

**CALDWELL COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
AGENDA  
NOTICE OF PUBLIC MEETING  
ON NOVEMBER 29, 2022**

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, NOVEMBER 29, 2022, AT 5:00 P.M. IN THE CALDWELL COUNTY APPRAISAL DISTRICT OFFICE AT 211 BUFKIN LANE, LOCKHART, TEXAS. THE AGENDA IS AS FOLLOWS:

THE PUBLIC WILL HAVE AN OPPORTUNITY TO PARTICIPATE IN THE MEETING THROUGH ZOOM VIDEO-CONFERENCING BY ACCESSING THE FOLLOWING VIDEO-CONFERENCE LINK:

<https://us02web.zoom.us/j/7689303715?pwd=dXZvTWlNRnU2K243TjhIakZtTGc4Zz09>

YOU MAY ALSO ACCESS THE MEETING ON ZOOM THROUGH ID NUMBER 768 930 3715 AND BY ENTERING PASSCODE 944428.

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

**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 for October 2022.
3. Quarterly Delinquent Tax Collection Report.
4. Quarterly 911 Report.

**DISCUSSION/ACTION**

5. Consideration of and possible approval of Minutes of October 18, 2022 meeting.
6. Consideration of and possible approval of Financial Reports October 2022.
7. Discussion and consideration regarding properties omitted from the appraisal roll.
8. Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.
9. Chief Appraiser's Report.
  - a. Appraisal update.
  - b. Collection update.
10. Board requests for future agenda items. *(No action or discussion may occur during this item)*
11. 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 and personnel-related matters authorized by section 551.074. 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  
NOTICE OF PUBLIC MEETING  
ON NOVEMBER 29, 2022**

CALL TO ORDER

1. Public Comments.
2. Collection Reports for October 2022.  
2a-2b
3. Quarterly Delinquent Tax Collection Report.  
3a-3b
4. Quarterly 911 Report.  
4a

DISCUSSION/ACTION

5. Consideration of and possible approval of Minutes of October 18, 2022 meeting.  
5a-5b
6. Consideration of and possible approval of Financial Reports October 2022.  
6a-6i
7. Discussion and consideration regarding properties omitted from the appraisal roll.
8. Discussion and possible action regarding signing management contract with Eide Bailly CPAs and Business Advisors for financial audit.  
8a-8i
9. Chief Appraiser's Report.
  - a. Appraisal update.
  - b. Collection update.
10. Board requests for future agenda items. *(No action or discussion may occur during this item)*
11. Adjourn.

## October 2022 Collections Report

### Collections

Current Collections (2022)		\$2,220,155.68
Penalties & Interest		\$0.00
Total		\$2,220,155.68

Delinquent Collections(2021 & Prior)		\$217,922.52
Penalties & Interest		\$67,608.30
Total		\$285,530.82

**Total Current/Delinquent** **\$2,505,686.50**

### Current Balance(2022)

Total 2022 Levy		\$77,224,996.88
Adjustments	+	-\$19,187.53
Collections YTD	-	\$2,220,155.68 <b>2.88%</b>
<b>Balance</b>		<b>\$74,985,653.67</b>

### Delinquent Balance(2021 & Prior)

Beginning Balance		\$7,336,346.07
Adjustments	+	\$229,694.81
Collections YTD	-	\$217,922.52 <b>2.88%</b>
<b>Balance</b>		<b>\$7,348,118.36</b>

\*Last Year at this time, Current Collections was 3.74%

### Payment Agreements

Total Agreements(as of 1st of month)	223
New Agreements	11
Agreements Paid in Full	15
Defaulted Agreements(end of month)	8

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

# Payment Agreements 2022

Month	Total Agreements (as of 1st of the Month)	New Agreements	Agreements Paid In Full	Defaulted Agreements
January	210	11	19	7
February	195	20	11	3
March	201	18	14	5
April	200	21	10	6
May	205	9	11	3
June	200	18	16	4
July	198	37	19	6
August	210	23	8	2
September	223	18	14	4
October	223	11	15	8
November				
December				

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

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512/447-6675  
FAX 512/443-3494

*JJ Wells, Attorney*

*email to jj.wells@lgbs.com*

October 11, 2022

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 **\$1,278,972** in delinquent taxes, penalty and interest.

**Delinquent Tax Collection Report**

Here is a summary of the specific delinquent tax collection steps we have undertaken during the first quarter of the 2022-2023 tax year and the results of those actions.

**New Lawsuits** – During this quarter, we filed **12 new lawsuits** involving **19 properties**. These suits sought the enforcement of **\$117,033** in delinquent taxes, penalty and interest.

**Suit Dismissal** – During this quarter, we prepared and submitted notices of **non-suit in 20 suits** involving **44 property** accounts and **\$306,751** 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 held two trial settings. We obtained **20 judgments** involving **26 properties**. These judgments sought the enforcement of **\$151,935** in delinquent taxes, penalty and interest.

The original dockets held a total of 26 lawsuits involving 41 properties; however, 6 cases involving 15 properties were pulled prior to trial for payment in full. These payments resulted in an immediate collection of \$44,459 in delinquent taxes, penalty and interest.

