

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
NOVEMBER 19, 2019**

CALL TO ORDER

1. Public Comments.
2. Collection Reports September 2019 and October 2019.
2a-2b
3. Quarterly Delinquent Tax Collection Report.
3a-3b
4. 911 Quarterly Report.
4a-4d

DISCUSSION/ACTION

5. Consideration of and possible approval of Minutes of September 24, 2019 meeting.
5a
6. Consideration of and possible approval of Financial Reports September 2019 and October 2019.
6a-6s
7. Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.
7a-7f
8. Consideration and possible action regarding evaluation of the Chief Appraiser.
Handout
9. Chief Appraiser's Report.
 - a. Appraisal update.
 - b. Collection update.
 - c. Board meeting schedule.
10. Board requests for future agenda items. *(No action or discussion may occur during this item)*
11. Adjourn.

September 2019 Collections Report

Collections

Current Collections(2018)	\$ 28,489.17	These current collections do not include collections for the year 2017 for CLU, SLH, SLU, & SPL.
Penalties & Interest	<u>\$ 5,407.52</u>	
Total	\$ 33,896.69	
Delinquent Collections(2017 & Prior)	\$ 108,571.43	These delinquent collections include collections for the year 2017 for CLU, SLH, SLU, & SPL.
Penalties & Interest	<u>\$ 36,504.26</u>	
Total	\$ 145,075.69	
Total Current/Delq.	\$ 178,972.38	

****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.

Payment Agreements

Total Agreements (as of the 1st of the month) - 220

New Agreements - 18

Agreements Paid in Full - 13

Defaulted Agreements (as of the end of the month) - 10

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

2a

October 2019 Collections Report

Collections

Current Collections(2019)	\$ 2,229,905.08
Penalties & Interest	<u>\$ 0.00</u>
Total	\$ 2,229,905.08

Delinquent Collections(2018 & Prior)	\$ 165,960.15
Penalties & Interest	<u>\$ 42,169.74</u>
Total	\$ 208,129.89

Total Current/Delq. \$ 2,438,034.97

Current Balance (2019)

Total 2018 Levy \$55,835,566.16
 Adjustments \$ (52,529.68)
 Collections YTD \$ 2,229,905.08 **4.00%**

Balance \$53,553,131.40

Delinquent Balance (2018 & Prior)

Beginning Balance \$5,544,988.43
 Adjustments \$ (36,178.53)
 Collections YTD \$ 165,960.15 **3.01%**

Balance \$5,342,849.75

Last year at this time Current Collections was 3.97%

Payment Agreements

Total Agreements (as of the 1st of the month) - 215

New Agreements - 21

Agreements Paid in Full - 11

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

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

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LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

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AUSTIN, TEXAS 78760

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Sam Turner, Attorney

email to sam.turner@lgbs.com

October 7, 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 **\$731,146** 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 2019-2020 tax year and the results of those actions.

New Lawsuits – During this quarter, we filed **36 new lawsuits** involving **83** properties. These suits sought the enforcement of **\$162,515** in delinquent taxes, penalty and interest.

Suit Dismissal – During this quarter, we prepared and submitted notices of **non-suit in 7 suits** involving **8 property** accounts and **\$119,292** 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 **10 judgments** involving **13** properties. These judgments sought the enforcement of **\$72,880** in delinquent taxes, penalty and interest.

Tax Sales – During this quarter, we held one regular tax sale which included **5 cases** and involved **5 property** accounts. As a direct result of this sale, there was a total revenue collected of **\$16,967** in delinquent taxes, penalties and fees.

*During the quarter, we sold one property off of the Struck-Off list, as a direct result of this sale, there was a total revenue collected of **\$888** in delinquent taxes, penalties and fees.

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Mr. Miguel Islas, Chairman
Caldwell County Appraisal District
October 7, 2019
Page 2

Excess Proceeds – During this quarter, we disbursed excess proceeds from 1 cases. As a direct result of this disbursement, there was a direct revenue collected of **\$5,192.**

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.

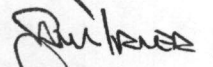
Interventions – During this quarter, we filed 1 new intervention involving 2 properties seeking the enforcement of **\$3,867** in delinquent taxes, penalties and fees.

Tax Sale Results – 1st Quarter '19 – '20

No. Offered	No. Sold	No. Pulled	No. SO	Tax Revenue Generated
5	0	5	0	\$16,967.00

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

3b

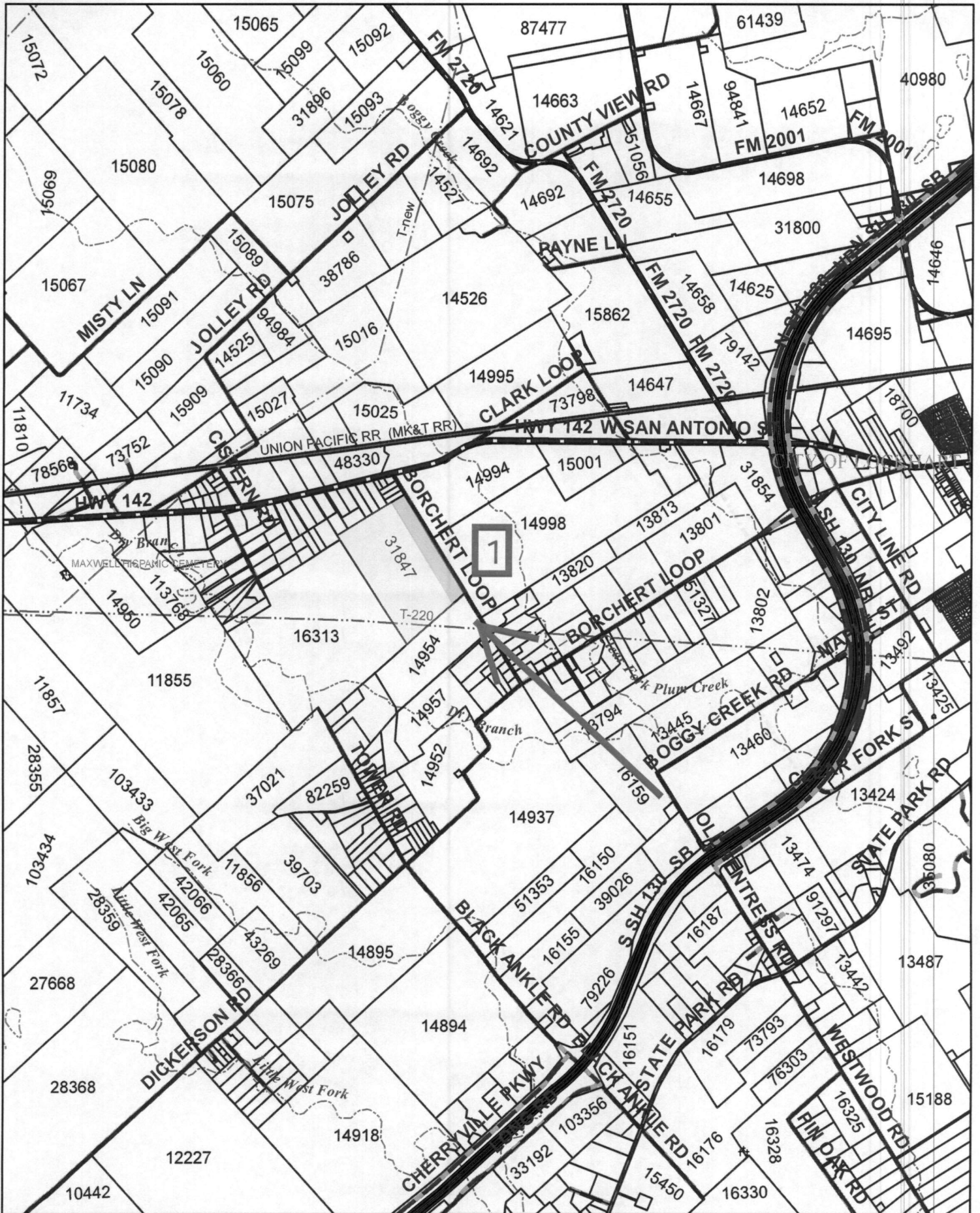
911 QUARTERLY REPORT – OCT 2019

- Active Subdivisions
 - HARTLAND RANCH **(1)**
 - 20 lots; 1 ac each
 - Borchert Loop
 - First phase of larger subdivision (see map)
 - ALEXANDER ACRES **(2)**
 - 12 lots; 1 – 5 ac lots
 - Ivy Switch Rd
- Proposed Subdivisions
 - DRY CREEK U/R SUBD **(3)**
 - Proposed 26 lots
 - 11-40 acre lots

