

**CALDWELL COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS**

**AGENDA**

NOTICE OF PUBLIC MEETING  
ON APRIL 27, 2021

NOTICE IS HEREBY GIVEN PURSUANT TO THE REQUIREMENTS OF SECTION 551.001 *ET SEQ.*, TEXAS GOVERNMENT CODE, THAT THE BOARD OF DIRECTORS OF THE CALDWELL COUNTY APPRAISAL DISTRICT WILL MEET IN REGULAR SESSION, TUESDAY, APRIL 27, 2021, AT 6:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BUFKIN LANE, LOCKHART, TEXAS.

BECAUSE OF PUBLIC SAFETY AND HEALTH CONCERNS RELATED TO THE CORONAVIRUS PANDEMIC, THE MEETING WILL ALSO BE HELD BY VIDEOCONFERENCE. THE PUBLIC MAY PARTICIPATE IN THE MEETING AS PROVIDED BY THE TEXAS TAX CODE AND TEXAS OPEN MEETINGS ACT THROUGH ZOOM VIDEOCONFERENCING BY ACCESSING THE FOLLOWING VIDEOCONFERENCE LINK:

<https://us02web.zoom.us/j/88591088007?pwd=Rkp1TTZXMdYzbVNEckoxOTJlNEFadz09>. YOU MAY ALSO ACCESS THE MEETING ON ZOOM THROUGH ID NUMBER 885 9108 8007 AND BY ENTERING THIS PASSCODE: 035667.

YOU MAY ALSO PARTICIPATE BY TELEPHONE BY DIALING 1-346-248-7799.

THE AGENDA IS AS FOLLOWS:

**CALL TO ORDER**

1. Public Comments. *At this time comments will be taken from the audience and comments may not exceed 6 minutes. To address the Board, please submit a Public Comment form to the Board Secretary prior to the start of the meeting.*
2. Collection Reports February and March, 2021.
3. Quarterly Delinquent Tax Collection Report.

**DISCUSSION/ACTION**

4. Review and possible approval of 2020 Financial Statements and Auditor's Report.
5. Discussion and presentation regarding imagery and mapping services by Eagle View.
6. Consideration of and possible approval of Minutes of February 3, 2021 and April 20, 2021 special sessions and the February 23, 2021 regular meeting.
7. Consideration of and possible approval of Financial Reports of February and March 2021.
8. Discussion and consideration regarding properties omitted from the appraisal roll.
9. Consideration of and possible action regarding proposed adoption of budget amendment to retain excess funds remaining from the 2020 budget allocation payments from taxing entities and to apply funds to 2021 budget.
10. Discussion and consideration regarding lease of District vehicles.
11. Discussion and consideration regarding the proposed 2022 Appraisal and Collections Budgets.
12. Chief Appraiser's Report.
  - a. Appraisal Update.
  - b. Collection update.
13. Board requests for future agenda items. *(No action or discussion may occur during this item)*
14. Adjourn.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E, including but not limited to consultation with counsel under section 551.071. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

**CALDWELL COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS AGENDA PACKET**

APRIL 27, 2021

CALL TO ORDER

1. Public Comments.
2. Collection Reports February and March, 2021.  
2a-2d
3. Quarterly Delinquent Tax Collection Report.  
3a-3b

DISCUSSION/ACTION

4. Review and possible approval of 2020 Financial Statements and Auditor's Report.  
4a-4aj
5. Discussion and presentation regarding imagery and mapping services by Eagle View.
6. Consideration of and possible approval of Minutes of February 3, 2021 and April 20, 2021 special sessions and the February 23, 2021 regular meeting.  
6a-6e
7. Consideration of and possible approval of Financial Reports of February and March 2021.  
7a-7q
8. Discussion and consideration regarding properties omitted from the appraisal roll.  
8a-8t
9. Consideration of and possible action regarding proposed adoption of budget amendment to retain excess funds remaining from the 2020 budget allocation payments from taxing entities and to apply funds to 2021 budget.  
9a
10. Discussion and consideration regarding lease of District vehicles.  
10a-10f
11. Discussion and consideration regarding the proposed 2022 Appraisal and Collections Budgets.  
11a-11e
12. Chief Appraiser's Report.
  - a. Appraisal Update.
  - b. Collection update.
13. Board requests for future agenda items. *(No action or discussion may occur during this item)*
14. Adjourn.

## February 2021 Collections Report

### Collections

Current Collections(2020)	\$1,210,076.54
Penalties & Interest	<u>\$ 66,006.23</u>
Total	\$1,276,082.77

Delinquent Collections(2019 & Prior)	\$ 107,759.78
Penalties & Interest	<u>\$ 36,226.80</u>
Total	\$ 143,986.58

**Total Current/Delq. \$1,420,069.35**

### Current Balance (2020)

Total 2020 Levy	\$58,799,932.85
Adjustments	\$ (44,020.97)
Collections YTD	<u>\$53,167,110.89</u> <b>90.49%</b>

**Balance \$ 5,588,800.99**

### Delinquent Balance (2019 & Prior)

Beginning Balance	\$6,439,934.29
Adjustments	\$ 58,592.41
Collections YTD	<u>\$1,061,675.34</u> <b>16.34%</b>

**Balance \$5,436,851.36**

**Last year at this time, Current Collections was 90.51%**

### Payment Agreements

Total Agreements (as of the 1<sup>st</sup> of the month) - 182

New Agreements - 24

Agreements Paid in Full - 10

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

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

# Payment Agreements 2021

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	193	15	16	10
February	182	24	10	8
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				

## March 2021 Collections Report

### Collections

Current Collections(2020)	\$1,349,516.48
Penalties & Interest	<u>\$ 106,316.54</u>

Total	\$1,455,833.02
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Delinquent Collections(2019 & Prior)	\$ 192,330.22
Penalties & Interest	<u>\$ 65,497.03</u>

Total	\$ 257,827.25
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<b>Total Current/Delq.</b>	<b>\$1,713,660.27</b>
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### Current Balance (2020)

### Delinquent Balance (2019 & Prior)

Total 2020 Levy	\$58,799,932.85
Adjustments	\$ (90,166.54)
Collections YTD	<u>\$54,516,627.37</u> <b>92.86%</b>

Beginning Balance	\$6,439,934.29
Adjustments	\$ 37,688.35
Collections YTD	<u>\$1,254,005.56</u> <b>19.36%</b>

<b>Balance</b>	<b>\$ 4,193,138.94</b>
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<b>Balance</b>	<b>\$5,223,617.08</b>
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Last year at this time, Current Collections was **91.69%**

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### Payment Agreements

Total Agreements (as of the 1<sup>st</sup> of the month) - 188

New Agreements – 13

Agreements Paid in Full - 26

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

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

# Payment Agreements 2021

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	193	15	16	10
February	182	24	10	8
March	188	13	26	5
April				
May				
June				
July				
August				
September				
October				
November				
December				

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*Sam Turner, Attorney*

*email to sam.turner@lgbs.com*

April 19, 2021

Mr. Alfredo Munoz, Chairman  
Caldwell County Appraisal District  
P.O. Box 900  
Lockhart, Texas 78644

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

Dear Mr. Munoz:

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 **\$800,897** 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 third quarter of the 2020-2021 tax year and the results of those actions.

**New Lawsuits** – During this quarter, we filed **10 new lawsuits** involving **18 properties**. These suits sought the enforcement of **\$68,817** in delinquent taxes, penalty and interest.

**Suit Dismissal** – During this quarter, we prepared and submitted notices of **non-suit in 13 suits** involving **18 property** accounts and **\$166,874** 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 **1 judgment** involving **3 properties**. These judgments sought the enforcement of **\$110,837** in delinquent taxes, penalty and interest.

**Tax Sales** – During this quarter, we did not hold a regular tax sale.

**Excess Proceeds** – During this quarter, there were no excess proceeds to disburse.

Mr. Alfredo Munoz, Chairman  
Caldwell County Appraisal District  
April 19, 2021  
Page 2

**Mass Mailing** – During the third quarter of the collection year we conducted 3 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 tax warrants.

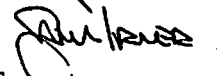
**Interventions** – During this quarter, we filed 1 new intervention involving 1 property. These interventions sought the collection of \$1,090.86 in delinquent taxes, penalties and interest.

**Tax Sale Results – 3<sup>rd</sup> Quarter '20 – '21**

<b>No. Offered</b>	<b>No. Sold</b>	<b>No. Pulled</b>	<b>No. SO</b>	<b>Tax Revenue Generated</b>
0	0	0	0	\$0.00

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





Financial Statements  
December 31, 2020

# Caldwell County Appraisal District

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Management’s Discussion and Analysis ..... 3

Financial Statements

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## Independent Auditor's Report

To the Board of Directors  
Caldwell County Appraisal District  
Lockhart, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Caldwell County Appraisal District as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the Caldwell County Appraisal District as of December 31, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and pension information on pages 3 through 7 and 30 through 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Abilene, Texas  
April 22, 2021

As management of Caldwell County Appraisal District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2020.

## FINANCIAL HIGHLIGHTS

### Government-Wide

- The District's net position on a government-wide basis totaled \$406,736 at December 31, 2020, an increase of \$106,448 or 35.5% over December 31, 2019. Approximately 24.8% of this balance is invested in capital assets, net of related debt.

### General Fund

- At the end of the current fiscal year, total fund balance for the General Fund was \$384,486, of which \$9,385 is committed for future purchases of equipment by the Board and \$215,668 is assigned for refund. \$159,433 is available to meet the District's ongoing obligations.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Net position is equivalent to the equity section of a private-sector balance sheet.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., depreciation, accrued personal leave).

The government-wide financial statements of the District are principally funded by monies provided from local taxing entities (governmental activities). The District does not have any business-type activities.

The government-wide financial statements can be found on pages 8 through 11 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The District utilizes only governmental funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the general fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented in the general fund with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between the governmental funds and governmental activities. The governmental fund financial statements can be found on pages 8 through 11 of this report.

The District adopts an annual budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. The budgetary comparison schedule can be found on page 12 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District is the trustee, or fiduciary, for these funds and is responsible for ensuring that the assets reported in this fund are used for their intended purposes. The basic fiduciary fund financial statements can be found on pages 13 and 14 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 through 29 of this report.

**Required supplementary information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that is required by Governmental Accounting Standards Board to be a part of the District's basic financial statements. Required supplementary information can be found on pages 30-33 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

A large portion of the District's net position reflects its investment in capital assets (e.g., furniture and equipment). The District uses these capital assets to provide services to the taxing entities we serve; consequently, these assets are not available for future spending.

Additionally, a portion of the District's net position represents unrestricted financial resources available for future operations.

**Summary of Statement of Net Position**

	Governmental Activities	
	2020	2019
Current and other assets	\$ 865,442	\$ 703,525
Capital assets, net	1,339,818	1,371,073
Total assets	2,205,260	2,074,598
Deferred outflows of resources	101,723	167,892
Current liabilities	480,956	425,693
Noncurrent liabilities	1,333,941	1,455,067
Total liabilities	1,814,897	1,880,760
Deferred inflows of resources	85,350	61,442
Net position		
Net investment in capital assets	100,905	101,008
Unrestricted	305,831	199,280
Total net position	\$ 406,736	\$ 300,288

**GOVERNMENTAL ACTIVITIES**

Revenues for the District's governmental activities were \$1,396,065 while total expenses were \$1,289,617 for a net increase in net position of \$106,448.

**Changes in Net Position**  
For the Fiscal Year Ended December 31,

	Governmental Activities	
	2020	2019
Revenues		
Assessments	\$ 1,452,522	\$ 1,379,189
Less refunds to taxing authorities	(90,488)	(134,241)
Interest income	7,483	19,114
Other income	26,548	32,063
Total revenues	1,396,065	1,296,125
Expenses		
Salaries and benefits	826,578	860,089
Purchased and contracted services	142,146	137,765
Supplies and postage	60,909	50,051
Data processing	78,719	72,272
Other operating	33,175	33,142
Plant services	36,490	37,259
Debt service - interest	39,403	40,364
Noncapitalized capital outlay	10,154	7,820
Depreciation	62,043	55,058
Total expenses	1,289,617	1,293,820
Change in net position	106,448	2,305
Net position, beginning	300,288	297,983
Net position, ending	\$ 406,736	\$ 300,288

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's governmental fund is discussed below:

**Governmental fund.** The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.



The general fund is the chief operating fund of the District. At the end of the fiscal year, the District's general fund (as presented in the balance sheet on page 8) reported an ending fund balance of \$384,486.

Budgetary highlights. Actual expenditures were less than budget by \$194,408. Savings were noted in salaries and benefits, purchased and contracted services, supplies and postage, data processing, other operating, plant services, and capital outlay expenditures.

**CAPITAL ASSETS AND LONG-TERM OBLIGATIONS**

Capital assets. The District's investment in capital assets for its governmental activities as of December 31, 2020, amounts to \$1,339,818 (net of accumulated depreciation). This represents a decrease of \$31,255 from the prior fiscal year. This investment in capital assets includes furniture and equipment, vehicles and the administrative building. Additional information on the District's capital assets can be found in Note 6 (page 20) in the notes to the financial statements.

**Capital Assets Schedule (net of depreciation)**

	Governmental Activities	
	2020	2019
Land	\$ 96,400	\$ 96,400
Building	1,397,108	1,397,108
Vehicles	95,531	88,638
Office and computer equipment	193,542	269,592
Total capital assets	1,782,581	1,851,738
Less accumulated depreciation	442,763	480,665
Total capital assets, net	\$ 1,339,818	\$ 1,371,073

Long-term obligations. At the end of the current fiscal year, the District had long-term obligations for its notes payable, compensated absences and its net pension liability in the amounts of \$1,238,913, \$35,866, and \$59,162, respectively. Additional information on the District's long-term obligations can be found in Notes 6 and 9 (pages 20-28) in the notes to the financial statements.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances and accountability. If you have any questions concerning this report, or if you need any additional information, please contact the Caldwell County Appraisal District, Shanna Ramzinski, 211 Bufkin Lane, Lockhart, Texas, 78644.

Caldwell County Appraisal District  
Statement of Net Position and Governmental Fund Balance Sheet  
December 31, 2020

	General Fund	Adjustments (Note A)	Statement of Net Position
<b>Assets</b>			
Cash and cash equivalents	\$ 835,124	\$ -	\$ 835,124
Due from custodial fund	30,318	-	30,318
Capital assets, net	-	1,339,818	1,339,818
<b>Total assets</b>	<b>865,442</b>	<b>1,339,818</b>	<b>2,205,260</b>
<b>Deferred outflows of resources</b>			
Deferred outflows - pension	-	101,723	101,723
<b>Total assets and deferred outflows of resources</b>	<b>\$ 865,442</b>	<b>1,441,541</b>	<b>2,306,983</b>
<b>Liabilities</b>			
Accounts payable	\$ 80,401	-	80,401
Unearned revenue	400,555	-	400,555
<b>Noncurrent liabilities</b>			
Due within one year	-	32,145	32,145
Due in more than one year	-	1,301,796	1,301,796
<b>Total liabilities</b>	<b>480,956</b>	<b>1,333,941</b>	<b>1,814,897</b>
<b>Deferred inflows of resources</b>			
Deferred inflows - pension	-	85,350	85,350
<b>Fund balance/net position</b>			
<b>Fund balances</b>			
Committed for equipment purchase	9,385	(9,385)	-
Assigned for refund	215,668	(215,668)	-
Unassigned	159,433	(159,433)	-
<b>Total fund balances</b>	<b>384,486</b>	<b>(384,486)</b>	<b>-</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 865,442</b>	<b>1,034,805</b>	<b>1,900,247</b>
<b>Net Position</b>			
Net investment in capital assets		100,905	100,905
Unrestricted		305,831	305,831
<b>Total net position</b>		<b>\$ 406,736</b>	<b>\$ 406,736</b>

Total Fund Balances - Governmental Fund Balance Sheet	\$ 384,486
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the end of the year, the cost of these assets was \$1,782,581 and the accumulated depreciation was \$442,763. The net effect of including capital assets (net of depreciation) in the governmental activities is an increase to net position.</p>	1,339,818
<p>Accrued liabilities for compensated absences for personal leave are not due and payable in the current period and therefore have not been included in the fund financial statements. The net effect of including the accrual for compensated absences in the governmental activities is a decrease to net position.</p>	(35,866)
<p>Notes payable are not due and payable in the current period, and, therefore are not reported as a liability in governmental funds. The net effect of including notes payable in the governmental activities is a decrease to net position.</p>	(1,238,913)
<p>The District recognized a net pension liability in the amount of \$59,162, deferred inflow of resources of \$85,350 and a deferred outflow of resources of \$101,723. The net effect of these is a decrease to net position.</p>	<u>(42,789)</u>
Total Net Position - Statement of Net Position	<u><u>\$ 406,736</u></u>

Caldwell County Appraisal District

Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balance  
Year Ended December 31, 2020

	General Fund	Adjustments (Note B)	Statement of Activities
<b>Revenues</b>			
Assessments from taxing authorities	\$ 1,452,522	\$ -	\$ 1,452,522
Refund to taxing authorities	(90,488)	-	(90,488)
Interest income	7,483	-	7,483
Other income	26,548	-	26,548
<b>Total revenues</b>	<b>1,396,065</b>	<b>-</b>	<b>1,396,065</b>
<b>Expenditures</b>			
<b>Current</b>			
Salaries and benefits	826,475	103	826,578
Purchased and contracted services	142,146	-	142,146
Supplies and postage	60,909	-	60,909
Data processing	78,719	-	78,719
Other operating	33,175	-	33,175
Plant services	36,490	-	36,490
<b>Debt service</b>			
Principal on long term debt	31,152	(31,152)	-
Interest on long term debt	39,403	-	39,403
Capital outlay	40,942	(30,788)	10,154
Depreciation	-	62,043	62,043
<b>Total expenditures</b>	<b>1,289,411</b>	<b>206</b>	<b>1,289,617</b>
<b>Change in fund balance/net position</b>	<b>106,654</b>	<b>(206)</b>	<b>106,448</b>
<b>Fund balance/net position</b>			
Beginning of year	277,832	22,456	300,288
<b>End of year</b>	<b>\$ 384,486</b>	<b>\$ 22,250</b>	<b>\$ 406,736</b>

Caldwell County Appraisal District

Note B – Adjustments to the Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund  
Balance  
Year Ended December 31, 2020

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Net Change in Fund Balance - Total Governmental Fund	\$ 106,654
Amount reported for governmental activities in the statement of activities are different because:	
Increases to liabilities for compensated absences for personal leave are not shown in the fund financial statements. The net effect of the current year's increase in the liabilities is to decrease net position.	(8,959)
Repayment of notes payable principal of \$31,152 is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not an expense on the statement of activities. The net result of principal paid on notes payable is an increase in net position.	31,152
Current year capital outlays are expenditures in the fund financial statements but are shown as increases in capital assets in the government wide financial statements.	30,788
Depreciation is not recognized as an expenditure in governmental funds since it does not require the use of current financial resources. The effect of recording current year depreciation is to decrease net position.	(62,043)
Certain expenditures for the pension that are recorded to the fund financial statements must be recorded as deferred outflows of resources. Contributions made after the measurement date cause net position to increase in the amount of \$58,820. The District's unrecognized deferred outflows and inflows for TCDRS as of the measurement date must be amortized and the District's pension expense must be recognized. These cause the changes in net position to decrease in the amount of \$49,964. The net effect is an increase in net position.	8,856
Change in Net Position - Statement of Activities	\$ 106,448

Caldwell County Appraisal District

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund  
Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance from Final Budget
<b>Revenues</b>				
Assessments from taxing authorities	\$ 1,452,522	\$ 1,452,522	\$ 1,452,522	\$ -
Refund to taxing authorities	(90,488)	(90,488)	(90,488)	-
Interest income	-	-	7,483	7,483
Other income	-	-	26,548	26,548
<b>Total revenues</b>	<b>1,362,034</b>	<b>1,362,034</b>	<b>1,396,065</b>	<b>34,031</b>
<b>Expenditures</b>				
<b>Current</b>				
Salaries and benefits	910,574	931,874	826,475	105,399
Purchased and contracted services	159,275	169,275	142,146	27,129
Supplies and postage	68,360	68,360	60,909	7,451
Data processing	82,150	82,150	78,719	3,431
Other operating	42,140	34,940	33,175	1,765
Plant services	49,300	49,300	36,490	12,810
<b>Debt service</b>				
Principal on long term debt	71,020	71,020	31,152	39,868
Interest on long term debt	-	-	39,403	(39,403)
Capital outlay	69,700	76,900	40,942	35,958
<b>Total expenditures</b>	<b>1,452,519</b>	<b>1,483,819</b>	<b>1,289,411</b>	<b>194,408</b>
<b>Change in Fund Balance</b>	<b>(90,485)</b>	<b>(121,785)</b>	<b>106,654</b>	<b>228,439</b>
<b>Fund balance</b>				
Beginning of year	277,832	277,832	277,832	-
<b>End of year</b>	<b>\$ 187,347</b>	<b>\$ 156,047</b>	<b>\$ 384,486</b>	<b>\$ 228,439</b>

Caldwell County Appraisal District  
Statement of Fiduciary Net Position  
December 31, 2020

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	Custodial Fund
Assets	
Cash and cash investments	\$ 1,602,278
Total assets	1,602,278
Liabilities	
Due to general fund	30,318
Amounts due to taxing authorities	1,571,960
Total liabilities	1,602,278
Net Position	\$ -

Caldwell County Appraisal District  
Statement of Changes in Fiduciary Net Position  
Year Ended December 31, 2020

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	Custodial Fund
Additions	
Ad valorem tax collections for other governments	\$ 57,438,373
Total additions	57,438,373
Deductions	
Ad valorem tax disbursements to other governments	57,438,373
Total deductions	57,438,373
Change in fiduciary net position	-
Fiduciary net position, beginning	-
Fiduciary net position, ending	\$ -



**Note 1 - Reporting Entity**

Caldwell County Appraisal District (the District) was organized, created and established pursuant to rules established by the Texas Property Code (the Code) Section 6.01. The Code established an appraisal district in each county of the State of Texas. The District is responsible for appraising property in the District for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the District.

The District is a political subdivision of the State of Texas and is considered a primary government. The financial statements of the District consist only of the funds of the District. The District has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

**Note 2 - Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the primary government. The effect of interfund activity has been removed from these statements.

