

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
SEPTEMBER 24, 2019**

CALL TO ORDER

1. Public Comments.
2. Collection Report August 2019.
2a

DISCUSSION/ACTION

3. Consideration of and possible approval of Minutes of August 20, 2019 meeting.
3a-3b
4. Consideration of and possible approval of Financial Report August 2019.
4a-4i
5. Consideration of and possible approval of annual adoption of the Investment Policy.
5a-5g
6. Chief Appraiser's Report.
 - a. Appraisal update.
 - b. Collection update.
7. Board requests for future agenda items. *(No action or discussion may occur during this item)*
8. Adjourn.

August 2019 Collections Report

Collections

Current Collections(2018)	\$ 75,408.33	Due to the fiscal year change for SLH & SLU these collections do not include 2018 taxes for Lockhart ISD & Luling ISD
Penalties & Interest	<u>\$ 13,203.94</u>	
Total	\$ 88,612.27	
Delinquent Collections(2017 & Prior)	\$ 160,618.55	This includes collections for the year 2018 for Lockhart ISD & Luling ISD
Penalties & Interest	<u>\$ 47,961.80</u>	
Total	\$ 208,580.35	
Total Current/Delq.	\$ 297,192.62	Lockhart ISD & Luling ISD Fiscal Year is 7/1 to 6/30

Current Balance (2018)

Delinquent Balance (2017 & Prior)

Total 2017 Levy	\$26,795,243.34	Beginning Balance	\$6,200,150.45
Adjustments	\$ (35,075.18)	Adjustments	\$ 3,975.27
Collections YTD	<u>\$25,745,120.30</u> 96.21%	Collections YTD	<u>\$1,555,314.86</u> 25.07%
Balance	\$ 1,015,047.86	Balance	\$4,648,810.86

Last year at this time Current Collections was 96.22%

*The Lockhart ISD & Luling ISD 2018 levy, adjustments, and collections were taken out of the Current Balance column and put into the Delinquent Balance column.

Payment Agreements

Total Agreements (as of the 1st of the month) - 198

New Agreements - 39

Agreements Paid in Full - 12

Defaulted Agreements (as of the end of the month) - 5

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

2a

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF PUBLIC HEARING AND REGULAR MEETING
AUGUST 20, 2019**

The Board of Directors of the Caldwell County Appraisal District met in regular session on August 20, 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, Lisa Guyton, Alfredo Munoz and Edel Garza, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer.

Rene Rayos absent.

CALL TO ORDER at 6:19 PM

PUBLIC HEARING

Item #1. Public Hearing on the Proposed 2020 Appraisal District and Collection Budgets.

None.

REGULAR MEETING

Item #2. Public Comments.

None.

Item #3. Quarterly Delinquent Tax Collection Report.

Sarah Haney, of the Linebarger & Associates Law Firm, presented the July 2019 Quarterly Delinquent Tax Collection Report.

Item #4. 911 Quarterly Report.

Jaclyn Archer, 911 Coordinator for Caldwell County Appraisal District, presented the July 2019 911 Quarterly Report.

Item #5. Collection Report June & July 2019.

Shanna Ramzinski presented the June and July 2019 Collection Reports.

DISCUSSION/ACTION

Item #6. Consideration of and possible approval of Minutes of June 25, 2019 meeting.

Alfredo Munoz made a motion, seconded by Edel Garza, to approve the minutes of the June 25, 2019 meeting. Motion carried 4-0-1.

Item #7. Consideration of and possible approval of Financial Report June & July 2019.

Shanna Ramzinski presented the June and July 2019 Financial Reports.
Edel Garza made a motion, seconded by Alfredo Munoz, to approve the June and July 2019 Financial Reports. Motion carried 4-0-1.

Item #8. Consideration of and possible action to amend 2019 budget.

Alfredo Munoz made a motion, seconded by Edel Garza, to table consideration of and possible action to amend 2019 budget to the September meeting. Motion carried 4-0-1.