18,834 Address Points in Caldwell County as of Oct 1, 2019

85 address points added July 1 through Sept. 30, 2019

4a

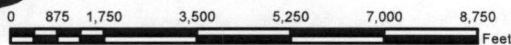


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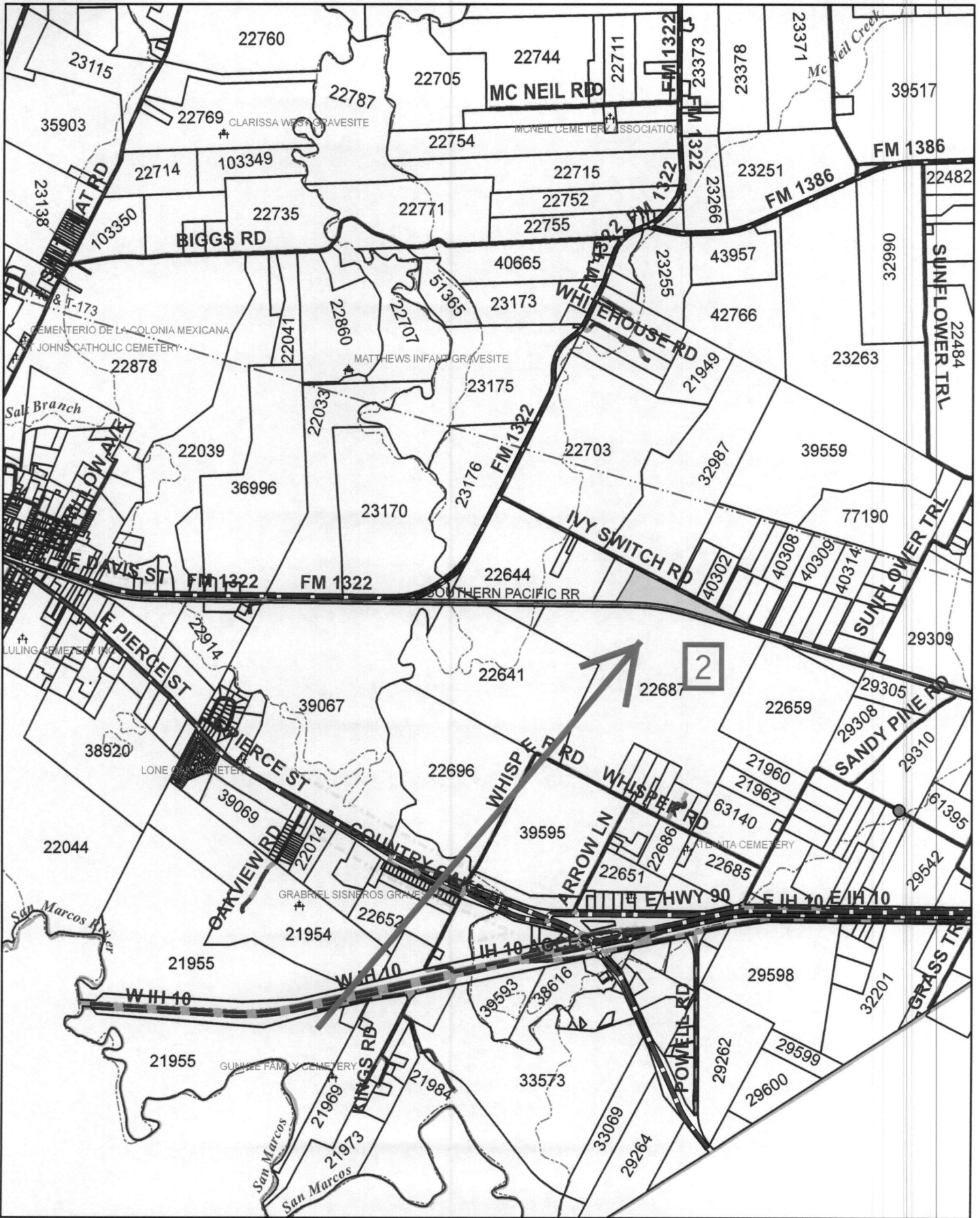
Additionally, neither this document nor any other document provided by the Caldwell County Appraisal District purports to authorize entry onto privately owned property.

Caldwell County **4b**
 911 Coordinator
 Map



Printed by Caldwell County Appraisal District
 Date Printed: Friday, October 11, 2019





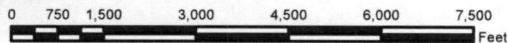
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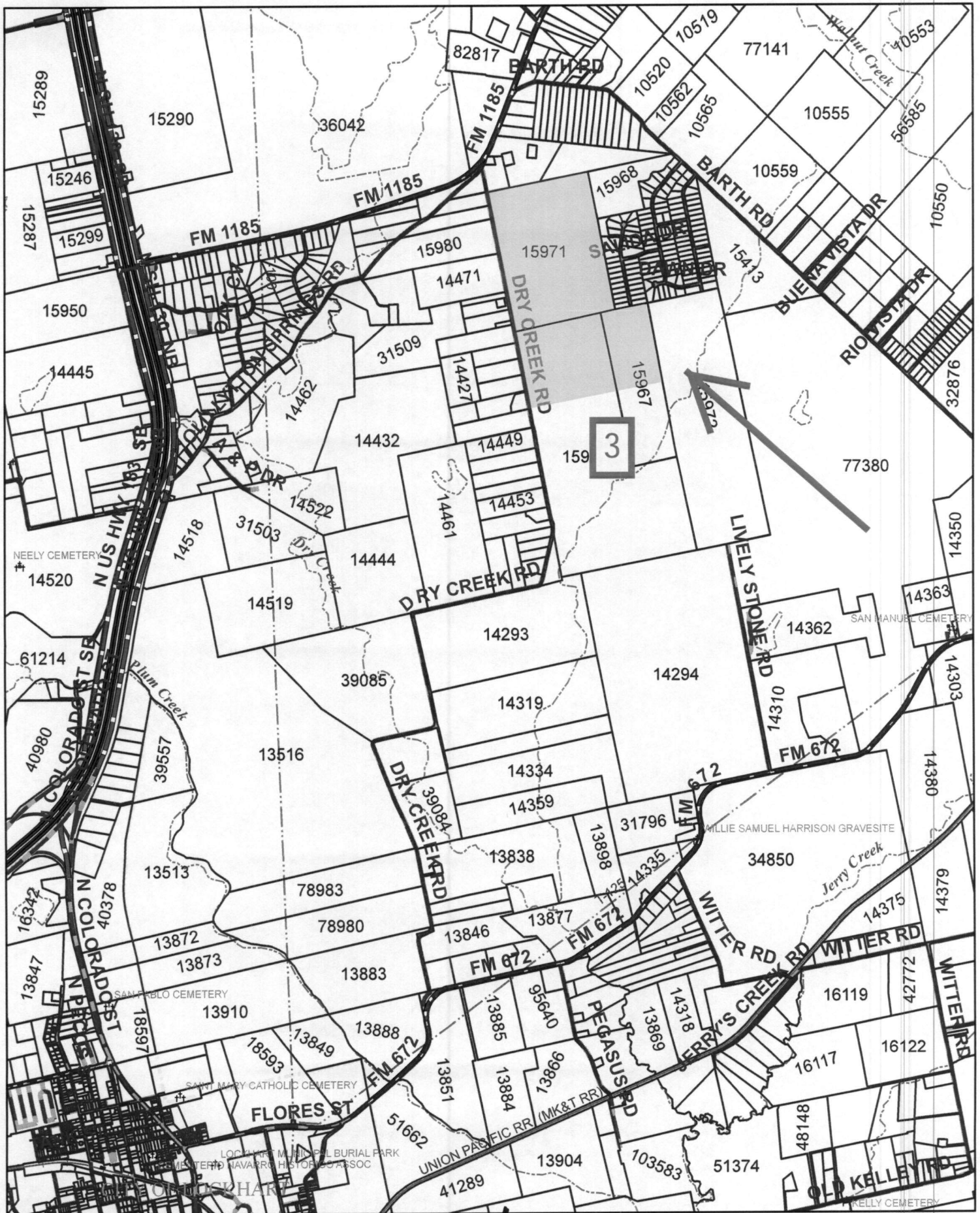
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Caldwell County
911 Coordinator
Map

4C



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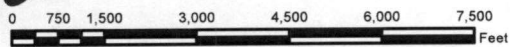
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Caldwell County
911 Coordinator
Map

4d



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**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF REGULAR MEETING
SEPTEMBER 24, 2019**

The Board of Directors of the Caldwell County Appraisal District met in regular session on September 24, 2019 at 6:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

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

Edel Garza absent.