**Tax Sales** – During this quarter, we held one regular tax sale which included **4 cases** and involved **5 property** accounts. As a direct result of this sale, there was a total revenue collected of **\$28,436** in delinquent taxes, penalties and fees.

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

Mr. Alfredo Munoz, Chairman  
Caldwell County Appraisal District  
October 11, 2022  
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**Mass Mailing** – During the first quarter of the collection year we conducted 2 mailings, of which, we mailed an individual demand letter to every taxpayer reminding them of their obligation to the various taxing jurisdictions and encouraging them to submit payment of their delinquent taxes.

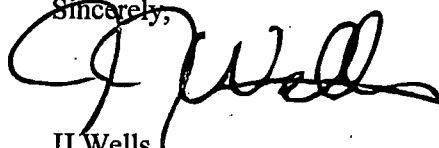
**Tax Warrants** – During this quarter, we did not file any tax warrants.

**Interventions** – During this quarter we filed 2 new interventions involving 2 properties. These interventions sought the enforcement of \$12,084 in delinquent taxes, penalties and interest.

**Tax Sale Results – 1<sup>st</sup> Quarter '22 – '23**

<b>No. Offered</b>	<b>No. Sold</b>	<b>No. Pulled</b>	<b>No. SO</b>	<b>Tax Revenue Generated</b>
5	5	0	0	\$28,436.00

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,  
  
JJ Wells  
Attorney

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

Quarterly Report (thru Sept 2022)

12 October 2022

20,886 addresses on Caldwell Co 9-1-1 Map as of 30 Sept 2022

New Subdivisions (preliminary and final platting):

- City of Lockhart:
  - Centerpoint Meadows (City Line Rd)
  - Summerside extension
  - Ramendu (State Park Rd)
  - Trinity Square Mobile Home Community (Trinity St)
  - Lockhart Farms Apartments (San Antonio St)
  - Kelley Villas Duplexes (San Antonio St)
  - Hansford (San Antonio St)
  - Lockhart Farms Addn (San Antonio St)
  - Alta One (Old McMahan Rd)
- Caldwell Co:
  - Luna Rosa (Lytton Ln)
  - CCJ (Fox Ln)
  - Sunset Oaks (Camino Real & FM 1966)
  - Hartland (Borchert Loop)

**CALDWELL COUNTY APPRAISAL DISTRICT**  
**MINUTES OF REGULAR MEETING**  
OCTOBER 18, 2022

The Board of Directors of the Caldwell County Appraisal District met in regular session on October 18, 2022 at 5:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin Lane, Lockhart, Texas.

Those in attendance were board members Alfredo Munoz, Kayline Cabe, Kathy Haigler, Linda Hinkle, Chief Appraiser Shanna Ramzinski, Administrative Assistant/Recording Secretary Phyllis Fischer.

Sally Daniel absent.

CALL TO ORDER at 5:00 PM.

Item #1. Public Comments.

None.

Item #2. Collection Report September 2022.

Shanna Ramzinski presented the Collection Report for September 2022.

Item #3. Quarterly Delinquent Tax Collection Report.

The Quarterly Delinquent Tax Collection Report will be presented at the November Board meeting.

Item #4. Quarterly 911 Report.

The Quarterly 911 Report will be presented at the November Board meeting.

DISCUSSION/ACTION

Item #5. Consideration and possible approval of Minutes of September 27, 2022 meeting.

Shanna Ramzinski presented the minutes of the September 27, 2022 meeting.

Linda Hinkle made a motion, seconded by Kayline Cabe to approve the minutes of the September 27, 2022 meeting.

Motion carried 4-0-0.

Item #6. Consideration of and possible approval of Financial Report September 2022.

Shanna Ramzinski presented the Financial Report of September 2022.

Kathy Hinkle made a motion, seconded by Linda Hinkle, to approve the Financial Report of September 2022.

Motion carried 4-0-0.

Item #7. Discussion and consideration regarding update on Eagle Property Tax and Consulting.

Shanna Ramzinski gave an update on Eagle Property Tax and Consulting.

EXECUTIVE SESSION:

Item #8. Consideration and possible regarding evaluation of the Chief Appraiser.

The Board of Directors on October 18, 2022 beginning at 5:10 PM will convene in a closed session in accordance with the Texas Open Meetings Act, for the purpose of discussing items listed under Texas Government Code Chapter 551. No final action, decision or votes will be taken while the Board is in executive session.

The Board ended its closed session at 5:40 PM.



REGULAR SESSION:

The Board conducted its annual evaluation of the Chief Appraiser.

Item #9. Chief Appraiser's Report.

- a. Appraisal Update – work anniversaries – Brittani Medina, 13 years; Ray Bailey, 6 years; the 2023 reappraisal is 32% complete; have been working to obtain vehicles through Enterprise lease program – have decided this is not a viable option, will be working on other options.
- b. Collection update – tax bills to be mailed October 21.
- c. Initial tax rate for new entity – provided information regarding the initial tax rate for a new entity;
- d. November and December meetings – November board meeting moved to November 29.

Item #10. Board requests for future agenda items.

No requests for future agenda items.

Item #11. Adjourn.