Item #9. Discussion and consideration regarding the 2020 Appraisal and Collection Budgets.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to adopt the 2020 Appraisal and Collection Budgets. Motion carried 4-0-1.

3a

Item #10 Chief Appraiser's Report.

- a. Appraisal update – office mold update, appraisal records certified July 19, ARB hearings continue, new CAD vehicle delivered, TAAO conference, Brittani Goin recipient of TAAO scholarship;
- b. Collection update – calculating effective and rollback rates for taxing entities;
- c. Nomination of Board Members – 2020 BOD nomination process.

Item #11. Board requests for future agenda items.

Agenda Item #8 Consideration of and possible action to amend 2019 budget.

Item #12. Adjourn.

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

Meeting adjourned at 6:59 PM.

Chairman

Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Eight Months Ending August 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 6,380.84	\$ 51,046.72	\$ 76,570.00	25,523.28	33.33
70102 DEPUTY CHIEF APPRAISER	3,672.92	29,383.36	50,667.00	21,283.64	42.01
70103 SYSTEM MGR/MAPPER	5,163.16	41,305.28	61,958.00	20,652.72	33.33
70105 FIELD APPRAISER II	2,754.84	22,038.72	33,058.00	11,019.28	33.33
70106 SENIOR APPRAISER I	3,563.58	28,508.64	42,763.00	14,254.36	33.33
70107 SENIOR APPRAISER II	3,381.84	27,054.72	40,582.00	13,527.28	33.33
70108 FIELD APPRAISER I	2,810.42	22,483.36	33,725.00	11,241.64	33.33
70109 FIELD APPRAISER III	2,641.66	20,771.33	31,700.00	10,928.67	34.48
70111 ADMINISTRATIVE ASST.	4,067.50	32,540.00	48,810.00	16,270.00	33.33
70112 DATA ENTRY TECHNICIAN	2,448.34	19,477.21	29,380.00	9,902.79	33.71
70113 SUPPORT TECH	2,989.16	23,913.28	35,870.00	11,956.72	33.33
70120 911/GIS	1,053.87	8,490.60	38,765.00	30,274.40	78.10
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
TOTAL WAGES AND SALARIES	40,928.13	327,013.22	525,848.00	198,834.78	37.81
71000 PAYROLL TAX	3,377.20	26,090.77	43,600.00	17,509.23	40.16
71002 RETIREMENT / EMPLOYER	4,055.01	32,181.32	48,860.00	16,678.68	34.14
71004 HEALTH BENEFITS	7,225.39	56,967.57	93,720.00	36,752.43	39.22
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	14,657.60	115,968.07	192,880.00	76,911.93	39.88
72000 APPR ENGINEERS	0.00	30,937.50	42,000.00	11,062.50	26.34
72001 APPR REVIEW BOARD	2,198.42	13,828.88	18,750.00	4,921.12	26.25
72002 AUDIT	0.00	5,852.00	6,200.00	348.00	5.61
72003 BOARD OF DIRECTORS	33.87	370.04	1,790.00	1,419.96	79.33
72004 DATA PROCESSING SERVICES	970.95	40,483.54	50,400.00	9,916.46	19.68
72007 JANITORIAL SERVICES	264.11	2,112.88	6,200.00	4,087.12	65.92
72008 LEGAL SERVICES	84.00	4,496.68	25,000.00	20,503.32	82.01
TOTAL SERVICES	3,551.35	98,081.52	150,340.00	52,258.48	34.76
72500 BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501 MEMBERSHIP BTPE/TBPC	45.00	2,060.00	3,710.00	1,650.00	44.47
72502 COMPUTER SUPPLIES	293.00	1,264.27	6,900.00	5,635.73	81.68
72504 EDUCATION / FEES	71.00	3,897.00	7,800.00	3,903.00	50.04
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	0.00	10,788.28	14,450.00	3,661.72	25.34
72508 MAINT - HARDWARE & EQUIP	0.00	2,400.00	8,700.00	6,300.00	72.41
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	52.48	2,730.30	5,000.00	2,269.70	45.39
72511 OFFICE SUPPLIES	104.66	2,592.01	7,500.00	4,907.99	65.44
72512 POSTAGE	2,310.00	14,206.84	25,000.00	10,793.16	43.17
72513 POSTAGE METER/BOX RENTAL	0.00	2,107.68	4,425.00	2,317.32	52.37
72514 SUBSCRIPTION & BOOKS	388.00	3,015.90	6,700.00	3,684.10	54.99
72515 RENTAL COPIER	208.04	1,428.70	2,650.00	1,221.30	46.09
72516 ELECTRICITY	839.84	3,889.67	9,000.00	5,110.33	56.78
72517 TELEPHONE	922.02	6,841.07	13,000.00	6,158.93	47.38
72518 WATER & SEWER	258.76	1,916.62	3,500.00	1,583.38	45.24
72519 MORTGAGE	4,527.30	36,218.40	54,520.00	18,301.60	33.57
72520 BUILDING MAINT	161.52	2,058.63	5,000.00	2,941.37	58.83
72523 FUEL - VEHICLE	58.79	1,806.70	6,000.00	4,193.30	69.89