CALL TO ORDER at 6:02 PM.

Item #1. Public Comments.

None.

Item #2. Collection Report August 2019.

Shanna Ramzinski presented the August 2019 Collection Report.

DISCUSSION/ACTION

Item #3. Consideration of and possible approval of Minutes of August 20, 2019 meeting.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the minutes of August 20, 2019 meeting. Motion carried 4-0-1.

Item # 4. Consideration of and possible approval of Financial Report August 2019.

Shanna Ramzinski presented the Financial Report of August 2019.

Alfred Munoz made a motion, seconded by Lisa Guyton, to approve the Financial Report of August, 2019. Motion carried 4-0-1.

Item #5. Consideration of and possible approval of annual adoption of the Investment Policy.

Alfredo Munoz made a motion, seconded by Rene Rayos, to approve the annual adoption of the Investment Policy. Motion carried 4-0-.

Item #6. Chief Appraiser's Report.

- a. Appraisal update – ARB hearings; mold issue resolved; discussed excess funds balance; investment account; Chief Appraiser evaluation due in October; board nominations being received.
- b. Collection update – tax rates and levy process beginning.
- c.

Item #7. Board requests for future agenda items.

Item #8. Adjourn.

Meeting adjourned at 6:26 PM.

Board Chairman

5a

Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Nine Months Ending September 30, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,380.84	\$ 57,427.56	\$ 76,570.00	19,142.44	25.00
70102	DEPUTY CHIEF APPRAISER	3,672.92	33,056.28	50,667.00	17,610.72	34.76
70103	SYSTEM MGR/MAPPER	5,163.16	46,468.44	61,958.00	15,489.56	25.00
70105	FIELD APPRAISER II	2,754.84	24,793.56	33,058.00	8,264.44	25.00
70106	SENIOR APPRAISER I	3,563.58	32,072.22	42,763.00	10,690.78	25.00
70107	SENIOR APPRAISER II	3,381.84	30,436.56	40,582.00	10,145.44	25.00
70108	FIELD APPRAISER I	2,810.42	25,293.78	33,725.00	8,431.22	25.00
70109	FIELD APPRAISER III	2,641.66	23,412.99	31,700.00	8,287.01	26.14
70111	ADMINISTRATIVE ASST.	4,067.50	36,607.50	48,810.00	12,202.50	25.00
70112	DATA ENTRY TECHNICIAN	2,448.34	21,925.55	29,380.00	7,454.45	25.37
70113	SUPPORT TECH	2,989.16	26,902.44	35,870.00	8,967.56	25.00
70120	911/GIS	1,053.87	9,544.47	38,765.00	29,220.53	75.38
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	TOTAL WAGES AND SALARIES	40,928.13	367,941.35	525,848.00	157,906.65	30.03
71000	PAYROLL TAX	4,087.13	30,177.90	43,600.00	13,422.10	30.78
71002	RETIREMENT / EMPLOYER	4,004.39	36,185.71	48,860.00	12,674.29	25.94
71004	HEALTH BENEFITS	7,225.39	64,192.96	93,720.00	29,527.04	31.51
71005	WORKERS COMP	0.00	(93.00)	2,700.00	2,793.00	103.44
71006	UNEMPLOYMENT	0.00	821.41	4,000.00	3,178.59	79.46
	DEDUCTIONS / BENEFITS	15,316.91	131,284.98	192,880.00	61,595.02	31.93
72000	APPR ENGINEERS	0.00	30,937.50	42,000.00	11,062.50	26.34
72001	APPR REVIEW BOARD	12,084.32	25,913.20	18,750.00	(7,163.20)	(38.20)
72002	AUDIT	0.00	5,852.00	6,200.00	348.00	5.61
72003	BOARD OF DIRECTORS	0.00	370.04	1,790.00	1,419.96	79.33
72004	DATA PROCESSING SERVICES	8,316.59	48,800.13	50,400.00	1,599.87	3.17
72007	JANITORIAL SERVICES	264.11	2,376.99	6,200.00	3,823.01	61.66
72008	LEGAL SERVICES	148.00	4,644.68	25,000.00	20,355.32	81.42
	TOTAL SERVICES	20,813.02	118,894.54	150,340.00	31,445.46	20.92
72500	BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501	MEMBERSHIP BTPE/TBPC	90.00	2,150.00	3,710.00	1,560.00	42.05
72502	COMPUTER SUPPLIES	69.00	1,333.27	6,900.00	5,566.73	80.68
72504	EDUCATION / FEES	250.00	4,147.00	7,800.00	3,653.00	46.83
72505	INSURANCE LIABILITY	0.00	200.00	1,500.00	1,300.00	86.67
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	4,000.00	4,000.00	100.00
72507	LEGAL NOTICES / PRINTING	504.01	11,292.29	14,450.00	3,157.71	21.85
72508	MAINT - HARDWARE & EQUIP	800.00	3,200.00	8,700.00	5,500.00	63.22
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	52.28	2,782.58	5,000.00	2,217.42	44.35
72511	OFFICE SUPPLIES	588.59	3,180.60	7,500.00	4,319.40	57.59
72512	POSTAGE	0.00	14,206.84	25,000.00	10,793.16	43.17
72513	POSTAGE METER/BOX RENTAL	948.35	3,056.03	4,425.00	1,368.97	30.94
72514	SUBSCRIPTION & BOOKS	350.00	3,365.90	6,700.00	3,334.10	49.76
72515	RENTAL COPIER	213.01	1,641.71	2,650.00	1,008.29	38.05
72516	ELECTRICITY	674.23	4,563.90	9,000.00	4,436.10	49.29
72517	TELEPHONE	921.87	7,762.94	13,000.00	5,237.06	40.29
72518	WATER & SEWER	307.36	2,223.98	3,500.00	1,276.02	36.46
72519	MORTGAGE	4,527.30	40,745.70	54,520.00	13,774.30	25.26
72520	BUILDING MAINT	886.86	2,945.49	5,000.00	2,054.51	41.09
72523	FUEL - VEHICLE	30.95	1,837.65	6,000.00	4,162.35	69.37

For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Nine Months Ending September 30, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	0.00	1,092.99	6,000.00	4,907.01	81.78
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
TOTAL GENERAL EXPENSES	<u>11,213.81</u>	<u>111,728.87</u>	<u>198,155.00</u>	<u>86,426.13</u>	43.62
79000 OFFICE EQUIPMENT	0.00	96.01	5,000.00	4,903.99	98.08
79001 COMPUTER EQUIPMENT	0.00	1,854.90	11,000.00	9,145.10	83.14
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	20,000.00	20,000.00	20,000.00	0.00	0.00
79990 CONTINGENCY	1,077.00	1,077.00	10,000.00	8,923.00	89.23
TOTAL CAPITAL INVESTMENT	<u>21,077.00</u>	<u>23,027.91</u>	<u>51,000.00</u>	<u>27,972.09</u>	54.85
TOTAL EXPENSES	<u>\$ (109,348.87)</u>	<u>\$ (752,877.65)</u>	<u>\$ (1,118,223.)</u>	<u>(365,345.35)</u>	32.67