**Note 3 - Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Appraisal and collections revenues are recognized as soon as they are both measurable and available. Appraisal and collections revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Interest income is considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the District receives cash.

The District reports the following governmental fund:

The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the District reports the following fund type:

The Custodial fund is a fiduciary fund type used to account for the collection and disbursement of ad valorem taxes of the taxing authorities in the District.

#### **Note 4 - Assets, Liabilities and Net Position or Equity**

##### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the District to invest in certificates of deposit, fully collateralized repurchase agreements, public funds investment pools, obligations of the United States or its agencies, direct obligations of the State of Texas or its agencies, prime domestic bankers acceptances, commercial paper, SEC registered no-load money market mutual funds, other obligations which are unconditionally guaranteed or insured by the State of Texas or the United States or its agencies and instrumentalities, and obligations of states, agencies, counties, cities and other political subdivisions having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than "A" or its equivalent. During the year ended December 31, 2020, the District did not own any types of securities other than those permitted by statute.

The Board of Directors of the District authorize the District to invest, with certain stipulations, in obligations of the U.S. Government, its agencies and instrumentalities, not to exceed two (2) years to stated maturity, and excluding mortgage backed securities; fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas, not to exceed one year to stated maturity; no-load, SEC registered money market mutual funds; constant dollar, AAA-rated Texas local government investment pools and 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. At December 31, 2020, the District had \$2,437,326 (bank balances) invested in interest-bearing checking or savings accounts.

##### **Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the statement of net position. The District defines capital assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building	30
Computers	5
Vehicles	5
Office equipment/ software	7-10

**Long-Term Obligations**

In the government-wide financial statements, long-term obligations such as notes payable and accrued compensated absences for personal leave are reported as liabilities in the statement of net position.

**Compensated Absences**

Compensated absences are reported as expenditures and a fund liability of the general fund only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences are accrued as a long-term liability in the statement of net position when incurred.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Deferred Outflows**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has deferred outflows of resources related to its pension plan.

**Deferred Inflows**

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows of resources related to its pension plan.

## **Pensions**

The fiduciary net position of the District's plan with Texas County & District Retirement System (TCDRS) has been determined using the economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TCERS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## **Appraisal Assessments**

The District is primarily supported by appraisal and collections assessments from the taxing entities in the District. These assessments are calculated using each entity's percentage of the District's operating budget based on each entity's total appraised levy within the District.

## **Note 5 - Stewardship, Compliance and Accountability**

### **Budgetary Information**

A budget is adopted for the general fund on a basis consistent with generally accepted accounting principles. The operating budget was formally adopted by the Board of Directors ("the Board") at a public meeting prior to the start of the fiscal year in accordance with the Texas Property Tax Code Sections 6.06(a) and 6.06(b). The formally adopted budget may be legally amended by the Board with approval of the taxing entities in accordance with the Texas Property Tax Code Section 6.06(c). Budget transfers between expenditure line items require approval by the Board. The budget was properly amended during the year. Budgetary control is exercised at the department level.

## **Note 6 - Detailed Notes on All Funds**

### **Deposits and Investments**

Custodial credit risk for deposits: State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. At year end, the carrying amount of the District's deposits in commercial banks was fully secured by securities pledged to the District and held by an agency of the District in the District's name.

Compliance with the Public Funds Investment Act: The Public Funds Investment Act (Government Code, Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. The policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowable based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Interest rate risk and concentration of credit risk: In accordance with its investment policy, the District manages its exposure to declines in fair value by limiting the portfolio's concentration by industry of its investments as follows in the table below. Furthermore, the District may not invest more than 20% of the portfolio for a period greater than one year. The maximum weighted average maturity of the portfolio may not exceed 180 days and the maximum stated maturity of any security may not exceed two years.

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

Credit risk – investments: State law and District policy limit investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. At December 31, 2020, the District had no investments in local government investment pools.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments subject to recurring fair value measurements at December 31, 2020.

**Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance January 1, 2020	Additions	Retirements	Balance December 31, 2020
<b>Governmental Activities:</b>				
Capital assets, not being depreciated				
Land	\$ 96,400	\$ -	\$ -	\$ 96,400
Total capital assets, not being depreciated	96,400	-	-	96,400
Capital assets, being depreciated				
Office building	1,397,108	-	-	1,397,108
Vehicles	88,638	23,164	(16,271)	95,531
Office and computer equipment	269,592	7,624	(83,674)	193,542
Total capital assets, being depreciated	1,755,338	30,788	(99,945)	1,686,181
Accumulated depreciation				
Office building	(167,516)	(46,570)	-	(214,086)
Vehicles	(56,921)	(9,573)	16,271	(50,223)
Office and computer equipment	(256,228)	(5,900)	83,674	(178,454)
Total accumulated depreciation	(480,665)	(62,043)	99,945	(442,763)
Total capital assets, being depreciated, net	1,274,673	(31,255)	-	1,243,418
Governmental activities capital assets, net	<u>\$ 1,371,073</u>	<u>\$ (31,255)</u>	<u>\$ -</u>	<u>\$ 1,339,818</u>

The District recognized depreciation expense of \$62,043 in the statement of activities.

**Long-Term Obligations**

On October 27, 2015, the District obtained a note payable for the purchase of land and construction of its new building in the amount of \$1,362,392. The note carries an interest rate of 3.1375%. The District is making monthly principal and interest payments in the amount of \$5,880 until the note matures on October 27, 2046.

Debt service requirements are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2021	\$ 32,145	\$ 38,410	\$ 70,555
2022	33,168	37,387	70,555
2023	34,224	36,331	70,555
2024	35,313	35,242	70,555
2025	36,437	34,118	70,555
2026-2030	200,339	152,438	352,777
2031-2035	234,318	118,458	352,776
2036-2040	274,061	78,716	352,777
2041-2045	320,544	32,232	352,776
2046	38,364	383	38,747
	<u>\$ 1,238,913</u>	<u>\$ 563,715</u>	<u>\$ 1,802,628</u>

The changes in long-term obligations for the year ended December 31, 2020, are as follows:

	<u>Balance January 1, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 2020</u>	<u>Due Within One Year</u>
Notes payable	\$ 1,270,065	\$ -	\$ (31,152)	\$ 1,238,913	\$ 32,145
Accrued personal leave	26,907	13,489	(4,530)	35,866	-
Total long-term obligations	<u>\$ 1,296,972</u>	<u>\$ 13,489</u>	<u>\$ (35,682)</u>	<u>\$ 1,274,779</u>	<u>\$ 32,145</u>

**Note 7 - Unearned Revenue**

The District assesses appraisal and collection fees for the first quarter of the following year, prior to year-end. At December 31, 2020, the District recorded unearned revenue of \$400,555 for appraisal and collections assessments for 2021.

**Note 8 - Fund Balance**

The fund financial statements present fund balances classified in a hierarchy based on the strength of the constraints governing how these balances can be spent. These classifications are listed below in descending order of restrictiveness:

Nonspendable fund balance includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. At December 31, 2020, the District had no nonspendable fund balances.

Restricted fund balance includes the amount that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. At December 31, 2020, the District had no restricted fund balances.

Committed fund balance is established and modified by a resolution from the District's Board, the District's highest level of decision-making authority, and can be used only for the specific purposes determined by the Board's resolution. At December 31, 2020, the District had committed fund balance of \$9,385 for the purpose of future equipment purchases.

Assigned fund balance is intended to be used by the District for specific purposes but does not meet the criteria to be classified as restricted or committed. At December 31, 2020, the District had \$215,668 in fund balance assigned for the purposes of refunding the 2020 budget surplus to its taxing entities.

Unassigned fund balance is the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications.

The District uses restricted amounts first when both restricted and unrestricted fund balance are available. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

## **Note 9 - Pension Plan**

### **Plan Description**

The District provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the state-wide agent multiple-employer public employee retirement system consisting of approximately 800 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the Texas County & District Retirement System at Barton Oaks Plaza IV, Ste. 500, 901 S. MoPac Expy., Austin, TX 78746, or at <https://www.tcdrs.org>.

### **Benefits Provided**

The plan provisions are adopted by the governing body of the District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.



Benefit amounts are determined by the sum of the employee’s deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs, can be granted by the District’s Board within certain guidelines.

**Membership**

District membership in the TCDRS plan at December 31, 2019, consisted of the following:

Inactive Employees' Accounts		
Receiving Benefits		3
Entitled to but not yet receiving benefits		3
		6
Total		6
Active Employees' Accounts		15
		15
Total		15

**Contributions**

The District has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the District based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the District is actuarially determined annually. The employee contribution rate and the employer contribution rate may be changed by the governing body of the District within the options available in the TCDRS Act.

	Contribution Rates	
	2019	2020
Member	7.0%	7.0%
Employer	9.29%	9.32%
Employer contributions	\$ 58,531	\$ 58,820
Member contributions	44,103	43,386

### Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	11.3 years
Asset Valuation Method	5 year smoothed market
Discount Rate	8.10%
Long-term expected Investment Rate of Return*	8.10%
Salary Increases*	4.90%, average
Payroll Growth Rate	0.0%

\*Includes Inflation of 2.75%

The plan does not have an automatic cost-of-living adjustment and one is not considered to be substantively automatic under GASB No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the plan may elect an ad-hoc COLA for its retirees.

Mortality rates for depositing members were based on 90% of the RP-2014 Active Employee Mortality Table for males and females as appropriate, with adjustments, projected with 110% of the MP-2014 Ultimate Scale after 2014. Service retirees, beneficiaries, and non-depositing members were based on 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females as appropriate, with adjustments, projected with 110% of the MP-2014 Ultimate Scale after 2014. Disabled retirees were based on 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the MP-2014 Disabled Annuitant Mortality Table for females as appropriate, with adjustments, projected with 110% of the MP-2014 Ultimate Scale after 2014.

The actuarial assumptions were developed from an actuarial experience investigation of TCDRS over the years 2013 - 2016. Assumptions were recommended by Milliman, Inc., adopted by the TCDRS Board of Trustees in 2017 and first used in the December 31, 2017 actuarial valuation.

There were no changes in methods or actuarial assumptions reflected in the December 31, 2019 actuarial valuation.

Refer to the most recent CAFR issued by TCDRS for a complete discussion of all assumptions.

### Discount Rate

The discount rate used to measure the total pension liability was 8.10%. There was no change in the discount rate since the previous year.

In order to determine the discount rate to be used, the actuary used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act:

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses. Therefore, the actuary has used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.0%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on April 2020 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is based on a 30-year horizon; the most recent analysis was performed in 2017 based on the period of January 1, 2013 through December 31, 2016.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is based on a 30-year time horizon; the most recent analysis was performed in 2017 based on the period January 1, 2013 – December 31, 2016. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation are summarized below:

Asset Class	Benchmark	Target Allocation <sup>1</sup>	Geometric Real Rate of Return <sup>2</sup>
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>3</sup>	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	7.00%	5.20%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Cappex Index	12.00%	3.14%
Direct Lending	S&P/LST A Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>4</sup>	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index+ 33% Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>5</sup>	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

<sup>1</sup> Target asset allocation adopted at the June 2020 TCDRS Board meeting.

<sup>2</sup> Geometric real rates of return equal the expected return minus the assumed inflation of 1.80%, per Cliffwater's 2020 capital market assumptions.

<sup>3</sup> Includes vintage years 2006 - present of Quarter Pooled Horizon IRRs.

<sup>4</sup> Includes vintage years 2005 - present of Quarter Pooled Horizon IRRs.

<sup>5</sup> Includes vintage years 2007 - present of quarter Pooled Horizons IRRs.

### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the District reported a net pension liability of \$59,162 for its share of the TCDRS's net pension liability measured at December 31, 2019. For the fiscal year ended December 31, 2020, the District recognized pension expense of \$49,964.

There were no changes of assumptions, methods or benefit terms that affected measurement of the total pension liability during the measurement period.

Changes in the net pension liability for the measurement year ended December 31, 2019, are as follows:

Changes in Net Pension Liability / (Asset)	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances at December 31, 2018	\$ 1,471,577	\$ 1,313,482	\$ 158,095
Changes for the year			
Service cost	74,062	-	74,062
Interest on total pension liability [1]	124,194	-	124,194
Effect of plan changes [2]	-	-	-
Effect of economic/demographic gains or losses	22,715	-	22,715
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	-	-	-
Benefit payments	(25,262)	(25,262)	-
Administrative expenses	-	(1,225)	1,225
Member contributions	-	44,103	(44,103)
Net investment income	-	215,621	(215,621)
Employer contributions	-	58,531	(58,531)
Other [3]	-	2,873	(2,873)
Balances as of December 31, 2019	<u>\$ 1,667,287</u>	<u>\$ 1,608,123</u>	<u>\$ 59,162</u>

[1] Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

[2] No plan changes valued.

[3] Relates to the allocation of system-wide items.

**Discount Rate Sensitivity Analysis**

The following presents the net pension liability (asset) of the District, calculated using the discount rate of 8.10%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease (7.10%)	Current Discount Rate (8.10%)	1% Increase (9.10%)
Total pension liability	\$ 1,955,339	\$ 1,667,285	\$ 1,431,362
Fiduciary net position	1,608,123	1,608,123	1,608,123
Net pension liability (asset)	\$ 347,216	\$ 59,162	\$ (176,761)

At December 31, 2020, the District reported its share of the TCDRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resurces	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 52,932	\$ 29,956
Changes in actuarial assumptions	-	12,947
Net difference between projected and actual investment earnings	32,418	-
Contributions paid to TCDRS subsequent to the measurement date	-	58,820
Total	\$ 85,350	\$ 101,723

\$58,820 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in the District's fiscal years as follows:

Year Ended December 31,	Pension Expense
2021	\$ (8,798)
2022	(10,518)
2023	2,285
2024	(23,163)
2025	(1,943)
Thereafter	(310)
	\$ (42,447)

**Note 10 - Operating Leases**

The District has one operating lease agreement for equipment. Total lease expense for 2020 was \$4,068. Future minimum lease payments are as follows:

December 31,	
2021	\$ 5,483
2022	5,483
2023	5,483
2024	5,483
2025	3,655
	\$ 25,587

**Note 11 - Contingencies**

In the normal course of operations, the District is named as a defendant in various lawsuits regarding appraised values. The District’s exposure is limited to attorney fees for the parties contesting their appraised taxable value.

**Note 12 - Commitments**

The District has contracted with a company for 2021 and 2022 to provide the District with valuations of oil, gas, and certain other industrial properties for \$41,250. The District has contracted with a company to provide appraisal services for the tax years 2021, 2022 and 2023 for \$22,000, \$24,000 and \$24,000 respectively.

**Note 13 - Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District’s risk management program encompasses obtaining workers compensation and property and liability insurance through Texas Municipal League (TML) Intergovernmental Risk Pool, a public entity risk pool for the benefit of governmental units located within the state. TML Intergovernmental Risk Pool (“Pool”) is considered a self-sustaining risk pool that provides coverage for its members. The District’s contributions to the Pool are limited to the amount of premiums as calculated at the beginning of each fund year. Premiums reflect the claims experience to date of the District. The Pool’s liability is limited to the coverage that the District elects as stated in the Pool’s Declarations of Coverage for that fund year. The District has not had any significant reduction in insurance coverage and the amounts of insurance settlements have not exceeded insurance coverage for any of the last three years.



Required Supplementary Information  
December 31, 2020

# Caldwell County Appraisal District



Caldwell County Appraisal District  
Schedule of Changes in Net Pension Liability and Related Ratios—Texas County & District Retirement System  
December 31, 2020

	Year Ended December 31, 2014	Year Ended December 31, 2015	Year Ended December 31, 2016	Year Ended December 31, 2017	Year Ended December 31, 2018	Year Ended December 31, 2019
<b>Total Pension Liability</b>						
Service cost	\$ 71,442	\$ 77,436	\$ 79,081	\$ 79,462	\$ 76,301	\$ 74,062
Interest on total pension liability	65,532	77,703	88,214	100,902	112,845	124,194
Effect of plan changes	-	(29,704)	-	-	-	-
Effect of assumption changes or inputs	-	18,460	-	4,111	-	-
Effect of economic/demographic (gains) or losses	21,484	(3,393)	(31,329)	(18,682)	(25,606)	22,715
Benefit payments/refunds of contributions	(3,455)	(7,864)	(26,632)	(13,137)	(17,298)	(25,262)
Net change in total pension liability	155,003	132,638	109,334	152,656	146,243	195,710
Total pension liability, beginning	775,703	930,706	1,063,344	1,172,678	1,325,334	1,471,577
Total pension liability, ending (a)	<u>\$ 930,706</u>	<u>\$ 1,063,344</u>	<u>\$ 1,172,678</u>	<u>\$ 1,325,334</u>	<u>\$ 1,471,577</u>	<u>\$ 1,667,285</u>
<b>Fiduciary Net Position</b>						
Contributions - Employer	\$ 54,974	\$ 53,657	\$ 52,867	\$ 56,557	\$ 56,567	\$ 58,531
Contributions - Member	41,201	41,780	41,534	42,662	41,946	44,103
Net investment income	45,308	(10,329)	65,289	149,830	(22,440)	215,621
Benefit payments/refunds of contributions	(3,455)	(7,864)	(26,632)	(13,137)	(17,298)	(25,262)
Administrative expenses	(563)	(606)	(709)	(833)	(1,055)	(1,225)
Other	20	1,874	10,191	1,146	2,546	2,873
Net change in fiduciary net position	137,485	78,512	142,540	236,225	60,266	294,641
Fiduciary net position, beginning	658,454	795,939	874,451	1,016,991	1,253,216	1,313,482
Fiduciary net position, ending (b)	<u>\$ 795,939</u>	<u>\$ 874,451</u>	<u>\$ 1,016,991</u>	<u>\$ 1,253,216</u>	<u>\$ 1,313,482</u>	<u>\$ 1,608,123</u>

Caldwell County Appraisal District  
Schedule of Changes in Net Pension Liability and Related Ratios—Texas County & District Retirement System  
December 31, 2020

	Year Ended December 31, 2014	Year Ended December 31, 2015	Year Ended December 31, 2016	Year Ended December 31, 2017	Year Ended December 31, 2018	Year Ended December 31, 2019
Net pension liability / (asset), ending = (a) - (b)	\$ 134,767	\$ 188,893	\$ 155,687	\$ 72,118	\$ 158,095	\$ 59,162
Fiduciary net position as a percentage of total pension liability	85.52%	82.24%	86.72%	94.56%	89.26%	96.45%
Covered payroll	\$ 588,584	\$ 596,855	\$ 593,350	\$ 609,455	\$ 599,231	\$ 630,043
Net pension liability as a percentage of covered payroll	22.90%	31.65%	26.24%	11.83%	26.38%	9.39%

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Caldwell County Appraisal District  
Schedule of Employer Contributions – Texas County & District Retirement System  
Year Ended December 31, 2020

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2011	\$ 34,163	\$ 34,163	\$ -	\$ 488,735	7.0%
2012	46,641	46,641	-	513,669	9.1%
2013	48,922	48,922	-	534,668	9.1%
2014	54,974	54,974	-	588,584	9.3%
2015	53,657	53,657	-	596,855	9.0%
2016	52,867	52,867	-	593,350	8.9%
2017	56,557	56,557	-	609,455	9.3%
2018	56,567	56,567	-	599,231	9.4%
2019	58,531	58,531	-	630,043	9.3%
2020	58,820	58,820	-	619,158	9.3%

See Notes to Required Supplementary Information

**Note A: Net Pension Liability – Texas County & District Retirement System**

**Assumptions**

The following methods and assumptions were used to determine contribution rates:

Valuation date	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Normal entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	11.3 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service, 4.9% average, including inflation
Investment rate of return	8.00%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in plan provisions	No changes in plan provisions were reflected in the schedule.

**Changes in Assumptions**

There were no changes in assumptions that affected measurement of the total pension liability during the measurement period.

**Changes in Benefit Terms**

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

**Changes in the Size or Composition of the Population Covered by the Benefit Terms**

There were no changes in the size or composition of the population covered by the benefit terms during the measurement period.

**CALDWELL COUNTY APPRAISAL DISTRICT  
MINUTES OF SPECIAL MEETING  
ON FEBRUARY 3, 2021**

The Board of Directors of the Caldwell County Appraisal District met in special session on February 3, 2021 at 5:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were Board Members Sally Daniel, Kathy Haigler, Alfredo Munoz, Lee Rust, Sonja Villalobos and Chief Appraiser Shanna Ramzinski.

CALL TO ORDER at 5:02 PM

Item #1. Interviews with applicants for 2021-2022 Appraisal Review Board positions.

Conducted interviews for appointment of appraisal review board members.

Item #2. Discussion of applications, qualifications of applicants, and interview results with applicants for 2021-2022 Appraisal Review Board positions.

Item #3. Adjourn.

Kathy Haigler made a motion, seconded by Lee Rust, to adjourn. Motion carried 5-0-0.

Adjourned at 8:27 PM.

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Board Chairman

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Board Secretary

**CALDWELL COUNTY APPRAISAL DISTRICT**  
**MINUTES OF BOARD OF DIRECTORS**  
**REGULAR MEETING**  
FEBRUARY 23, 2021

The Board of Directors of the Caldwell County Appraisal District met in regular session on February 23, 2021 at 6:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Alfredo Munoz, Kathy Haigler, Lee Rust, Sonja Villalobos, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer, Appraisal District Counsel James Evans, Sandra Fain of Capital Appraisal Group.

Board Member Sally Daniel joined the meeting at 6:19 PM.

CALL TO ORDER at 6:00 PM

Item #1. Public Comments.

There were no public comments.

Item #2 Collection Report January 2021.

Shanna Ramzinski presented the January 2021 Collection Report.

DISCUSSION/ACTION

Item #3. Consideration and possible approval of Minutes of January 26, 2021 meeting and February 3, 2021 special meeting.

Shanna Ramzinski presented the Minutes of January 26, 2021 and February 3, 2021. Kathy Haigler made a motion, seconded by Lee Rust, to approve the minutes of January 26, 2021 and February 3, 2021. Motion carried 5-0-0.

Item #4. Consideration of and possible approval of Financial Report January 2021.

Shanna Ramzinski presented the January 2021 Financial Report. Sally Daniel made a motion, seconded by Kathy Haigler, to approve the January 2021 Financial report. Motion carried 5-0-0.

Item #5. Consideration of and possible action regarding valuation of Railroad Corridor Property and Railroad Spur Property in the District.

Lee Rust presented information pertaining to a railroad corridor property and railroad spur property within the District. Shanna Ramzinski also presented information. It was verified that the railroad corridor property and railroad spur property on the rolls.