Linda Hinkle made a motion, seconded by Kayline Cabe to adjourn.  
Motion carried 4-0-0.

Meeting adjourned at 5:49 PM.

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Chairman

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Secretary

**Caldwell County Appraisal District**  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Ten Months Ending October 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
70101 CHIEF APPRAISER	\$ 8,083.16	\$ 80,831.68	\$ 96,998.00	16,166.32	16.67
70102 DEPUTY CHIEF APPRAISER	4,864.00	48,639.98	58,368.00	9,728.02	16.67
70103 SYSTEM MGR/MAPPER	6,540.70	65,406.93	78,488.30	13,081.37	16.67
70105 FIELD APPRAISER II	3,508.26	35,082.60	42,099.20	7,016.60	16.67
70106 SENIOR APPRAISER I	4,416.66	44,166.68	53,000.00	8,833.32	16.67
70107 SENIOR APPRAISER II	3,961.56	39,615.63	47,538.70	7,923.07	16.67
70108 FIELD APPRAISER I	3,508.26	34,292.08	42,099.20	7,807.12	18.54
70109 FIELD APPRAISER III	3,596.72	35,967.19	43,160.65	7,193.46	16.67
70111 ADMINISTRATIVE ASST.	5,152.58	51,525.78	61,831.00	10,305.22	16.67
70112 DATA ENTRY TECHNICIAN	3,333.56	33,335.68	40,002.75	6,667.07	16.67
70113 APPRAISAL SUPPORT TECH	4,069.66	40,696.63	48,835.90	8,139.27	16.67
70114 APPRAISAL SUPPORT CLERK	2,635.42	23,053.16	31,625.00	8,571.84	27.10
70120 FIELD APPRAISER IV	3,478.76	33,566.33	41,745.00	8,178.67	19.59
70130 PART TIME	0.00	2,720.50	3,000.00	279.50	9.32
70135 PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
70136 ANNUAL LONGEVITY COMPEN	0.00	0.00	5,300.00	5,300.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>57,149.30</b>	<b>568,900.85</b>	<b>696,091.70</b>	<b>127,190.85</b>	<b>18.27</b>
71000 PAYROLL TAX	4,324.85	44,083.77	53,000.00	8,916.23	16.82
71002 RETIREMENT / EMPLOYER	6,469.28	64,091.87	70,000.00	5,908.13	8.44
71004 HEALTH BENEFITS	8,785.66	82,361.41	121,014.78	38,653.37	31.94
71005 WORKERS COMP	2,636.57	2,964.82	3,269.96	305.14	9.33
71006 UNEMPLOYMENT	307.31	35.44	4,139.97	4,104.53	99.14
<b>DEDUCTIONS / BENEFITS</b>	<b>22,523.67</b>	<b>193,537.31</b>	<b>251,424.71</b>	<b>57,887.40</b>	<b>23.02</b>
72000 APPR ENGINEERS	0.00	65,250.00	66,000.00	750.00	1.14
72001 APPR REVIEW BOARD	309.16	20,320.45	37,500.00	17,179.55	45.81
72002 AUDIT	0.00	6,185.00	6,400.00	215.00	3.36
72003 BOARD OF DIRECTORS	17.00	1,709.55	1,790.00	80.45	4.49
72004 DATA PROCESSING SERVICES	0.00	64,406.62	67,500.00	3,093.38	4.58
72007 JANITORIAL SERVICES	264.11	2,641.10	6,200.00	3,558.90	57.40
72008 LEGAL SERVICES	189.25	9,223.48	27,000.00	17,776.52	65.84
72009 TITLE RESEARCH	0.00	0.00	3,000.00	3,000.00	100.00
72010 AERIAL IMAGERY	22,843.16	92,578.32	92,585.00	6.68	0.01
<b>TOTAL SERVICES</b>	<b>23,622.68</b>	<b>262,314.52</b>	<b>307,975.00</b>	<b>45,660.48</b>	<b>14.83</b>
72500 BOND CHIEF/NOTARY	0.00	71.00	250.00	179.00	71.60
72501 MEMBERSHIP/DUES	0.00	3,230.00	3,850.00	620.00	16.10
72502 COMPUTER SUPPLIES	596.00	3,845.76	6,400.00	2,554.24	39.91
72504 EDUCATION / FEES	587.01	6,508.41	11,700.00	5,191.59	44.37
72505 INSURANCE LIABILITY	1,494.02	1,694.02	1,700.00	5.98	0.35
72506 INSURANCE BUILDING/ CONTE	5,253.53	5,253.53	5,300.00	46.47	0.88
72507 LEGAL NOTICES / PRINTING	111.82	18,248.74	20,600.00	2,351.26	11.41
72508 MAINT - HARDWARE & EQUIP	400.00	4,086.80	8,700.00	4,613.20	53.03
72509 MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510 MILEAGE & TRAVEL	288.38	2,682.73	5,500.00	2,817.27	51.22
72511 OFFICE SUPPLIES	440.45	4,531.72	8,500.00	3,968.28	46.69
72512 POSTAGE	2,310.00	32,675.39	34,200.00	1,524.61	4.46
72513 POSTAGE METER/BOX RENTAL	0.00	3,463.75	4,665.00	1,201.25	25.75
72514 SUBSCRIPTION & BOOKS	350.00	6,495.37	7,860.00	1,364.63	17.36
72515 RENTAL COPIER	232.83	2,051.13	2,650.00	598.87	22.60
72516 ELECTRICITY	584.22	4,335.98	9,000.00	4,664.02	51.82
72517 TELEPHONE	1,043.35	9,751.40	14,000.00	4,248.60	30.35
72518 WATER & SEWER	276.33	2,060.73	3,500.00	1,439.27	41.12