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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Nine Months Ending September 30, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,310.66	\$ 38,795.94	\$ 51,728.00	12,932.06	25.00
90-70121 COLLECTION SPECIALIST	2,861.66	25,754.94	34,340.00	8,585.06	25.00
90-70126 PUBLIC ASSISTANT	2,220.84	19,987.56	26,650.00	6,662.44	25.00
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,393.16	84,538.44	112,718.00	28,179.56	25.00
90-71000 PAYROLL TAX	711.02	6,399.18	9,100.00	2,700.82	29.68
90-71002 RETIREMENT/EMPLOYER	872.62	7,714.21	11,000.00	3,285.79	29.87
90-71004 HEALTH BENEFITS	1,336.36	11,977.45	24,300.00	12,322.55	50.71
90-71005 WORKER COMP	0.00	0.00	775.00	775.00	100.00
90-71006 UNEMPLOYMENT	0.00	231.06	3,375.00	3,143.94	93.15
DEDUCTIONS / BENEFITS	2,920.00	26,321.90	48,550.00	22,228.10	45.78
90-72002 AUDIT	0.00	1,748.00	1,800.00	52.00	2.89
90-72004 DATA PROCESSING SERVICES	4,201.40	18,371.93	18,450.00	78.07	0.42
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	12,016.08	16,500.00	4,483.92	27.18
90-72007 JANITORIAL SERVICE	78.89	710.01	2,500.00	1,789.99	71.60
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	5,615.41	32,846.02	41,750.00	8,903.98	21.33
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	45.00	45.00	700.00	655.00	93.57
90-72502 COMPUTER SUPPLIES	0.00	400.97	2,300.00	1,899.03	82.57
90-72504 EDUCATION & FEES	0.00	515.00	3,400.00	2,885.00	84.85
90-72505 INSURANCE - LIABILITY	0.00	0.00	800.00	800.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,200.00	1,200.00	100.00
90-72507 LEGAL NOTICES/PRINTING	1,378.00	1,429.00	9,900.00	8,471.00	85.57
90-72508 MAINT - HARDWARE/EQUIP	0.00	299.95	2,600.00	2,300.05	88.46
90-72509 MAINT - OFFICE EQUIP	0.00	625.23	1,400.00	774.77	55.34
90-72510 MILEAGE & TRAVEL	0.00	370.39	2,800.00	2,429.61	86.77
90-72511 OFFICE SUPPLIES	772.99	1,525.60	3,000.00	1,474.40	49.15
90-72512 POSTAGE	55.00	9,435.00	14,000.00	4,565.00	32.61
90-72513 POSTAGE METER/BOX RENTAL	283.27	912.83	1,400.00	487.17	34.80
90-72515 RENTAL - COPIER	97.19	730.56	1,800.00	1,069.44	59.41
90-72516 ELECTRICITY	201.10	1,362.95	3,000.00	1,637.05	54.57
90-72517 TELEPHONE	284.16	2,392.01	3,400.00	1,007.99	29.65
90-72518 WATER & SEWER	91.81	664.30	1,200.00	535.70	44.64
90-72519 MORTGAGE	1,352.31	12,170.79	16,500.00	4,329.21	26.24
90-72520 BUILDING MAINT.	165.22	742.07	2,100.00	1,357.93	64.66
TOTAL GENERAL EXPENSES	4,726.05	33,621.65	71,700.00	38,078.35	53.11
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	2,571.10	5,000.00	2,428.90	48.58
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	92.01	3,000.00	2,907.99	96.93
TOTAL CAPITAL INVESTMENTS	0.00	2,663.11	12,200.00	9,536.89	78.17
TOTAL EXPENSES	\$ (22,654.62)	\$ (179,991.12)	\$ (286,918.00)	(106,926.88)	37.27

6C

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Nine Months Ending September 30, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 24,123.26	\$ 96,493.04	\$ 96,493.04	0.00	0.00
CITY OF LULING	6,534.04	26,136.16	26,136.16	0.00	0.00
CITY OF MARTINDALE	1,689.12	6,756.48	6,756.48	0.00	0.00
CITY OF MUSTANG RIDGE	683.57	2,734.28	2,734.27	(0.01)	0.00
CITY OF NIEDERWALD	123.78	495.12	495.11	(0.01)	0.00
CITY OF UHLAND	0.00	486.60	486.62	0.02	0.00
CALDWELL COUNTY	92,036.04	368,144.16	368,144.17	0.01	0.00
LOCKHART ISD	94,865.36	379,461.44	379,461.43	(0.01)	0.00
LULING ISD	22,637.34	90,549.36	90,549.34	(0.02)	0.00
PRAIRIE LEA ISD	5,377.82	21,511.28	21,511.27	(0.01)	0.00
PLUM CREEK CONS DIST	1,556.50	6,226.00	6,226.01	0.01	0.00
PLUM CREEK UNDERGROU	1,453.98	5,815.92	5,815.94	0.02	0.00
GONZALES ISD	1,845.55	7,382.20	7,382.18	(0.02)	0.00
WEALDER ISD	1,320.33	5,281.32	5,281.31	(0.01)	0.00
SAN MARCOS ISD	11,430.94	45,723.76	45,723.77	0.01	0.00
HAYS ISD	0.00	10,069.52	10,069.52	0.00	0.00
GONZALES COUNTY UWD	43.58	174.32	174.32	0.00	0.00
CALDWELL-HAYS ESD1	1,950.47	7,801.88	7,801.87	(0.01)	0.00
CITY OF SAN MARCOS	820.93	3,283.72	3,283.72	0.00	0.00
CALDWELL ESD #2	580.86	2,323.44	2,323.46	0.02	0.00
CALDWELL ESD #3	597.49	2,389.96	2,389.97	0.01	0.00
CALDWELL ESD #4	577.92	2,311.68	2,311.69	0.01	0.00
AUSTIN COMMUNITY COLL	167.84	671.36	671.34	(0.02)	0.00
Total Revenues	270,416.72	1,092,223.00	1,092,222.99	(0.01)	0.00
TOTAL BUDGET REV	\$ 270,416.72	\$ 1,092,223.00	\$ 1,092,222.99	(0.01)	0.00
COPIES MISC REVENUE	\$ (130.70)	\$ (1,511.20)	\$ 0.00	1,511.20	0.00
INTEREST INCOME REVENU	(719.04)	(8,794.05)	0.00	8,794.05	0.00
TOTAL OTHER REVENUE	(849.74)	(10,305.25)	0.00	10,305.25	0.00

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Nine Months Ending September 30, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 6,561.72	\$ 26,246.88	\$ 26,246.86	(0.02)	0.00
CITY OF LULING	1,814.91	7,259.64	7,259.63	(0.01)	0.00
CITY OF MARTINDALE	459.45	1,837.80	1,837.81	0.01	0.00
CITY OF MUSTANG RIDGE	185.94	743.76	743.74	(0.02)	0.00
CITY OF NIEDERWALD	33.67	134.68	134.67	(0.01)	(0.01)
CITY OF UHLAND	0.00	132.36	132.36	0.00	0.00
CALDWELL COUNTY	25,418.97	101,675.88	101,675.87	(0.01)	0.00
LOCKHART ISD	25,804.12	103,216.48	103,216.48	0.00	0.00
LULING ISD	7,388.02	29,552.08	29,552.10	0.02	0.00
PRAIRIE LEA ISD	2,190.62	8,762.48	8,762.49	0.01	0.00
PLUM CREEK CONS DIST	423.38	1,693.52	1,693.52	0.00	0.00
PLUM CREEK UNDERGROUND	395.49	1,581.96	1,581.98	0.02	0.00
GONZALES COUNTY UWD	11.85	47.40	47.42	0.02	0.04
CALDWELL-HAYS ESD1	530.54	2,122.16	2,122.17	0.01	0.00
CALDWELL ESD #2	158.00	632.00	632.00	0.00	0.00
CALDWELL ESD #3	162.52	650.08	650.09	0.01	0.00
CALDWELL ESD #4	157.20	628.80	628.80	0.00	0.00
Total Revenues	71,696.40	286,917.96	286,917.99	0.03	0.00
TAX CERTIFICATES	(40.00)	(500.00)	0.00	500.00	0.00
TOTAL TAX CERT. REVENUE	(40.00)	(500.00)	0.00	500.00	0.00
TOTAL BUDGET REVENUE	\$ 71,736.40	\$ 287,417.96	\$ 286,917.99	(499.97)	(0.17)
RETURN CHECK FEE	\$ 0.00	\$ (450.00)	\$ 0.00	450.00	0.00
BUS PP RENDITION PENALTY	(26.19)	(1,114.56)	0.00	1,114.56	0.00
OFFICE RENTAL INCOME	(100.00)	(900.00)	0.00	900.00	0.00
TOTAL OTHER REVENUE	(126.19)	(2,464.56)	0.00	2,464.56	0.00
DELINQUENT ATTORNEY FEES- L	(20,351.61)	(20,351.61)	0.00	20,351.61	0.00
DELINQUENT ATTORNEY FEES- P	(5,015.71)	(5,015.71)	0.00	5,015.71	0.00
DELINQUENT ABSTRACT FEES- L	(325.00)	(325.00)	0.00	325.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(25,692.32)	(25,692.32)	0.00	25,692.32	0.00