4a
 For Management Purposes Only

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the Eight Months Ending August 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524 MAINT. - VEHICLE	129.99	1,137.67	6,000.00	4,862.33	81.04
72525 INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
TOTAL GENERAL EXPENSES	<u>10,370.40</u>	<u>100,559.74</u>	<u>198,155.00</u>	<u>97,595.26</u>	<u>49.25</u>
79000 OFFICE EQUIPMENT	96.01	96.01	5,000.00	4,903.99	98.08
79001 COMPUTER EQUIPMENT	1,302.80	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	0.00	20,000.00	20,000.00	100.00
79990 CONTINGENCY	0.00	0.00	10,000.00	10,000.00	100.00
TOTAL CAPITAL INVESTMENT	<u>1,398.81</u>	<u>1,950.91</u>	<u>51,000.00</u>	<u>49,049.09</u>	<u>96.17</u>
TOTAL EXPENSES	<u>\$ (70,906.29)</u>	<u>\$ (643,573.46)</u>	<u>\$ (1,118,223.)</u>	<u>(474,649.54)</u>	<u>42.45</u>

46

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Eight Months Ending August 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,310.66	\$ 34,485.28	\$ 51,728.00	17,242.72	33.33
90-70121 COLLECTION SPECIALIST	2,861.66	22,893.28	34,340.00	11,446.72	33.33
90-70126 PUBLIC ASSISTANT	2,220.84	17,766.72	26,650.00	8,883.28	33.33
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,393.16	75,145.28	112,718.00	37,572.72	33.33
90-71000 PAYROLL TAX	711.02	5,688.16	9,100.00	3,411.84	37.49
90-71002 RETIREMENT/EMPLOYER	872.62	6,841.59	11,000.00	4,158.41	37.80
90-71004 HEALTH BENEFITS	1,336.36	10,641.09	24,300.00	13,658.91	56.21
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	23,401.90	48,550.00	25,148.10	51.80
90-72002 AUDIT	0.00	1,748.00	1,800.00	52.00	2.89
90-72004 DATA PROCESSING SERVICES	879.30	14,170.53	18,450.00	4,279.47	23.19
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	10,680.96	16,500.00	5,819.04	35.27
90-72007 JANITORIAL SERVICE	78.89	631.12	2,500.00	1,868.88	74.76
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
TOTAL SERVICES	2,293.31	27,230.61	41,750.00	14,519.39	34.78
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	0.00	700.00	700.00	100.00
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	0.00	51.00	9,900.00	9,849.00	99.48
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	149.41	370.39	2,800.00	2,429.61	86.77
90-72511 OFFICE SUPPLIES	14.67	752.61	3,000.00	2,247.39	74.91
90-72512 POSTAGE	8,690.00	9,380.00	14,000.00	4,620.00	33.00
90-72513 POSTAGE METER/BOX RENTAL	0.00	629.56	1,400.00	770.44	55.03
90-72515 RENTAL - COPIER	89.34	633.37	1,800.00	1,166.63	64.81
90-72516 ELECTRICITY	250.86	1,161.85	3,000.00	1,838.15	61.27
90-72517 TELEPHONE	284.21	2,107.85	3,400.00	1,292.15	38.00
90-72518 WATER & SEWER	77.29	572.49	1,200.00	627.51	52.29
90-72519 MORTGAGE	1,352.31	10,818.48	16,500.00	5,681.52	34.43
90-72520 BUILDING MAINT.	139.73	576.85	2,100.00	1,523.15	72.53
TOTAL GENERAL EXPENSES	11,047.82	28,895.60	71,700.00	42,804.40	59.70
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	78.20	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	78.20	2,663.11	12,200.00	9,536.89	78.17
TOTAL EXPENSES	\$ (25,732.49)	\$ (157,336.50)	\$ (286,918.00)	(129,581.50)	45.16

