782.12	43.45
90-72516 ELECTRICITY	283.99	1,569.91	3,000.00	1,430.09	47.67
90-72517 TELEPHONE	399.94	2,744.52	3,100.00	355.48	11.47
90-72518 WATER & SEWER	163.80	719.88	1,000.00	280.12	28.01
90-72519 MORTGAGE	1,352.31	14,875.41	16,500.00	1,624.59	9.85
90-72520 BUILDING MAINT.	236.55	809.86	2,025.00	1,215.14	60.01
TOTAL GENERAL EXPENSES	10,482.83	51,091.46	69,275.00	18,183.54	26.25
90-79000 OFFICE EQUIPMENT	0.00	119.98	2,000.00	1,880.02	94.00
90-79001 COMPUTER EQUIPMENT	0.00	1,609.98	5,000.00	3,390.02	67.80
90-79002 BUILDING EXPENSE	6.21	6.21	2,200.00	2,193.79	99.72
90-79990 CONTINGENCY	0.00	799.86	3,000.00	2,200.14	73.34
TOTAL CAPITAL INVESTMENTS	6.21	2,536.03	12,200.00	9,663.97	79.21
TOTAL EXPENSES	\$ (23,961.77)	\$ (221,166.83)	\$ (286,546.00)	(65,379.17)	22.82

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Eleven Months Ending November 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 95,185.80	\$ 95,185.82	0.02	0.00
CITY OF LULING	0.00	25,541.60	25,541.61	0.01	0.00
CITY OF MARTINDALE	0.00	6,578.76	6,578.74	(0.02)	0.00
CITY OF MUSTANG RIDGE	0.00	2,751.40	2,751.41	0.01	0.00
CITY OF NIEDERWALD	0.00	360.96	360.97	0.01	0.00
CITY OF UHLAND	0.00	491.44	491.42	(0.02)	0.00
CALDWELL COUNTY	0.00	359,119.00	359,118.98	(0.02)	0.00
LOCKHART ISD	0.00	363,430.88	363,430.90	0.02	0.00
LULING ISD	0.00	87,604.04	87,604.06	0.02	0.00
PRAIRIE LEA ISD	0.00	25,628.24	25,628.26	0.02	0.00
PLUM CREEK CONS DIST	0.00	6,005.36	6,005.35	(0.01)	0.00
PLUM CREEK UNDERGROU	0.00	5,613.96	5,613.94	(0.02)	0.00
GONZALES ISD	0.00	7,093.52	7,093.53	0.01	0.00
WEALDER ISD	0.00	5,612.32	5,612.30	(0.02)	0.00
SAN MARCOS ISD	0.00	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	0.00	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	0.00	2,850.68	2,850.68	0.00	0.00
CALDWELL ESD #2	0.00	2,225.16	2,225.15	(0.01)	0.00
CALDWELL ESD #3	0.00	2,325.60	2,325.60	0.00	0.00
CALDWELL ESD #4	0.00	1,809.00	1,809.00	0.00	0.00
AUSTIN COMMUNITY COLL	0.00	642.36	642.37	0.01	0.00
Total Revenues	0.00	1,062,216.00	1,062,215.99	(0.01)	0.00
TOTAL BUDGET REV	\$ 0.00	\$ 1,062,216.00	\$ 1,062,215.99	(0.01)	0.00
COPIES MISC REVENUE	\$ (130.00)	\$ (2,250.50)	\$ 0.00	2,250.50	0.00
INTEREST INCOME REVENU	(832.33)	(7,834.91)	0.00	7,834.91	0.00
TOTAL OTHER REVENUE	(962.33)	(10,085.41)	0.00	10,085.41	0.00

8d

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Eleven Months Ending November 30, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 26,753.16	\$ 26,753.16	0.00	0.00
CITY OF LULING	0.00	7,361.68	7,361.69	0.01	0.00
CITY OF MARTINDALE	0.00	1,849.04	1,849.04	0.00	0.00
CITY OF MUSTANG RIDGE	0.00	773.32	773.32	0.00	0.00
CITY OF NIEDERWALD	0.00	101.44	101.45	0.01	0.01
CITY OF UHLAND	0.00	138.12	138.12	0.00	0.00
CALDWELL COUNTY	0.00	100,934.88	100,934.88	0.00	0.00
LOCKHART ISD	0.00	102,146.80	102,146.79	(0.01)	0.00
LULING ISD	0.00	29,572.04	29,572.02	(0.02)	0.00
PRAIRIE LEA ISD	0.00	9,742.40	9,742.39	(0.01)	0.00
PLUM CREEK CONS DIST	0.00	1,687.88	1,687.88	0.00	0.00
PLUM CREEK UNDERGROUND	0.00	1,577.88	1,577.87	(0.01)	0.00
GONZALES COUNTY UWD	0.00	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	0.00	625.40	625.40	0.00	0.00
CALDWELL ESD #3	0.00	653.64	653.64	0.00	0.00
CALDWELL ESD #4	0.00	508.44	508.44	0.00	0.00
Total Revenues	0.00	286,546.04	286,545.99	(0.05)	0.00
TAX CERTIFICATES	(30.00)	(600.00)	0.00	600.00	0.00
TOTAL TAX CERT. REVENUE	(30.00)	(600.00)	0.00	600.00	0.00
TOTAL BUDGET REVENUE	\$ 30.00	\$ 287,146.04	\$ 286,545.99	(600.05)	(0.21)
RETURN CHECK FEE	\$ (50.00)	\$ (675.00)	\$ 0.00	675.00	0.00
BUS PP RENDITION PENALTY	(77.86)	(1,163.92)	0.00	1,163.92	0.00
OFFICE RENTAL INCOME	(100.00)	(1,100.00)	0.00	1,100.00	0.00
TOTAL OTHER REVENUE	(227.86)	(2,938.92)	0.00	2,938.92	0.00
DELINQUENT ATTORNEY FEES- L	0.00	0.00	0.00	0.00	0.00
DELINQUENT ATTORNEY FEES- P	0.00	0.00	0.00	0.00	0.00
DELINQUENT ABSTRACT FEES- L	0.00	0.00	0.00	0.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	0.00	0.00	0.00	0.00	0.00