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Caldwell County Appraisal District Cash Disbursements Journal For the Period From Sep 1, 2019 to Sep 30, 2019

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
9/4/19	008516	72517	SEPT 2019 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
9/4/19	008517	72007	INV #13682 SEP 2019 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #13682 SEP 2019 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
9/5/19	008515	30027	AUG 2019 INSURANCE PAYABLE INV #133618	622.12	
		71004	AUG 2019 CANCER - APPR	182.53	
		90-71004	AUG 2019 CANCER- COLL	49.79	
		10000	AFLAC INS.		854.44
9/5/19	008518	72004	INV#MN00011587/ PACS MAINT/SUPPORT 2019 4TH QTR/APPR	8,316.59	
		90-72004	INV#MN00011587/ PACS MAINT/SUPPORT 2019 4TH QTR/COLL	4,201.40	
		10000	HARRIS GOVERN		12,517.99
9/5/19	008521	72520	A/C MAINTENANCE INV #7593	333.75	
		10000	Logic Mechanical Inc		333.75
9/5/19	008522	72502	MAINT CARTRIDGE	69.00	
		10000	CAD Supplies Specialty, Inc		69.00
9/5/19	008523	72507	BUDGET HEARING NOTICE	338.63	
		10000	LOCKHART POST-REGISTER		338.63
9/5/19	008524	72511	OFFICE SUPPLIES - APPR	50.90	
		90-72511	OFFICE SUPPLIES - COLL	11.71	
		10000	OFFICE DEPOT		62.61
9/5/19	008525	71004	SEPT 2019 AD&D - APPR	9.46	
		90-71004	SEPT 2019 AD&D - COLL	2.12	
		71004	SEPT 2019 LIFE - APPR	80.41	
		90-71004	SEPT 2019 LIFE - COLL	18.02	
		30029	AUG 2019 DENTAL PAYABLE	644.07	
		30027	AUG 2019 VISION PAYABLE	146.01	

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Caldwell County Appraisal District Cash Disbursements Journal For the Period From Sep 1, 2019 to Sep 30, 2019

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		10000	PAYABLE UHS Premium Billing		900.09
9/5/19	008526	71004	SEPT 2019 HEALTH INS - APPR	6,952.99	
		90-71004	SEPT 2019 HEALTH INS - COLL	1,266.43	
		30028	AUG 2019 MED PAYABLE	544.82	
		30028	AUG 2019 MED PAYABLE REIMB		544.82
		10000	UNITED HEALTHCARE SERVICES		8,219.42
9/12/19	008527	90-72005	SEP 2019 LULING EMPLOYEE SALARY	1,335.12	
		10000	CALDWELL COUNTY TREASURER		1,335.12
9/12/19	008528	72510	AUG 2019 MILEAGE REIMBURSEMENT	35.96	
		10000	Christie Gibson		35.96
9/12/19	008529	72510	JULY/AUG 2019 MILEAGE REIMBURSEMENT	9.28	
		10000	Kristie Wimberly		9.28
9/12/19	008531	72001	ARB SUPPLIES	84.32	
		72510	CONFERENCE	7.04	
		72511	SUPPLIES - APPR	231.73	
		90-72511	SUPPLIES - COLL	111.65	
		72514	TYLER TECHNOLOGIES	350.00	
		72517	RING CENTRAL - APPR	564.38	
		90-72517	RING CENTRAL - COLL	168.58	
		72520	BLDG MAINTENANCE - APPR	368.31	
		90-72520	BLDG MAINTENANCE - COLL	110.02	
		10000	CARD SERVICE CENTER		1,996.03
9/12/19	008533	72517	SEPT 2019 LINE CHARGE - LOCKHART	123.05	
		10000	SPECTRUM BUSINESS		123.05
9/12/19	008534	90-72517	SEPT 2019 LINE CHARGE LULING	115.58	
		10000	SPECTRUM BUSINESS		115.58
9/12/19	008535	72504	WL/AG SEMINAR - JA	250.00	
		10000	Texas Assoc. Appraisal Districts		250.00

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Sep 1, 2019 to Sep 30, 2019**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
9/12/19	008536	72511	SERVICE DEPOSIT - APPR	27.72	
		90-72511	SERVICE DEPOSIT - COLL	8.28	
		10000	HILL COUNTRY SPRINGS		36.00
9/12/19	008537	72008	AUG 2019 LEGAL SERVICES	148.00	
		10000	LOW SWINNEY EVANS & JAMES PLLC		148.00
9/12/19	008538	72511	NAME PLATES - APPR	22.72	
		90-72511	NAME PLATES - COLL	6.78	
		10000	LOGOS		29.50
9/12/19	008539	72507	BUDGET HEARING NOTICE	165.38	
		10000	LULING NEWSBOY		165.38
9/12/19	008540	90-72511	#9 ENVELOPES - STMTS	558.25	
		10000	Variverge		558.25
9/12/19	008541	72511	COPY PAPER - APPR	255.52	
		90-72511	COPY PAPER - COLL	76.32	
		10000	OFFICE DEPOT		331.84
9/12/19	008542	72513	3RD QTR POSTAGE METER LEASE - APPR	948.35	
		90-72513	3RD QTR POSTAGE METER LEASE - COLL	283.27	
		10000	Pitney Bowes		1,231.62
9/12/19	008543	90-72501	2019 ANNUAL RENEWAL - BG - REG #73141	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
9/12/19	008544	90-72512	POSTAGE STAMPS - LULING OFFICE	55.00	
		10000	US Post Master		55.00
9/18/19	008545	72508	INV #2019-08-01-CCAD JULY 2019 COMPUTER SERVICES	400.00	
		72508	INV #2019-09-01-CCAD AUG 2019 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		800.00

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Sep 1, 2019 to Sep 30, 2019**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
9/18/19	008546	90-72507 10000	TAX STATEMENT INSERTS Variverge	1,378.00	1,378.00
9/18/19	008547	72501 10000	2019 ANNUAL RENEWAL - SJR - REG #69812 Texas Dept. of Licensing and Regulation	90.00	90.00
9/20/19	008548	79003 79990 10000	2019 FORD ESCAPE 2019 FORD ESCAPE National Auto Fleet Group	20,000.00 1,077.00	21,077.00
9/26/19	008554	72516 90-72516 72518 90-72518 10000	AUG 2019 ELECTRICITY - APPR AUG 2019 ELECTRICITY- COLL AUG 2019 WATER & SEWER - APPR AUG 2019 WATER & SEWER - COLL City of Lockhart	674.23 201.10 307.36 91.81	1,274.50
9/26/19	008555	72523 10000	AUG 2019 FUEL REIMBURSEMENT CALDWELL COUNTY TREASURER	30.95	30.95
9/26/19	008556	72519 90-72519 10000	SEP 2019 BUILDING LOAN PAYMENT - APPR SEP 2019 BUILDING LOAN PAYMENT - COLL First Lockhart National Bank	4,527.30 1,352.31	5,879.61
9/26/19	008557	72520 90-72520 10000	OCT 2019 LAWN SERVICES - APPR OCT 2019 LAWN SERVICES - COLL Jesus Gonzales	184.80 55.20	240.00
9/26/19	008558	72515 10000	INV #097976377 - AUG 2019 APPR COPY CHARGES XEROX CORP	213.01	213.01
9/26/19	008559	90-72515 10000	INV #097976375 - AUG 2019 COLL PRINT CHARGES XEROX CORP	97.19	97.19
Total				61,964.06	61,964.06