4c

Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the Eight Months Ending August 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 72,369.78	\$ 96,493.04	24,123.26	25.00
CITY OF LULING	0.00	19,602.12	26,136.16	6,534.04	25.00
CITY OF MARTINDALE	0.00	5,067.36	6,756.48	1,689.12	25.00
CITY OF MUSTANG RIDGE	0.00	2,050.71	2,734.27	683.56	25.00
CITY OF NIEDERWALD	0.00	371.34	495.11	123.77	25.00
CITY OF UHLAND	0.00	486.60	486.62	0.02	0.00
CALDWELL COUNTY	0.00	276,108.12	368,144.17	92,036.05	25.00
LOCKHART ISD	0.00	284,596.08	379,461.43	94,865.35	25.00
LULING ISD	0.00	67,912.02	90,549.34	22,637.32	25.00
PRAIRIE LEA ISD	0.00	16,133.46	21,511.27	5,377.81	25.00
PLUM CREEK CONS DIST	0.00	4,669.50	6,226.01	1,556.51	25.00
PLUM CREEK UNDERGROU	0.00	4,361.94	5,815.94	1,454.00	25.00
GONZALES ISD	0.00	5,536.65	7,382.18	1,845.53	25.00
WEALDER ISD	0.00	3,960.99	5,281.31	1,320.32	25.00
SAN MARCOS ISD	0.00	34,292.82	45,723.77	11,430.95	25.00
HAYS ISD	0.00	10,069.52	10,069.52	0.00	0.00
GONZALES COUNTY UWD	0.00	130.74	174.32	43.58	25.00
CALDWELL-HAYS ESD1	0.00	5,851.41	7,801.87	1,950.46	25.00
CITY OF SAN MARCOS	0.00	2,462.79	3,283.72	820.93	25.00
CALDWELL ESD #2	0.00	1,742.58	2,323.46	580.88	25.00
CALDWELL ESD #3	0.00	1,792.47	2,389.97	597.50	25.00
CALDWELL ESD #4	0.00	1,733.76	2,311.69	577.93	25.00
AUSTIN COMMUNITY COLL	0.00	503.52	671.34	167.82	25.00
Total Revenues	<u>0.00</u>	<u>821,806.28</u>	<u>1,092,222.99</u>	<u>270,416.71</u>	<u>24.76</u>
TOTAL BUDGET REV	<u>\$ 0.00</u>	<u>\$ 821,806.28</u>	<u>\$ 1,092,222.99</u>	<u>270,416.71</u>	<u>24.76</u>
COPIES MISC REVENUE	\$ (173.90)	\$ (1,380.50)	\$ 0.00	1,380.50	0.00
INTEREST INCOME REVENU	(804.25)	(8,075.01)	0.00	8,075.01	0.00
TOTAL OTHER REVENUE	<u>(978.15)</u>	<u>(9,455.51)</u>	<u>0.00</u>	<u>9,455.51</u>	<u>0.00</u>

4d

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION
 For the Eight Months Ending August 31, 2019