Item #6. Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.

There was discussion regarding signing the management contract with Eide Bailly CPAs and Business Advisors for the District's annual financial audit. Sonja Villalobos made a motion, seconded by Kathy Haigler, to approve the management contract with Eide Bailly. Motion carried 5-0-0.

Item #7. Discussion and consideration regarding the 2020 Property Value Study and Comptroller preliminary findings of taxable value.  
Shanna Ramzinski presented the 2020 Property Value Study and Comptroller preliminary findings of taxable value. There was discussion.

Item #8. Discussion and consideration regarding properties omitted from the appraisal roll.  
Shanna Ramzinski presented update on properties omitted from the appraisal roll.

Item #9. Consideration and possible action regarding proposed contract for market information.  
Shanna Ramzinski presented information regarding a proposed interlocal contract with Travis Central Appraisal District (CAD) for market information. Lee Rust expressed concern with the confidentiality of the information. Kathy Haigler made a motion, seconded by Sally Daniel, to enter into an interlocal contract with Travis CAD. Motioned carried 3-2-0.

Item #10. Consideration of and possible action regarding application for exemption by Luling Watermelon Thump Association and denial of application.  
Yolanda Hinder of the Luling Watermelon Thump Association presented information to the Board as to why the Watermelon Thump Property should be exempt. James Evans contributed to the conversation. Mr. Evans recommended that any conversations pertaining to the exemption be between the applicant and the Chief Appraiser or, should a protest be filed, between the applicant and the Appraisal Review Board. Mr. Evans further stated that he does not believe it is a Board of Directors' function to provide guidance to the Luling Watermelon Thump Association regarding this matter. No action was taken.

Item #11. Discussion and possible action regarding appointment of Appraisal Review Board (ARB) members for 2021-2022 term.  
Votes were cast for three members of the ARB. Sonja Villalobos made a motion, seconded by Lee Rust, to nominate Edel Garza, Latreese Cooke, and John Matthews to the ARB. Sonja Villalobos amended the motion to include Hal Purka and Tim Adams in the event that one of the top three candidates could not serve. The motion was seconded by Kathy Haigler. Motion passed 5-0-0.

Item #12. Consideration of and possible action regarding CCAD budget workshop.  
There was discussion regarding a CCAD budget workshop. Kathy Haigler made a motion, seconded by Sonja Villalobos, to hold a budget workshop on Tuesday, April 20th at 6 PM. Motion carried 5-0-0.

Item #13. Discussion and possible action regarding CCAD BOD meeting schedule.  
There was discussion regarding the CCAD BOD meeting schedule. No action was taken.

Item #14. Chief Appraiser's Report.  
a. Appraisal Update – appraisal field work is ongoing. MAPS review and financial audit in March.  
b. Collection update – collection's busy season has wrapped up.

Item #15. Board requests for future agenda items.

Request for new house values (Tank Town, Muddy Acres)

Item #16. Adjourn.

Sally Daniel made a motion, seconded by Lee Rust, to adjourn.

Motion carried 5-0-0.

Meeting adjourned at 8:04 PM.

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Chairman

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Secretary



**CALDWELL COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS MINUTES**

APRIL 20, 2021

The Board of Directors of the Caldwell County Appraisal District met in special session on April 20, 2021 at 6 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Kathy Haigler, Alfredo Munoz, Lee Rust, Sonja Villalobos, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer, Deputy Tax Collector Vicki Schneider. Sally Daniel joined the meeting at 6:12 PM.

CALL TO ORDER at 6:01 PM.

Item #1. Public Comments.

None.

Item #2. Discussion and consideration regarding the 2022 Appraisal and Collections budgets.

Shanna Ramzinski presented the proposed Collections Budget – General Expenses, Salaries and Benefits. There was discussion of an additional employee, a taxpayer liaison and salary adjustments. Vicki Schneider spoke on the need for an additional employee.

Shanna Ramzinski then presented the proposed Appraisal Budget – General Expenses, Salaries and Benefits. There was discussion of Eagle View and a salary study. Shanna Ramzinski proposed a resolution, to be discussed at the regular April meeting, to retain funds from the 2020 excess funds for the salary study and the mailing of required postcards.

Item #3. Adjourn.

Kathy Haigler made a motion, seconded by Sonja Villalobos, to adjourn. Motion carried 5-0-0.

Meeting adjourned at 7:43 PM.

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Chairman

\_\_\_\_\_  
Secretary

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Two Months Ending February 28, 2021

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101	CHIEF APPRAISER	\$ 6,867.58	\$ 13,735.16	\$ 82,411.00	68,675.84	83.33
70102	DEPUTY CHIEF APPRAISER	3,952.92	7,905.84	47,435.00	39,529.16	83.33
70103	SYSTEM MGR/MAPPER	5,557.08	11,114.16	66,685.00	55,570.84	83.33
70105	FIELD APPRAISER II	2,773.34	5,546.68	33,280.00	27,733.32	83.33
70106	SENIOR APPRAISER I	3,835.42	7,670.84	46,025.00	38,354.16	83.33
70107	SENIOR APPRAISER II	2,965.00	5,930.00	35,580.00	29,650.00	83.33
70108	FIELD APPRAISER I	2,773.34	5,546.68	33,280.00	27,733.32	83.33
70109	FIELD APPRAISER III	2,843.26	5,686.52	34,119.00	28,432.48	83.33
70111	ADMINISTRATIVE ASST.	4,377.76	8,755.52	52,533.00	43,777.48	83.33
70112	DATA ENTRY TECHNICIAN	2,635.16	5,270.32	31,622.00	26,351.68	83.33
70113	APPRAISAL SUPPORT TECH	3,217.08	6,434.16	38,605.00	32,170.84	83.33
70114	APPRAISAL SUPPORT CLERK	2,083.34	4,166.68	25,000.00	20,833.32	83.33
70120	FIELD APPRAISER IV	2,750.00	5,404.78	41,721.00	36,316.22	87.05
70130	PART TIME	0.00	0.00	3,000.00	3,000.00	100.00
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
70136	ANNUAL LONGEVITY COMPEN	0.00	0.00	6,000.00	6,000.00	100.00
	<b>TOTAL WAGES AND SALARIES</b>	<b>46,631.28</b>	<b>93,167.34</b>	<b>579,296.00</b>	<b>486,128.66</b>	<b>83.92</b>
71000	PAYROLL TAX	3,526.70	7,028.90	50,500.00	43,471.10	86.08
71002	RETIREMENT / EMPLOYER	4,346.08	8,683.28	55,000.00	46,316.72	84.21
71004	HEALTH BENEFITS	235.44	14,669.68	116,500.00	101,830.32	87.41
71005	WORKERS COMP	(256.00)	(256.00)	3,100.00	3,356.00	108.26
71006	UNEMPLOYMENT	0.00	0.00	4,000.00	4,000.00	100.00
	<b>DEDUCTIONS / BENEFITS</b>	<b>7,852.22</b>	<b>30,125.86</b>	<b>229,100.00</b>	<b>198,974.14</b>	<b>86.85</b>
72000	APPR ENGINEERS	0.00	15,812.50	64,000.00	48,187.50	75.29
72001	APPR REVIEW BOARD	625.00	625.00	37,500.00	36,875.00	98.33
72002	AUDIT	0.00	0.00	6,300.00	6,300.00	100.00
72003	BOARD OF DIRECTORS	154.02	154.02	1,790.00	1,635.98	91.40
72004	DATA PROCESSING SERVICES	0.00	22,840.85	56,050.00	33,209.15	59.25
72007	JANITORIAL SERVICES	264.11	528.22	6,200.00	5,671.78	91.48
72008	LEGAL SERVICES	2,057.05	2,057.05	27,000.00	24,942.95	92.38
72009	TITLE RESEARCH	0.00	0.00	3,000.00	3,000.00	100.00
	<b>TOTAL SERVICES</b>	<b>3,100.18</b>	<b>42,017.64</b>	<b>201,840.00</b>	<b>159,822.36</b>	<b>79.18</b>
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP/DUES	0.00	1,820.00	3,800.00	1,980.00	52.11
72502	COMPUTER SUPPLIES	217.21	807.65	7,000.00	6,192.35	88.46
72504	EDUCATION / FEES	640.00	1,930.00	9,700.00	7,770.00	80.10
72505	INSURANCE LIABILITY	0.00	0.00	1,900.00	1,900.00	100.00
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	4,500.00	4,500.00	100.00
72507	LEGAL NOTICES / PRINTING	732.75	1,413.28	17,100.00	15,686.72	91.74
72508	MAINT - HARDWARE & EQUIP	400.00	400.00	8,700.00	8,300.00	95.40
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	64.96	64.96	5,500.00	5,435.04	98.82
72511	OFFICE SUPPLIES	563.22	673.13	8,500.00	7,826.87	92.08
72512	POSTAGE	11,000.00	11,570.84	27,200.00	15,629.16	57.46
72513	POSTAGE METER/BOX RENTAL	362.00	362.00	4,425.00	4,063.00	91.82
72514	SUBSCRIPTION & BOOKS	272.40	272.40	6,860.00	6,587.60	96.03
72515	RENTAL COPIER	192.85	192.85	2,650.00	2,457.15	92.72
72516	ELECTRICITY	438.18	438.18	9,000.00	8,561.82	95.13
72517	TELEPHONE	923.25	1,273.27	14,000.00	12,726.73	90.91
72518	WATER & SEWER	291.53	291.53	3,500.00	3,208.47	91.67
72519	MORTGAGE	4,527.14	9,054.28	57,300.00	48,245.72	84.20

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For Management Purposes Only

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Two Months Ending February 28, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72520 BUILDING MAINT	308.00	981.75	5,000.00	4,018.25	80.37
72523 FUEL - VEHICLE	527.72	527.72	7,200.00	6,672.28	92.67
72524 MAINT. - VEHICLE	47.15	54.65	12,500.00	12,445.35	99.56
72525 INS - VEHICLE	0.00	0.00	2,600.00	2,600.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL GENERAL EXPENSES	21,508.36	32,128.49	220,185.00	188,056.51	85.41
	<hr/>	<hr/>	<hr/>	<hr/>	
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	8,021.42	8,021.42	29,000.00	20,978.58	72.34
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	0.00	0.00	0.00	0.00
79990 CONTINGENCY	0.00	(3,580.51)	10,000.00	13,580.51	135.81
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TOTAL CAPITAL INVESTMENT	8,021.42	4,440.91	49,000.00	44,559.09	90.94
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL EXPENSES	\$ (87,113.46)	\$ (201,880.24)	\$ (1,279,421.)	(1,077,540.76)	84.22
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Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Two Months Ending February 28, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,639.34	\$ 9,278.68	\$ 55,672.00	46,393.32	83.33
90-70121 COLLECTION SPECIALIST	3,080.00	6,160.00	36,960.00	30,800.00	83.33
90-70126 PUBLIC ASSISTANT	2,390.08	4,780.16	28,681.00	23,900.84	83.33
90-70135 PAYROLL CONTINGENCY	0.00	0.00	1,500.00	1,500.00	100.00
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>10,109.42</b>	<b>20,218.84</b>	<b>124,813.00</b>	<b>104,594.16</b>	<b>83.80</b>
90-71000 PAYROLL TAX	765.82	1,531.64	9,800.00	8,268.36	84.37
90-71002 RETIREMENT/EMPLOYER	942.19	1,884.38	12,000.00	10,115.62	84.30
90-71004 HEALTH BENEFITS	86.53	2,858.73	27,700.00	24,841.27	89.68
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	0.00	0.00	3,375.00	3,375.00	100.00
<b>DEDUCTIONS / BENEFITS</b>	<b>1,794.54</b>	<b>6,274.75</b>	<b>53,825.00</b>	<b>47,550.25</b>	<b>88.34</b>
90-72002 AUDIT	0.00	0.00	1,900.00	1,900.00	100.00
90-72004 DATA PROCESSING SERVICES	434.52	4,981.72	20,500.00	15,518.28	75.70
90-72005 COUNTY EMPLOYEE CONTRACT	1,584.68	3,169.36	18,000.00	14,830.64	82.39
90-72007 JANITORIAL SERVICE	78.89	157.78	2,500.00	2,342.22	93.69
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
<b>TOTAL SERVICES</b>	<b>2,098.09</b>	<b>8,308.86</b>	<b>45,400.00</b>	<b>37,091.14</b>	<b>81.70</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	45.00	45.00	700.00	655.00	93.57
90-72502 COMPUTER SUPPLIES	0.00	176.36	2,300.00	2,123.64	92.33
90-72504 EDUCATION & FEES	0.00	0.00	4,100.00	4,100.00	100.00
90-72505 INSURANCE - LIABILITY	0.00	0.00	1,000.00	1,000.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,700.00	1,700.00	100.00
90-72507 LEGAL NOTICES/PRINTING	98.51	98.51	11,500.00	11,401.49	99.14
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	0.00	1,500.00	1,500.00	100.00
90-72510 MILEAGE & TRAVEL	0.00	0.00	3,100.00	3,100.00	100.00
90-72511 OFFICE SUPPLIES	109.60	129.11	3,500.00	3,370.89	96.31
90-72512 POSTAGE	0.00	0.00	15,300.00	15,300.00	100.00
90-72513 POSTAGE METER/BOX RENTAL	0.00	0.00	1,400.00	1,400.00	100.00
90-72515 RENTAL - COPIER	89.54	89.54	1,800.00	1,710.46	95.03
90-72516 ELECTRICITY	130.88	130.88	3,000.00	2,869.12	95.64
90-72517 TELEPHONE	286.81	402.39	3,600.00	3,197.61	88.82
90-72518 WATER & SEWER	87.08	87.08	1,200.00	1,112.92	92.74
90-72519 MORTGAGE	1,352.26	2,704.52	17,200.00	14,495.48	84.28
90-72520 BUILDING MAINT.	92.00	293.25	2,300.00	2,006.75	87.25
<b>TOTAL GENERAL EXPENSES</b>	<b>2,291.68</b>	<b>4,156.64</b>	<b>78,000.00</b>	<b>73,843.36</b>	<b>94.67</b>
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	2,868.14	2,868.14	11,300.00	8,431.86	74.62
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	100.00	(482.87)	3,000.00	3,482.87	116.10
<b>TOTAL CAPITAL INVESTMENTS</b>	<b>2,968.14</b>	<b>2,385.27</b>	<b>18,500.00</b>	<b>16,114.73</b>	<b>87.11</b>
<b>TOTAL EXPENSES</b>	<b>\$ (19,261.87)</b>	<b>\$ (41,344.36)</b>	<b>\$ (320,538.00)</b>	<b>(279,193.64)</b>	<b>87.10</b>

Caldwell County Appraisal District  
**INCOME STATEMENT- APPRAISAL**  
 For the Two Months Ending February 28, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 27,165.53	\$ 108,662.12	81,496.59	75.00
CITY OF LULING	0.00	7,584.84	30,339.37	22,754.53	75.00
CITY OF MARTINDALE	0.00	1,799.82	7,199.30	5,399.48	75.00
CITY OF MUSTANG RIDGE	0.00	687.42	2,749.67	2,062.25	75.00
CITY OF NIEDERWALD	0.00	190.95	763.81	572.86	75.00
CITY OF UHLAND	0.00	598.11	598.11	0.00	0.00
CALDWELL COUNTY	0.00	106,333.01	425,332.05	318,999.04	75.00
LOCKHART ISD	0.00	109,389.26	437,557.05	328,167.79	75.00
LULING ISD	0.00	32,039.28	128,157.12	96,117.84	75.00
PRAIRIE LEA ISD	0.00	5,924.81	23,699.24	17,774.43	75.00
PLUM CREEK CONS DIST	0.00	1,905.57	7,622.27	5,716.70	75.00
PLUM CREEK UNDERGROU	0.00	1,907.67	7,630.70	5,723.03	75.00
GONZALES ISD	0.00	2,135.99	8,543.97	6,407.98	75.00
WAELDER ISD	0.00	1,421.16	5,684.62	4,263.46	75.00
SAN MARCOS ISD	0.00	11,940.09	47,760.36	35,820.27	75.00
HAYS ISD	0.00	3,017.74	12,070.98	9,053.24	75.00
GONZALES COUNTY UWD	0.00	41.36	165.42	124.06	75.00
CALDWELL-HAYS ESD1	0.00	2,718.26	10,873.04	8,154.78	75.00
CITY OF SAN MARCOS	0.00	1,113.33	4,453.34	3,340.01	75.00
CALDWELL ESD #2	0.00	759.38	3,037.53	2,278.15	75.00
CALDWELL ESD #3	0.00	648.92	2,595.69	1,946.77	75.00
CALDWELL ESD #4	0.00	756.78	3,027.12	2,270.34	75.00
AUSTIN COMMUNITY COLL	0.00	224.53	898.12	673.59	75.00
<b>Total Revenues</b>	<b>0.00</b>	<b>320,303.81</b>	<b>1,279,421.00</b>	<b>959,117.19</b>	<b>74.96</b>
<b>TOTAL BUDGET REV</b>	<b>\$ 0.00</b>	<b>\$ 320,303.81</b>	<b>\$ 1,279,421.00</b>	<b>959,117.19</b>	<b>74.96</b>
COPIES MISC REVENUE	\$ (216.80)	\$ (357.80)	\$ 0.00	357.80	0.00
INTEREST INCOME REVENU	(243.99)	(563.02)	0.00	563.02	0.00
<b>TOTAL OTHER REVENUE</b>	<b>(460.79)</b>	<b>(920.82)</b>	<b>0.00</b>	<b>920.82</b>	<b>0.00</b>

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**  
 For the Two Months Ending February 28, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 7,082.26	\$ 28,329.05	21,246.79	75.00
CITY OF LULING	0.00	2,010.32	8,041.29	6,030.97	75.00
CITY OF MARTINDALE	0.00	469.23	1,876.91	1,407.68	75.00
CITY OF MUSTANG RIDGE	0.00	179.22	716.86	537.64	75.00
CITY OF NIEDERWALD	0.00	49.78	199.13	149.35	75.00
CITY OF UHLAND	0.00	155.93	155.93	0.00	0.00
CALDWELL COUNTY	0.00	27,721.83	110,887.32	83,165.49	75.00
LOCKHART ISD	0.00	28,518.62	114,074.47	85,555.85	75.00
LULING ISD	0.00	9,700.96	38,803.83	29,102.87	75.00
PRAIRIE LEA ISD	0.00	2,085.25	8,341.01	6,255.76	75.00
PLUM CREEK CONS DIST	0.00	496.80	1,987.18	1,490.38	75.00
PLUM CREEK UNDERGROUND	0.00	497.35	1,989.38	1,492.03	75.00
GONZALES COUNTY UWD	0.00	10.78	43.13	32.35	75.01
CALDWELL-HAYS ESD1	0.00	708.67	2,834.68	2,126.01	75.00
CALDWELL ESD #2	0.00	197.98	791.91	593.93	75.00
CALDWELL ESD #3	0.00	169.18	676.72	507.54	75.00
CALDWELL ESD #4	0.00	197.30	789.19	591.89	75.00
<b>Total Revenues</b>	<u>0.00</u>	<u>80,251.46</u>	<u>320,537.99</u>	<u>240,286.53</u>	<u>74.96</u>
<b>TAX CERTIFICATES</b>	<u>(80.00)</u>	<u>(190.00)</u>	<u>0.00</u>	<u>190.00</u>	<u>0.00</u>
<b>TOTAL TAX CERT. REVENUE</b>	<u>(80.00)</u>	<u>(190.00)</u>	<u>0.00</u>	<u>190.00</u>	<u>0.00</u>
 <b>TOTAL BUDGET REVENUE</b>	 <b>\$ <u>80.00</u></b>	 <b>\$ <u>80,441.46</u></b>	 <b>\$ <u>320,537.99</u></b>	 <b><u>240,096.53</u></b>	 <b><u>74.90</u></b>
 <b>RETURN CHECK FEE</b>	 \$ (50.00)	 \$ (225.00)	 \$ 0.00	 225.00	 0.00
<b>BUS PP RENDITION PENALTY</b>	(23.70)	(1,527.90)	0.00	1,527.90	0.00
<b>OFFICE RENTAL INCOME</b>	(100.00)	(200.00)	0.00	200.00	0.00
 <b>TOTAL OTHER REVENUE</b>	 <b><u>(173.70)</u></b>	 <b><u>(1,952.90)</u></b>	 <b><u>0.00</u></b>	 <b><u>1,952.90</u></b>	 <b><u>0.00</u></b>
 <b>DELINQUENT ATTORNEY FEES- L</b>	 (19,566.58)	 (19,566.58)	 0.00	 19,566.58	 0.00
<b>DELINQUENT ATTORNEY FEES- P</b>	(4,103.64)	(4,103.64)	0.00	4,103.64	0.00
<b>DELINQUENT ABSTRACT FEES- L</b>	0.00	0.00	0.00	0.00	0.00
<b>DELINQUENT ABSTRACT FEES- P</b>	0.00	0.00	0.00	0.00	0.00
 <b>TOTAL DELINQUENT ATTORNEY</b>	 <b><u>(23,670.22)</u></b>	 <b><u>(23,670.22)</u></b>	 <b><u>0.00</u></b>	 <b><u>23,670.22</u></b>	 <b><u>0.00</u></b>

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Feb 1, 2021 to Feb 28, 2021**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
2/1/21	009334	72516	JAN 2021 ELECTRICITY - APPR	438.18	
		90-72516	JAN 2021 ELECTRICITY- COLL	130.88	
		72518	JAN 2021 WATER & SEWER - APPR	291.53	
		90-72518	JAN 2021 WATER & SEWER - COLL	87.08	
		10000	City of Lockhart		947.67
2/3/21	009292	90-79990	DEPOSIT TO IBC BANK ACCT	100.00	
		10000	Caldwell County Appraisal Dst		100.00
2/3/21	009293	72524	REIMBURSEMENT FOR VEH MAINT	20.00	
		10000	Maricela Zamora		20.00
2/4/21	009291	30027	JAN 2021 INSURANCE PAYABLE INV #600793	329.86	
		71004	JAN 2021 CANCER - APPR	149.37	
		90-71004	JAN 2021 CANCER- COLL	66.39	
		10000	AFLAC INS.		545.62
2/4/21	009294	72517	FEB 2021 IPAD UNITS APPRAISERS	234.44	
		10000	AT&T Mobility		234.44
2/4/21	009295	72007	INV #16681 FEB 2021 JANITORIAL SERVICES - APPR	264.11	
		90-72007	INV #16681 FEB 2021 JANITORIAL SERVICES - COLL	78.89	
		10000	Buildingstars		343.00
2/4/21	009296	90-72005	FEB 2021 LULING EMPLOYEE SALARY	1,584.68	
		10000	CALDWELL COUNTY TREASURER		1,584.68
2/4/21	009298	71004	FEB 2021 AD&D - APPR	9.06	
		90-71004	FEB 2021 AD&D - COLL	2.12	
		71004	FEB 2021 LIFE - APPR	77.01	
		90-71004	FEB 2021 LIFE - COLL	18.02	
		30029	JAN 2021 DENTAL PAYABLE	488.48	
		30027	JAN 2021 VISION PAYABLE	89.95	
		10000	UHS Premium Billing		684.64
2/4/21	009299	72514	2021 INVOICE #74784 PLANE	99.50	
		10000	CD-ROM AIRPAC	7.50	99.50