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For Management Purposes Only

Caldwell County Appraisal District  
**EXPENSE STATEMENT- APPRAISAL**  
 For the Ten Months Ending October 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72519 MORTGAGE	4,527.14	45,271.40	57,300.00	12,028.60	20.99
72520 BUILDING MAINT	481.55	4,036.38	5,000.00	963.62	19.27
72523 FUEL - VEHICLE	473.89	2,367.84	4,000.00	1,632.16	40.80
72524 MAINT. - VEHICLE	0.00	3,597.41	12,500.00	8,902.59	71.22
72525 INS - VEHICLE	1,986.46	1,986.46	2,600.00	613.54	23.60
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TOTAL GENERAL EXPENSES	21,436.98	168,245.95	230,775.00	62,529.05	27.10
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79000 OFFICE EQUIPMENT	109.95	4,396.11	5,000.00	603.89	12.08
79001 COMPUTER EQUIPMENT	1,517.03	9,070.49	16,000.00	6,929.51	43.31
79002 BUILDING EXPENSE	0.00	2,310.00	5,000.00	2,690.00	53.80
79003 VEHICLE	0.00	0.00	28,000.00	28,000.00	100.00
79990 CONTINGENCY	0.00	4,618.75	10,000.00	5,381.25	53.81
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TOTAL CAPITAL INVESTMENT	1,626.98	20,395.35	64,000.00	43,604.65	68.13
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TOTAL EXPENSES	\$ (126,359.61)	\$ (1,213,393.9	\$ (1,550,266.	(336,872.43)	21.73
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Caldwell County Appraisal District  
**EXPENSE STATEMENT - COLLECTION**  
 For the Ten Months Ending October 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 5,460.58	\$ 54,605.78	\$ 65,527.00	10,921.22	16.67
90-70121 COLLECTION SPECIALIST I	3,896.20	38,962.00	46,754.40	7,792.40	16.67
90-70122 PUBLIC ASSISTANT II	0.00	13,927.91	37,190.00	23,262.09	62.55
90-70126 PUBLIC ASSISTANT I	2,760.00	18,389.20	33,120.00	14,730.80	44.48
90-70135 PAYROLL CONTINGENCY	0.00	0.00	800.00	800.00	100.00
90-70136 ANNUAL LONGEVITY COMPENSA	0.00	0.00	1,750.00	1,750.00	100.00
<b>TOTAL WAGES AND SALARIES</b>	<b>12,116.78</b>	<b>125,884.89</b>	<b>185,141.40</b>	<b>59,256.51</b>	<b>32.01</b>
90-71000 PAYROLL TAX	915.50	9,532.62	13,500.00	3,967.38	29.39
90-71002 RETIREMENT/EMPLOYER	1,371.63	14,250.34	19,000.00	4,749.66	25.00
90-71004 HEALTH BENEFITS	2,421.46	20,932.49	36,903.93	15,971.44	43.28
90-71005 WORKER COMP	787.55	885.60	1,034.84	149.24	14.42
90-71006 UNEMPLOYMENT	73.90	204.78	3,412.25	3,207.47	94.00
<b>DEDUCTIONS / BENEFITS</b>	<b>5,570.04</b>	<b>45,805.83</b>	<b>73,851.02</b>	<b>28,045.19</b>	<b>37.98</b>
90-72002 AUDIT	0.00	1,850.00	1,925.00	75.00	3.90
90-72004 DATA PROCESSING SERVICES	0.00	20,808.64	22,000.00	1,191.36	5.42
90-72005 COUNTY EMPLOYEE CONTRACT	1,835.09	16,784.45	20,000.00	3,215.55	16.08
90-72007 JANITORIAL SERVICE	78.89	788.90	2,500.00	1,711.10	68.44
90-72008 LEGAL SERVICES	0.00	0.00	2,500.00	2,500.00	100.00
<b>TOTAL SERVICES</b>	<b>1,913.98</b>	<b>40,231.99</b>	<b>48,925.00</b>	<b>8,693.01</b>	<b>17.77</b>
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP/ DUES	0.00	550.00	750.00	200.00	26.67
90-72502 COMPUTER SUPPLIES	0.00	1,154.85	2,300.00	1,145.15	49.79
90-72504 EDUCATION & FEES	965.80	2,204.83	5,200.00	2,995.17	57.60
90-72505 INSURANCE - LIABILITY	757.54	757.54	1,000.00	242.46	24.25
90-72506 INSURANCE BUILDING/CONTENT	1,494.23	1,494.23	1,500.00	5.77	0.38
90-72507 LEGAL NOTICES/PRINTING	0.00	276.76	12,000.00	11,723.24	97.69
90-72508 MAINT - HARDWARE/EQUIP	0.00	1,159.95	2,600.00	1,440.05	55.39
90-72509 MAINT - OFFICE EQUIP	0.00	1,198.00	1,500.00	302.00	20.13
90-72510 MILEAGE & TRAVEL	797.14	1,236.43	3,100.00	1,863.57	60.12
90-72511 OFFICE SUPPLIES	129.87	1,218.30	3,500.00	2,281.70	65.19
90-72512 POSTAGE	690.00	11,910.00	16,300.00	4,390.00	26.93
90-72513 POSTAGE METER/BOX RENTAL	0.00	1,034.62	1,450.00	415.38	28.65
90-72515 RENTAL - COPIER	82.22	847.83	1,800.00	952.17	52.90
90-72516 ELECTRICITY	174.51	1,295.16	3,000.00	1,704.84	56.83
90-72517 TELEPHONE	298.25	2,774.19	3,600.00	825.81	22.94
90-72518 WATER & SEWER	82.54	615.56	1,200.00	584.44	48.70
90-72519 MORTGAGE	1,352.26	13,522.60	17,200.00	3,677.40	21.38
90-72520 BUILDING MAINT.	143.84	1,050.73	2,300.00	1,249.27	54.32
<b>TOTAL GENERAL EXPENSES</b>	<b>6,968.20</b>	<b>44,301.58</b>	<b>80,500.00</b>	<b>36,198.42</b>	<b>44.97</b>
90-79000 OFFICE EQUIPMENT	0.00	424.53	2,000.00	1,575.47	78.77
90-79001 COMPUTER EQUIPMENT	1,332.03	6,862.59	7,200.00	337.41	4.69
90-79002 BUILDING EXPENSE	0.00	690.00	2,200.00	1,510.00	68.64
90-79990 CONTINGENCY	75.00	75.00	3,000.00	2,925.00	97.50
<b>TOTAL CAPITAL INVESTMENTS</b>	<b>1,407.03</b>	<b>8,052.12</b>	<b>14,400.00</b>	<b>6,347.88</b>	<b>44.08</b>
<b>TOTAL EXPENSES</b>	<b>\$ (27,976.03)</b>	<b>\$ (264,276.41)</b>	<b>\$ (402,817.42)</b>	<b>(138,541.01)</b>	<b>34.39</b>