8e

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 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
11/1/18	008076	30027 71004 90-71004 10000	OCT 2018 INSURANCE PAYABLE INV #891483 OCT 2018 CANCER - APPR OCT 2018 CANCER- COLL AFLAC INS.	622.12 165.93 49.79	837.84
11/1/18	008077	71004 90-71004 30028 10000	NOV 2018 HEALTH INS - APPR NOV 2018 HEALTH INS - COLL OCT 2018 MED PAYABLE UNITED HEATHCARE SERVICES	6,322.65 1,266.43 1,089.64	8,678.72
11/1/18	008078	72516 90-72516 72518 90-72518 10000	SEPT 2018 ELECTRICITY - APPR SEPT 2018 ELECTRICITY- COLL SEPT 2018 WATER & SEWER - APPR SEPT 2018 WATER & SEWER - COLL City of Lockhart	474.73 141.80 266.09 79.48	962.10
11/1/18	008079	72517 10000	NOV 2018 LINE CHARGE - LKT SPECTRUM BUSINESS	123.05	123.05
11/1/18	008080	90-72517 10000	NOV 2018 LINE CHARGE - LULING SPECTRUM BUSINESS	115.58	115.58
11/1/18	008081	71004 90-71004 71004 90-71004 30029 30027 10000	NOV 2018 AD&D - APPR NOV 2018 AD&D - COLL NOV 2018 LIFE - APPR NOV 2018 LIFE - COLL OCT 2018 DENTAL PAYABLE OCT 2018 VISION PAYABLE UHS Premium Billing	8.82 2.12 74.97 18.02 644.63 161.70	910.26
11/1/18	008082	72512 90-72512 10000	OCT 2018 POSTAGE REFILL - APPR OCT 2018 POSTAGE REFILL - COLL PITNEY BOWES	2,310.00 690.00	3,000.00
11/1/18	008083	72504 10000	DEC 2018 BPP APPR - REB Texas Assoc. Assessing Officers	270.00	270.00
11/1/18	008084	72003 10000	PLAQUES/NAME PLATES LOGOS	56.50	56.50
11/1/18	008085	90-72507 90-72512 10000	INV #22522 PRINTING STATEMENTS INV #22522 STATEMENTS POSTAGE DUE Variverge WEST TEXAS MICROGRAPHICS	6,952.61 73.09	7,025.70
11/1/18	008086	72511 90-72511 10000	OFFICE SUPPLIES - APPR OFFICE SUPPLIES - COLL OFFICE DEPOT	136.94 34.50	171.44
11/1/18	008087	72517 10000	NOV 2018 IPAD UNITS APPRAISERS AT&T Mobility	244.44	244.44
11/1/18	008088	90-72005 10000	NOV 2018 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	1,335.12
11/8/18	008089	72007 90-72007 10000	INV #11807 NOV 2018 JANITORIAL SERVICES - APPR INV #11807 NOV 2018 JANITORIAL SERVICES - COLL Buildingstars	264.11 78.89	343.00
11/8/18	008090	72510 10000	OCT 2018 MILEAGE REIMBURSEMENT Kristie Edwards	26.16	26.16
11/8/18	008091	72510	OCT 2018 MILEAGE REIMBURSEMENT	43.60	

8f

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 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	Christie Gibson		43.60
11/8/18	008092	72003	OFFICE TRAINING	81.15	
		72504	USPAP REFRESHER - SP	165.00	
		72508	COMP MAINT	245.02	
		72511	OFFICE SUPP - APPR	44.58	
		72511	OFFICE SUPP - COLL	199.12	
		72514	TYLER TECHNOLOGIES	350.00	
		72517	RING CENTRAL - APPR	565.06	
		90-72517	RING CENTRAL - COLL	168.78	
		72524	VEH MAINT - TIRES, FLAT REPAIR	563.66	
		10000	CARD SERVICE CENTER		2,382.37
11/8/18	008093	72504	PROPERTY TAX LAW - REB	270.00	
		10000	Texas Assoc. Assessing Officers		270.00
11/8/18	008094	72520	AC PUMP IN IT ROOM	353.34	
		10000	Logic Mechanical Inc		353.34
11/8/18	008095	72507	JOB OPENING AD/AG NOMINATIONS	99.20	
		10000	LULING NEWSBOY		99.20
11/8/18	008096	79002	NOV 2018 ANNUAL FIRE EXT INSPECTIONS - APPR	20.79	
		90-79002	NOV 2018 ANNUAL FIRE EXT INSPECTIONS - COLL	6.21	
		10000	SCHMIDT FIRE & SAFETY		27.00
11/8/18	008097	72501	2018 ANNUAL RENEWAL - MDR - REG #75685	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
11/13/18	008093V	72504	PROPERTY TAX LAW - REB		270.00
		10000	Texas Assoc. Assessing Officers	270.00	
11/15/18	008098	72507	LEGAL COPIES	8.00	
		10000	CALDWELL COUNTY DISTRICT CLERK		8.00
11/16/18	008099	72523	OCT 2018 FUEL REIMBURSEMENT	939.57	
		10000	CALDWELL COUNTY TREASURER		939.57
11/16/18	008101	72508	INV #2018-11-01-CCAD OCT 2018 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
11/16/18	008103	90-72509	INV#1327720 & 1327721 CURRENCY MACH - VS	207.89	
		72509	INV #1327720 & 1327721 CURRENCY MACH - BG	207.88	
		10000	Cummins-Allison Corp.		415.77
11/16/18	008104	72008	OCT 2018 LEGAL SERVICES	148.34	
		10000	HARGROVE & EVANS, LLP		148.34
11/21/18	008109	72519	NOV 2018 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	NOV 2018 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
11/21/18	008110	72520	DEC 2018 LAWN SERVICES - APPR	123.20	
		90-72520	DEC 2018 LAWN SERVICES - COLL	36.80	
		10000	Jesus Gonzales		160.00
11/21/18	008111	72501	2018 ANNUAL RENEWAL - BY - REG #74383	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
11/21/18	008112	72515	INV #095008790 - OCT 2018 APPR COPY CHARGES	192.25	
		10000	XEROX CORP		192.25
11/21/18	008113	90-72515	INV #095008788 OCT 2018 COLL PRINT CHARGES	88.15	

89

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 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	XEROX CORP		88.15
11/29/18	008114	72516	OCT 2018 ELECTRICITY - APPR	476.03	
		90-72516	OCT 2018 ELECTRICITY- COLL	142.19	
		72518	OCT 2018 WATER & SEWER - APPR	282.29	
		90-72518	OCT 2018 WATER & SEWER - COLL	84.32	
		10000	City of Lockhart		984.83
11/29/18	008115	72520	STRIP & REFINISH FLOORS - APPR	551.32	
		90-72520	STRIP & REFINISH FLOORS - COLL	164.68	
		10000	Buildingstars		716.00
11/29/18	008116	90-72517	DEC 2018 LINE CHARGE LULING	115.58	
		10000	SPECTRUM BUSINESS		115.58
11/29/18	008117	72520	INV #7336 DRAIN PANS - APPR	117.43	
		90-72520	INV #7336 DRAIN PANS - COLL	35.07	
		10000	Logic Mechanical Inc		152.50
11/30/18	008135	60375	NOV 2018 DEL ATTY FEE	25,630.01	
		60390	NOV 2018 DEL ATTY ABST FEES	175.00	
		10000	LINEBARGER GOGGAN BLAIR SAMPSON, LLP		25,805.01
11/30/18	008136	60376	NOV 2018 DEL ATTORNEY FEE	8,657.03	
		60391	NOV 2018 DEL ATTORNEY ABSTRACT FEE		
		10000	Perdue, Brandon, Fielder, Collins, Mott		8,657.03
	Total			72,298.06	72,298.06