**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Feb 1, 2021 to Feb 28, 2021**

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
2/4/21	009300	72507	2021 UPDATED PROP TAX INFO	524.06	
		10000	LOCKHART POST-REGISTER		524.06
2/4/21	009301	72524	2021 INSP VEH	7.00	
		10000	09301 INV C127837 Ford Lockhart Motor Company		7.00
2/4/21	009302	72513	2021 POST OFFICE BOX RENTAL	362.00	
		10000	US Post Master		362.00
2/11/21	009306	72523	JAN 2021 FUEL REIMBURSEMENT	527.72	
		10000	CALDWELL COUNTY TREASURER		527.72
2/11/21	009309	90-72517	FEB 2021 LINE CHARGE LULING	115.58	
		10000	SPECTRUM BUSINESS		115.58
2/11/21	009310	72511	WATER DELIVERY - APPR	12.31	
		90-72511	WATER DELIVERY - COLL	3.68	
		10000	HILL COUNTRY SPRINGS		15.99
2/11/21	009311	72511	EMBROIDERY X4	40.00	
		10000	LOGOS		40.00
2/11/21	009312	72511	OFFICE SUPPLIES - APPR	301.48	
		90-72511	OFFICE SUPPLIES - COLL	82.71	
		10000	OFFICE DEPOT		384.19
2/25/21	009317	72510	JAN 2021 MILEAGE REIMBURSEMENT	64.96	
		10000	Melissa Billings		64.96
2/25/21	009318	72008	JAN 2021 LEGAL SERVICES	2,057.05	
		10000	LOW SWINNEY EVANS & JAMES PLLC		2,057.05
2/25/21	009319	72507	2021 UPDATED TAX INFO	208.69	
		10000	LULING NEWSBOY		208.69
2/25/21	009320	72508	INV #2021-02-01-CCAD JAN 2021 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
2/25/21	009321	72517	FEB 2021 LINE CHARGE - LOCKHART	7g 115.58	



**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Feb 1, 2021 to Feb 28, 2021**

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		10000	SPECTRUM BUSINESS		115.58
2/25/21	009322	90-72501	2021 ANNUAL RENEWAL - MV - REG #75806	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
2/25/21	009323	72512	2021 POSTAGE DEPOSIT - NOTICES	11,000.00	
		10000	Variverge WEST TEXAS MICROGRAPHICS		11,000.00
2/25/21	009324	72515	INV #012539452 JAN 2021 APPR COPY CHARGES	192.85	
		10000	XEROX CORP		192.85
2/25/21	009325	90-72515	INV #012539450 JAN 2021 COLL PRINT CHARGES	89.54	
		10000	XEROX CORP		89.54
2/25/21	009327	79001	2021 SERVER REPLACEMENT - APPR	7,942.57	
		90-79001	2021 SERVER REPLACEMENT - COLL	2,372.45	
		10000	HARRIS GOVERN		10,315.02
2/25/21	009328	72519	FEB 2021 BUILDING LOAN PAYMENT - APPR	4,527.14	
		90-72519	FEB 2021 BUILDING LOAN PAYMENT - COLL	1,352.26	
		10000	First Lockhart National Bank		5,879.40
2/25/21	009329	72520	MAR 2021 LAWN SERVICES - APPR	308.00	
		90-72520	MAR 2021 LAWN SERVICES - COLL	92.00	
		10000	Jesus Gonzales		400.00
2/25/21	009330	72001	2021 ARB TRAINING REGISTRATION	400.00	
		10000	Texas Comptroller of Public Accounts		400.00
2/25/21	009331	90-72507	DEPOSIT SLIPS - COLL	98.51	
		10000	Caldwell County Appraisal Dst		98.51
	<b>Total</b>			<b>37,802.69</b>	<b>37,802.69</b>

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Three Months Ending March 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,867.58	\$ 20,602.74	\$ 82,411.00	61,808.26	75.00
70102	DEPUTY CHIEF APPRAISER	3,952.92	11,858.76	47,435.00	35,576.24	75.00
70103	SYSTEM MGR/MAPPER	5,557.08	16,671.24	66,685.00	50,013.76	75.00
70105	FIELD APPRAISER II	2,773.34	8,320.02	33,280.00	24,959.98	75.00
70106	SENIOR APPRAISER I	3,767.63	11,438.47	46,025.00	34,586.53	75.15
70107	SENIOR APPRAISER II	2,965.00	8,895.00	35,580.00	26,685.00	75.00
70108	FIELD APPRAISER I	2,773.34	8,320.02	33,280.00	24,959.98	75.00
70109	FIELD APPRAISER III	2,843.26	8,529.78	34,119.00	25,589.22	75.00
70111	ADMINISTRATIVE ASST.	4,377.76	13,133.28	52,533.00	39,399.72	75.00
70112	DATA ENTRY TECHNICIAN	2,635.16	7,905.48	31,622.00	23,716.52	75.00
70113	APPRAISAL SUPPORT TECH	3,217.08	9,651.24	38,605.00	28,953.76	75.00
70114	APPRAISAL SUPPORT CLERK	1,534.49	5,701.17	25,000.00	19,298.83	77.20
70120	FIELD APPRAISER IV	2,750.00	8,154.78	41,721.00	33,566.22	80.45
70130	PART TIME	0.00	0.00	3,000.00	3,000.00	100.00
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
70136	ANNUAL LONGEVITY COMPEN	0.00	0.00	6,000.00	6,000.00	100.00
	<b>TOTAL WAGES AND SALARIES</b>	<b>46,014.64</b>	<b>139,181.98</b>	<b>579,296.00</b>	<b>440,114.02</b>	<b>75.97</b>
71000	PAYROLL TAX	3,468.03	10,496.93	50,500.00	40,003.07	79.21
71002	RETIREMENT / EMPLOYER	4,288.60	12,971.88	55,000.00	42,028.12	76.41
71004	HEALTH BENEFITS	15,998.16	30,667.84	116,500.00	85,832.16	73.68
71005	WORKERS COMP	0.00	(256.00)	3,100.00	3,356.00	108.26
71006	UNEMPLOYMENT	0.00	0.00	4,000.00	4,000.00	100.00
	<b>DEDUCTIONS / BENEFITS</b>	<b>23,754.79</b>	<b>53,880.65</b>	<b>229,100.00</b>	<b>175,219.35</b>	<b>76.48</b>
72000	APPR ENGINEERS	5,500.00	21,312.50	64,000.00	42,687.50	66.70
72001	APPR REVIEW BOARD	0.00	625.00	37,500.00	36,875.00	98.33
72002	AUDIT	0.00	0.00	6,300.00	6,300.00	100.00
72003	BOARD OF DIRECTORS	89.70	243.72	1,790.00	1,546.28	86.38
72004	DATA PROCESSING SERVICES	9,872.22	32,713.07	56,050.00	23,336.93	41.64
72007	JANITORIAL SERVICES	0.00	528.22	6,200.00	5,671.78	91.48
72008	LEGAL SERVICES	2,384.00	4,441.05	27,000.00	22,558.95	83.55
72009	TITLE RESEARCH	0.00	0.00	3,000.00	3,000.00	100.00
	<b>TOTAL SERVICES</b>	<b>17,845.92</b>	<b>59,863.56</b>	<b>201,840.00</b>	<b>141,976.44</b>	<b>70.34</b>
72500	BOND CHIEF/NOTARY	0.00	0.00	250.00	250.00	100.00
72501	MEMBERSHIP/DUES	0.00	1,820.00	3,800.00	1,980.00	52.11
72502	COMPUTER SUPPLIES	759.80	1,567.45	7,000.00	5,432.55	77.61
72504	EDUCATION / FEES	430.00	2,360.00	9,700.00	7,340.00	75.67
72505	INSURANCE LIABILITY	0.00	0.00	1,900.00	1,900.00	100.00
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	4,500.00	4,500.00	100.00
72507	LEGAL NOTICES / PRINTING	48.00	1,461.28	17,100.00	15,638.72	91.45
72508	MAINT - HARDWARE & EQUIP	400.00	800.00	8,700.00	7,900.00	90.80
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	58.76	123.72	5,500.00	5,376.28	97.75
72511	OFFICE SUPPLIES	297.64	970.77	8,500.00	7,529.23	88.58
72512	POSTAGE	2,310.00	13,880.84	27,200.00	13,319.16	48.97
72513	POSTAGE METER/BOX RENTAL	1,055.51	1,417.51	4,425.00	3,007.49	67.97
72514	SUBSCRIPTION & BOOKS	1,531.20	1,803.60	6,860.00	5,056.40	73.71
72515	RENTAL COPIER	205.56	398.41	2,650.00	2,251.59	84.97
72516	ELECTRICITY	477.38	915.56	9,000.00	8,084.44	89.83
72517	TELEPHONE	923.25	2,196.52	14,000.00	11,803.48	84.31
72518	WATER & SEWER	266.54	558.07	3,500.00	2,941.93	84.06
72519	MORTGAGE	4,527.14	13,581.42	57,300.00	43,718.58	76.30

For Management Purposes Only

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Three Months Ending March 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72520 BUILDING MAINT	246.40	1,228.15	5,000.00	3,771.85	75.44
72523 FUEL - VEHICLE	380.47	908.19	7,200.00	6,291.81	87.39
72524 MAINT. - VEHICLE	7.50	62.15	12,500.00	12,437.85	99.50
72525 INS - VEHICLE	0.00	0.00	2,600.00	2,600.00	100.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL GENERAL EXPENSES	13,925.15	46,053.64	220,185.00	174,131.36	79.08
	<hr/>	<hr/>	<hr/>	<hr/>	
79000 OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001 COMPUTER EQUIPMENT	45.55	8,066.97	29,000.00	20,933.03	72.18
79002 BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003 VEHICLE	0.00	0.00	0.00	0.00	0.00
79990 CONTINGENCY	1,282.50	(2,298.01)	10,000.00	12,298.01	122.98
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL CAPITAL INVESTMENT	1,328.05	5,768.96	49,000.00	43,231.04	88.23
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL EXPENSES	\$ (102,868.55)	\$ (304,748.79)	\$ (1,279,421.)	(974,672.21)	76.18
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Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Three Months Ending March 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,639.34	\$ 13,918.02	\$ 55,672.00	41,753.98	75.00
90-70121 COLLECTION SPECIALIST	3,080.00	9,240.00	36,960.00	27,720.00	75.00
90-70126 PUBLIC ASSISTANT	2,390.08	7,170.24	28,681.00	21,510.76	75.00
90-70135 PAYROLL CONTINGENCY	0.00	0.00	1,500.00	1,500.00	100.00
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>10,109.42</b>	<b>30,328.26</b>	<b>124,813.00</b>	<b>94,484.74</b>	<b>75.70</b>
90-71000 PAYROLL TAX	765.82	2,297.46	9,800.00	7,502.54	76.56
90-71002 RETIREMENT/EMPLOYER	942.20	2,826.58	12,000.00	9,173.42	76.45
90-71004 HEALTH BENEFITS	2,838.59	5,697.32	27,700.00	22,002.68	79.43
90-71005 WORKER COMP	0.00	0.00	950.00	950.00	100.00
90-71006 UNEMPLOYMENT	0.00	0.00	3,375.00	3,375.00	100.00
<b>DEDUCTIONS / BENEFITS</b>	<b>4,546.61</b>	<b>10,821.36</b>	<b>53,825.00</b>	<b>43,003.64</b>	<b>79.90</b>
90-72002 AUDIT	0.00	0.00	1,900.00	1,900.00	100.00
90-72004 DATA PROCESSING SERVICES	4,547.20	9,528.92	20,500.00	10,971.08	53.52
90-72005 COUNTY EMPLOYEE CONTRACT	1,584.68	4,754.04	18,000.00	13,245.96	73.59
90-72007 JANITORIAL SERVICE	0.00	157.78	2,500.00	2,342.22	93.69
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
<b>TOTAL SERVICES</b>	<b>6,131.88</b>	<b>14,440.74</b>	<b>45,400.00</b>	<b>30,959.26</b>	<b>68.19</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	45.00	90.00	700.00	610.00	87.14
90-72502 COMPUTER SUPPLIES	0.00	176.36	2,300.00	2,123.64	92.33
90-72504 EDUCATION & FEES	0.00	0.00	4,100.00	4,100.00	100.00
90-72505 INSURANCE - LIABILITY	0.00	0.00	1,000.00	1,000.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,700.00	1,700.00	100.00
90-72507 LEGAL NOTICES/PRINTING	71.00	169.51	11,500.00	11,330.49	98.53
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	0.00	0.00	1,500.00	1,500.00	100.00
90-72510 MILEAGE & TRAVEL	0.00	0.00	3,100.00	3,100.00	100.00
90-72511 OFFICE SUPPLIES	75.06	204.17	3,500.00	3,295.83	94.17
90-72512 POSTAGE	690.00	690.00	15,300.00	14,610.00	95.49
90-72513 POSTAGE METER/BOX RENTAL	315.28	315.28	1,400.00	1,084.72	77.48
90-72515 RENTAL - COPIER	90.05	179.59	1,800.00	1,620.41	90.02
90-72516 ELECTRICITY	142.60	273.48	3,000.00	2,726.52	90.88
90-72517 TELEPHONE	286.81	689.20	3,600.00	2,910.80	80.86
90-72518 WATER & SEWER	79.61	166.69	1,200.00	1,033.31	86.11
90-72519 MORTGAGE	1,352.26	4,056.78	17,200.00	13,143.22	76.41
90-72520 BUILDING MAINT.	73.60	366.85	2,300.00	1,933.15	84.05
<b>TOTAL GENERAL EXPENSES</b>	<b>3,221.27</b>	<b>7,377.91</b>	<b>78,000.00</b>	<b>70,622.09</b>	<b>90.54</b>
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	178.60	3,046.74	11,300.00	8,253.26	73.04
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	(482.87)	3,000.00	3,482.87	116.10
<b>TOTAL CAPITAL INVESTMENTS</b>	<b>178.60</b>	<b>2,563.87</b>	<b>18,500.00</b>	<b>15,936.13</b>	<b>86.14</b>
<b>TOTAL EXPENSES</b>	<b>\$ (24,187.78)</b>	<b>\$ (65,532.14)</b>	<b>\$ (320,538.00)</b>	<b>(255,005.86)</b>	<b>79.56</b>

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For Management Purposes Only

**Caldwell County Appraisal District**  
**INCOME STATEMENT- APPRAISAL**  
 For the Three Months Ending March 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 27,165.53	\$ 54,331.06	\$ 108,662.12	54,331.06	50.00
CITY OF LULING	7,584.84	15,169.68	30,339.37	15,169.69	50.00
CITY OF MARTINDALE	1,799.82	3,599.64	7,199.30	3,599.66	50.00
CITY OF MUSTANG RIDGE	687.42	1,374.84	2,749.67	1,374.83	50.00
CITY OF NIEDERWALD	190.95	381.90	763.81	381.91	50.00
CITY OF UHLAND	0.00	598.11	598.11	0.00	0.00
CALDWELL COUNTY	106,333.01	212,666.02	425,332.05	212,666.03	50.00
LOCKHART ISD	109,389.26	218,778.52	437,557.05	218,778.53	50.00
LULING ISD	32,039.28	64,078.56	128,157.12	64,078.56	50.00
PRAIRIE LEA ISD	5,924.81	11,849.62	23,699.24	11,849.62	50.00
PLUM CREEK CONS DIST	1,905.57	3,811.14	7,622.27	3,811.13	50.00
PLUM CREEK UNDERGROU	1,907.67	3,815.34	7,630.70	3,815.36	50.00
GONZALES ISD	2,135.99	4,271.98	8,543.97	4,271.99	50.00
WAEJDER ISD	1,421.16	2,842.32	5,684.62	2,842.30	50.00
SAN MARCOS ISD	11,940.09	23,880.18	47,760.36	23,880.18	50.00
HAYS ISD	3,017.74	6,035.48	12,070.98	6,035.50	50.00
GONZALES COUNTY UWD	41.36	82.72	165.42	82.70	49.99
CALDWELL-HAYS ESD1	2,718.26	5,436.52	10,873.04	5,436.52	50.00
CITY OF SAN MARCOS	1,113.33	2,226.66	4,453.34	2,226.68	50.00
CALDWELL ESD #2	759.38	1,518.76	3,037.53	1,518.77	50.00
CALDWELL ESD #3	648.92	1,297.84	2,595.69	1,297.85	50.00
CALDWELL ESD #4	756.78	1,513.56	3,027.12	1,513.56	50.00
AUSTIN COMMUNITY COLL	224.53	449.06	898.12	449.06	50.00
<b>Total Revenues</b>	<u>319,705.70</u>	<u>640,009.51</u>	<u>1,279,421.00</u>	<u>639,411.49</u>	49.98
<b>TOTAL BUDGET REV</b>	<b>\$ <u>319,705.70</u></b>	<b>\$ <u>640,009.51</u></b>	<b>\$ <u>1,279,421.00</u></b>	<b><u>639,411.49</u></b>	<b>49.98</b>
COPIES MISC REVENUE	\$ (201.00)	\$ (558.80)	\$ 0.00	558.80	0.00
INTEREST INCOME REVENU	(218.31)	(781.33)	0.00	781.33	0.00
<b>TOTAL OTHER REVENUE</b>	<u>(419.31)</u>	<u>(1,340.13)</u>	<u>0.00</u>	<u>1,340.13</u>	<u>0.00</u>

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**  
 For the Three Months Ending March 31, 2021

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 7,082.26	\$ 14,164.52	\$ 28,329.05	14,164.53	50.00
CITY OF LULING	2,010.32	4,020.64	8,041.29	4,020.65	50.00
CITY OF MARTINDALE	469.23	938.46	1,876.91	938.45	50.00
CITY OF MUSTANG RIDGE	179.22	358.44	716.86	358.42	50.00
CITY OF NIEDERWALD	49.78	99.56	199.13	99.57	50.00
CITY OF UHLAND	0.00	155.93	155.93	0.00	0.00
CALDWELL COUNTY	27,721.83	55,443.66	110,887.32	55,443.66	50.00
LOCKHART ISD	28,518.62	57,037.24	114,074.47	57,037.23	50.00
LULING ISD	9,700.96	19,401.92	38,803.83	19,401.91	50.00
PRAIRIE LEA ISD	2,085.25	4,170.50	8,341.01	4,170.51	50.00
PLUM CREEK CONS DIST	496.80	993.60	1,987.18	993.58	50.00
PLUM CREEK UNDERGROUND	497.35	994.70	1,989.38	994.68	50.00
GONZALES COUNTY UWD	10.78	21.56	43.13	21.57	50.01
CALDWELL-HAYS ESD1	708.67	1,417.34	2,834.68	1,417.34	50.00
CALDWELL ESD #2	197.98	395.96	791.91	395.95	50.00
CALDWELL ESD #3	169.18	338.36	676.72	338.36	50.00
CALDWELL ESD #4	197.30	394.60	789.19	394.59	50.00
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Total Revenues	80,095.53	160,346.99	320,537.99	160,191.00	49.98
	<hr/>	<hr/>	<hr/>	<hr/>	
TAX CERTIFICATES	(110.00)	(300.00)	0.00	300.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL TAX CERT. REVENUE	(110.00)	(300.00)	0.00	300.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	
<b>TOTAL BUDGET REVENUE</b>	<b>\$ 80,205.53</b>	<b>\$ 160,646.99</b>	<b>\$ 320,537.99</b>	<b>159,891.00</b>	<b>49.88</b>
	<hr/>	<hr/>	<hr/>	<hr/>	
RETURN CHECK FEE	\$ (225.00)	\$ (450.00)	\$ 0.00	450.00	0.00
BUS PP RENDITION PENALTY	(55.75)	(1,583.65)	0.00	1,583.65	0.00
OFFICE RENTAL INCOME	(100.00)	(300.00)	0.00	300.00	0.00
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<b>TOTAL OTHER REVENUE</b>	<b>(380.75)</b>	<b>(2,333.65)</b>	<b>0.00</b>	<b>2,333.65</b>	<b>0.00</b>
	<hr/>	<hr/>	<hr/>	<hr/>	
DELINQUENT ATTORNEY FEES- L	(39,544.14)	(39,544.14)	0.00	39,544.14	0.00
DELINQUENT ATTORNEY FEES- P	(9,909.53)	(9,909.53)	0.00	9,909.53	0.00
DELINQUENT ABSTRACT FEES- L	(975.00)	(975.00)	0.00	975.00	0.00
DELINQUENT ABSTRACT FEES- P	(200.00)	(200.00)	0.00	200.00	0.00
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<b>TOTAL DELINQUENT ATTORNEY</b>	<b>(50,628.67)</b>	<b>(50,628.67)</b>	<b>0.00</b>	<b>50,628.67</b>	<b>0.00</b>
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**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Mar 1, 2021 to Mar 31, 2021**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
3/5/21	009332	71004	MAR 2021 HEALTH INS - APPR	8,890.07	
		90-71004	MAR 2021 HEALTH INS - COLL	1,376.03	
		10000	UNITED HEATHCARE SERVICES		10,266.10
3/5/21	009335	72510	FEB 2021 MILEAGE REIMBURSEMENT	35.84	
		10000	Melissa Billings		35.84
3/5/21	009336	72514	INV #7585 2021 COMMERCIAL VEHICLE REPORT	525.00	
		10000	JUST TEXAS		525.00
3/5/21	009337	72502	IMAGING UNITS FOR KM5550	759.80	
		10000	Lone Star Office Solutions		759.80
3/5/21	009338	72512	FEB 2021 POSTAGE REFILL - APPR	2,310.00	
		90-72512	FEB 2021 POSTAGE REFILL - COLL	690.00	
		10000	PITNEY BOWES		3,000.00
3/5/21	009339	72513	INV #3313030542 1ST QTR POSTAGE METER LEASE - APPR	1,055.51	
		90-72513	INV #3313030542 1ST POSTAGE METER LEASE - COLL	315.28	
		10000	Pitney Bowes		1,370.79
3/5/21	009340	71004	MAR 2021 AD&D - APPR	13.06	
		90-71004	MAR 2021 AD&D - COLL	2.12	
		71004	MAR 2021 LIFE - APPR	111.01	
		90-71004	MAR 2021 LIFE - COLL	18.02	
		30029	FEB 2021 DENTAL PAYABLE	548.70	
		30027	FEB 2021 VISION PAYABLE	104.67	
		10000	UHS Premium Billing		797.58
3/5/21	009341	72510	MAR 2021 MILEAGE REIMBURSEMENT	17.92	
		10000	Melissa Billings		17.92
3/11/21	009342	30027	FEB 2021 INSURANCE PAYABLE INV #600793	329.86	
		71004	FEB 2021 CANCER - APPR	149.37	
		90-71004	FEB 2021 CANCER- COLL	7n 66.39	
		10000	AFLAC INS.		545.62