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Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Ten Months Ending October 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,380.84	\$ 63,808.40	\$ 76,570.00	12,761.60	16.67
70102 DEPUTY CHIEF APPRAISER	3,672.92	36,729.20	50,667.00	13,937.80	27.51
70103 SYSTEM MGR/MAPPER	5,163.16	51,631.60	61,958.00	10,326.40	16.67
70105 FIELD APPRAISER II	2,754.84	27,548.40	33,058.00	5,509.60	16.67
70106 SENIOR APPRAISER I	3,563.58	35,635.80	42,763.00	7,127.20	16.67
70107 SENIOR APPRAISER II	3,381.84	33,818.40	40,582.00	6,763.60	16.67
70108 FIELD APPRAISER I	2,810.42	28,104.20	33,725.00	5,620.80	16.67
70109 FIELD APPRAISER III	2,641.66	26,054.65	31,700.00	5,645.35	17.81
70111 ADMINISTRATIVE ASST.	4,067.50	40,675.00	48,810.00	8,135.00	16.67
70112 DATA ENTRY TECHNICIAN	2,448.34	24,373.89	29,380.00	5,006.11	17.04
70113 SUPPORT TECH	2,989.16	29,891.60	35,870.00	5,978.40	16.67
70120 911/GIS	1,053.87	10,598.34	38,765.00	28,166.66	72.66
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES	40,928.13	408,869.48	525,848.00	116,978.52	22.25
71000 PAYROLL TAX	3,171.67	33,349.57	43,600.00	10,250.43	23.51
71002 RETIREMENT / EMPLOYER	4,004.39	40,190.10	48,860.00	8,669.90	17.74
71004 HEALTH BENEFITS	14,821.48	79,014.44	93,720.00	14,705.56	15.69
71005 WORKERS COMP	2,429.81	2,336.81	2,700.00	363.19	13.45
71006 UNEMPLOYMENT	64.66	886.07	4,000.00	3,113.93	77.85
DEDUCTIONS / BENEFITS	24,492.01	155,776.99	192,880.00	37,103.01	19.24
72000 APPR ENGINEERS	10,312.50	41,250.00	42,000.00	750.00	1.79
72001 APPR REVIEW BOARD	52.44	25,965.64	18,750.00	(7,215.64)	(38.48)
72002 AUDIT	0.00	5,852.00	6,200.00	348.00	5.61
72003 BOARD OF DIRECTORS	47.98	418.02	1,790.00	1,371.98	76.65
72004 DATA PROCESSING SERVICES	0.00	48,800.13	50,400.00	1,599.87	3.17
72007 JANITORIAL SERVICES	264.11	2,641.10	6,200.00	3,558.90	57.40
72008 LEGAL SERVICES	265.68	4,910.36	25,000.00	20,089.64	80.36
TOTAL SERVICES	10,942.71	129,837.25	150,340.00	20,502.75	13.64
72500 BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501 MEMBERSHIP BTPE/TBPC	980.00	3,130.00	3,710.00	580.00	15.63
72502 COMPUTER SUPPLIES	317.16	1,650.43	6,900.00	5,249.57	76.08
72504 EDUCATION / FEES	1,915.98	6,062.98	7,800.00	1,737.02	22.27
72505 INSURANCE LIABILITY	1,063.30	1,263.30	1,500.00	236.70	15.78
72506 INSURANCE BUILDING/ CONTE	4,166.90	4,166.90	4,000.00	(166.90)	(4.17)
72507 LEGAL NOTICES / PRINTING	1,106.35	12,398.64	14,450.00	2,051.36	14.20
72508 MAINT - HARDWARE & EQUIP	0.00	3,200.00	8,700.00	5,500.00	63.22
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	355.05	3,137.63	5,000.00	1,862.37	37.25
72511 OFFICE SUPPLIES	254.94	3,435.54	7,500.00	4,064.46	54.19
72512 POSTAGE	2,614.85	16,821.69	25,000.00	8,178.31	32.71
72513 POSTAGE METER/BOX RENTAL	0.00	3,056.03	4,425.00	1,368.97	30.94
72514 SUBSCRIPTION & BOOKS	485.00	3,850.90	6,700.00	2,849.10	42.52
72515 RENTAL COPIER	200.04	1,841.75	2,650.00	808.25	30.50
72516 ELECTRICITY	528.16	5,092.06	9,000.00	3,907.94	43.42
72517 TELEPHONE	937.34	8,700.28	13,000.00	4,299.72	33.07
72518 WATER & SEWER	266.09	2,490.07	3,500.00	1,009.93	28.86
72519 MORTGAGE	4,527.30	45,273.00	54,520.00	9,247.00	16.96
72520 BUILDING MAINT	188.65	3,134.14	5,000.00	1,865.86	37.32
72523 FUEL - VEHICLE	0.00	1,837.65	6,000.00	4,162.35	69.37

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For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Ten Months Ending October 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	0.00	1,092.99	6,000.00	4,907.01	81.78
72525 INS - VEHICLE	2,036.44	2,036.44	1,700.00	(336.44)	(19.79)
TOTAL GENERAL EXPENSES	<u>21,943.55</u>	<u>133,672.42</u>	<u>198,155.00</u>	<u>64,482.58</u>	<u>32.54</u>
79000 OFFICE EQUIPMENT	30.79	126.80	5,000.00	4,873.20	97.46
79001 COMPUTER EQUIPMENT	0.00	1,854.90	11,000.00	9,145.10	83.14
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	20,000.00	20,000.00	0.00	0.00
79990 CONTINGENCY	0.00	1,077.00	10,000.00	8,923.00	89.23
TOTAL CAPITAL INVESTMENT	<u>30.79</u>	<u>23,058.70</u>	<u>51,000.00</u>	<u>27,941.30</u>	<u>54.79</u>
TOTAL EXPENSES	<u>\$ (98,337.19)</u>	<u>\$ (851,214.84)</u>	<u>\$ (1,118,223.)</u>	<u>(267,008.16)</u>	<u>23.88</u>

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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Ten Months Ending October 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,310.66	\$ 43,106.60	\$ 51,728.00	8,621.40	16.67
90-70121 COLLECTION SPECIALIST	2,861.66	28,616.60	34,340.00	5,723.40	16.67
90-70126 PUBLIC ASSISTANT	2,220.84	22,208.40	26,650.00	4,441.60	16.67
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,393.16	93,931.60	112,718.00	18,786.40	16.67
90-71000 PAYROLL TAX	711.02	7,110.20	9,100.00	1,989.80	21.87
90-71002 RETIREMENT/EMPLOYER	872.62	8,586.83	11,000.00	2,413.17	21.94
90-71004 HEALTH BENEFITS	2,740.12	14,717.57	24,300.00	9,582.43	39.43
90-71005 WORKER COMP	725.79	725.79	775.00	49.21	6.35
90-71006 UNEMPLOYMENT	14.09	245.15	3,375.00	3,129.85	92.74
DEDUCTIONS / BENEFITS	5,063.64	31,385.54	48,550.00	17,164.46	35.35
90-72002 AUDIT	0.00	1,748.00	1,800.00	52.00	2.89
90-72004 DATA PROCESSING SERVICES	0.00	18,371.93	18,450.00	78.07	0.42
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	13,351.20	16,500.00	3,148.80	19.08
90-72007 JANITORIAL SERVICE	78.89	788.90	2,500.00	1,711.10	68.44
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	1,414.01	34,260.03	41,750.00	7,489.97	17.94
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	270.00	315.00	700.00	385.00	55.00
90-72502 COMPUTER SUPPLIES	94.74	495.71	2,300.00	1,804.29	78.45
90-72504 EDUCATION & FEES	1,138.88	1,653.88	3,400.00	1,746.12	51.36
90-72505 INSURANCE - LIABILITY	757.54	757.54	800.00	42.46	5.31
90-72506 INSURANCE BUILDING/CONTENT	1,244.66	1,244.66	1,200.00	(44.66)	(3.72)
90-72507 LEGAL NOTICES/PRINTING	7,969.35	9,398.35	9,900.00	501.65	5.07
90-72508 MAINT - HARDWARE/EQUIP	0.00	299.95	2,600.00	2,300.05	88.46
90-72509 MAINT - OFFICE EQUIP	0.00	625.23	1,400.00	774.77	55.34
90-72510 MILEAGE & TRAVEL	24.36	394.75	2,800.00	2,405.25	85.90
90-72511 OFFICE SUPPLIES	51.44	1,577.04	3,000.00	1,422.96	47.43
90-72512 POSTAGE	690.00	10,125.00	14,000.00	3,875.00	27.68
90-72513 POSTAGE METER/BOX RENTAL	0.00	912.83	1,400.00	487.17	34.80
90-72515 RENTAL - COPIER	96.84	827.40	1,800.00	972.60	54.03
90-72516 ELECTRICITY	157.76	1,520.71	3,000.00	1,479.29	49.31
90-72517 TELEPHONE	288.78	2,680.79	3,400.00	719.21	21.15
90-72518 WATER & SEWER	79.48	743.78	1,200.00	456.22	38.02
90-72519 MORTGAGE	1,352.31	13,523.10	16,500.00	2,976.90	18.04
90-72520 BUILDING MAINT.	56.35	798.42	2,100.00	1,301.58	61.98
TOTAL GENERAL EXPENSES	14,272.49	47,894.14	71,700.00	23,805.86	33.20
90-79000 OFFICE EQUIPMENT	9.20	9.20	2,000.00	1,990.80	99.54
90-79001 COMPUTER EQUIPMENT	0.00	2,571.10	5,000.00	2,428.90	48.58
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	92.01	3,000.00	2,907.99	96.93
TOTAL CAPITAL INVESTMENTS	9.20	2,672.31	12,200.00	9,527.69	78.10
TOTAL EXPENSES	\$ (30,152.50)	\$ (210,143.62)	\$ (286,918.00)	(76,774.38)	26.76