8h

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,225.16	\$ 79,002.14	\$ 74,702.00	(4,300.14)	(5.76)
70102	DEPUTY CHIEF APPRAISER	3,583.34	34,929.66	49,431.00	14,501.34	29.34
70103	SYSTEM MGR/MAPPER	5,037.26	60,447.12	60,447.00	(0.12)	0.00
70105	FIELD APPRAISER II	2,687.66	32,251.92	32,252.00	0.08	0.00
70106	SENIOR APPRAISER I	3,476.66	41,719.92	41,720.00	0.08	0.00
70107	SENIOR APPRAISER II	3,299.34	39,592.08	39,592.00	(0.08)	0.00
70108	FIELD APPRAISER I	2,741.92	32,903.04	32,903.00	(0.04)	0.00
70109	FIELD APPRAISER III	0.00	20,161.42	30,926.00	10,764.58	34.81
70111	ADMINISTRATIVE ASST.	3,968.34	47,620.08	47,620.00	(0.08)	0.00
70112	DATA ENTRY TECHNICIAN	2,388.58	28,507.93	28,663.00	155.07	0.54
70113	SUPPORT TECH	2,916.26	34,995.12	34,995.00	(0.12)	0.00
70120	911/GIS	991.52	10,444.81	37,820.00	27,375.19	72.38
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	TOTAL WAGES AND SALARIES	37,316.04	462,575.24	513,071.00	50,495.76	9.84
71000	PAYROLL TAX	2,847.03	37,387.98	42,500.00	5,112.02	12.03
71002	RETIREMENT / EMPLOYER	3,723.99	46,220.86	48,600.00	2,379.14	4.90
71004	HEALTH BENEFITS	6,738.30	74,110.76	94,000.00	19,889.24	21.16
71005	WORKERS COMP	0.00	2,248.27	2,700.00	451.73	16.73
71006	UNEMPLOYMENT	0.00	(241.43)	4,000.00	4,241.43	106.04
	DEDUCTIONS / BENEFITS	13,309.32	159,726.44	191,800.00	32,073.56	16.72
72000	APPR ENGINEERS	0.00	40,000.00	42,000.00	2,000.00	4.76
72001	APPR REVIEW BOARD	4.94	21,738.12	13,500.00	(8,238.12)	(61.02)
72002	AUDIT	0.00	5,775.00	6,200.00	425.00	6.85
72003	BOARD OF DIRECTORS	21.56	858.83	1,790.00	931.17	52.02
72004	DATA PROCESSING SERVICES	0.00	45,783.05	46,900.00	1,116.95	2.38
72007	JANITORIAL SERVICES	264.11	3,169.32	6,200.00	3,030.68	48.88
72008	LEGAL SERVICES	551.41	19,630.35	20,000.00	369.65	1.85
	TOTAL SERVICES	842.02	136,954.67	136,590.00	(364.67)	(0.27)
72500	BOND CHIEF/NOTARY	0.00	235.85	100.00	(135.85)	(135.85)
72501	MEMBERSHIP BTPE/TBPC	255.00	3,598.32	3,700.00	101.68	2.75
72502	COMPUTER SUPPLIES	677.60	4,809.74	6,400.00	1,590.26	24.85
72504	EDUCATION / FEES	50.00	4,949.80	7,800.00	2,850.20	36.54
72505	INSURANCE LIABILITY	0.00	1,137.78	1,400.00	262.22	18.73
72506	INSURANCE BUILDING/ CONTE	0.00	3,903.13	3,900.00	(3.13)	(0.08)
72507	LEGAL NOTICES / PRINTING	259.20	12,450.10	14,450.00	1,999.90	13.84
72508	MAINT - HARDWARE & EQUIP	1,910.00	6,155.02	8,700.00	2,544.98	29.25
72509	MAINT - OFFICE EQUIPMENT	0.00	207.88	1,000.00	792.12	79.21
72510	MILEAGE & TRAVEL	216.96	2,555.49	6,500.00	3,944.51	60.68
72511	OFFICE SUPPLIES	1,264.22	6,172.41	7,000.00	827.59	11.82
72512	POSTAGE	1,700.00	23,105.58	23,150.00	44.42	0.19
72513	POSTAGE METER/BOX RENTAL	948.35	4,067.40	4,425.00	357.60	8.08
72514	SUBSCRIPTION & BOOKS	700.00	6,251.64	7,020.00	768.36	10.95
72515	RENTAL COPIER	197.60	2,187.06	2,650.00	462.94	17.47
72516	ELECTRICITY	439.90	5,695.71	9,000.00	3,304.29	36.71
72517	TELEPHONE	1,502.91	10,560.79	12,270.00	1,709.21	13.93
72518	WATER & SEWER	209.39	2,619.42	3,250.00	630.58	19.40
72519	MORTGAGE	4,527.30	54,327.60	54,520.00	192.40	0.35
72520	BUILDING MAINT	194.19	3,466.80	4,820.00	1,353.20	28.07
72523	FUEL - VEHICLE	1,227.39	5,734.63	6,000.00	265.37	4.42

8i
 For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	1,844.13	4,996.57	6,000.00	1,003.43	16.72
72525 INS - VEHICLE	0.00	1,645.98	1,700.00	54.02	3.18
TOTAL GENERAL EXPENSES	<u>18,124.14</u>	<u>170,834.70</u>	<u>195,755.00</u>	<u>24,920.30</u>	<u>12.73</u>
79000 OFFICE EQUIPMENT	2,323.28	2,323.28	5,000.00	2,676.72	53.53
79001 COMPUTER EQUIPMENT	1,886.13	10,768.89	11,000.00	231.11	2.10
79002 BUILDING EXPENSE	0.00	20.79	5,000.00	4,979.21	99.58
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
TOTAL CAPITAL INVESTMENT	<u>4,209.41</u>	<u>36,933.96</u>	<u>51,000.00</u>	<u>14,066.04</u>	<u>27.58</u>
TOTAL EXPENSES	<u>\$ (73,800.93)</u>	<u>\$ (967,025.01)</u>	<u>\$ (1,088,216.)</u>	<u>(121,190.99)</u>	<u>11.14</u>