**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
**For the Period From Mar 1, 2021 to Mar 31, 2021**

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
3/11/21	009343	72517	MAR 2021 IPAD	234.44	
		10000	UNITS APPRAISERS AT&T Mobility		234.44
3/11/21	009344	90-72005	MAR 2021 LULING	1,584.68	
		10000	EMPLOYEE SALARY CALDWELL COUNTY TREASURER		1,584.68
3/11/21	009345	72514	2021 MARSHALL	656.20	
		10000	VALUATION SERVICE - COMM MARSHALL & SWIFT		656.20
3/11/21	009346	90-72517	MAR 2021 LINE	115.58	
		10000	CHARGE LULING SPECTRUM BUSINESS		115.58
3/11/21	009347	72517	MAR 2021 LINE	115.58	
		10000	CHARGE - LOCKHART SPECTRUM BUSINESS		115.58
3/11/21	009348	72511	WATER DELIVERY -	12.31	
		90-72511	APPR WATER DELIVERY -	3.68	
		10000	COLL HILL COUNTRY SPRINGS		15.99
3/18/21	009349	72008	FEB 2021 LEGAL	2,384.00	
		10000	SERVICES LOW SWINNEY EVANS & JAMES PLLC		2,384.00
3/18/21	009350	72523	FEB 2021 FUEL	380.47	
		10000	REIMBURSEMENT CALDWELL COUNTY TREASURER		380.47
3/18/21	009353	72504	RTC REVIEW - MV	110.00	
		10000	Texas Assoc. Assessing Officers		110.00
3/18/21	009354	72510	REIMBURSEMENT	5.00	
		10000	Jeremiah Davison		5.00
3/18/21	009355	72004	OFFICE 365 LINE	48.00	
		10000	ADDITION LIFTOFF LLC		48.00
3/18/21	009356	72004	PACS MAINT &	9,824.22	
		90-72004	SUPPORT 2ND QTR - APPR PACS MAINT &	4,547.20	
		79990	SUPPORT 2ND QTR - COLL TNT MAINT & 1ST	1,282.50	
		10000	QTR - APPR HARRIS GOVERN	70	15,653.92



**Caldwell County Appraisal District**  
**Cash Disbursements Journal**  
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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
3/18/21	009357	72003	BOD EXPENSES	89.70	
		72504	EDUCATION - APPR	320.00	
		72511	OFFICE SUPP - APPR	285.33	
		90-72511	OFFICE SUPP - COLL	71.38	
		72514	TYLER TECHNOLOGIES	350.00	
		72517	RING CENTRAL - APPR	573.23	
		90-72517	RING CENTRAL - COLL	171.23	
		79001	COMP EQUIP - APPR	45.55	
		90-79001	COMP EQUIP - COLL	178.60	
		10000	CARD SERVICE CENTER		2,085.02
3/25/21	009358	71004	APR 2021 HEALTH INS - APPR	6,834.65	
		90-71004	APR 2021 HEALTH INS - COLL	1,376.03	
		10000	UNITED HEATHCARE SERVICES		8,210.68
3/25/21	009359	72516	FEB 2021 ELECTRICITY - APPR	477.38	
		90-72516	FEB 2021 ELECTRICITY- COLL	142.60	
		72518	FEB 2021 WATER & SEWER - APPR	266.54	
		90-72518	FEB 2021 WATER & SEWER - COLL	79.61	
		10000	City of Lockhart		966.13
3/25/21	009360	72000	2021 QTR 2 PAYMENT - APPR SERVICES	5,500.00	
		10000	Eagle Property Tax Appr & Cons Inc		5,500.00
3/25/21	009361	72519	MAR 2021 BUILDING LOAN PAYMENT - APPR	4,527.14	
		90-72519	MAR 2021 BUILDING LOAN PAYMENT - COLL	1,352.26	
		10000	First Lockhart National Bank		5,879.40
3/25/21	009362	72507	PRINTING SERVICES - APPR	48.00	
		90-72507	PRINTING SERVICES - COLL	71.00	
		10000	PRINTING SOLUTIONS		119.00
3/25/21	009363	72508	INV #2021-03-01-CCAD FEB 2021 COMPUTER SERVICES	400.00	

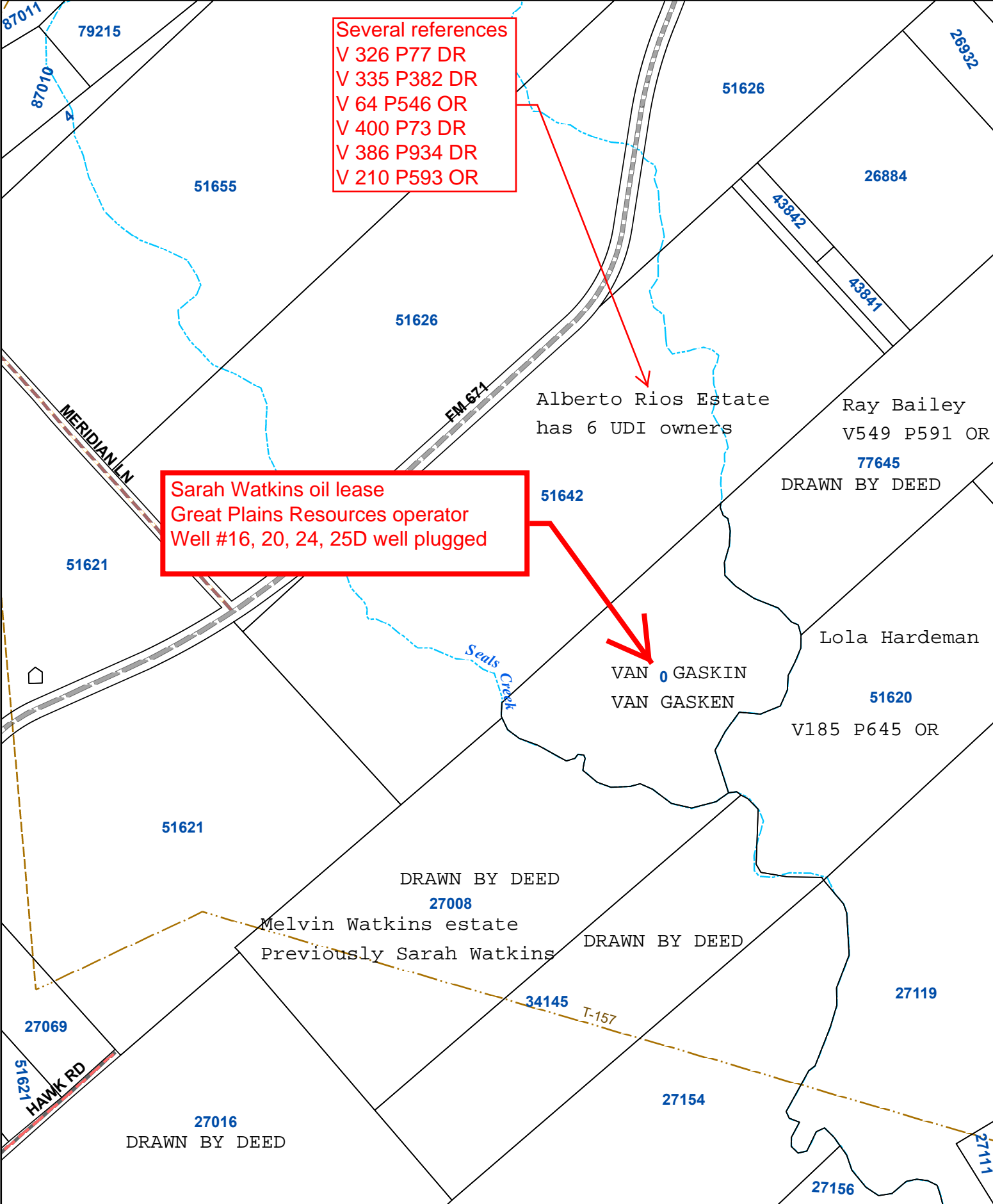
**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Mar 1, 2021 to Mar 31, 2021**

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<b>Date</b>	<b>Check #</b>	<b>Account ID</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
		10000	N Metzler Consulting		400.00
3/25/21	009364	90-72501	2021 ANNUAL RENEWAL - KW - REG #74117	45.00	
		10000	Texas Dept. of Licensing and Regulation		45.00
3/25/21	009365	72515	INV #012832337 FEB 2021 APPR COPY CHARGES	205.56	
		10000	XEROX CORP		205.56
3/25/21	009366	90-72515	INV #012770936 FEB 2021 COLL PRINT CHARGES	90.05	
		10000	XEROX CORP		90.05
3/25/21	009367	72520	APR 2021 LAWN SERVICES - APPR	246.40	
		90-72520	APR 2021 LAWN SERVICES - COLL	73.60	
		10000	Jesus Gonzales		320.00
3/29/21	009368	72524	2021 REGISTRATION VEH #18501	7.50	
		10000	Caldwell County Tax Assessor-Col		7.50
	<b>Total</b>			<b>62,450.85</b>	<b>62,450.85</b>

## Caldwell County Unknown Property List

Tract	Completed	Researched	Prop-ID	Description	Comments
0	8/18/2020	8/18/2020	25449	Northwest corner of Hackberry & Newton	Corrected map. Lot size was correct in PACS. No new value added.
1	8/31/2020	8/31/2020	16961	5 foot strip behind #16961	Corrected map and added square feet to PACS. \$500 added value
2	9/16/2020	9/16/2020	27897	Small triangle at NW River road and Skull Crossing	Acreage in PACS was correct. No new value added
3	10/14/2020	10/14/2020	22024	Strip along West side of #22024	Linda Hamilton deed didn't incl Lane, but was intended to purchase
4	3/16/2021	3/16/2021	77645	Land between #77645 & #27008, approximately 19.88 Acres	Map needed updating based on error in deed. No new value added
5	11/9/2020	11/9/2020	39276	Triangle strip next to #39276 possibly old Martindale tract	PID # 120155
6		12/28/2020	25568	Next to #25668 on Hackberry two tracts next door has new survey	
7			26086	Next to #26806 on Martin Street	
8		2/4/2021	25568	Next to #25568 - N Hackberry near Cosey	
9		3/16/2021	25650	Next to #25650 on Jones Street "Simmons"	Sold to Roy Williams in 1959 but could not confirm if sold or estate heirs
10			35183	Next to #35183 off Memorial Drive. Possible City greenbelt??	
11			25476	Next to #2547 at Trinity and Opal Street	
12			31916	Next to #31916 off Fourth Street in Maxwell	
13			28183	Next to #28183 on FM 1984 in Reedville	
14			26690	Next to #26990 on Hwy 80 possible right-of-way	
15	2/4/2021	2/4/2021	33630	Next to #33630 SW corner Taylorsville Road & Hwy 86	Was the old Fischer general store
16			23130	West of #23130 could be old SA&AP Railroad not abandoned	
17			20905	Next to #20905 need to verify plat & replat	
18			18229	West of #18229 intersection Proctor & Alex	
19			19731	Next to #19731 could be LCRA	
20			20197	Next to 20197 gap between surveys	
21			32361	Next to #32361 & #10330 on FM 1854 in Dale. Two tracts	
22			18595	Next to #18595 discovered as unknown per recent survey plat	
23		3/16/2021	24010	Next to #24010 discovered as unknown per recent recorded subdiv.	Waiting on City to confirm ownership due to recent subdivision plat
24			25950	Next to #25950 gap between deeds.	
25			51335	Next to #51335 old private road	
26			27996	Next to #27996 Old Stone Addition plat shows a church	
27			27751	Next to #27751 abandoned land after 2000 flood	
28			16936	Next to #16936 gap per deed	
29			22236	Next to #22236 & #22100 Old railroad and small sliver on FM 2984	
30			35231	Next to #35231 old lots surrounding Rosenwald school	



Several references  
 V 326 P77 DR  
 V 335 P382 DR  
 V 64 P546 OR  
 V 400 P73 DR  
 V 386 P934 DR  
 V 210 P593 OR

Sarah Watkins oil lease  
 Great Plains Resources operator  
 Well #16, 20, 24, 25D well plugged

Alberto Rios Estate  
 has 6 UDI owners

Ray Bailey  
 V549 P591 OR  
 77645  
 DRAWN BY DEED

VAN 0 GASKIN  
 VAN GASKEN

Lola Hardeman  
 51620  
 V185 P645 OR

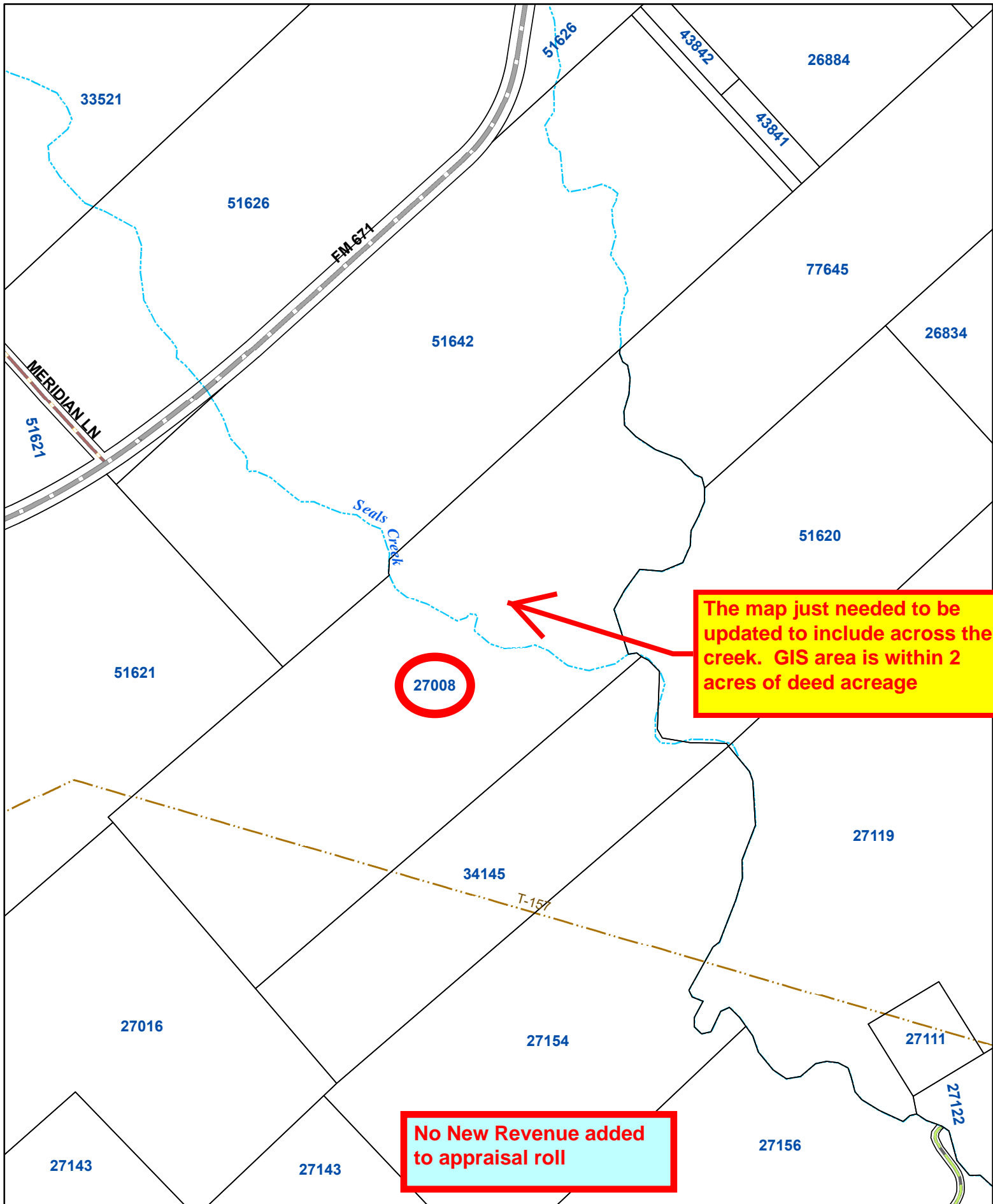
DRAWN BY DEED  
 27008  
 Melvin Watkins estate  
 Previously Sarah Watkins  
 DRAWN BY DEED

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

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

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





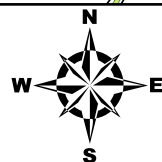
The map just needed to be updated to include across the creek. GIS area is within 2 acres of deed acreage

No New Revenue added to appraisal roll

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

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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.



RELEASE OF OIL AND GAS LEASE

3483

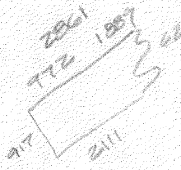
THE STATE OF TEXAS §  
COUNTY OF DALLAS §

KNOW ALL MEN BY THESE PRESENTS:

That Stanley S. Crooks, Trustee, does hereby release, remise and relinquish unto Melvin Watkins, Jr., et al, and their heirs, successors and assigns, all rights, title and interest of Stanley S. Crooks, Trustee, in and to that certain Oil and Gas Lease dated March 10, 1961, executed by Melvin Watkins, Jr., et al, Lessors, to Creston Taylor, Lessee, and of record in Volume 286, page 613 of the Deed Records of Caldwell County, Texas, covering the following described land situated in Caldwell County, Texas, to-wit:

This should have been N 50 E

924.0' BEGINNING at Josh Gray's most Northern corner on the Southeast line of W. D. Hardeman tract;  
THENCE South 40 East 330 varas to a stake set for the West corner of the Van Gasken tract and South corner of this tract, a mesquite marked X brs. North 57 East 16 varas; 2128.0'  
THENCE North 50 East 760 varas to the South corner of the Van Gasken tract in the center of Seals Creek, an cim stump brs. South 38 West 7 varas;  
THENCE - - - creek with its meanders to the Southeast line of the Fermin Rios tract, the West corner of Aaron Martin tract of land; 1904.0'  
THENCE South 50 West 690 varas to the South corner of the Fermin Rios tract, being the East corner of the W. B. Hardeman tract; and 350 varas to the place of beginning, containing 52 acres of land, more or less. 980.0'



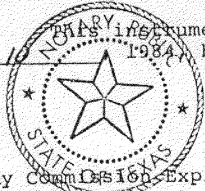
The lease covered hereby has heretofore terminated by operation of its own terms, and this Release is executed to evidence same.

WITNESS MY HAND this 10<sup>th</sup> day of December, 1984.

*Stanley S. Crooks*  
STANLEY S. CROOKS, Trustee

THE STATE OF TEXAS §  
COUNTY OF DALLAS §

This instrument was acknowledged before me on December 10, 1984, by Stanley S. Crooks, Trustee.



*Carolyn Vance*  
Notary Public, State of Texas

My Commission Expires: 2-4-88

Filed for record at 11:45 A. M. July 16, 1985

Recorded at 10:55 A. M. July 22, 1985

By: *Kathleen Royal* Kathleen Royal, Clerk County Court  
Deputy Caldwell County, Texas

PID # 27008  
Melvins Watkins Estate

2251

Prepared by the State Bar of Texas for use by lawyers only.  
Revised 10-85.  
© 1985 by the State Bar of Texas

VOL. 64 PAGE 546

General **WARRANTY DEED**

2971

Date: October 4, 1991

Grantor: GILBERTO RIOS

Grantor's Mailing Address (including county):

307 Trenton, San Antonio, Bexar County, Texas 78214

Grantee: LEONOR RIOS

Grantee's Mailing Address (including county):

307 Trenton, San Antonio, Bexar County, Texas 78214

Consideration: TEN AND NO/100 ----- (\$10.00) ----- DOLLARS  
out of Grantee's separate property and estate paid by the Grantee herein  
named, the receipt of which is hereby acknowledged.

Property (including any improvements):

All of the undivided interests that I have in and to 100.31 acres set apart as Share No. 3 of the partition of that part of the John Henry League in Caldwell County, Texas, as described in a judgment dated August 24, 1923, and entered in Volume K, Page 466, Civil Minutes, District Court, Caldwell, Texas, in a suit styled No. 6495, AMBROSIO RIOS, ET AL VS. HOLLAND PAGE, ET AL, said share No. 3 containing 100.31 acres and consisting of three tracts, more particularly described by metes and bounds on Exhibit "A" attached hereto and made a part hereof for all purposes.

Reservations from and Exceptions to Conveyance and Warranty: That of record.

Grantor, for the consideration and subject to the reservations from and exceptions to conveyance and warranty, grants, sells, and conveys to Grantee ~~as her sole and separate property and estate,~~ together with all and singular the rights and appurtenances thereto in any wise belonging, to have and hold it to Grantee, Grantee's heirs, executors, administrators, successors, or assigns forever. Grantor binds Grantor and Grantor's heirs, executors, administrators, and successors to warrant and forever defend all and singular the property to Grantee and Grantee's heirs, executors, administrators, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the reservations from and exceptions to conveyance and warranty.

When the context requires, singular nouns and pronouns include the plural.