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 0.00	\$ 19,685.16	\$ 26,246.86	6,561.70	25.00
CITY OF LULING	0.00	5,444.73	7,259.63	1,814.90	25.00
CITY OF MARTINDALE	0.00	1,378.35	1,837.81	459.46	25.00
CITY OF MUSTANG RIDGE	0.00	557.82	743.74	185.92	25.00
CITY OF NIEDERWALD	0.00	101.01	134.67	33.66	24.99
CITY OF UHLAND	0.00	132.36	132.36	0.00	0.00
CALDWELL COUNTY	0.00	76,256.91	101,675.87	25,418.96	25.00
LOCKHART ISD	0.00	77,412.36	103,216.48	25,804.12	25.00
LULING ISD	0.00	22,164.06	29,552.10	7,388.04	25.00
PRAIRIE LEA ISD	0.00	6,571.86	8,762.49	2,190.63	25.00
PLUM CREEK CONS DIST	0.00	1,270.14	1,693.52	423.38	25.00
PLUM CREEK UNDERGROUND	0.00	1,186.47	1,581.98	395.51	25.00
GONZALES COUNTY UWD	0.00	35.55	47.42	11.87	25.03
CALDWELL-HAYS ESD1	0.00	1,591.62	2,122.17	530.55	25.00
CALDWELL ESD #2	0.00	474.00	632.00	158.00	25.00
CALDWELL ESD #3	0.00	487.56	650.09	162.53	25.00
CALDWELL ESD #4	0.00	471.60	628.80	157.20	25.00
Total Revenues	0.00	215,221.56	286,917.99	71,696.43	24.99
TAX CERTIFICATES	(70.00)	(460.00)	0.00	460.00	0.00
TOTAL TAX CERT. REVENUE	(70.00)	(460.00)	0.00	460.00	0.00
TOTAL BUDGET REVENUE	\$ 70.00	\$ 215,681.56	\$ 286,917.99	71,236.43	24.83
RETURN CHECK FEE	\$ (50.00)	\$ (450.00)	\$ 0.00	450.00	0.00
BUS PP RENDITION PENALTY	(37.09)	(1,088.37)	0.00	1,088.37	0.00
OFFICE RENTAL INCOME	(100.00)	(800.00)	0.00	800.00	0.00
TOTAL OTHER REVENUE	(187.09)	(2,338.37)	0.00	2,338.37	0.00
DELINQUENT ATTORNEY FEES- L	(36,976.87)	(36,976.87)	0.00	36,976.87	0.00
DELINQUENT ATTORNEY FEES- P	(6,128.36)	(6,128.36)	0.00	6,128.36	0.00
DELINQUENT ABSTRACT FEES- L	(700.00)	(700.00)	0.00	700.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
TOTAL DELINQUENT ATTORNEY	(43,805.23)	(43,805.23)	0.00	43,805.23	0.00

4e

Caldwell County Appraisal District Cash Disbursements Journal For the Period From Aug 1, 2019 to Aug 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
8/1/19	008476	71004	AUG 2019 AD&D - APPR	9.46	
		90-71004	AUG 2019 AD&D - COLL	2.12	
		71004	AUG 2019 LIFE - APPR	80.41	
		90-71004	AUG 2019 LIFE - COLL	18.02	
		30029	JUL 2019 DENTAL PAYABLE	644.07	
		30027	JUL 2019 VISION PAYABLE	146.01	
		10000	UHS Premium Billing		900.09
		8/1/19	008477	30027	JUL 2019 INSURANCE PAYABLE INV #707345
		71004	JUL 2019 CANCER - APPR	182.53	
		90-71004	JUL 2019 CANCER- COLL	49.79	
		10000	AFLAC INS.		854.44
8/1/19	008478	71004	AUG 2019 HEALTH INS - APPR	6,952.99	
		90-71004	AUG 2019 HEALTH INS - COLL	1,266.43	
		30028	JUL 2019 MED PAYABLE	1,089.64	
		10000	UNITED HEATHCARE SERVICES		9,309.06
8/8/19	008484	72517	AUGUST 2019 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
8/8/19	008485	72007	INV #13499 AUG 2019 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #13499 AUG 2019 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
8/8/19	008486	90-72005	AUG 2019 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	
		10000			1,335.12
8/8/19	008487	72523	JULY 2019 FUEL REIMBURSEMENT CALDWELL COUNTY TREASURER	58.79	
		10000			58.79
8/8/19	008488	90-72004	2019 TRUTH-IN-TAXATION	879.30	
		10000	TRUE AUTOMATION - Harris Computer Sys		879.30