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Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Ten Months Ending October 31, 2019

Revenues	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
CITY OF LOCKHART	\$ 0.00	\$ 96,493.04	\$ 96,493.04	0.00	0.00
CITY OF LULING	0.00	26,136.16	26,136.16	0.00	0.00
CITY OF MARTINDALE	0.00	6,756.48	6,756.48	0.00	0.00
CITY OF MUSTANG RIDGE	0.00	2,734.28	2,734.27	(0.01)	0.00
CITY OF NIEDERWALD	0.00	495.12	495.11	(0.01)	0.00
CITY OF UHLAND	0.00	486.60	486.62	0.02	0.00
CALDWELL COUNTY	0.00	368,144.16	368,144.17	0.01	0.00
LOCKHART ISD	0.00	379,461.44	379,461.43	(0.01)	0.00
LULING ISD	0.00	90,549.36	90,549.34	(0.02)	0.00
PRAIRIE LEA ISD	0.00	21,511.28	21,511.27	(0.01)	0.00
PLUM CREEK CONS DIST	0.00	6,226.00	6,226.01	0.01	0.00
PLUM CREEK UNDERGROU	0.00	5,815.92	5,815.94	0.02	0.00
GONZALES ISD	0.00	7,382.20	7,382.18	(0.02)	0.00
WEALDER ISD	0.00	5,281.32	5,281.31	(0.01)	0.00
SAN MARCOS ISD	0.00	45,723.76	45,723.77	0.01	0.00
HAYS ISD	0.00	10,069.52	10,069.52	0.00	0.00
GONZALES COUNTY UWD	0.00	174.32	174.32	0.00	0.00
CALDWELL-HAYS ESD1	0.00	7,801.88	7,801.87	(0.01)	0.00
CITY OF SAN MARCOS	0.00	3,283.72	3,283.72	0.00	0.00
CALDWELL ESD #2	0.00	2,323.44	2,323.46	0.02	0.00
CALDWELL ESD #3	0.00	2,389.96	2,389.97	0.01	0.00
CALDWELL ESD #4	0.00	2,311.68	2,311.69	0.01	0.00
AUSTIN COMMUNITY COLL	0.00	671.36	671.34	(0.02)	0.00
Total Revenues	<u>0.00</u>	<u>1,092,223.00</u>	<u>1,092,222.99</u>	<u>(0.01)</u>	<u>0.00</u>
TOTAL BUDGET REV	<u>\$ 0.00</u>	<u>\$ 1,092,223.00</u>	<u>\$ 1,092,222.99</u>	<u>(0.01)</u>	<u>0.00</u>
COPIES MISC REVENUE	\$ (214.20)	\$ (1,725.40)	\$ 0.00	1,725.40	0.00
INTEREST INCOME REVENU	(881.04)	(9,675.09)	0.00	9,675.09	0.00
TOTAL OTHER REVENUE	<u>(1,095.24)</u>	<u>(11,400.49)</u>	<u>0.00</u>	<u>11,400.49</u>	<u>0.00</u>

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Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Ten Months Ending October 31, 2019

Revenues	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
CITY OF LOCKHART	\$ 0.00	\$ 26,246.88	\$ 26,246.86	(0.02)	0.00
CITY OF LULING	0.00	7,259.64	7,259.63	(0.01)	0.00
CITY OF MARTINDALE	0.00	1,837.80	1,837.81	0.01	0.00
CITY OF MUSTANG RIDGE	0.00	743.76	743.74	(0.02)	0.00
CITY OF NIEDERWALD	0.00	134.68	134.67	(0.01)	(0.01)
CITY OF UHLAND	0.00	132.36	132.36	0.00	0.00
CALDWELL COUNTY	0.00	101,675.88	101,675.87	(0.01)	0.00
LOCKHART ISD	0.00	103,216.48	103,216.48	0.00	0.00
LULING ISD	0.00	29,552.08	29,552.10	0.02	0.00
PRAIRIE LEA ISD	0.00	8,762.48	8,762.49	0.01	0.00
PLUM CREEK CONS DIST	0.00	1,693.52	1,693.52	0.00	0.00
PLUM CREEK UNDERGROUND	0.00	1,581.96	1,581.98	0.02	0.00
GONZALES COUNTY UWD	0.00	47.40	47.42	0.02	0.04
CALDWELL-HAYS ESD1	0.00	2,122.16	2,122.17	0.01	0.00
CALDWELL ESD #2	0.00	632.00	632.00	0.00	0.00
CALDWELL ESD #3	0.00	650.08	650.09	0.01	0.00
CALDWELL ESD #4	0.00	628.80	628.80	0.00	0.00
Total Revenues	0.00	286,917.96	286,917.99	0.03	0.00
TAX CERTIFICATES	(30.00)	(530.00)	0.00	530.00	0.00
TOTAL TAX CERT. REVENUE	(30.00)	(530.00)	0.00	530.00	0.00
TOTAL BUDGET REVENUE	\$ 30.00	\$ 287,447.96	\$ 286,917.99	(529.97)	(0.18)
RETURN CHECK FEE	\$ (25.00)	\$ (475.00)	\$ 0.00	475.00	0.00
BUS PP RENDITION PENALTY	(134.53)	(1,249.09)	0.00	1,249.09	0.00
OFFICE RENTAL INCOME	(100.00)	(1,000.00)	0.00	1,000.00	0.00
TOTAL OTHER REVENUE	(259.53)	(2,724.09)	0.00	2,724.09	0.00
DELINQUENT ATTORNEY FEES- L	(22,993.34)	(22,993.34)	0.00	22,993.34	0.00
DELINQUENT ATTORNEY FEES- P	(4,711.69)	(4,711.69)	0.00	4,711.69	0.00
DELINQUENT ABSTRACT FEES- L	(750.00)	(750.00)	0.00	750.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(28,455.03)	(28,455.03)	0.00	28,455.03	0.00

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Oct 1, 2019 to Oct 31, 2019**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
10/3/19	008561	30027	SEP 2019 INSURANCE PAYABLE INV #546037	622.12	
		71004	SEP 2019 CANCER - APPR	182.53	
		90-71004	SEP 2019 CANCER- COLL	49.79	
		10000	AFLAC INS.		854.44
10/3/19	008562	72007	INV #13869 oct 2019 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #13869 SEP 2019 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
10/3/19	008563	71004	OCT 2019 HEALTH INS - APPR	7,138.34	
		90-71004	OCT 2019 HEALTH INS - COLL	1,300.13	
		30028	SEP 2019 MED PAYABLE	559.97	
		10000	UNITED HEATHCARE SERVICES		8,998.44
10/3/19	008564	90-72005	OCT 2019 LULING EMPLOYEE SALARY	1,335.12	
		10000	CALDWELL COUNTY TREASURER		1,335.12
10/3/19	008565	72000	2019 QTR 4 VALUATION FEE	10,312.50	
		10000	CAPITOL APPRAISAL GROUP		10,312.50
10/3/19	008566	72507	CERTIFIED MAILERS	1,040.33	
		10000	WALZ Postal Solutions		1,040.33
10/3/19	008567	72514	INV #8322 2019 AIRCRAFT APPRAISAL	135.00	
		10000	VREF PUBLISHING INC		135.00
10/3/19	008568	72512	SEPT 2019 POSTAGE REFILL - APPR	2,310.00	
		90-72512	SEPT 2019 POSTAGE REFILL - COLL	690.00	
		10000	PITNEY BOWES		3,000.00
10/4/19	008569	71004	OCT 2019 AD&D - APPR	9.46	
		90-71004	OCT 2019 AD&D - COLL	2.12	
		71004	OCT 2019 LIFE - APPR	80.41	