8j

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,205.50	\$ 50,466.00	\$ 50,466.00	0.00	0.00
90-70121 COLLECTION SPECIALIST	2,791.66	35,038.42	36,045.00	1,006.58	2.79
90-70126 PUBLIC ASSISTANT	3,290.46	28,205.86	31,120.00	2,914.14	9.36
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	10,287.62	113,710.28	117,631.00	3,920.72	3.33
90-71000 PAYROLL TAX	693.49	8,316.24	9,440.00	1,123.76	11.90
90-71002 RETIREMENT/EMPLOYER	865.05	10,346.51	11,200.00	853.49	7.62
90-71004 HEALTH BENEFITS	1,386.15	12,766.61	24,100.00	11,333.39	47.03
90-71005 WORKER COMP	0.00	711.59	775.00	63.41	8.18
90-71006 UNEMPLOYMENT	0.00	45.41	2,375.00	2,329.59	98.09
DEDUCTIONS / BENEFITS	2,944.69	32,186.36	47,890.00	15,703.64	32.79
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	16,021.44	15,500.00	(521.44)	(3.36)
90-72007 JANITORIAL SERVICE	78.89	946.68	2,500.00	1,553.32	62.13
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	1,414.01	36,289.02	39,550.00	3,260.98	8.25
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	485.00	650.00	165.00	25.38
90-72502 COMPUTER SUPPLIES	0.00	875.03	2,300.00	1,424.97	61.96
90-72504 EDUCATION & FEES	400.00	685.00	2,250.00	1,565.00	69.56
90-72505 INSURANCE - LIABILITY	0.00	832.00	800.00	(32.00)	(4.00)
90-72506 INSURANCE BUILDING/CONTENT	0.00	1,165.87	1,150.00	(15.87)	(1.38)
90-72507 LEGAL NOTICES/PRINTING	31.25	8,823.94	9,900.00	1,076.06	10.87
90-72508 MAINT - HARDWARE/EQUIP	0.00	437.45	2,600.00	2,162.55	83.18
90-72509 MAINT - OFFICE EQUIP	0.00	1,123.89	1,200.00	76.11	6.34
90-72510 MILEAGE & TRAVEL	353.16	1,146.08	2,800.00	1,653.92	59.07
90-72511 OFFICE SUPPLIES	154.56	2,795.81	2,800.00	4.19	0.15
90-72512 POSTAGE	2,700.00	13,773.09	13,800.00	26.91	0.20
90-72513 POSTAGE METER/BOX RENTAL	283.27	1,133.08	1,400.00	266.92	19.07
90-72515 RENTAL - COPIER	87.57	1,105.45	1,800.00	694.55	38.59
90-72516 ELECTRICITY	131.40	1,701.31	3,000.00	1,298.69	43.29
90-72517 TELEPHONE	339.15	3,083.67	3,100.00	16.33	0.53
90-72518 WATER & SEWER	62.54	782.42	1,000.00	217.58	21.76
90-72519 MORTGAGE	1,352.31	16,227.72	16,500.00	272.28	1.65
90-72520 BUILDING MAINT.	58.01	867.87	2,025.00	1,157.13	57.14
TOTAL GENERAL EXPENSES	5,953.22	57,044.68	69,275.00	12,230.32	17.65
90-79000 OFFICE EQUIPMENT	0.00	119.98	2,000.00	1,880.02	94.00
90-79001 COMPUTER EQUIPMENT	0.00	1,609.98	5,000.00	3,390.02	67.80
90-79002 BUILDING EXPENSE	0.00	6.21	2,200.00	2,193.79	99.72
90-79990 CONTINGENCY	1,600.00	2,399.86	3,000.00	600.14	20.00
TOTAL CAPITAL INVESTMENTS	1,600.00	4,136.03	12,200.00	8,063.97	66.10
TOTAL EXPENSES	\$ (22,199.54)	\$ (243,366.37)	\$ (286,546.00)	(43,179.63)	15.07

8K

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 95,185.80	\$ 95,185.82	0.02	0.00
CITY OF LULING	0.00	25,541.60	25,541.61	0.01	0.00
CITY OF MARTINDALE	0.00	6,578.76	6,578.74	(0.02)	0.00
CITY OF MUSTANG RIDGE	0.00	2,751.40	2,751.41	0.01	0.00
CITY OF NIEDERWALD	0.00	360.96	360.97	0.01	0.00
CITY OF UHLAND	0.00	491.44	491.42	(0.02)	0.00
CALDWELL COUNTY	0.00	359,119.00	359,118.98	(0.02)	0.00
LOCKHART ISD	0.00	363,430.88	363,430.90	0.02	0.00
LULING ISD	0.00	87,604.04	87,604.06	0.02	0.00
PRAIRIE LEA ISD	0.00	25,628.24	25,628.26	0.02	0.00
PLUM CREEK CONS DIST	0.00	6,005.36	6,005.35	(0.01)	0.00
PLUM CREEK UNDERGROU	0.00	5,613.96	5,613.94	(0.02)	0.00
GONZALES ISD	0.00	7,093.52	7,093.53	0.01	0.00
WEALDER ISD	0.00	5,612.32	5,612.30	(0.02)	0.00
SAN MARCOS ISD	0.00	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	0.00	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	0.00	2,850.68	2,850.68	0.00	0.00
CALDWELL ESD #2	0.00	2,225.16	2,225.15	(0.01)	0.00
CALDWELL ESD #3	0.00	2,325.60	2,325.60	0.00	0.00
CALDWELL ESD #4	0.00	1,809.00	1,809.00	0.00	0.00
AUSTIN COMMUNITY COLL	0.00	642.36	642.37	0.01	0.00
Total Revenues	0.00	1,062,216.00	1,062,215.99	(0.01)	0.00
TOTAL BUDGET REV	\$ 0.00	\$ 1,062,216.00	\$ 1,062,215.99	(0.01)	0.00
COPIES MISC REVENUE	\$ 67.48	\$ (2,183.02)	\$ 0.00	2,183.02	0.00
INTEREST INCOME REVENU	(862.06)	(8,696.97)	0.00	8,696.97	0.00
TOTAL OTHER REVENUE	(794.58)	(10,879.99)	0.00	10,879.99	0.00

81

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Twelve Months Ending December 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 26,753.16	\$ 26,753.16	0.00	0.00
CITY OF LULING	0.00	7,361.68	7,361.69	0.01	0.00
CITY OF MARTINDALE	0.00	1,849.04	1,849.04	0.00	0.00
CITY OF MUSTANG RIDGE	0.00	773.32	773.32	0.00	0.00
CITY OF NIEDERWALD	0.00	101.44	101.45	0.01	0.01
CITY OF UHLAND	0.00	138.12	138.12	0.00	0.00
CALDWELL COUNTY	0.00	100,934.88	100,934.88	0.00	0.00
LOCKHART ISD	0.00	102,146.80	102,146.79	(0.01)	0.00
LULING ISD	0.00	29,572.04	29,572.02	(0.02)	0.00
PRAIRIE LEA ISD	0.00	9,742.40	9,742.39	(0.01)	0.00
PLUM CREEK CONS DIST	0.00	1,687.88	1,687.88	0.00	0.00
PLUM CREEK UNDERGROUND	0.00	1,577.88	1,577.87	(0.01)	0.00
GONZALES COUNTY UWD	0.00	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	0.00	625.40	625.40	0.00	0.00
CALDWELL ESD #3	0.00	653.64	653.64	0.00	0.00
CALDWELL ESD #4	0.00	508.44	508.44	0.00	0.00
Total Revenues	0.00	286,546.04	286,545.99	(0.05)	0.00
TAX CERTIFICATES	(30.00)	(630.00)	0.00	630.00	0.00
TOTAL TAX CERT. REVENUE	(30.00)	(630.00)	0.00	630.00	0.00
TOTAL BUDGET REVENUE	\$ 30.00	\$ 287,176.04	\$ 286,545.99	(630.05)	(0.22)
RETURN CHECK FEE	\$ 0.00	\$ (675.00)	\$ 0.00	675.00	0.00
BUS PP RENDITION PENALTY	(482.91)	(1,646.83)	0.00	1,646.83	0.00
OFFICE RENTAL INCOME	(100.00)	(1,200.00)	0.00	1,200.00	0.00
TOTAL OTHER REVENUE	(582.91)	(3,521.83)	0.00	3,521.83	0.00
DELINQUENT ATTORNEY FEES- L	(23,228.03)	(23,228.03)	0.00	23,228.03	0.00
DELINQUENT ATTORNEY FEES- P	(2,798.13)	(2,798.13)	0.00	2,798.13	0.00
DELINQUENT ABSTRACT FEES- L	(825.00)	(825.00)	0.00	825.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(26,851.16)	(26,851.16)	0.00	26,851.16	0.00