48

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Aug 1, 2019 to Aug 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
8/8/19	008489	72514	2019 ANNUAL SUBSCRIPTION	38.00	
		10000	LULING NEWSBOY		38.00
8/8/19	008490	72511	ADDRESS STAMP PRINTING SOLUTIONS	18.94	
		10000			18.94
8/8/19	008491	72511	INK PAD	8.39	
		10000	OFFICE DEPOT		8.39
8/8/19	008492	72512	JULY 2019 POSTAGE REFILL - APPR	2,310.00	
		90-72512	JULY 2019 POSTAGE REFILL - COLL	690.00	
		10000	PITNEY BOWES		3,000.00
8/8/19	008493	72001	ARB SUPPLIES	23.42	
		72003	EMPL BDAY - BG, SJR	33.87	
		72004	SAGE SOFTWARE	970.95	
		72504	LEVEL III EXAM - REB	71.00	
		72510	TXTAG ACCT	20.00	
		72511	OFFICE SUPPLIES - APPR	77.33	
		90-72511	OFFICE SUPPLIES - COLL	14.67	
		72514	TYLER TECHNOLOGIES	350.00	
		72517	RING CENTRAL - APPR	564.53	
		90-72517	RING CENTRAL - COLL	168.63	
		72520	BLDG MAINT - APPR	235.82	
		90-72520	BLDG MAINT - COLL	70.44	
		72524	VEH MAINT	129.99	
		79000	OFFICE EQUIPMENT - APPR	96.01	
		79001	COMP EQUIPMENT - APPR	1,302.80	
		90-79001	COMP EQUIPMENT - COLL	78.20	
		10000	CARD SERVICE CENTER		4,207.66
8/15/19	008495	72008	JULY 2019 LEGAL SERVICES	84.00	
		10000	LOW SWINNEY EVANS & JAMES PLLC		84.00
8/15/19	008497	90-72517	AUG 2019 LINE CHARGE LULING SPECTRUM BUSINESS	115.58	
		10000			115.58
8/22/19	008498	72510	JULY 2019 MILEAGE REIMBURSEMENT	32.48	
		10000	Christie Gibson		32.48

4g

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Aug 1, 2019 to Aug 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
8/22/19	008499	72519	AUG 2019 BUILDING LOAN PAYMENT - APPR	4,527.30	
		90-72519	AUG 2019 BUILDING LOAN PAYMENT - COLL	1,352.31	
		10000	First Lockhart National Bank		5,879.61
8/22/19	008500	72520	SEPT 2019 LAWN SERVICES - APPR	123.20	
		90-72520	SEPT 2019 LAWN SERVICES - COLL	36.80	
		10000	Jesus Gonzales		160.00
8/22/19	008501	72517	AUG 2019 LINE CHARGE - LOCKHART	123.05	
		10000	SPECTRUM BUSINESS		123.05
8/22/19	008502	72515	INV #097679351 - JULY 2019 APPR COPY CHARGES	208.04	
		10000	XEROX CORP		208.04
8/22/19	008503	90-72515	INV #097679349 - JULY 2019 COLL PRINT CHARGES	89.34	
		10000	XEROX CORP		89.34
8/22/19	008504	72501	2019 ANNUAL RENEWAL - REB - REG #75251	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
8/22/19	008505	90-72512	INV #25862 POSTAGE 2019 STMTS	8,000.00	
		10000	Variverge WEST TEXAS MICROGRAPHICS		8,000.00
8/29/19	008506	72516	JULY 2019 ELECTRICITY - APPR	839.84	
		90-72516	JULY 2019 ELECTRICITY- COLL	250.86	
		72518	JULY 2019 WATER & SEWER - APPR	258.76	
		90-72518	JULY 2019 WATER & SEWER - COLL	77.29	
		10000	City of Lockhart		1,426.75
8/29/19	008507	72520	HVAC MAINTENANCE - APPR	108.76	
		90-72520	HVAC MAINTENANCE - COLL	32.49	
		10000	Logic Mechanical Inc		141.25