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HA  
GILBERTO RIOS

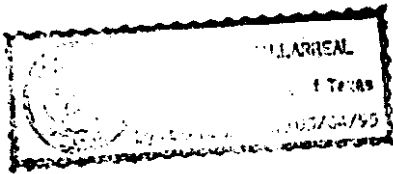
Elida G. Acosta  
WITNESS

Dominga Cantu  
WITNESS

(Acknowledgment)

STATE OF TEXAS  
COUNTY OF BEXAR

This instrument was acknowledged before me on the 8<sup>th</sup> day of October, 1991 by GILBERTO RIOS, the person who signed this instrument by his mark and by the foregoing witnesses, Elida G. Acosta and Dominga Cantu



Josephine Villarreal  
Notary Public, State of Texas

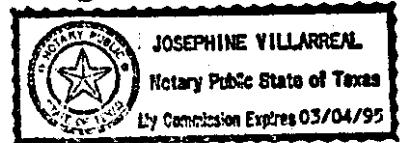
Notary's name (printed):

Notary's commission expires:

03-04-95

(Corporate Acknowledgment)

STATE OF TEXAS  
COUNTY OF



This instrument was acknowledged before me on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ by \_\_\_\_\_ of \_\_\_\_\_ a \_\_\_\_\_ corporation, on behalf of said corporation.

\_\_\_\_\_  
Notary Public, State of Texas  
Notary's name (printed):

Notary's commission expires:

AFTER RECORDING RETURN TO:

Leonor Rios  
307 Trenton  
San Antonio, Texas 78214

PREPARED IN THE LAW OFFICE OF:

Barbara Woodward  
417 San Pedro  
San Antonio, Texas 78212



VOL: 64 PAGE 548

EXHIBIT A

**FIRST TRACT:** Contains 67.31 acres of land as follows:

Beginning at a point in the S.E. line of the Rafael Rios 127 acres of land, and the N.W. line of Fermin Rios 126.31 acres of land, which bears S 49 45' W 2661 feet from the E. corner of said Rafael Rios land and N corner of Fermin Rios land, the W corner of a 19 acre tract for the N corner of this tract;

THENCE with the SE line of the Rafael Rios tract of 127 acres and the N.W. line of Fermin Rios 126.31 acres S 49 45' W at 471.5 feet across a chano of Seals Creek at 2499.5 feet across Seals Creek, at 2979.8 feet a post in the N.E. line of G. W. Proctor 142 acre tract of land, the S corner of Rafael Rios 127 acres of land and the S corner of Fermin Rios 126.31 acres of land for west corner of this tract;

THENCE with the N.E. line of said G. W. Proctor tract and the S.W. line of the said 126.31 acre tract S 40 41' E 995.8 feet to a point in the N.W. line of Sarah Watkins 50 acres the E corner of said G. W. Proctor 142 acres of land, and S corner of said Fermin Rios land for S corner of this land;

THENCE with said N.W. line of Sarah Watkins 50 acres of land and the SE line of Fermin Rios land N 49 31' E at 565 feet Seals Creek, at 1845.2 feet a branch of Seals Creek, the N corner of Sarah Watkins 50 acre tract of land and the W Corner of Aaron Martin 60 acre tract, at 2973 feet the S corner of a 19 acre tract for E corner of this tract;

THENCE with the S.W. line of said 19 acre tract N 40 17' - 975 feet to the place of beginning, containing 67.31 acres of land.

**SECOND TRACT:** This tract consists of 13 acres, and is described as follows:

Beginning at a stake in the SE line of Rafael Rios 127 acres NW line Fermin Rios 126.31 acres, which bears S 49 45' W 1136.5 feet from the east corner said Rafael Rios 127 acres, and North corner of Fermin Rios 126.31 acres, the south corner of C.C. Cannon 10 acre lease, and the west corner of a 20 acre tract for the upper corner this tract;

THENCE with SE line said Rafael Rios 127 acres, and NW line Fermin Rios 126.31 acres S 49 45' W 358.4 feet the North corner of a 7 acre tract for west corner this tract;

THENCE with NE line said 7 acres S 40 17' E 966.8 feet point in NW line Aaron Martin 60 acres and SE line Fermin Rios 126.31 acres the East corner said 7 acres for South corner this tract;

THENCE with the NW line said Aaron Martin 60 acres and SE line Fermin Rios 126.31 acre;

THENCE N 49 31 E 816.6 feet the lower south corner of a 20 acre tract for east corner this tract;

THENCE with SW line said 20 acres N 40 17' W 479.0 feet an ell corner said 20 acres for lower North corner this tract;

THENCE 49 45 W 458.2 feet upper south corner said 20 acres for all ell corner this tract;

THENCE N 40 17' W 482.2 feet to the place of beginning, containing 13 acres.

VOL. 64 PAGE 549

**THIRD TRACT:** This tract consists of 20 acres and is described as follows:

Beginning at a point in the SW line of the tract in name of the estate of A. M. Hardeman, the east corner of the Rafael Rios 127 acres, and north corner of the Fermin Rios 126.31 acres for the North corner this tract;

THENCE with SE line said Rafael Rios 127 acres and NW line Fermin Rios 126.31 acres, S 49 45' W at 236.2 feet pass a stake the east corner of C. C. Cannon 10 acre lease, at 1136.5 feet a stake the South corner said 10 acre lease, and the upper corner of a 13 acre tract out of the Fermin Rios for the west corner this tract;

THENCE with the NE line of said 13 acre tract S 40 17' E 482.2 feet an ell corner said 13 acre tract, for the upper south corner this tract;

THENCE N 49 45' E 458.2 feet the lower north corner said 13 acres for an ell corner this tract;

THENCE S 40 17' E 479.0 feet a point in NW line Aaron Martin 60 acre tract, and SE line Fermin Rios 126.31 acres, the East corner said 13 acres, for the lower south corner this tract;

THENCE with said NW line said Aaron Martin 60 acres of SE line Fermin Rios 126.31 acres N 49 21' E 678.3 feet a point in the SW line Crenshaw tract, the North corner Aaron Martin 60 acres, and East corner Fermin Rios 126.31 acre tract for east corner this tract;

THENCE with NE line of said Fermin Rios 126.31 acres, and south line Crenshaw and Hardeman tracts N 40 17' W 617.5 feet West corner Crenshaw tract, at 956.4 feet place of beginning, containing 20 acres of land.

Said 100.31 acres described as Share No. Three above is owned and held in undivided interests as follows:

1. The defendant, Laura Allen Rios, is entitled to an undivided interest of 6 acres, same, being the equivalent of her life estate interest.
2. The defendant, Viviana Ybarra (wife of Bonifacio Ybarra) owns an undivided 7 acres.
3. The defendant, Antonio Perez, a widow, owns an undivided 14 acres;
4. Defendant, C. F. Richards, an undivided 9 acres;
5. The defendant, Juan Rios, a minor of whose estate C. I. Clark is guardian owns an undivided 21 acres.
6. The defendant, Remegia Rivera, is entitled to an undivided 2 acres, the equivalent of her life estate interest.
7. The plaintiffs, Ambrosio Rios and wife, Victoria Rios, own the remaining 41.31 acres thereof.
8. The improvements located on share No. 3 are hereby allotted and set apart to plaintiffs, Ambrosio Rios and Victoria Rios, as their property.

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FILED this 15<sup>th</sup> day of Oct 1991  
1:00 P M  
NINA S. SELLS  
CLERK COUNTY COURT, CALDWELL CO., TEX  
By Barbara C. [Signature] Deputy

Any provisions herein which restricts the sale rental or use of the described real property because of color or race is invalid and unenforceable under Federal Law STATE OF TEXAS COUNTY OF CALDWELL I hereby certify that this instrument was FILED in File Number Sequence on the date and the time stamped herein by me and was duly RECORDED in the Official Public records of Real Property of Caldwell County, Texas on

OCT 21 1991



Nina S. Sells  
COUNTY CLERK  
CALDWELL COUNTY, TEXAS



**Suvey plat from 35157 refers to Volume 204 Page 93 deed records. W. L. Simmons was owner 02/24/1943.**

=====

**W.L. Simmons sold to Roy Williams 02/11/1959 Volume 279 Page 140 deed records**

=====

**Volume 282 Page 480 deed records dated 02/02/1960 refers to a different property but shows that Roy Williams is deceased and Lorraine Williams Engel was the guardian.**

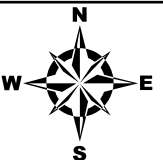
=====

**As of 03/16/2021 I cannot determine if the property was ever sold from Roy Williams.**

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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.



when this deed shall become absolute.

Witness my hand this 23rd day of February, A. D., 1943.

F. M. MERCER, As Guardian and Trustee of

Revenue Stamp cancelled \$4.95

John Mercer, Estate.

THE STATE OF TEXAS )

COUNTY OF HAYS )

Before me, the undersigned authority, in and for Caldwell County, Texas, on this day personally appeared F. M. Mercer, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and consideration therein expressed and in the capacity as therein stated.

Given under my hand and seal of office, This 27th day of February, A. D., 1943.

(Seal)

C. C. WADE, Notary Public, Hays County, Texas.

Filed for record at 12:40 P.M., March 12, 1943. Recorded at 3:20 P.M., March 12, 1943.

HOWARD H. KELLEY, Clerk, County Court, Caldwell

County, Texas.

By Edna Housley  
Deputy.

-----  
(Deed: Jas. Suhler to W. L. Simmons.)

THE STATE OF TEXAS )

COUNTY OF CALDWELL ) KNOW ALL MEN BY THESE PRESENTS:

That I, Jas. Suhler, a married man, but the property hereinafter described being no part of any property, owned, used, claimed, or occupied by me as a homestead, of the County of Caldwell, State of Texas, for and in consideration of the sum of One Hundred and No/100 Dollars to me in hand paid by W. L. Simmons, receipt whereof is hereby acknowledged, have Granted, Sold and Conveyed, and by these presents do Grant, Sell and Convey unto the said W. L. Simmons, of the County of Caldwell, State of Texas, all that certain tract, lot and parcel of land, and being a part of that certain One acre tract, situated in the City of Luling, in Caldwell County, Texas, a part of the Isaac Weldon 1/4 League, and fully described in deed from E. M. Masterson to O. Walcovich et al, dated Apr. 11, 1929, and recorded in Vol. 138, p. 255, Deed Records of Caldwell County, Texas, here referred to and made a part hereof; that part of said One acre tract here conveyed being more particularly described as follows, to-wit:

Being a block of land about 84 feet by 159 feet in dimension off the West side of said One acre tract; said block being 84 feet across the north and south ends and 159 feet along the east and west sides,

To have and to hold the above described premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto the said W. L. Simmons, his heirs and assigns forever, and I do hereby bind myself, my heirs, executors and administrators, to Warrant and Forever Defend, all and singular the said premises unto the said W. L. Simmons, his heirs and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof.

Witness my hand at Luling, Texas, this twenty fourth day of February, 1943.

JAMES SUHLER

8k

MRS. JAMES SUHLER

Revenue Stamps 50¢ cancelled.

THE STATE OF TEXAS )

COUNTY OF CALDWELL )

Before me, the undersigned, a Notary Public in and for said County

when this deed shall become absolute.

Witness my hand this 23rd day of February, A. D., 1943.

F. M. MERCER, As Guardian and Trustee of  
John Mercer, Estate.

Revenue Stamp cancelled \$4.95

THE STATE OF TEXAS )  
COUNTY OF HAYS . |

Before me, the undersigned authority, in and for Caldwell County, Texas, on this day personally appeared F. M. Mercer, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and consideration therein expressed and in the capacity as therein stated.

Given under my hand and seal of office, This 27th day of February, A. D., 1943.

(Seal)

C. C. WADE, Notary Public, Hays County, Texas.

Filed for record at 12:40 P.M., March 12, 1943. Recorded at 3:20 P.M., March 12, 1943.

HOWARD H. KELLEY, Clerk, County Court, Caldwell  
County, Texas.

By Edna Huskey  
Deputy.

-----  
(Deed: Jas. Suhler to W. L. Simmons.)

THE STATE OF TEXAS |

COUNTY OF CALDWELL | KNOW ALL MEN BY THESE PRESENTS:

That I, Jas. Suhler, a married man, but the property hereinafter described being no part of any property, owned, used, claimed, or occupied by me as a homestead, of the County of Caldwell, State of Texas, for and in consideration of the sum of One Hundred and No/100 Dollars to me in hand paid by W. L. Simmons, receipt whereof is hereby acknowledged, have Granted, Sold and Conveyed, and by these presents do Grant, Sell and Convey unto the said W. L. Simmons, of the County of Caldwell, State of Texas, all that certain tract, lot and parcel of land, and being a part of that certain One acre tract, situated in the City of Luling, in Caldwell County, Texas, a part of the Isaac Weldon 1/4 League, and fully described in deed from E. M. Masterson to O. Walcovich et al, dated Apr. 11, 1929, and recorded in Vol. 138, p. 255, Deed Records of Caldwell County, Texas, here referred to and made a part hereof; that part of said One acre tract here conveyed being more particularly described as follows, to-wit:

Being a block of land about 84 feet by 159 feet in dimension off the West side of said One acre tract; said block being 84 feet across the north and south ends and 159 feet along the east and west sides,

To have and to hold the above described premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto the said W. L. Simmons, his heirs and assigns forever, and I do hereby bind myself, my heirs, executors and administrators, to Warrant and Forever Defend, all and singular the said premises unto the said W. L. Simmons, his heirs and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof.

Witness my hand at Luling, Texas, this twenty fourth day of February, 1943.

JAMES SUHLER

Revenue Stamps 50¢ cancelled.

81

MRS. JAMES SUHLER

THE STATE OF TEXAS |

COUNTY OF CALDWELL |

Before me, the undersigned, a Notary Public in and for said County

THE STATE OF TEXAS )  
COUNTY OF CALDWELL )

KNOW ALL MEN BY THESE PRESENTS:

That we, W.L. Simmons and wife, Nina Simmons, of Caldwell County, Texas, for and in consideration of the sum of TWO HUNDRED FIFTY DOLLARS (\$250.00) to us cash in hand paid by Roy Williams, the receipt of which is hereby acknowledged, have GRANTED, SOLD AND CONVEYED, and by these presents do GRANT, SELL AND CONVEY unto the said Roy Williams, of Caldwell County, Texas, the following described real property, to-wit:

Being situated in the City of Luling in Caldwell County, Texas, a part of the I. Weldon 1/4 League, and being a part of that certain one acre tract of land described in deed from E.M. Masterson to O. Walcovich et al, dated April 11, 1929, and recorded in Vol. 138, Page 255 of the Deed Records of Caldwell County, Texas, here referred to and made a part hereof for descriptive purposes, and that part of said one acre tract here conveyed being more particularly described as follows:

Being a block of land about 84 feet by 159 feet in dimensions off the west side of said one acre tract; said block of land being 84 feet across the north and south ends and 159 feet along the east and west sides.

Being the identical land described in a deed from Jas. Suhler to W.L. Simmons dated February 24, 1943, recorded in Vol. 204, Page 93, Deed Records of Caldwell County, Texas.

TO HAVE AND TO HOLD the above described premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto the said Roy Williams, his heirs and assigns forever, and we do hereby bind ourselves, our heirs, executors and administrators, to Warrant and Forever Defend, all and singular the said premises unto the said Roy Williams, his heirs and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

WITNESS our hands this the 11th day of February, 1959.



*W.L. Simmons*  
W.L. Simmons

*Nina Simmons*  
Nina Simmons

THE STATE OF TEXAS )  
COUNTY OF CALDWELL )

Before me, the undersigned authority, on this day personally appeared W.L. Simmons and Nina Simmons, his wife, both known to me to be the persons whose names are subscribed to the foregoing instrument and they acknowledged to me that they executed the same for the purposes and consideration therein expressed, and the said Nina Simmons, wife of the said W.L. Simmons, having been examined by me privily and apart from her husband and having the same fully explained to her, she, the said Nina Simmons, acknowledged such instrument to be her act and deed and she declared that she had willingly signed the same for the purposes and consideration therein expressed, and that she did not wish to retract it.

Given under my hand and seal of office this the 11th day of February, 1959.



*Edwin P. Slater*  
Edwin P. Slater  
Notary Public, Caldwell County, Texas

8m Filed for record at  
Recorded at 9:00  
By *Willie D. Baunister* 1:30  
Deputy

o'clock a M. March 17 1959  
o'clock p M. March 19 1959

EDNA L. HUSKEY, Clerk County Court,  
Caldwell County, Texas

THE STATE OF TEXAS  
COUNTY OF CALDWELL

KNOW ALL MEN BY THESE PRESENTS:

That I, Lorraine Williams Engel, of Comal County, Texas, Guardian of the Estates of Roy E. Williams and Edward Williams, joined herein by my husband, Melvin Engel, for and in consideration of the sum of ONE HUNDRED FORTY FOUR & 11/100 DOLLARS (\$144.44) to me cash in hand paid by Howard Johnson, receipt of which is hereby acknowledged, have GRANTED, SOLD AND CONVEYED, and by these presents do GRANT, SELL AND CONVEY unto the said Howard Johnson, of Caldwell County, Texas, a 2/3rds of 1/6th undivided interest in and to the following described property, to-wit:

Being an undivided 2/3rds of 1/6th interest in and to the following described tract of land situated in the City of Luling in Caldwell County, Texas, to-wit:  
Being out of the western part of Lot No. 6 of the Bell Haven Addition to the City of Luling, Texas, and -  
BEGINNING at the SE corner of a 100 foot strip of land off the west end of Lot No. 6 owned by Max Finkel and the SW corner of that part of Lot No. 6 conveyed by Max Finkel to Howard Johnson on the north line of the old Luling-Prairie Lea road;  
THENCE N. 1 W. 65 feet following the east line of the Finkel lot;  
THENCE in an easterly direction and parallel with the north line of the old Luling-Prairie Lea road 60 feet to stake for NE corner of this lot;



Given under my hand and seal of office this the 29th day of January, 1960.

Notary Public, Caldwell County, Texas

EDWIN P SLATER

THE STATE OF TEXAS )  
COUNTY OF Comal )

Before me, the undersigned authority, on this day personally appeared Melvin Engel and Lorraine Engel, his wife, both known to me to be the persons whose names are subscribed to the foregoing instrument and they acknowledged to me that they executed the same for the purposes and consideration therein expressed, and the said Lorraine Engel, wife of the said Melvin Engel, having been examined by me privily and apart from her husband and having the same fully explained to her, she, the said Lorraine Engel, acknowledged such instrument to be her act and deed and she declared that she had willingly signed the same for the purposes and consideration therein expressed, and that she did not wish to retract it.

Given under my hand and seal of office this the 26 day of January, 1960.

( G. O. REINARZ )  
Notary Public,

Comal County, Texas

THE STATE OF TEXAS )  
COUNTY OF Comal )

Before me, the undersigned authority, on this day personally appeared John Allen and Marilyn W. Allen, his wife, both known to me to be the persons whose names are subscribed to the foregoing instrument and they acknowledged to me that they executed the same for the purposes and consideration therein expressed, and the said Marilyn W. Allen, wife of the said John Allen, having been examined by me privily and apart from her husband and having the same fully explained to her, she, the said Marilyn Allen, acknowledged such instrument to be her act and deed and she declared that she had willingly signed the same for the purposes and consideration therein expressed, and that she did not wish to retract it.

Given under my hand and seal of office this the 26 day of January, 1960.

( G. O. REINARZ )

Notary Public, Comal County, Texas

Filed for record at 11:00  
Recorded at 9:30

o'clock A. M. Feb. 2, 1960.  
o'clock P. M. Feb. 3, 1960.

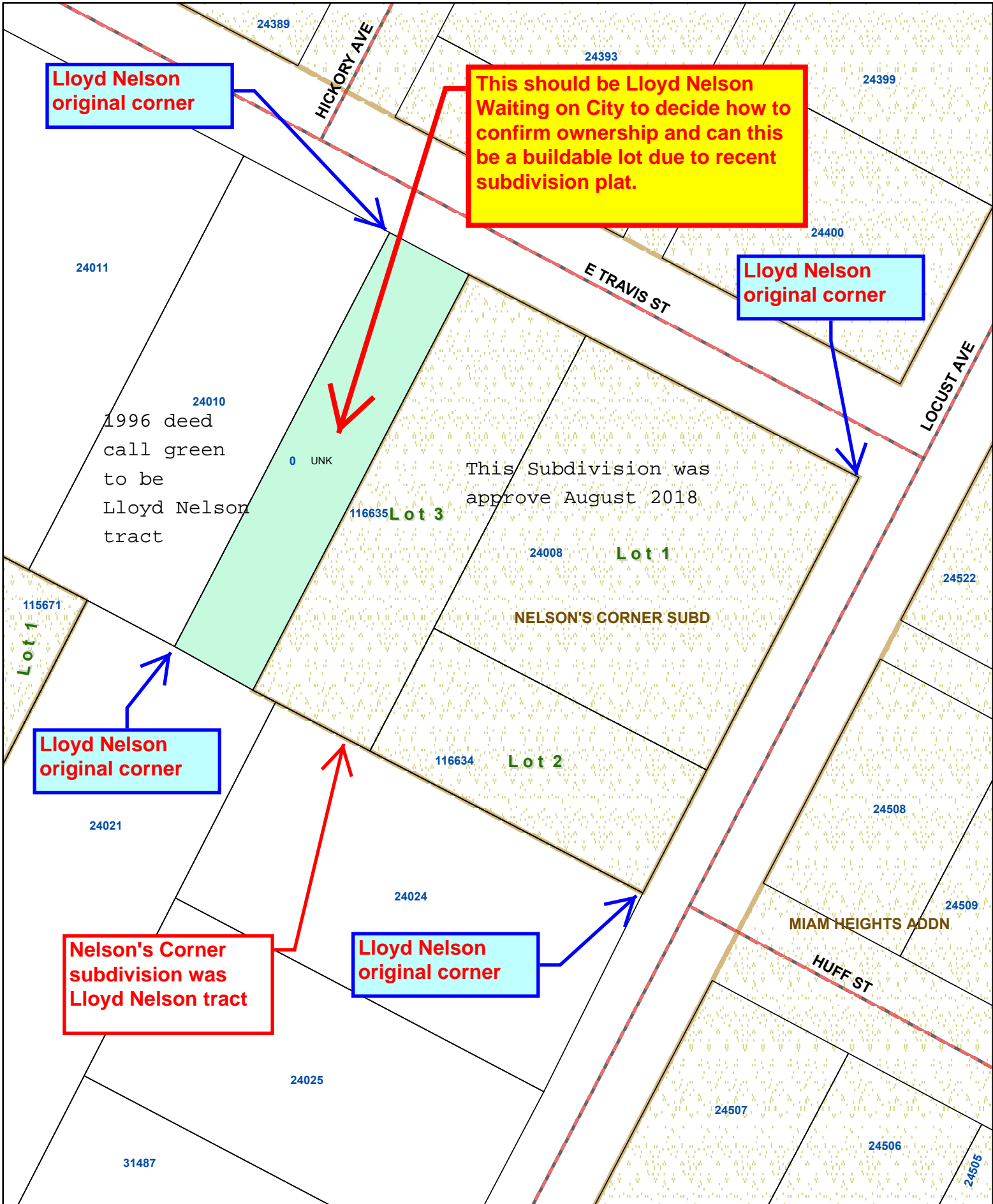
By Doris Littlefield  
Deputy

EDNA L. HUSKEY, Clerk County Court  
Caldwell County, Texas

THE STATE OF TEXAS )  
COUNTY OF CALDWELL )  
KNOW ALL MEN BY THESE PRESENTS:

That I, Lorraine Williams Engel, of Comal County, Texas, Guardian of the Estates of Roy E. Williams and Edward Williams, joined herein by my husband, Melvin Engel, for and in consideration of the sum of ONE HUNDRED FORTY FOUR & 44/100 DOLLARS (\$144.44) to me cash in hand paid by Howard Johnson, receipt of which is hereby acknowledged, have GRANTED, SOLD AND CONVEYED, and by these presents do GRANT, SELL AND CONVEY unto the said Howard Johnson, of Caldwell County, Texas, a 2/3rds of 1/6th undivided interest in and to the following described property, to-wit:

Being an undivided 2/3rds of 1/6th interest in and to the following described tract of land situated in the City of Luling in Caldwell County, Texas, to-wit:  
Being out of the western part of Lot No. 6 of the Bell Haven Addition to the City of Luling, Texas, and -  
BEGINNING at the SE corner of a 100 foot strip of land off the west end of Lot No. 6 owned by Max Finkel and the SW corner of that part of Lot No. 6 conveyed by Max Finkel to Howard Johnson on the north line of the old Luling-Prairie Lea road;  
THENCE N. 1 W. 65 feet following the east line of the Finkel lot;  
THENCE in an easternly direction and parallel with the north line of the old Luling-Prairie Lea road 60 feet to stake for NE corner of this lot;



Lloyd Nelson original corner

This should be Lloyd Nelson Waiting on City to decide how to confirm ownership and can this be a buildable lot due to recent subdivision plat.