Caldwell County Appraisal District  
**INCOME STATEMENT- APPRAISAL**  
 For the Ten Months Ending October 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 123,941.60	\$ 123,941.60	0.00	0.00
CITY OF LULING	0.00	33,116.52	33,116.51	(0.01)	0.00
CITY OF MARTINDALE	0.00	7,744.36	7,744.37	0.01	0.00
CITY OF MUSTANG RIDGE	0.00	2,532.52	2,532.51	(0.01)	0.00
CITY OF NIEDERWALD	0.00	1,094.96	1,094.97	0.01	0.00
CITY OF UHLAND	0.00	745.88	745.89	0.01	0.00
CALDWELL COUNTY	0.00	479,984.88	479,984.87	(0.01)	0.00
LOCKHART ISD	0.00	521,048.64	521,048.63	(0.01)	0.00
LULING ISD	0.00	136,385.04	136,385.03	(0.01)	0.00
PRAIRIE LEA ISD	0.00	31,540.80	31,540.82	0.02	0.00
PLUM CREEK CONS DIST	0.00	8,424.28	8,424.26	(0.02)	0.00
PLUM CREEK UNDERGROU	0.00	8,569.28	8,569.29	0.01	0.00
GONZALES ISD	0.00	9,878.80	9,878.78	(0.02)	0.00
WAELDER ISD	0.00	6,640.68	6,640.66	(0.02)	0.00
SAN MARCOS ISD	0.00	52,700.16	52,700.14	(0.02)	0.00
HAYS ISD	0.00	16,697.04	16,697.06	0.02	0.00
GONZALES COUNTY UWD	0.00	212.68	212.69	0.01	0.00
CALDWELL-HAYS ESD1	0.00	13,821.12	13,821.12	0.00	0.00
CITY OF SAN MARCOS	0.00	4,658.76	4,658.74	(0.02)	0.00
CALDWELL ESD #2	0.00	4,222.44	4,222.46	0.02	0.00
CALDWELL ESD #3	0.00	2,975.92	2,975.93	0.01	0.00
CALDWELL ESD #4	0.00	3,681.32	3,681.33	0.01	0.00
AUSTIN COMMUNITY COLL	0.00	1,266.32	1,266.34	0.02	0.00
<b>Total Revenues</b>	<u>0.00</u>	<u>1,471,884.00</u>	<u>1,471,884.00</u>	<u>0.00</u>	<u>0.00</u>
 <b>TOTAL BUDGET REV</b>	 <b>\$ 0.00</b>	 <b>\$ 1,471,884.00</b>	 <b>\$ 1,471,884.00</b>	 <b>0.00</b>	 <b>0.00</b>
 COPIES MISC REVENUE	 \$ (200.00)	 \$ (2,239.30)	 \$ 0.00	 2,239.30	 0.00
INTEREST INCOME REVENU	(702.21)	(4,625.85)	0.00	4,625.85	0.00
 <b>TOTAL OTHER REVENUE</b>	 <b>(902.21)</b>	 <b>(6,865.15)</b>	 <b>0.00</b>	 <b>6,865.15</b>	 <b>0.00</b>