4h

**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Aug 1, 2019 to Aug 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
8/29/19	008508	72502 10000	PLOTTER INK CAD Supplies Specialty, Inc	293.00	293.00
8/29/19	008509	90-72510 10000	JULY/AUGUST 2019 MILEAGE REIMBURSEMENT Vicki Schneider	149.41	149.41
Total				<u><u>37,934.74</u></u>	<u><u>37,934.74</u></u>

CALDWELL COUNTY APPRAISAL DISTRICT

INVESTMENT POLICY

I. POLICY STATEMENT

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

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

II. SCOPE

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

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

III. OBJECTIVES AND STRATEGY

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

Safety of Principal

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

Liquidity

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

Diversification

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

Yield

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

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

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

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

IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

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

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

V. DELEGATION OF INVESTMENT AUTHORITY

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

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

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

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

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

VI. PRUDENCE

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

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

Limitation of Personal Liability

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

VII. INTERNAL CONTROLS

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

Cash Flow Forecasting

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

VIII. AUTHORIZED INVESTMENTS

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

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

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

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

Competitive Bidding Requirement

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

Delivery versus Payment

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

IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

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

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

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

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

X. DIVERSIFICATION AND MATURITY LIMITATIONS

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

<ul style="list-style-type: none"> U.S. Treasuries and securities with the US Government's guarantee U.S. Government agencies and instrumentalities Fully insured or collateralized CDs SEC Registered money market funds Local Government Investment Pools (Constant dollar) 	<p><u>Max % of Portfolio</u></p> <ul style="list-style-type: none"> not to exceed 80% not to exceed 60% not to exceed 50% not to exceed 80% not to exceed 80%
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The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investments with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to a specific liability, the Investment Officer may not invest more than 20% of the portfolio for a period greater than one (1) year.

XI. SAFEKEEPING AND COLLATERALIZATION

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

50

Securities Owned by the District

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

Collateral

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

Authorized collateral will include only:

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

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

XII. REPORTING

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

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

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

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

XIII. DEPOSITORIES

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

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

XIV APPOINTMENT OF INVESTMENT OFFICERS and AUTHORIZED TRAINING

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

1. Board Secretary
2. Chief Appraiser

5d

The Act requires the investment officers to complete training, therefore, the District approves the following organizations for training:

1. Texas Association of Appraisal Districts (TAAD)
2. Texas Association of Assessing Officers (TAAO)
3. International Association of Assessing Officers (IAAO)
4. Texas Municipal League (TML)
5. Texas Association of Counties (TAC)

XV. INVESTMENT POLICY ADOPTION BY BOARD

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

APPROVED BY BOARD

Secretary/Clerk

Date

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

Caldwell County Appraisal District (the "District")

_____ (the "FIRM")

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

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

Signature _____

Name: _____

Title: _____

Firm Name: _____

Date: _____

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

Firm Name: _____
CRD Number: _____

Local office servicing account:
Address: _____

Corporate office:
Address: _____

Primary Representative: _____
Please attach resume of primary and secondary representatives covering this account.

Telephone: _____
Fax: _____
E-Mail: _____
CRD Number: _____

Secondary Representative or sales assistant: _____

Telephone: _____
Fax: _____
E-Mail: _____
CRD Number: _____

Branch Manager: _____

Telephone: _____
Fax: _____
E-Mail: _____
CRD Number: _____

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

Is the firm registered with the State Securities Board? _____

Is the firm and all its representatives registered with the NASD? _____

In what market sectors does the account representative specialize? _____

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

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