gm

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Dec 1, 2018 to Dec 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
12/6/18	008118	30027 71004 90-71004 10000	NOV 2018 INSURANCE PAYABLE INV #320010 NOV 2018 CANCER - APPR NOV 2018 CANCER- COLL AFLAC INS.	622.12 165.93 49.79	837.84
12/6/18	008119	71004 90-71004 30028 10000	DEC 2018 HEALTH INS - APPR DEC 2018 HEALTH INS - COLL NOV 2018 MED PAYABLE UNITED HEATHCARE SERVICES	6,322.65 1,266.43 1,089.64	8,678.72
12/6/18	008120	72517 10000	DEC 2018 IPAD UNITS APPRAISERS AT&T Mobility	244.44	244.44
12/6/18	008121	72007 90-72007 10000	INV #12002 DEC 2018 JANITORIAL SERVICES - APPR INV #12002 DEC 2018 JANITORIAL SERVICES - COLL Buildingstars	264.11 78.89	343.00
12/6/18	008122	90-72005 10000	DEC 2018 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	1,335.12
12/6/18	008123	72510 10000	OCT/NOV 2018 MILEAGE REIMBURSEMENT Jaclyn Archer	32.70	32.70
12/6/18	008124	72510 10000	NOV 2018 MILEAGE REIMBURSEMENT Christie Gibson	39.24	39.24
12/6/18	008125	72510 10000	NOV 2018 MILEAGE REIMBURSEMENT Kristie Edwards	26.16	26.16
12/6/18	008126	71004 90-71004 71004 90-71004 30029 30027 10000	DEC 2018 AD&D - APPR DEC 2018 AD&D - COLL DEC 2018 LIFE - APPR DEC 2018 LIFE - COLL NOV 2018 DENTAL PAYABLE NOV 2018 VISION PAYABLE UHS Premium Billing	8.82 2.12 74.97 18.02 644.63 155.00	903.56
12/6/18	008127	72507 10000	FIELD APPR & ARB ADS LULING NEWSBOY	99.20	99.20
12/6/18	008128	72507 10000	ARB ADS LOCKHART POST-REGISTER	100.00	100.00
12/6/18	008129	72524 10000	TOWING - VEH #07401 Henry's Towing	111.00	111.00
12/6/18	008130	72524 10000	RADIATOR - VEH #07401 STRAIGHT AUTOMOTIVE & TIRE CENTER	732.97	732.97
12/6/18	008131	72501 10000	2018 ANNUAL RENEWAL - SP - REG #69150 Texas Dept. of Licensing and Regulation	45.00	45.00
12/13/18	008132	72001 72003 72501 72504 90-72504 72511 72511 72514 72517 90-72517	ARB SUPPLIES BOD SUPPLIES IAAO MEMBERSHIP PROP TAX ETHICS SEMINAR - SP COURSES 1 & 2 - MV SUPPLIES - APPR SUPPLIES - COLL TYLER TECHNOLOGIES SUBSCRIPTION RING CENTRAL - APPR RING CENTRAL - COLL	4.94 21.56 210.00 50.00 400.00 402.05 148.00 350.00 568.53 169.82	

8n

Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Dec 1, 2018 to Dec 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
		79001 10000	COMP EQUIPMENT CARD SERVICE CENTER	887.85	3,212.75
12/13/18	008133	10000	VOID		
12/13/18	008134	72508 10000	INV #2018-12-01-CCAD NOV 2018 COMPUTER SERVICES N Metzler Consulting	400.00	400.00
12/13/18	008137	72517 10000	DEC 2018 LINE CHARGE LOCKHART SPECTRUM BUSINESS	123.05	123.05
12/13/18	008138	72008 10000	NOV 2018 LEGAL SERVICES LOW SWINNEY EVANS & JAMES PLLC	551.41	551.41
12/13/18	008139	72502 10000	TONER CARTRIDGES Lone Star Office Solutions	457.85	457.85
12/13/18	008140	72507 90-72507 10000	BUSINESS CARDS - SJR, INV #21386 LOGO DESIGN CHANGES, INV #21376 PRINTING SOLUTIONS	60.00 31.25	91.25
12/13/18	008141	72513 90-72513 10000	INV #3307627579 4TH QTR POSTAGE METER LEASE APPR INV #3307627579 4TH QTR POSTAGE METER LEASE COLL Pitney Bowes	948.35 283.27	1,231.62
12/20/18	008142	72519 90-72519 10000	DEC 2018 BUILDING LOAN PAYMENT - APPR DEC 2018 BUILDING LOAN PAYMENT - COLL First Lockhart National Bank	4,527.30 1,352.31	5,879.61
12/20/18	008143	72511 90-72511 10000	OFFICE SUPPLIES - APPR OFFICE SUPPLIES - COLL OFFICE DEPOT	323.79 96.71	420.50
12/20/18	008144	72524 10000	OIL CHANGE VEH #07101 STRAIGHT AUTOMOTIVE & TIRE CENTER	48.97	48.97
12/20/18	008145	72524 10000	VEH REGISTRATION VEH #07101 Caldwell County Tax Assessor-Col	7.50	7.50
12/20/18	008146	72523 10000	NOV 2018 FUEL REIMBRUSEMENT CALDWELL COUNTY TREASURER	553.38	553.38
12/27/18	008148	72516 90-72516 72518 90-72518 10000	NOV 2018 ELECTRICITY - APPR NOV 2018 ELECTRICITY- COLL NOV 2018 WATER & SEWER - APPR NOV 2018 WATER & SEWER - COLL City of Lockhart	439.90 131.40 209.39 62.54	843.23
12/27/18	008149	72502 10000	TONER CARTRIDGES CAD Supplies Specialty, Inc	219.75	219.75
12/27/18	008150	72515 10000	INV #095309535 - NOV 2018 APPR COPY CHARGES XEROX CORP	197.60	197.60
12/27/18	008151	90-72515 10000	INV #095309533 NOV 2018 COLL PRINT CHARGES XEROX CORP	87.57	87.57
12/31/18	008152	30046 10000	RE-ISSUE 2017 BUDGET ALLOCATION REFUND APP WAELDER ISD	357.72	357.72