Caldwell County Appraisal District  
**INCOME STATEMENT- COLLECTION**  
 For the Ten Months Ending October 31, 2022

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
<b>Revenues</b>					
CITY OF LOCKHART	\$ 0.00	\$ 33,595.68	\$ 33,595.69	0.01	0.00
CITY OF LULING	0.00	9,133.84	9,133.83	(0.01)	0.00
CITY OF MARTINDALE	0.00	2,099.20	2,099.19	(0.01)	0.00
CITY OF MUSTANG RIDGE	0.00	686.48	686.46	(0.02)	0.00
CITY OF NIEDERWALD	0.00	296.80	296.80	0.00	0.00
CITY OF UHLAND	0.00	202.20	202.18	(0.02)	(0.01)
CALDWELL COUNTY	0.00	130,105.00	130,104.99	(0.01)	0.00
LOCKHART ISD	0.00	141,235.76	141,235.76	0.00	0.00
LULING ISD	0.00	42,604.32	42,604.30	(0.02)	0.00
PRAIRIE LEA ISD	0.00	10,677.44	10,677.44	0.00	0.00
PLUM CREEK CONS DIST	0.00	2,283.48	2,283.49	0.01	0.00
PLUM CREEK UNDERGROUND	0.00	2,322.80	2,322.80	0.00	0.00
GONZALES COUNTY UWD	0.00	57.64	57.65	0.01	0.02
CALDWELL-HAYS ESD1	0.00	3,746.36	3,746.36	0.00	0.00
CALDWELL ESD #2	0.00	1,144.56	1,144.54	(0.02)	0.00
CALDWELL ESD #3	0.00	806.64	806.66	0.02	0.00
CALDWELL ESD #4	0.00	997.88	997.86	(0.02)	0.00
<b>Total Revenues</b>	<u>0.00</u>	<u>381,996.08</u>	<u>381,996.00</u>	<u>(0.08)</u>	<u>0.00</u>
TAX CERTIFICATES	(200.00)	(1,450.00)	0.00	1,450.00	0.00
<b>TOTAL TAX CERT. REVENUE</b>	<u>(200.00)</u>	<u>(1,450.00)</u>	<u>0.00</u>	<u>1,450.00</u>	<u>0.00</u>
<b>TOTAL BUDGET REVENUE</b>	<u><u>\$ 200.00</u></u>	<u><u>\$ 383,446.08</u></u>	<u><u>\$ 381,996.00</u></u>	<u><u>(1,450.08)</u></u>	<u><u>(0.38)</u></u>
RETURN CHECK FEE	\$ 0.00	\$ (1,250.00)	\$ 0.00	1,250.00	0.00
BUS PP RENDITION PENALTY	(22.92)	(685.03)	0.00	685.03	0.00
OFFICE RENTAL INCOME	(100.00)	(1,000.00)	0.00	1,000.00	0.00
<b>TOTAL OTHER REVENUE</b>	<u>(122.92)</u>	<u>(2,935.03)</u>	<u>0.00</u>	<u>2,935.03</u>	<u>0.00</u>
DELINQUENT ATTORNEY FEES- L	(32,030.20)	(32,030.20)	0.00	32,030.20	0.00
DELINQUENT ATTORNEY FEES- P	(4,810.71)	(4,810.71)	0.00	4,810.71	0.00
DELINQUENT ABSTRACT FEES- L	(980.00)	(980.00)	0.00	980.00	0.00
DELINQUENT ABSTRACT FEES- P	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DELINQUENT ATTORNEY</b>	<u>(37,820.91)</u>	<u>(37,820.91)</u>	<u>0.00</u>	<u>37,820.91</u>	<u>0.00</u>

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Oct 1, 2022 to Oct 31, 2022**

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
10/6/22	010187	72520	4TH QTR 2022 PEST CONTROL SERVICES (A)	70.84	
		90-72520	4TH QTR 2022 PEST CONTROL SERVICES (C)	21.16	
		10000	ABC Home & Commercial Services		92.00
10/6/22	010188	72517	OCT 2022 IPAD UNITS APPRAISERS	328.02	
		10000	AT&T Mobility		328.02
10/6/22	010189	30027	SEP 2022 INSURANCE PAYABLE	314.82	
		71004	SEP 2022 CANCER (A)	182.57	
		90-71004	SEP 2022 CANCER (C)	66.39	
		10000	AFLAC INS.		563.78
10/6/22	010190	72007	OCT 2022 JANITORIAL SERVICES (A)	264.11	
		90-72007	OCT 2022 JANITORIAL SERVICES (C)	78.89	
		10000	Buildingstars		343.00
10/6/22	010191	72516	AUG 2022 ELECTRICITY (A)	584.22	
		90-72516	AUG 2022 ELECTRICITY (C)	174.51	
		72518	AUG 2022 WATER & SEWER (A)	276.33	
		90-72518	AUG 2022 WATER & SEWER (C)	82.54	
		10000	City of Lockhart		1,117.60
10/6/22	010192	72511	WATER DELIVERY (A)	25.40	
		90-72511	WATER DELIVERY (C)	7.59	
		10000	HILL COUNTRY SPRINGS		32.99
10/6/22	010193	72507	AG ADVISORY BOARD NOMINATIONS	40.32	
		10000	LOCKHART POST-REGISTER		40.32
10/6/22	010194	72502	PLOTTER INK CARTRIDGES	596.00	
		10000	CAD Supplies Specialty, Inc		596.00
10/6/22	010195	72512	SEP 2022 POSTAGE REFILL (A)	2,310.00	
		90-72512	SEP 2022 POSTAGE REFILL (C)	690.00	
		10000	PITNEY BOWES		3,000.00
10/6/22	010198	71006	2022 3RD QTR UNEMPL FUND (A)	307.31	