Lloyd Nelson original corner

Lloyd Nelson original corner

Nelson's Corner subdivision was Lloyd Nelson tract

Lloyd Nelson original corner

1996 deed call green to be Lloyd Nelson tract

This Subdivision was approve August 2018

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

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

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



VICINITY MAP



# NELSON'S CORNER SUBDIVISION

## SPENCER MORRIS LEAGUE, ABSTRACT NO. 18 CALDWELL COUNTY, TEXAS

- G.P.S. GRID NORTH**
- LEGEND
- 1/2" IRON ROD FOUND
  - 5/8" IRON ROD FOUND
  - 5/8" IRON ROD SET W/ RED PLASTIC CAP MARKED GONZALES FIRST SHOT SURV
  - ⊗ WATER METER
  - ELECTRIC LINE
  - CHAINLINK FENCE
  - BOARD FENCE
  - F.S.B.L. FRONT SETBACK LINE
  - R.S.B.L. REAR SETBACK LINE
  - S.S.B.L. SIDE SETBACK LINE
  - O.P.R. OFFICIAL PUBLIC RECORDS

STATE OF TEXAS  
COUNTY OF CALDWELL

THAT I, THE UNDERSIGNED OWNER OF THAT CERTAIN TRACT OF LAND SHOWN HEREON BEING 0.978 OF AN ACRE OF LAND, LYING AND BEING SITUATED IN CALDWELL COUNTY, TEXAS, BEING PART OF THE SPENCER MORRIS LEAGUE, ABSTRACT NO. 18, BEING DESCRIBED IN DEED DATED JANUARY 18, 1973, EXECUTED BY GLEN USSERY AND BERNICE USSERY TO LOYD DAVID NELSON, SR AND GEORGIA MAE NELSON, RECORDED IN VOLUME 353, PAGE 731, OF THE CALDWELL COUNTY DEED RECORDS. THIS SUBDIVISION IS TO BE KNOWN AS NELSON'S CORNER SUBDIVISION.

DATE 6/29/18 Georgia Clark  
GEORGIA CLARK

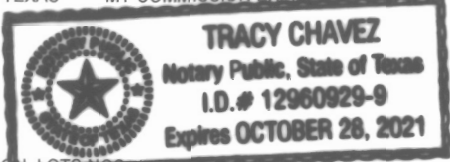
**Maria Alicia Reyna deed calls this unknown ownership to be Lloyd Nelson which is the same as the 3 new Lots in this subdivision plat**

STATE OF TEXAS  
COUNTY OF CALDWELL

BEFORE ME, THE UNDERSIGNED AUTHORITY IN AND FOR CALDWELL COUNTY, TEXAS ON THIS DAY PERSONALLY APPEARED GEORGIA CLARK, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT AND ACKNOWLEDGED TO ME THAT THEY ARE THE OWNER AND THEY ARE AUTHORIZED TO EXECUTE THE FOREGOING INSTRUMENT FOR THE PURPOSES AND CONSIDERATION THEREIN EXPRESSED, AND IN THE CAPACITY THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THE 29 DAY OF June, 2018.

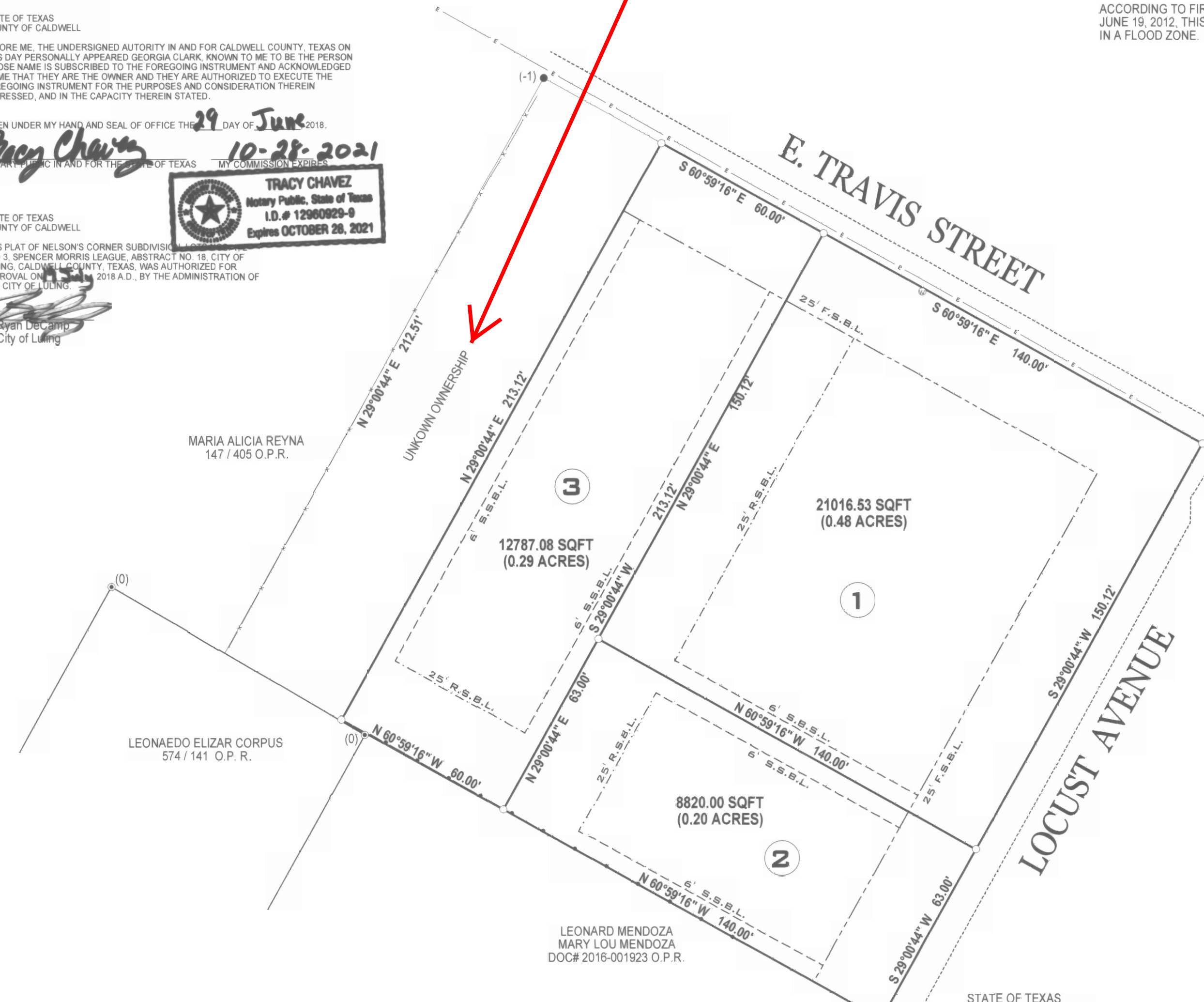
Tracy Chavez  
NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS  
MY COMMISSION EXPIRES 10-28-2021



STATE OF TEXAS  
COUNTY OF CALDWELL

THIS PLAT OF NELSON'S CORNER SUBDIVISION AND 3, SPENCER MORRIS LEAGUE, ABSTRACT NO. 18, CITY OF LULING, CALDWELL COUNTY, TEXAS, WAS AUTHORIZED FOR APPROVAL ON 10/29/18 2018 A.D., BY THE ADMINISTRATION OF THE CITY OF LULING.

Ryan DeCamp  
City of Luling



NOTE: ALL FOUND MONUMENTS DESCRIBED WITH HEIGHT ABOVE GROUND OR BELOW GROUND INDICATED WITH A #, 0, OR +#

ACCORDING TO FIRM 48055C0370E DATED JUNE 19, 2012, THIS SITE IS NOT LOCATED IN A FLOOD ZONE.

Being all that certain tract of 0.978 of an acre of land, more or less, lying and being situated in Caldwell County, Texas, being part of the Spencer Morris League, Abstract No. 18, more particularly being described in deed dated January 18, 1973, executed by Glen Ussery and Bernice Ussery to Lloyd David Nelson, Sr. and Georgia Mae Nelson, recorded in Volume 353, Page 731, of the Caldwell County Deed Records, intended to be described by metes and bounds, with bearing basis GPS Grid North, as follows:

BEGINNING at a 5/8 inch iron rod set (all iron rods set with red plastic cap marked Gonzales First Shot Surv) at the northeast corner of said Nelson tract, the same being the intersection of the south line of East Travis Street with the west line of Locust Avenue, for the northeast corner of this tract or parcel of land hereby intended to be described;

THENCE South 29° 00' 44" West 213.12 feet along the east line of said Nelson tract and the west line of said Locust Avenue, to a 1/2 inch iron rod found 0.3 foot above ground at the southeast corner of said Nelson tract, and at the northeast corner of a tract of land described in Warranty Deed dated April 19, 2016, executed by Juan Antonio Paredes and Carla Paredes to Leonard Mendoza and Mary Lou Mendoza, recorded in Document Number 2016-001923, of the Official Records of Caldwell County, for the southeast corner of this tract or parcel of land hereby intended to be described;

THENCE North 60° 59' 16" West 200.00 feet along the south line of said Nelson tract, and the north line of said Mendoza tract, and a tract of land described in Gift Warranty Deed dated July 9, 2009, executed by Santos Rios to Leonardo Elizar Corpus, recorded in Volume 574, Page 141, of the Official Records of Caldwell County, to a 5/8 inch iron rod set in at the southwest corner of said Nelson tract, and in the north line of said Corpus tract, and at the southeast corner of a strip of land with unknown ownership, for the southwest corner of this tract or parcel of land hereby intended to be described;

THENCE North 29° 00' 44" East 213.12 feet along the west line of said Nelson tract and the east line of said unknown ownership, to a 5/8 inch iron rod set at the northwest corner of said Nelson tract, and at the northeast corner of said unknown ownership tract, and in the south line of said East Travis Street, for the northwest corner of this tract or parcel of land hereby intended to be described;

THENCE South 60° 59' 16" East 200.00 feet along the north line of said Nelson tract, and the south line of said East Travis Street, to the PLACE OF BEGINNING.

STATE OF TEXAS  
COUNTY OF CALDWELL

I, THE UNDERSIGNED, A REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF TEXAS, HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECT AND WAS PREPARED FROM AN ACTUAL SURVEY OF THE PROPERTY MADE UNDER MY SUPERVISION ON THE GROUND.

Seth M. Fullilove  
SETH M. FULLILOVE  
REGISTERED PROFESSIONAL  
LAND SURVEYOR NO. 6397

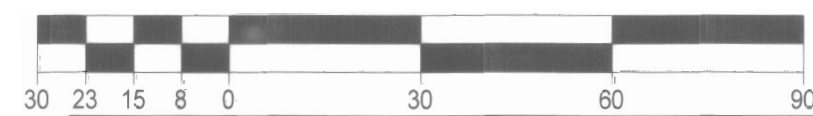


STATE OF TEXAS  
COUNTY OF CALDWELL

I, CAROL HOLCOMB, COUNTY CLERK OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING INSTRUMENT OF WRITING WITH ITS CERTIFICATE OF AUTHENTICATION WAS FILED FOR RECORD IN MY OFFICE ON THE 20th DAY OF July, A.D. 2018, AT 3:53 Pm AND DULY RECORDED THE 20th DAY OF July, A.D. 2018 IN PLAT CABINET C SLIDE 112 OF THE MAP OR PLAT RECORDS OF SAID COUNTY, IN TESTIMONY WHEREOF, WITNESS MY HAND AND OFFICIAL SEAL OF OFFICE, THIS 20th DAY OF July, A.D. 2018.

Carol Holcomb  
CAROL HOLCOMB  
COUNTY CLERK

BY: Brittany Connor  
DEPUTY



GONZALES FIRST SHOT SURVEYING, L.L.C. 403 ST. GEORGE STREET GONZALES, TEXAS 78629 830-672-6585 FIRM# 10172000		
SCALE: 1" = 30'	DATE: 07/11/18	SIZE: 18x24
DRAWN: GAB	CHECKED:	JOB: S18-061

961948

GIFT DEED

THE STATE OF TEXAS \*  
 COUNTY OF CALDWELL \*      **KNOW ALL MEN BY THESE PRESENTS:**

That we, **FELIX REYNA** and wife, **RAMONA REYNA** for and in consideration of the love and affection which we have and bear unto and toward our daughter **MARIA ALICIA REYNA**, **HAVE GIVEN, GRANTED and CONVEYED**, and by these presents **DO GIVE, GRANT AND CONVEY** unto our daughter, **MARIA ALICIA REYNA**, all interest in that certain real estate lying and being situated in Caldwell, Texas, more particularly described as follows:

**BEING 0.336 acre tract of land within the Corporate Limits of the City of Luling, Caldwell County, Texas, out of and a part of the Spencer Morris League, Abstract No. 18, and being that tract which is described in a deed to Jack Paul Leon, said deed being of record in Volume 368, at Page 302, Deed Records of Caldwell County. Said 0.336 acre tract of land being more particularly described by metes and bounds as follows:**

**BEGINNING at a 5/8d rebar set in the southwest line of Travis Street (formerly called Breeding Street) for the most northerly corner of a tract which is described in a deed to Loyd Nelson and for the most easterly corner of this tract, from which the intersection of said southwest line and of the northwest line of Locust Street bears South 60 degrees 14' 25" East - 252.77 feet;**

**THENCE South 29 degrees 27' 52" West - 212.28 feet to a 5/8d rebar set near a fence for the most westerly corner of said Nelson tract and the most southerly corner of this tract;**

**THENCE North 60 degrees 14' 25" West - 75.00 feet, along or near the fence, to a 5/8d rebar set by a fence corner post for the most southerly corner of a tract which is described in a deed to Steve L. Burt and for the most westerly corner of this tract;**

**THENCE North 29 degrees 27' 52" East - 212.28 feet, along or near a fence, to a 60d nail set in a 4 inch Cedar post and in the southwest line of Travis Street for the most easterly corner of said Burt tract and the most northerly corner of this tract;**

**THENCE South 60 degrees 14' 25" East - 75.00 feet, with said line, to the POINT OF BEGINNING.**

VOL \* 147 PAGE 406

TO HAVE AND TO HOLD the above described premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto the said grantors, their heirs and assigns forever; and we do hereby bind ourselves, our heirs, executors and administrators to **WARRANT AND FOREVER DEFEND** all and singular the said premises unto the said grantee, her heirs and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

EXECUTED this the 10<sup>th</sup> day of June, 1996.

Felix Reyna  
FELIX REYNA

Ramona Reyna  
RAMONA REYNA

THE STATE OF TEXAS \*  
\*  
COUNTY OF CALDWELL \*

This instrument was acknowledged before me on this the 10<sup>th</sup> day of June, 1996, by FELIX REYNA and wife, RAMONA REYNA.

Carol Jene Watts  
NOTARY PUBLIC - STATE OF TEXAS



GRANTORS' MAILING ADDRESS:

Mr. and Mrs. Felix Reyna  
1101 Bowie Street  
Luling, Texas 78648

GRANTEE'S MAILING ADDRESS:

Ms. Maria Alicia Reyna  
P. O. Box 1041  
Lockhart, Texas 78644

VOL. 147 PAGE 407

Any provisions herein which restricts the sale, rental or use of the described property because of color or race is invalid and unenforceable under Federal Law  
STATE OF TEXAS  
COUNTY OF CALDWELL  
I hereby certify that this instrument was FILED in File Number Sequence on the date and the time stamped hereon by me and was duly RECORDED in Official Public records of Real Property of Caldwell County Texas on

FILED this 11th day of June 1996  
9:45A M  
NINA S. SELLS  
COUNTY CLERK, CALDWELL COUNTY, TEXAS  
By Nina Sells Deputy

JUN 17 1996



Nina S. Sells  
COUNTY CLERK  
CALDWELL COUNTY, TEXAS

Return to: Blomquist & Payne  
103 S. Main Street  
Lockhart, Texas  
78644

COUNTY OF CALDWELL §

STATE OF TEXAS §

**RESOLUTION PROPOSING AMENDMENTS TO 2020 AND 2021 BUDGETS**

WHEREAS, the Board of Directors (“Board”) of the Caldwell County Appraisal District (“District”) wishes to amend the 2020 and 2021 appraisal budgets by retaining excess 2020 funds in the amount of \$\_\_\_\_\_ and transferring those funds to the District’s 2021 budget to fund 1) research, study, reporting, and recommendations with regard to proposed 2022 salaries, and 2) composition, printing and mailing of notices required by Texas Tax Code section 26.04(e-2), and

WHEREAS, section 6.06(c) of the Texas Tax Code requires the Secretary of the Board to deliver a written copy of any proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the board acts on it.

NOW THEREFORE, BE IT RESOLVED THAT the Board proposes to amend the 2020 and 2021 appraisal budgets by retaining excess 2020 funds in the amount of \$\_\_\_\_\_ and transferring those funds to the District’s 2021 budget to fund 1) research, study, reporting, and recommendations with regard to proposed 2022 salaries, and 2) composition, printing and mailing of notices required by Texas Tax Code section 26.04(e-2).

BE IT FURTHER RESOLVED that the Secretary of the Board is hereby directed to deliver a written copy of this resolution proposing to amend the 2020 and 2021 appraisal budgets to the presiding officer of the governing body of each taxing unit participating in the District.

ADOPTED this 27th day of April, 2021.

\_\_\_\_\_  
Chairman, Board of Directors

**ATTEST:**

\_\_\_\_\_  
Secretary, Board of Directors



# FLEET MANAGEMENT

## FLEET SYNOPSIS | CALDWELL COUNTY APPRAISAL DISTRICT



CALDWELL COUNTY  
APPRAISAL  
DISTRICT

211 Bufkin Ln  
Lockhart, TX 78644

[Enterprise Fleet Management, Inc.](#)  
600 Corporate Park Drive  
St. Louis, MO 63105  
314-512-5000 Main  
314-518-5583 Fax

10a

[Lucas Hartcock](#)  
Account Executive  
10401 Centrepark Drive #200  
Houston, TX 77043  
713-300-9167 Office  
409-351-6877 Cell



# FLEET SYNOPSIS | CALDWELL COUNTY APPRAISAL DISTRICT

## Impact of Partnership

### BACKGROUND

Location: Lockhart, TX

Industry: Government

Total Vehicles: 7

### THE SITUATION

Caldwell County Appraisal District is looking for a solution to better manage its aging fleet.

- 50% of the current fleet is over 10 years old.
- Older vehicles have higher fuel costs, maintenance costs, and tend to be unreliable.
- Create Internal Replacement Fund to lower operational costs going forward.

### THE OBJECTIVES

Enterprise Fleet Management's proposal is to save resources and budget dollars through a managed vehicle program.

- Utilize an open-end lease\* as a funding mechanism, allowing the City to acquire additional vehicles while avoiding a large capital budget outlay.
- Replace aged vehicles with newer models to increase fuel efficiency and reduce maintenance expense. Maintenance and repairs will be outsourced to local businesses to further stimulate economic growth and the integration of more fuel-efficient vehicles will reduce carbon footprint.
- Establish a proactive replacement plan that maximizes potential equity at time of resale, reduces operational expenses, and increases safety.

\*An open-end lease means there are no early termination, mileage, or abnormal wear and tear penalties. Leases are written to a residual balance to preserve cash flow. The City receives flexibility of ownership, as well as net equity from sale at time of disposal.