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Dec 1, 2018 to Dec 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
12/31/18	008153	30046	RE-ISSUE 2017 BUDGET ALLOCATION REFUND - APPR	476.82	
		30046	RE-ISSUE 2017 BUDGET ALLOCATION REFUND - COLL	277.65	
		10000	CALDWELL-HAYS ESD1		754.47
12/31/18	008154	30027	DEC 2018 INSURANCE PAYABLE INV #746250	622.12	
		71004	DEC 2018 CANCER - APPR	165.93	
		90-71004	DEC 2018 CANCER- COLL	49.79	
		10000	AFLAC INS.		837.84
12/31/18	008156	30028	DEC 2018 MED PAYABLE	1,089.64	
		10000	UNITED HEATHCARE SERVICES		1,089.64
12/31/18	008163	72520	HVAC FLOAT SWITCHES	194.19	
		90-72520	HVAC FLOAT SWITCHES	58.01	
		10000	Logic Mechanical Inc		252.20
12/31/18	008164	72524	VEH INSPECTION #07101	7.00	
		10000	Ford Lockhart Motor Company		7.00
12/31/18	008165	72512	DEC 2018 POSTAGE REFILL - APPR	1,700.00	
		90-72512	DEC 2018 POSTAGE REFILL - COLL	1,300.00	
		10000	PITNEY BOWES		3,000.00
12/31/18	008166	72524	SHOCK ABSORBERS, UJOINTS VEH #07201	788.40	
		10000	STRAIGHT AUTOMOTIVE & TIRE CENTER		788.40
12/31/18	008169	30029	DEC 2018 DENTAL PAYABLE	644.63	
		30027	DEC 2018 VISION PAYABLE	155.00	
		10000	UHS Premium Billing		799.63
12/31/18	008171	60200	2018 SALES & USE TAX 1-74-2610459-6	184.78	
		10000	Comptroller of Public Accounts		184.78
12/31/18	008175	72523	DEC 2018 FUEL REIMBURSEMENT	674.01	
		10000	CALDWELL COUNTY TREASURER		674.01
12/31/18	008176	72510	DEC 2018 MILEAGE REIMBURSEMENT	21.80	
		10000	Jaclyn Archer		21.80
12/31/18	008177	72510	DEC 2018 MILEAGE REIMBURSEMENT	27.25	
		10000	Kristie Edwards		27.25
12/31/18	008178	90-72510	DEC 2018 MILEAGE REIMBURSEMENT	353.16	
		10000	MARY VENEGAS		353.16
12/31/18	008179	72510	OCT-NOV-DEC 2018 MILEAGE REIMBURSEMENT	39.29	
		10000	Phyllis Fischer		39.29
12/31/18	008180	72510	DEC 2018 MILEAGE REIMBURSEMENT	30.52	
		10000	Christie Gibson		30.52
12/31/18	008185	72508	CONFIGURE PACSSERVER	1,110.00	
		10000	TRUE AUTOMATION - Harris Computer Sys		1,110.00
12/31/18	008186	72508	INV #2019-01-01-CCAD DEC 2018 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
12/31/18	008187	90-72512	DEC 2018 POSTAGE REFILL	1,400.00	
		90-79990	DEC 2018 POSTAGE REFILL	1,600.00	
		10000	PITNEY BOWES		3,000.00

8P

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Dec 1, 2018 to Dec 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
12/31/18	008188	72511 90-72511 10000	OFFICE SUPPLIES - APPR OFFICE SUPPLIES - COLL OFFICE DEPOT	193.66 57.85	251.51
12/31/18	008189	90-70126 10000	2018 3RD QTR DEFICIT BILLING Texas Assoc. of Counties	1,123.80	1,123.80
12/31/18	008190	72511 10000	PRINTING LOGOS	119.08	119.08
12/31/18	008191	72524 10000	EVALUATE WATER LEAK VEH #09301 Ford Lockhart Motor Company	84.99	84.99
12/31/18	008192	72524 10000	OIL CHANGE VEH #09301 Ford Lockhart Motor Company	42.82	42.82
12/31/18	008194	72511 72514 72517 90-72517 72524 79000 79001 10000	OFFICE SUPPLIES TYLER TECHNOLOGIES RING CENTRAL - APPR RING CENTRAL - COLL VEH MAINT OFFICE EQUIPMENT COMPUTER EQUIPMENT CARD SERVICE CENTER	77.64 350.00 566.89 169.33 20.48 2,323.28 998.28	4,505.90
Total				47,710.80	47,710.80

89

Caldwell County Appraisal District

January 14, 2019

Miguel Islas
Chairman
P.O. Box 1382
Lockhart, Texas 78644


RE: Nominations To Fill Vacancy on Board of Directors.

Pursuant to §6.03(l) of the Texas Property Tax Code, notification that a vacancy exists on the Board of Directors had been sent to the presiding officers of all taxing entities entitled to vote for directors. Following are the names of nominee's submitted by way of a resolution.

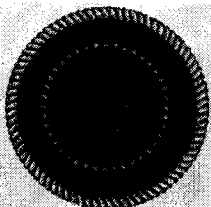
Mr. Rene Rayos	submitted by Lockhart ISD
Ms. Erica Torres	submitted by Caldwell County
Ms. Debbie Sanders	submitted by City of Lockhart

There will be an agenda item for the Board to discuss and possibly take action to fill the vacancy at the January 22, 2019 Board of Directors meeting. If you have any questions please feel free to contact me.

Sincerely,


Shanna Ramzinski, R.P.A., R.T.A., C.T.A.
Chief Appraiser

Qa



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
WEB SITE www.caldwellcad.org

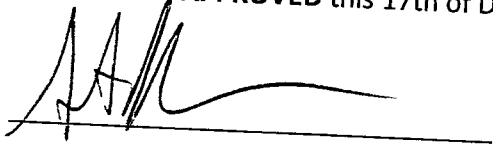
**RESOLUTION TO NOMINATE CANDIDATE TO FILL VACANCY ON
CALDWELL COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS**

WHEREAS, there exists a vacancy on the Board of Directors of the Caldwell County Appraisal District,

WHEREAS, pursuant to Texas Tax Code Section 6.03(l), the Lockhart Independent School District Board of Trustees may nominate a candidate by resolution to fill the vacancy,

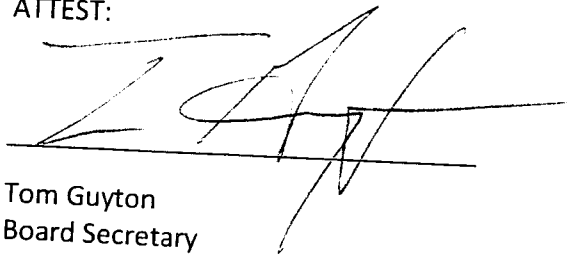
NOW THEREFORE BE IT RESOLVED that The Board of Trustees of the Lockhart Independent School District does hereby nominate Rene Rayos to fill the vacancy on the Board of Directors of the Caldwell County Appraisal District.