**Caldwell County Appraisal District  
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		90-71006	2022 3RD QTR UNEMPL FUND (C)	73.90	
		10000	Texas Assoc. of Counties		381.21
10/6/22	010199	72525	AUTO LIABILITY	1,986.46	
		72505	E & O LIABILITY	1,714.02	
		90-72505	LIABILITY INS - COLL	757.54	
		72506	CONTENTS - APPR	5,253.53	
		90-72506	CONTENTS - COLL	1,569.23	
		71005	WORKERS' COMP - APPR	2,636.57	
		90-71005	WORKERS' COMP - COLL	787.55	
		10000	Texas Municipal League		14,704.90
10/6/22	010200	71004	OCT 2022 AD&D (A)	13.84	
		90-71004	OCT 2022 AD&D (C)	3.62	
		71004	OCT 2022 LIFE (A)	124.56	
		90-71004	OCT 2022 LIFE (C)	32.58	
		30029	SEP 2022 DENTAL PAYABLE	643.62	
		30027	SEP 2022 VISION PAYABLE	111.30	
		10000	UHS Premium Billing		929.52
10/6/22	010201	72010	2022 4TH QTR AERIAL IMAGERY	23,443.16	
		10000	Pictometry International Inc		23,443.16
10/6/22	010202	72001	ARB SUPPLIES	9.16	
		79001	BOD SUPPLIES	118.99	
		72504	EDUCATION (A)	587.01	
		90-72504	EDUCATION (C)	965.80	
		90-72510	MILEAGE/TRAVEL (C)	797.14	
		72511	OFFICE SUPPLIES (A)	23.08	
		90-72511	OFFICE SUPPLIES (C)	6.90	
		72514	TYLER TECHNOLOGIES	350.00	
		72517	RING CENTRAL (A)	594.72	
		90-72517	RING CENTRAL (C)	177.64	
		72520	BLDG MAINT (A)	164.31	
		90-72520	BLDG MAINT (C)	49.08	
		79000	OFFICE EQUIP (A)	109.95	
		79001	COMP EQUIP (A)	578.04	
		90-79001	COMP EQUIP (C)	758.03	
		10000	CARD SERVICE CENTER		5,289.85
10/6/22	010203	10000	VOID		
10/11/22	010203	72510	JUL/AUG/SEP 2022 MILEAGE REIMBURSEMENT	8.38	
		10000	Phyllis Fischer		8.38
10/11/22	010204	72510	SEP 2022 MILEAGE REIMBURSEMENT	85.00	
		10000	MARY VENEGAS		85.00



**Caldwell County Appraisal District  
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10/11/22	010205	72510	OCT 2022 MILEAGE REIMBURSEMENT	195.00	
		10000	Shanna Ramzinski		195.00
10/14/22	010206	90-72005	SEPT 2022 LULING EMPLOYEE SALARY	1,835.09	
		10000	CALDWELL COUNTY TREASURER		1,835.09
10/14/22	010208	90-79001	LASER JET PRINTER - BMURPHY	574.00	
		10000	Lone Star Office Solutions		574.00
10/14/22	010209	72507	ARB NOMINATIONS	71.50	
		10000	LULING NEWSBOY		71.50
10/14/22	010210	72511	OFFICE SUPPLIES (A)	93.04	
		90-72511	OFFICE SUPPLIES (C)	29.82	
		10000	ODP Business Solutions LLC		122.86
10/20/22	010212	72519	OCT 2022 BUILDING LOAN PAYMENT - APPR	4,527.14	
		90-72519	OCT 2022 BUILDING LOAN PAYMENT - COLL	1,352.26	
		10000	First Lockhart National Bank		5,879.40
10/20/22	010213	72520	NOV 2022 LAWN SERVICES APPR	246.40	
		90-72520	NOV 2022 LAWN SERVICES COLL	73.60	
		10000	Jesus Gonzales		320.00
10/20/22	010214	72508	INV #2022-09-CCAD SEP 2022 COMPUTER SERVICES	400.00	
		10000	N Metzler Consulting		400.00
10/20/22	010215	72523	SEP, OCT 2022 FUEL REIMBURSEMENT	473.89	
		10000	CALDWELL COUNTY TREASURER		473.89
10/20/22	010216	72008	OCT 2022 LEGAL SERVICES	189.25	
		10000	LOW SWINNEY EVANS & JAMES PLLC		189.25
10/20/22	010217	72003	NAME PLATES	17.00	
		10000	LOGOS		17.00
10/20/22	010218	72511	OFFICE SUPPLIES (A)	298.93	
		90-72511	OFFICE SUPPLIES (C)	6h 85.56	