### CLIENT TESTIMONIAL

*"Partnering with Enterprise Fleet Management will let us realize significant cost savings and provide us more dependable vehicles to do work for our residents."*

*– John Galo, Commissioner of Webb County*

### THE RESULTS

By partnering with Enterprise Fleet Management, it is estimated that Caldwell County Appraisal District will be able to reduce their maintenance cost by running a newer aged fleet and replacing before the mechanical breakdowns occur. Leveraging an open-end lease maximizes cash flow and recognizes equity from vehicles sold. Furthermore, Caldwell County Appraisal District will leverage Enterprises Fleet Management's ability to sell vehicles at an average of 113.5% above Black Book values. By shifting from reactively replacing inoperable vehicles to planning vehicle purchases, Caldwell County Appraisal District will be able **to replace all of its vehicles over the course of the next 4 years.** While saving and estimated **\$306,967 over a 8 year span.**

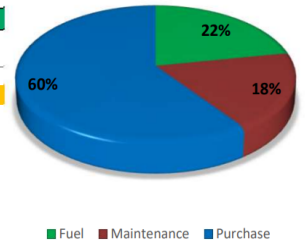
# SUPPORTING EVIDENCE | CALDWELL COUNTY APPRAISAL DISTRICT

## Caldwell County Appraisal District - Fleet Planning Analysis

Current Fleet	6	Fleet Growth	0.00%	Proposed Fleet	6
Current Cycle	6.00	Annual Miles	5,600	Proposed Cycle	1.50
Current Maint.	\$102.67	Current MPG	10	Proposed Maint.	\$36.04
Maint. Cents Per Mile	\$0.22			Price/Gallon	\$2.65

### Fleet Costs Analysis

Fiscal Year	Fleet Mix				Fleet Cost				Annual			
	Fleet Size	Annual Needs	Owned	Leased	Purchase	Lease*	Equity (Owned)	Equity (Leased)	Maintenance	Fuel	Fleet Budget	Net Cash
<b>Average</b>	<b>6</b>	<b>1.0</b>	<b>6</b>	<b>0</b>	<b>24,250</b>	<b>0</b>			<b>7,392</b>	<b>8,904</b>	<b>40,546</b>	<b>0</b>
'21	6	3	3	3	0	17,729	-3,000	-25,471	4,994	8,014	2,265	38,280
'22	6	3	3	3	0	29,548	0	-25,471	4,994	8,014	17,085	23,461
'23	6	3	3	3	0	29,548	0	-25,471	4,994	8,014	17,085	23,461
'24	6	6	0	6	0	34,229	-19,500	-42,451	2,595	7,123	-18,004	58,550
'25	6	5	0	6	0	34,229	0	-42,451	2,595	7,123	1,496	39,050
'26	6	5	0	6	0	34,229		-42,451	2,595	7,123	1,496	39,049
'27	6	5	0	6	0	34,229		-49,469	2,595	7,123	-5,521	46,067
'28	6	6	0	6	0	34,229		-42,451	2,595	7,123	1,496	39,049
<b>8 Year Savings</b>											<b>\$306,967</b>	
<b>Avg. Sustainable Savings</b>											<b>\$40,804</b>	



### Current Fleet Equity Analysis

YEAR	2021	2022	2023	2024	2025	Under-Utilized
QTY	3	0	0	3	0	0
Est \$	\$1,000	\$0	\$0	\$6,500	\$0	\$0
<b>TOTAL</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Estimated Current Fleet Equity**</b>					<b>\$22,500</b>	

\* Lease Rates are conservative estimates

\*\*Estimated Current Fleet Equity is based on the current fleet "sight unseen" and can be adjusted after physical inspection

Lease Maintenance costs are exclusive of tires unless noted on the lease rate quote.

### KEY OBJECTIVES

#### Lower average age of the fleet

50% of the current light and medium duty fleet is over 10 years old  
Resale of the aging fleet is significantly reduced

#### Reduce operating costs

Newer vehicles have a significantly lower maintenance expense  
Newer vehicles have increased fuel efficiency with new technology implementations

#### Maintain a manageable vehicle budget

Challenged by inconsistent yearly budgets  
Currently vehicle budget is underfunded



Confidential

4/13/2021

# MEDIA & CASE STUDY | CALDWELL COUNTY APPRAISAL DISTRICT

## CASE STUDY | CITY OF FREDERICKSBURG, TX



### City lowers fleet maintenance costs by \$127K with Fleet Program.

#### BACKGROUND

Location: Fredericksburg, TX  
Industry: Government  
Total vehicles: 75 vehicles

#### THE CHALLENGE

Each year, the City of Fredericksburg was faced with high vehicle repair and maintenance costs for an aging fleet. The City's 75 vehicles had an average age of 12 years resulting in unexpected maintenance issues each year. The City was spending \$153,300 per year on fleet maintenance, averaging over \$2,000 per truck. Searching for solutions within their budget, the city needed to make managing their vehicles easier, from purchasing to maintenance and driver fueling options.

#### THE SOLUTION

Enterprise Fleet Management presented a proactive fleet replacement plan to the City of Fredericksburg that would reduce the average age of their fleet by 60% helping reduce operational and maintenance expenses. With integrating newer vehicles into the City's fleet, employees would drive safer, more reliable vehicles with minimal maintenance needs. Long-term, this plan has helped save an average of \$29,284 per year in fleet related expenses.

**"We have truly enjoyed the partnership with Enterprise Fleet Management. Things are much easier to manage now, and we are saving money on vehicle maintenance."**

— Brian Peters, Programs Manager

Enterprise Fleet Management also recommended replacing all vehicles owned by the city within a 5-year time frame. This approach will help The City lower maintenance expense from \$153,300 per year to \$26,016 per year.

#### THE RESULTS

Since their partnership began 4 years ago, Enterprise Fleet Management has helped The City of Fredericksburg transition their fleet vehicles from an average age of 12 years to 4. The City has experienced a significant reduction in costs associated with their fleet program and a decrease in employee downtime. This is due to The City putting their trust in the local Enterprise Fleet Management team's expertise and the fleet planning analytics backing each recommendation. The partnership has given the City visibility into all vehicle costs and budget accordingly.

To learn more, visit [efleets.com](http://efleets.com) or call 877-23-FLEET.



#### Key Results

MAINTENANCE  
LOWERED BY  
**83%**



**SAVED**  
**\$62,052**  
OVER THE LAST 2  
REPLACEMENT YEARS

**5 YEAR**  
REPLACEMENT PLAN



Enterprise and the 'e' logo are registered trademarks of Enterprise Fleet Management, Inc. All other trademarks are the property of their respective owners.  
© 2019 Enterprise Fleet Management, Inc. X00005\_CF

## SUPPORTIVE EVIDENCE | CALDWELL COUNTY APPRAISAL DISTRICT

### SAFETY

-3 vehicles are older than 2012 and predate Airbag Standardization and possibly Anti-Lock Brake Control.

-3 vehicles are older than 2012 and predate Electronic Stability Control. According to the Highway Traffic Safety Administration, this is the most important safety feature since the seatbelt.

## ACCOUNT MANAGEMENT

Caldwell County Appraisal District will have a dedicated, local account team to proactively manage and develop your fleet while delivering the highest level of customer service to facilitate your day-to-day needs.

- Meeting with you at minimum 4 times a year- 2 of those are financial planning meetings. These are an Annual Client Review and a Fleet Analysis Meeting.
- Your Account Manager will provide ongoing analysis, which can include best makes/models, cents per mile, total cost of ownership, and replacement analysis.
- Monthly management reports consisting of a single invoice with all charges

## ANCILLIARIES

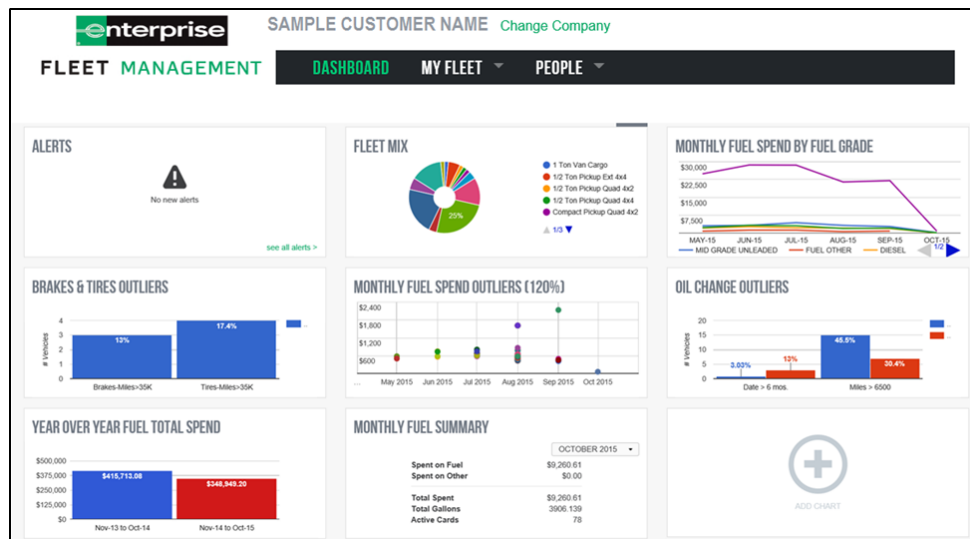
Enterprise Fleet Management has the ability to offer a total fleet solution should the district need further evaluation of the fleet. These can include:

- Fuel Card
- Telematics Device
- Physical Damage Coverage

## TECHNOLOGY

Enterprise Fleet Management's website provides vehicle tracking, reporting, and metrics. Our website can be customized to view a wide range of data to have a comprehensive and detailed look at all aspects of your fleet and the services provided. Our *Mobile App* also allows drivers a wide range of functions.

- **Invoices**- to include lease, maintenance, and ancillaries- all in one invoice
- **Maintenance Utilization**- review the life-to-date maintenance per vehicle
- **Recall Information**- see which units that are approaching the lease term still have open recalls
- **License & Registration**- see which plate renewals are being processed by Enterprise; view status
- **Alerts**- set customizable alerts for oil changes, lease renewals, license renewals, and billing data
- **Lifecycle Analysis**- see data regarding all transactions for the lifecycle of the entire fleet, with drill-down



# REFERENCES | CALDWELL COUNTY APPRAISAL DISTRICT

## CURRENT PARTNERS

- City of Beaumont
- Harris County
- Webb County
- Hidalgo County
- Waller County
- Gillespie County
- Washington County
- City of Vidor
- City of Orange
- City of Navasota
- City of El Campo
- City of Victoria
- City of Katy
- The Woodlands Township
- City of Columbus
- City of La Marque
- City of Sealy
- San Jacinto Community College District
- Blinn College
- El Campo ISD
- New Caney Independent School District
- Deer Park Independent School District
- Port Neches-Groves Independent School District
- Vidor Independent School District
- Prairie View A&M University

## REFERENCES

Below is a list of six client/customer references including company name, contact person, and telephone number.

Company Name: [City of Sealy](#)

Business Phone #: 979-885-2913

Contact Person: Jay Reeves – Chief of Police

Company Name: [City of El Campo](#)

Business Phone #: 979-541-5004

Contact Person: Courtney Sladek- City Manager

Company Name: [City of Beaumont](#)

Business Phone #: 409-880-3789

Contact Person: Todd Simoneaux- CFO

Company Name: [City of Nassau Bay](#)

Business Phone #: 281-336-6284

Contact Person: Csilla Ludanyi – Finance Director

Company Name: [City of Navasota](#)

Business Phone #: 936-825-6475

Contact Person: Lance Hall – Finance Director

Company Name: [El Campo Independent School District](#)

Business Phone #: 979-543-6771 dbright@ecisd.org

Contact Person: David Bright – Superintendent of Finance

Company Name: [Waller County](#)

Business Phone #: 979-826-3357

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Contact Person: Trey Duhon – County Judge



**CALDWELL COUNTY APPRAISAL DISTRICT  
2022 APPRAISAL BUDGET (PROPOSED )**

	<b>PERSONNEL</b>	<b>2021</b>	<b>2022</b>
70101	Chief Appraiser	82,411.00	\$88,180.00
70102	Deputy Chief Appraiser	47,435.00	\$50,755.00
70103	GIS Mapper/System Mgr/IT	66,685.00	\$71,353.00
70105	Field Appraiser II	33,280.00	\$36,608.00
70106	Senior Appraiser I	46,025.00	\$48,400.00
70107	Senior Appraiser II	35,580.00	\$41,338.00
70108	Field Appraiser I	33,280.00	\$36,608.00
70109	Field Appraiser III	34,119.00	\$37,531.00
70111	Administrative Asst.	52,533.00	\$56,210.00
70112	Data entry technician	31,622.00	\$34,785.00
70113	Support data entry	38,605.00	\$42,466.00
70114	Appraisal Clerk	25,000.00	\$27,500.00
70120	Field Appraiser IV	41,721.00	\$36,300.00
70130	Part time	3,000.00	\$3,000.00
70135	Payroll contingency	2,000.00	\$2,000.00
70136	Annual Longevity Compensation	6,000.00	\$5,750.00
	<b>SUBTOTAL</b>	<b>579,296.00</b>	<b>618,784.00</b>
	<b>DEDUCTIONS/BENEFITS</b>		
71000	Payroll Tax	\$50,500.00	\$53,000.00
71002	Retirement/ employer	\$55,000.00	\$70,000.00
71004	Health benefits	\$116,500.00	\$121,000.00
71005	Worker comp	\$3,100.00	\$2,800.00
71006	Unemployment	\$4,000.00	\$4,000.00
	<b>SUBTOTAL</b>	<b>229,100.00</b>	<b>250,800.00</b>
	<b>SERVICES</b>		
72000	Appr Engineers	\$64,000.00	\$66,000.00
72001	Appr Review Bd	\$37,500.00	\$37,500.00
72002	Audit	\$6,300.00	\$6,400.00
72003	Board of Directors	\$1,790.00	\$1,790.00
72004	Data Processing Services	\$56,050.00	\$67,500.00
72007	Janitorial service	\$6,200.00	\$6,200.00
72008	Legal	\$27,000.00	\$27,000.00
72009	Title Research	\$3,000.00	\$3,000.00
72010	EagleView	\$0.00	\$84,595.00
	<b>SUBTOTAL</b>	<b>201,840.00</b>	<b>299,985.00</b>

	<b>GENERAL EXPENSES</b>	<b>2021</b>	<b>2022</b>
72500	Bond- Chief - Notary	\$250.00	\$250.00
72501	Membership / Dues	\$3,800.00	\$3,850.00
72502	Computer supplies	\$7,000.00	\$6,400.00
72504	Education & fees	\$9,700.00	\$11,700.00
72505	Insurance - liability	\$1,900.00	\$1,700.00
72506	Insurance Building/ Equip - contents	\$4,500.00	\$5,300.00
72507	Legal notices/printing	\$17,100.00	\$20,600.00
72508	Maint - hardware/equip	\$8,700.00	\$8,700.00
72509	Maint -office equip	\$1,000.00	\$1,000.00
72510	Mileage & travel	\$5,500.00	\$5,500.00
72511	Office supplies	\$8,500.00	\$8,500.00
72512	Postage	\$27,200.00	\$34,200.00
72513	Postage meter/Box rental	\$4,425.00	\$4,665.00
72514	Publications Subcrip & books	\$6,860.00	\$7,860.00
72515	Rental - copier	\$2,650.00	\$2,650.00
72516	Electricity	\$9,000.00	\$9,000.00
72517	Telephone	\$14,000.00	\$14,000.00
72518	Water & sewer	\$3,500.00	\$3,500.00
72519	Mortgage	\$57,300.00	\$57,300.00
72520	Building Maint	\$5,000.00	\$5,000.00
72523	Fuel - Vehicle	\$7,200.00	\$4,000.00
72524	Maint - Vehicle	\$12,500.00	\$12,500.00
72525	Ins - vehicle	\$2,600.00	\$2,600.00
	<b>SUBTOTAL</b>	<b>220,185.00</b>	<b>230,775.00</b>
	<b>CAPITAL INVESTMENTS</b>		
79000	Office equipment	\$5,000.00	\$5,000.00
79001	Computer Equipment	\$29,000.00	\$16,000.00
79003	Vehicle	\$0.00	\$28,000.00
	<b>SUBTOTAL</b>	<b>34,000.00</b>	<b>49,000.00</b>
	<b>CONTINGENCY</b>		
79002	Building Expense	\$5,000.00	\$5,000.00
79990	Contingency	\$10,000.00	\$10,000.00
	<b>SUBTOTAL</b>	<b>15,000.00</b>	<b>15,000.00</b>
	<b>TOTAL EXPENSES</b>	<b>1,279,421.00</b>	<b>1,464,344.00</b>

**PERSONNEL SALARY & BENEFIT EXPENSE  
2022 APPRAISAL BUDGET (PROPOSED)**

<b>LINE ITEM</b>	<b>POSITION</b>	<b>SALARY</b>	<b>RETIREMENT</b>	<b>HEALTH INS</b>	<b>AD</b>	<b>TOTAL</b>
70101	Chief Appraiser	88,180.00	9,981.98	9,000.00	500.00	107,661.98
70102	Deputy Chief Appraiser	50,755.00	5,745.47	9,000.00	450.00	65,950.47
70103	GIS Mapper/System Mgr/IT	71,353.00	8,077.16	9,000.00	460.00	88,890.16
70105	Field Appraiser II	36,608.00	4,144.03	9,000.00	245.00	49,997.03
70106	Senior Appraiser I	48,400.00	5,478.88	9,000.00	295.00	63,173.88
70107	Senior Appraiser II	41,338.00	4,679.46	9,000.00	270.00	55,287.46
70108	Field Appraiser I	36,608.00	4,144.03	9,000.00	345.00	50,097.03
70109	Field Appraiser III	37,531.00	4,248.51	9,000.00	250.00	51,029.51
70111	Administrative Asst	56,210.00	6,362.97	9,000.00	420.00	71,992.97
70112	Data entry technician	34,785.00	3,937.66	9,000.00	245.00	47,967.66
70113	Support data entry	42,466.00	4,807.15	9,000.00	260.00	56,533.15
70114	Appraisal Clerk	27,500.00	3,113.00	9,000.00	300.00	39,913.00
70120	Field Appraiser IV	36,300.00	4,109.16	9,000.00	260.00	49,669.16
70130	Part time	3,000.00	0.00	0.00	0.00	3,000.00
70135	Payroll contingency	2,000.00	0.00	0.00	0.00	2,000.00
70136	Annual Longevity Compensation	5,750.00	0.00	0.00	0.00	5,750.00
		618,784.00	68,829.45	117,000.00	4,300.00	808,913.45

**Note** Payroll contingency to be used for staff certification



**CALDWELL COUNTY APPRAISAL DISTRICT  
2022 COLLECTION BUDGET (PROPOSED )**

	<b>PERSONNEL</b>	<b>2021</b>	<b>2022</b>
90-70120	Deputy Tax Collector	55,672.00	59,570.00
90-70121	Collections Specialist I	36,960.00	40,656.00
90-70122	Collections Specialist II		32,870.00
90-70126	Public Assist	28,681.00	28,800.00
90-70130	Part time	0.00	0.00
90-70135	Payroll contingency	1,500.00	800.00
90-70136	Annual Longevity Compensation	2,000.00	1,850.00
	<b>SUBTOTAL</b>	<b>124,813.00</b>	<b>164,546.00</b>
	<b>DEDUCTIONS/BENEFITS</b>		
90-71000	Payroll Tax	9,800.00	13,500.00
90-71002	Retirement/ employer	12,000.00	19,000.00
90-71004	Health benefits	27,700.00	36,900.00
90-71005	Worker comp	950.00	950.00
90-71006	Unemployment	3,375.00	3,375.00
	<b>SUBTOTAL</b>	<b>53,825.00</b>	<b>73,725.00</b>
	<b>SERVICES</b>		
90-72002	Audit	1,900.00	1,925.00
90-72004	Data Processing Services	20,500.00	22,000.00
90-72005	County employee contract	18,000.00	20,000.00
90-72007	Janitorial service	2,500.00	2,500.00
90-72008	Legal	2,500.00	2,500.00
	<b>SUBTOTAL</b>	<b>45,400.00</b>	<b>48,925.00</b>
	<b>GENERAL EXPENSES</b>		
90-72500	Bond- Chief - Notary	200.00	200.00
90-72501	Membership / Dues	700.00	750.00
90-72502	Computer supplies	2,300.00	2,300.00
90-72504	Education & fees	4,100.00	5,200.00
90-72505	Insurance - liability	1,000.00	1,000.00
90-72506	Insurance Building/ Equip - contents	1,700.00	1,500.00
90-72507	Legal notices/printing	11,500.00	12,000.00
90-72508	Maint - hardware/equip	2,600.00	2,600.00
90-72509	Maint -office equip	1,500.00	1,500.00
90-72510	Mileage & travel	3,100.00	3,100.00
90-72511	Office supplies	3,500.00	3,500.00
90-72512	Postage	15,300.00	16,300.00
90-72513	Postage meter/Box rental	1,400.00	1,450.00
90-72515	Rental - copier	1,800.00	1,800.00
90-72516	Electricity	3,000.00	3,000.00
90-72517	Telephone	3,600.00	3,600.00
90-72518	Water & sewer	1,200.00	1,200.00
90-72519	Mortgage	17,200.00	17,200.00
90-72520	Building Maint	2,300.00	2,300.00
	<b>SUBTOTAL</b>	<b>78,000.00</b>	<b>80,500.00</b>
	<b>CAPITAL INVESTMENTS</b>		
90-79000	Office equipment	2,000.00	2,000.00
90-79001	Computer Equipment	11,300.00	7,200.00
	<b>SUBTOTAL</b>	<b>13,300.00</b>	<b>9,200.00</b>
	<b>CONTINGENCY</b>		
90-79002	Building Expense	2,200.00	2,200.00
90-79990	Contingency	3,000.00	3,000.00
	<b>SUBTOTAL</b>	<b>5,200.00</b>	<b>5,200.00</b>
	<b>TOTAL EXPENSES</b>	<b>320,538.00</b>	<b>382,096.00</b>

**PERSONNEL SALARY & BENEFIT EXPENSE  
2022 COLLECTION BUDGET (PROPOSED)**

<b>LINE ITEM</b>	<b>POSITION</b>	<b>SALARY</b>	<b>RETIREMENT</b>	<b>HEALTH INS</b>	<b>ADD</b>	<b>TOTAL</b>
90-70120	Deputy Tax Collector	59,570.00	6,743.32	9,000.00	500.00	75,813.32
90-70121	Collection Specialist II	40,656.00	4,602.26	9,000.00	400.00	54,658.26
90-70122	Collection Specialist II	32,870.00	3,720.88	9,000.00		
90-70126	Public Asst. Specialist	28,800.00	3,260.16	9,000.00	400.00	41,460.16
90-70135	Payroll contingency	800.00	0.00	0.00	0.00	800.00
90-70136	Annual Longevity Comp	1,850.00	0.00	0.00	0.00	1,850.00
		164,546.00	18,326.63	36,000.00	1,300.00	172,731.74

**Note** Payroll contingency to be used for staff certification