PASSED AND APPROVED this 17th of December 2018.



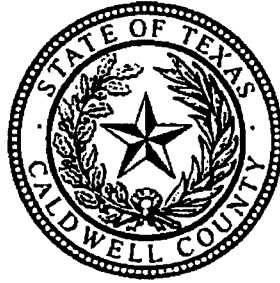
Steve Johnson
Board President

ATTEST:



Tom Guyton
Board Secretary

96



**22-2018
RESOLUTION**

WHEREAS, Caldwell County Commissioners Court met in a regular session on the 10th day of December, 2018; and

WHEREAS, it has come to the attention of the Caldwell County Commissioners Court that a vacancy exists on the Caldwell County Appraisal District Board of Directors; and

WHEREAS, it is incumbent upon the Commissioners Court to see that the Appraisal District Board is comprised of dedicated individuals; and

WHEREAS, a vote by written resolution for candidate(s) is required; and

THEREFORE, BE IT RESOLVED by the Caldwell County Commissioners Court, hereby nominates Erica Torres to fill the vacancy on the Caldwell County Appraisal District Board of Directors for the remainder of the 2018 - 2019 term.

PASSED AND ADOPTED on this the 10th day of December 2018.



Ken Schawe, County Judge

Vote Yes



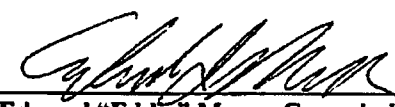
B.J. Westmoreland, Commissioner, Pct 1

Vote Yes



Edward "Ed" Theriot, Commissioner, Pct 3

Vote Yes



Edward "Eddie" Moses, Commissioner, Pct 2

Vote Yes



Joe Ivan Roland, Commissioner, Pct 4

Vote Yes

Attest: 

Carol Holcomb, County Clerk

9c

RESOLUTION 2018-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS, NAMING THE CITY OF LOCKHART'S NOMINEE TO FILL A VACANT POSITION TO THE BOARD OF DIRECTORS OF THE CALDWELL COUNTY APPRAISAL DISTRICT

WHEREAS, the City of Lockhart was notified that a vacancy has occurred on the Caldwell County Appraisal District Board of Directors; and,

WHEREAS, pursuant to Texas Tax Code 6.03(1), each taxing entity may nominate a candidate to fill the vacancy; and,

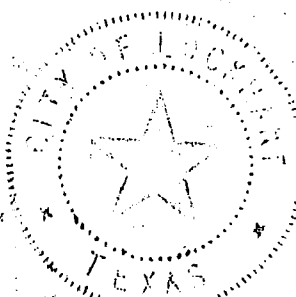
WHEREAS, the City Council of the City of Lockhart wishes to nominate person(s) from within the City of Lockhart.

NOW, THEREFORE BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS, THAT:

The City of Lockhart nominates the following citizen for the Caldwell County Tax Appraisal District Board of Directors:

DEBBIE CORTEZ SANDERS
514 Blakes Cove
Lockhart, TX 78644

PASSED, APPROVED, and ADOPTED this the 18th day of December, 2018.



ATTEST:

Connie Constancio
Connie Constancio, TRMC
City Secretary

CITY OF LOCKHART

Jim White
Lew White
Mayor

APPROVED AS TO FORM:

Peter Gruning
Peter Gruning
City Attorney

9d

ARB MEMBERS

2014

Denise Joseph	14/15	12/13	10/11	
Charles Wise	14/15	12/13		*chairman
Brenda Martin	13/14	11/12	09/10	secretary
Tim Adams	13/14			
Dick Wittington	13/14			vice chairman

2015

Denise Joseph	14/15	12/13	10/11	secretary
Jack McCombs	14/15			filled Charles Wise unexpired term as of Jan 2015
Tim Adams	15/16	13/14		
Dick Wittington	15/16	13/14		*chairman
Bert Reid	15/16			

2016

Anthony Dugas	16/17			
James Westbrook	16/17			filled Jack McCombs unexpired term as of June 2016
Tim Adams	15/16	13/14		*secretary
Dick Wittington	15/16	13/14		*chairman
Bert Reid	15/16			

2017

Anthony Dugas	16/17			
James Westbrook	16/17			filled Jack McCombs unexpired term as of June 2016
Tim Adams	17/18	15/16	13/14	* secretary
Dick Wittington	17/18	15/16	13/14	* chairman
Bert Reid	17/18	15/16		*

2018

Anthony Dugas	18/19	16/17		
James Westbrook	18/19	16/17		filled Jack McCombs unexpired term as of June 2016
Tim Adams	17/18	15/16	13/14	President ****
Kayline Cabe	17/18			filled Dick Wittington unexpired term as of January 2018
Bert Reid	17/18	15/16		Secretary

2019

Anthony Dugas	18/19	16/17		
James Westbrook	18/19	16/17		filled Jack McCombs unexpired term as of June 2016
Kayline Cabe	19/20	17/18		* filled Dick Wittington unexpired term as of January 2018
Bert Reid	19/20	17/18	15/16	* Secretary

* Appoint to another term?
 **Vacant= not seeking another term.
 ***Replace if possible
 ****Term Limits

10a

STATE OF TEXAS §

COUNTY OF CALDWELL §

RESOLUTION APPOINTING APPRAISAL REVIEW BOARD MEMBERS

WHEREAS, pursuant to Texas Tax Code section 6.41(d), it is the duty of this Board of Directors to appoint members of the Appraisal Review Board of Caldwell County, and

WHEREAS, pursuant to Texas Tax Code section 6.41(e), members of the Appraisal Review Board hold office for staggered terms of two years beginning January 1, and

WHEREAS, the terms of two members begin effective January 1, 2019, now

BE IT RESOLVED that the Board of Directors of the Caldwell County Appraisal District does hereby appoint the following individuals to the Appraisal Review Board for the two-year term beginning January 1, 2019.

1. _____

2. _____

ADOPTED this ____ day of _____, _____.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

10b

STATE OF TEXAS §

COUNTY OF CALDWELL §

SELECTION OF APPRAISAL REVIEW BOARD CHAIRMAN AND SECRETARY

WHEREAS, Texas Tax Code section 6.42(a) provides that the Board of Directors of the Appraisal District by resolution shall select a chairman and secretary from among the members of the Appraisal Review Board, now

BE IT RESOLVED, the Caldwell County Appraisal District Board of Directors hereby selects _____ as president and _____ as secretary of the Caldwell County Appraisal Review Board.