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Oct 1, 2019 to Oct 31, 2019**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		90-71004	OCT 2019 LIFE - COLL	18.02	
		30029	SEP 2019 DENTAL PAYABLE	644.07	
		30027	SEP 2019 VISION PAYABLE	146.01	
		10000	UHS Premium Billing		900.09
10/4/19	008570	71006	2019 QTR4 UNEMPLOYMENT FUND - APPR	64.66	
		90-71006	2019 QTR4 UNEMPLOYMENT FUND - COLL	14.09	
		10000	Texas Assoc. of Counties		78.75
10/10/19	008571	72517	OCT 2019 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
10/10/19	008573	72001	ARB SUPPLIES	52.44	
		72003	EMPL B/DAY - BY	22.98	
		72504	TAAO CONF/MDR CLASSES/HR CLASS - APPR	1,915.98	
		90-72504	TAAO CONF/BG CLASS - COLL	1,138.88	
		72510	MILEAGE/TXTAG COMM ACCT	231.63	
		72511	SET-UP - APPR OFFICE SUPP - APPR	238.78	
		90-72511	OFFICE SUPP - COLL	46.61	
		72512	POSTAGE	4.85	
		72514	TYLER TECHNOLOGIES	350.00	
		72517	RING CENTRAL - APPR	579.85	
		90-72517	RING CENTRAL - COLL	173.20	
		79000	OFFICE EQUIP - APPR	30.79	
		90-79000	OFFICE EQUIP - COLL	9.20	
		10000	CARD SERVICE CENTER		4,795.19
10/10/19	008574	90-72517	OCT 2019 LINE CHARGE LULING	115.58	
		10000	SPECTRUM BUSINESS		115.58
10/10/19	008575	72008	SEPT 2019 LEGAL SERVICES	265.68	
		10000	LOW SWINNEY EVANS & JAMES PLLC		265.68
10/10/19	008576	72501	2019 ANNUAL RENEWAL - SP - REG #69150	45.00	
		10000	Texas Dept. of Licensing and		45.00

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Caldwell County Appraisal District Cash Disbursements Journal For the Period From Oct 1, 2019 to Oct 31, 2019

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
			Licensing and Regulation		
10/10/19	008577	72520	INV #666124001-4 4TH QTR 2019 PEST CONTROL SERVICES	65.45	
		90-72520	INV #666124001-4 4TH QTR 2019 PEST CONTROL SERVICES	19.55	
		10000	ABC Home & Commercial Services		85.00
10/10/19	008578	72501	2019 MEMBERSHIP DUES - APPR	935.00	
		90-72501	2019 MEMBERSHIP DUES - COLL	270.00	
		10000	Texas Assoc. Assessing Officers		1,205.00
10/17/19	008579	72510	SEPT 2019 MILEAGE REIMBURSEMENT	6.96	
		10000	Kristie Wimberly		6.96
10/17/19	008580	72510	SEPT 2019 MILEAGE REIMBURSEMENT	41.06	
		10000	Phyllis Fischer		41.06
10/17/19	008581	72510	SEPT 2019 MILEAGE REIMBURSEMENT	32.48	
		10000	Christie Gibson		32.48
10/17/19	008582	90-72510	SEPT 2019 MILEAGE REIMBURSEMENT	24.36	
		10000	Vicki Schneider		24.36
10/17/19	008583	72519	OCT 2019 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	OCT 2019 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
10/17/19	008586	72517	OCT 2019 LINE CHARGE - LOCKHART SPECTRUM BUSINESS	123.05	
		10000			123.05
10/17/19	008587	72003	EMPL BDAY - OCTOBER	25.00	
		10000	Kristie Wimberly		25.00
10/17/19	008588	72525	AUTO LIABILITY	2,036.44	
		72505	E & O LIABILITY	1,063.30	
		90-72505	LIABILITY INS - COLL	757.54	

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Oct 1, 2019 to Oct 31, 2019**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		72506	CONTENTS - APPR	4,166.90	
		90-72506	CONTENTS - COLL	1,244.66	
		71005	WORKERS' COMP - APPR	2,429.81	
		90-71005	WORKERS' COMP - COLL	725.79	
		10000	Texas Municipal League		12,424.44
10/17/19	008589	72511	WATER DELIVERY - APPR	16.16	
		90-72511	WATER DELIVERY - COLL	4.83	
		10000	HILL COUNTRY SPRINGS		20.99
10/24/19	008590	72520	NOV 2019 LAWN SERVICES - APPR	123.20	
		90-72520	NOV 2019 LAWN SERVICES - COLL	36.80	
		10000	Jesus Gonzales		160.00
10/24/19	008591	72515	INV #098255202 - SEPT 2019 APPR COPY CHARGES XEROX CORP	200.04	
		10000			200.04
10/24/19	008592	90-72515	INV #098255200 - SEPT 2019 COLL PRINT CHARGES XEROX CORP	96.84	
		10000			96.84
10/24/19	008593	72516	SEPT 2019 ELECTRICITY - APPR	528.16	
		90-72516	SEPT 2019 ELECTRICITY- COLL	157.76	
		72518	SEPT 2019 WATER & SEWER - APPR	266.09	
		90-72518	SEPT 2019 WATER & SEWER - COLL	79.48	
		10000	City of Lockhart		1,031.49
10/24/19	008594	72502	TONER CARTRIDGES - APPR	317.16	
		90-72502	TONER CARTRIDGES - COLL	94.74	
		10000	Lone Star Office Solutions		411.90
10/24/19	008595	72507	CAUTION SIGNS FOR VEHICLES	66.02	
		10000	LASR Signs		66.02
10/24/19	008596	72512	ACCT #785099 REPLENISH BALANCE POSTAGE DUE US Post Master	300.00	
		10000			300.00
10/31/19	008597	30027	OCT 2019 INSURANCE PAYABLE INV	558.36	

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Oct 1, 2019 to Oct 31, 2019**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
			PAYABLE INV #988876		
		71004	OCT 2019 CANCER - APPR	182.53	
		90-71004	OCT 2019 CANCER- COLL	49.79	
		10000	AFLAC INS.		790.68
10/31/19	008602	71004	NOV 2019 HEALTH INS - APPR	7,138.34	
		90-71004	NOV 2019 HEALTH INS - COLL	1,300.13	
		30028	OCT 2019 MED PAYABLE	559.97	
		10000	UNITED HEALTHCARE SERVICES		8,998.44
10/31/19	008603	72510	SEPT 2019 MILEAGE REIMBURSEMENT	42.92	
		10000	Jaclyn Archer		42.92
10/31/19	008604	71004	NOV 2019 AD&D - APPR	9.46	
		90-71004	NOV 2019 AD&D - COLL	2.12	
		71004	NOV 2019 LIFE - APPR	80.41	
		90-71004	NOV 2019 LIFE - COLL	18.02	
		30029	OCT 2019 DENTAL PAYABLE	644.07	
		30027	OCT 2019 VISION PAYABLE	146.01	
		10000	UHS Premium Billing		900.09
10/31/19	008605	90-72507	INV#26517 PRINTING STMTS	7,969.35	
		10000	Variverge		7,969.35
	Total			73,289.28	73,289.28

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CPAs & BUSINESS ADVISORS

October 3, 2019

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, the major fund, and the aggregate remaining fund information of **Caldwell County Appraisal District**, as of December 31, 2019, 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 - TCDRS
- Schedule of Employer Contributions – TCDRS

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and 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 fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

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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 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, including preparation of GASB 34 and 68 adjustments, 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 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;

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- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error 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 acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With respect to financial statement preparation services, including preparation of GASB 34 and 68 adjustments, and any other nonattest services we perform including 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.

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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.

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 in approximately March 2020.

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 \$7,800. 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.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

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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 eight 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.

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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.

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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.

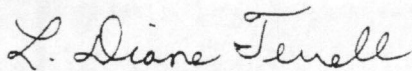
Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

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

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: _____

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