**Caldwell County Appraisal District  
Cash Disbursements Journal  
For the Period From Oct 1, 2022 to Oct 31, 2022**

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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	(C) ODP Business Solutions LLC		384.49
10/28/22	010223	71004	NOV 2022 HEALTH INS - APPR	8,464.69	
		90-71004	NOV 2022 HEALTH INS - COLL	2,318.87	
		10000	UNITED HEALTHCARE SERVICES		10,783.56
10/28/22	010224	90-72515	INV #017255799 SEP 2022 COLL PRINT CHARGES	82.22	
		10000	XEROX CORP		82.22
	<b>Total</b>			<b>72,283.99</b>	<b>72,283.99</b>

REC'D NOV 14 2022



November 7, 2022

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

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

You have requested that we audit the governmental activities, the major fund, and the aggregate remaining fund information of **Caldwell County Appraisal District**, as of December 31, 2022, and for the year then ended, and the related notes, which collectively comprise **Caldwell County Appraisal District's** basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Schedule of Changes in Net Pension Liability and Related Ratios – Texas County & District Retirement System (TCDRS)
- Schedule of Employer Contributions – TCDRS

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## Auditor Responsibilities

We will conduct our audit in accordance with GAAS. As part of an audit in accordance with GAAS we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Caldwell County Appraisal District's** ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

## Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of **Caldwell County Appraisal District's** compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## Management Responsibilities

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

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;

- iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- e. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- f. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- h. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- i. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

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

**Nonattest Services**

With respect to any nonattest services we perform, we agree to perform the following:

- Assist with preparing financial statements, including GASB 34 and 68 adjustments, in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Propose adjusting entries for GASB 84 and reclassifying entry for backdated checks.
- Maintain depreciation schedules.
- Maintenance of lease schedules and entries to implement GASB 87.

We will not assume management responsibilities on behalf of **Caldwell County Appraisal District**. **Caldwell County Appraisal District's** management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

**Caldwell County Appraisal District's** management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

**Reporting**

We will issue a written report upon completion of our audit of **Caldwell County Appraisal District's** basic financial statements. Our report will be addressed to the governing body of **Caldwell County Appraisal District**. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

**Other**

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

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

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

**Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Jeremy Stephens is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit in approximately April 2023.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$10,000, exclusive of considerations related to the adoption of GASB Statement No. 87, *Leases* (GASB No. 87), which is now effective for the entity.

GASB No. 87 became effective for fiscal years beginning after June 15, 2021. The requirements of this standard will result in material changes to most governmental entity's financial statements, both with respect to financial statement presentation and related disclosures. Our fees related to the performance of audit procedures related to your implementation of this standard will be dependent upon the number and nature of the entity's lease arrangements.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use **Caldwell County Appraisal District's** personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

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

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

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

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

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

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



**MEDIATION**

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Abilene, Texas. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

**LIMITED INDEMNITY**

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

**LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

**TIME LIMITATION**

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

**GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Texas law. Any unresolved Dispute shall be submitted to a federal or state court located in Abilene, Texas.

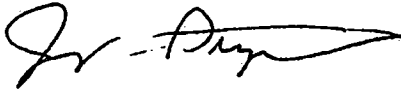
**ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

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

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

Respectfully,



Jeremy Stephens  
Partner

\*\*\*\*\*

**RESPONSE:**

This letter correctly sets forth our understanding.

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.  
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

## OFFICE USE ONLY CERTIFICATION OF FILING

**1 Name of business entity filing form, and the city, state and country of the business entity's place of business.**

Eide Bailly LLP  
Abilene, TX United States

Certificate Number:  
2022-944819

Date Filed:  
10/14/2022

**2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**

Caldwell County Appraisal District

Date Acknowledged:

**3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**

2022 Eng Ltr  
Audit of 2022 Financial Statements

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Flanagan, Chad	Fargo, ND United States	X	
	Kaiser, Andy	Denver, CO United States	X	
	Skeen, Paul	Salt Lake City, UT United States	X	
	Larson, Derrick	Sioux Falls, SD United States	X	
	Gorospe, Shilo	Rancho Cucamonga, CA United States	X	
	Daugherty, Jodi	Boise, ID United States	X	
	Hauk, Jeremy	Billings, MT United States	X	

**5 Check only if there is NO Interested Party.**

**6 UNSWORN DECLARATION**

My name is L. Diane Terrell, and my date of birth is 11-24-1969

My address is 400 Pine Street, Suite 600, Abilene, TX, 79601 USA  
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Taylor County, State of Texas, on the 14th day of October, 2022  
(month) (year)

*L. Diane Terrell*

Signature of authorized agent of contracting business entity  
(Declarant)