ADOPTED this ____ day of _____, _____.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

11a

Ag Advisory Board Members

FirstName	LastName	Address1	Address2	City	State	PostalCode
Oscar H.	Fogle	3146 Westwood Rd		Lockhart	TX	78644
Leonard	Germer Jr.	3216 Farmers Rd		Maxwell	TX	78656
Doug	Spillman	PO Box 627		Lockhart	TX	78644

12a

Shanna

From: jon.mitchell@mac.com
Sent: Thursday, September 27, 2018 10:50 AM
To: Shanna
Subject: Re: AG advisory Board

Shanna,
I spoke it over with Kim and you can present my name.

Thanks so much,
Jon

On Sep 27, 2018, at 10:46 AM, Shanna <shannar@caldwellcad.org> wrote:

Jon,

Good morning. Thank you! We only meet once a year. It typically sometime in October but it is not set in stone that it has to be then. You have to be a resident of Caldwell county for 5 years and own land that currently qualifies. Would you like for me to present your name to my board of directors?

Thank You,

Shanna Ramzinski, R.P.A. , C.T.A., R.T.A.
Interim Chief Appraiser
Caldwell County Appraisal District
Email: shannar@caldwellcad.org
Website: www.caldwellcad.org
Phone: 512-398-5550 ext207

-----Original Message-----

From: jon.mitchell@mac.com [<mailto:jon.mitchell@mac.com>]
Sent: Thursday, September 27, 2018 7:28 AM
To: Shanna
Subject: AG advisory Board

Shanna — First off Congratulations on your new position

I was reading the paper this morning and see that the CAD is accepting nominations for Agricultural Advisory Board members. I have a few question — Are the meeting times flexible with someone like myself that works away from home for 3 weeks at a time? What other qualifications are you looking for other than being a resident of at least five years?

Thanks,
Jon Mitchell

12b



December 31, 2018

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

The following represents our understanding of the services we will provide to **Caldwell County Appraisal District**.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information of **Caldwell County Appraisal District**, as of December 31, 2018, and for the year then ended, and the related notes, which collectively comprise **Caldwell County Appraisal District's** basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that the management's discussion and analysis and the Texas County & District Retirement System (TCDRS) schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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 apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Schedule of Changes in Net Pension Liability and Related Ratios - TCERS
- Schedule of Employer Contributions – TCERS

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and, if applicable, in accordance with any state or regulatory audit requirements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

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 basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

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 basic 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 to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic 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.

Other Services

We will also assist in preparing the financial statements of **Caldwell County Appraisal District** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also provide other nonattest services related to preparation of proposed adjusting journal entries, maintenance of depreciation schedules, etc.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error

13b

fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and

- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic 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 current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

With respect to financial statement preparation services and any other nonattest services we perform including preparation of proposed adjusting journal entries; maintenance of depreciation schedules, etc., **Caldwell County Appraisal District's** management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of **Caldwell County Appraisal District's** basic financial statements. Our report will be addressed to the governing body 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

13C

L. Diane Terrell is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately March 4, 2019.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$7,600. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use **Caldwell County Appraisal District's** personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely

13d

responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Abilene, Texas.

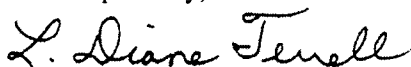
Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



L. Diane Terrell
Partner

13e

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of management of **Caldwell County Appraisal District** by:

Name: _____

Title: _____

Date: _____

Acknowledged and agreed on behalf of the Board of Directors of **Caldwell County Appraisal District** by:

Name: _____

Title: _____

Date: _____

13f

KEVIN RANDOLPH, CPA

Senior Audit Manager

INSPIRATION: I enjoy taking my skills and knowledge that my education and experience have given me to help my clients solve problems and improve their financial reporting process.

325.437.4128 | krandolph@eidebailly.com

For more than 16 years, Kevin has been building extensive audit experience with nonprofits and governmental entities, such as appraisal districts, school districts, cities and counties. Kevin has extensive experience with audits of entities, including those subject to single audit.

When working with Kevin, clients can expect him to always be available promptly and use the resources of Eide Bailly to help clients solve problems. He believes strongly in building relationships with his clients through dedication and in meeting and anticipating their needs, which ultimately leads to success for his clients.

Outside of work, Kevin has a number of hobbies including supporting his favorite college football team, training for marathons, reading about history and visiting historical battlefields.

Client Work

Conducts audits in accordance with Generally Accepted Auditing Standards (GAAS), GAGAS (the Yellow Book) and Uniform Guidance.

Extensive experience with 2 CAFR Part 200 audits (Single Audit), including a variety of federal grants and agencies and the preparation and review of Certificate of Achievement in Financial Reporting (CAFR) audits.



Memberships

American Institute of CPAs (AICPA)

Texas Society of CPAs

Government Finance Officers Association (GFOA), Member

Government Finance Officers Association of Texas (GFOAT), Member

Texas Association of School Business Officials (TASBO)

Education

Master's in professional accounting – University of Texas, Austin, Texas

Bachelor of Business Administration – Angelo State University, San Angelo, Texas

DIANE TERRELL, CPA

Partner

INSPIRATION: "I love coming to work each day because I enjoy getting to know my clients and assisting them in making their jobs easier, following in compliance with regulations."

325.437.4120 | dterrell@eidebailly.com

Since 1992, Diane has been building extensive audit experience with governmental entities, school districts, cities, Mental Health Mental Retardation (MHMR) Community Centers and appraisal districts.

Diane also holds experience with audits of not-for-profit entities, including those subject to Single Audit. To recognize her leadership, Diane was featured in the January/February 2013 edition of Today's CPA (published by TSCPA).

When working with Diane, clients can expect utmost professionalism. Diane is dedicated to her work and clients and believes in relationships built on honesty. She owns the commitment to quality and can't deny the passion she has for what she does each and every day.

In her free time, you can find Diane cozied up with her cross-stitching or on the move with her travels. Diane is planning future trips to Italy, New Zealand and a European river cruise; however, she can never go wrong with all-inclusive resort in Mexico. Either way, wine tastings are likely to be involved.

Client Work

Holds experience performing peer reviews since 2003.

Serves as an expert witness for the TSBPA in an ongoing investigation.



Memberships

American Institute of CPAs (AICPA), Firm's Designated Partner Governmental Audit Quality Center

Texas Society of CPAs, Secretary of Executive Board until June 2018, Director-at-Large until June 2021, Chapter-appointed State Director since 2015, Strategic Planning Committee Member since 2013 Abilene Chapter was awarded "Most Improved Chapter" under Diane's leadership in 2012

Government Finance Officers Association (GFOA), Member

Government Finance Officers Association of Texas (GFOAT), Member

Chamber of Commerce Leadership Abilene Class, 2003 Graduate

Designation/Licensures
Certified Public Accountant

Education
Bachelors of Business Administration in Accounting – Abilene Christian University, Abilene, Texas

Community
Kiwanis Club of Greater Abilene, Active Member

13h