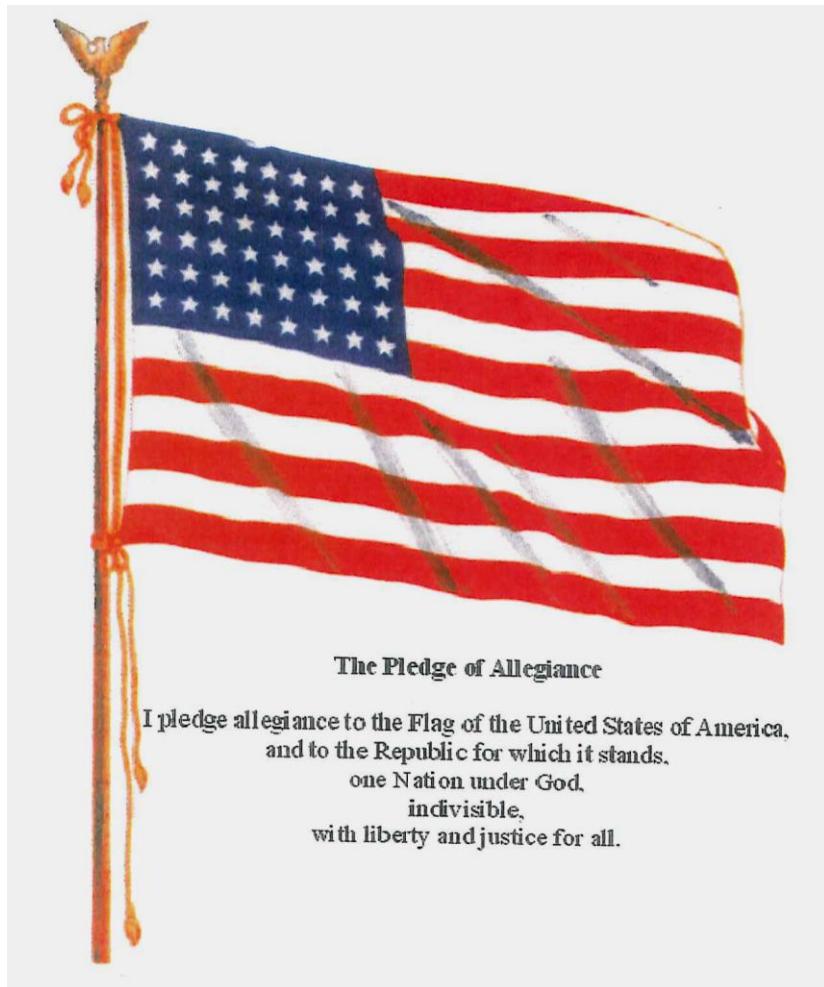


COMMISSIONER'S COURT AGENDA

June 6, 2020

Invocation

Pledge of Allegiance to the Flag.

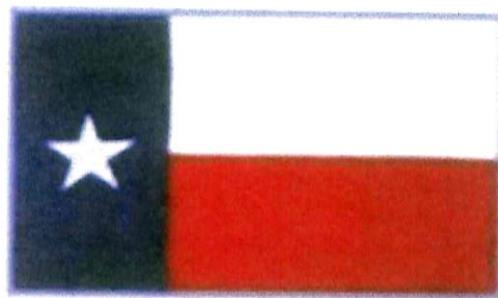


The Pledge of Allegiance

I pledge allegiance to the Flag of the United States of America,
and to the Republic for which it stands,
one Nation under God,
indivisible,
with liberty and justice for all.

**(Texas Pledge: Honor the Texas flag;
I pledge allegiance to thee, Texas, one
state under God, one and indivisible).**

Pledge to the Texas Flag



Honor the Texas
Flag; I pledge
allegiance to thee,
Texas, one state
under God, one and
indivisible

Announcements:

**Items or comments from Court
Members or Staff.**

Citizens' Comments:

At this time any person may speak to Commissioners Court if they have filled out a Caldwell County Commissioners Court Participation Form. Comments will be limited to four (4) minutes per person. No action will be taken on these items and no discussion will be had between the speaker(s) and members of the Court. The Court does retain the right to correct factual inaccuracies made by the speakers. (If longer than 30 minutes, then the balance of comment will continue as the last agenda item of the day).

CONSENT AGENDA. (The following consent items may be acted upon in one motion).

1. Approve payment of County invoices and County Purchase Orders in the amount of \$316,501.24; Backup: 26

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Approve payment of County invoices and County Purchase Orders in the amount of \$316,501.24

1. Costs:

Actual Cost or Estimated Cost \$ Net Zero

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| | <u>Name</u> | <u>Representing</u> | <u>Title</u> |
|-----|-------------|---------------------|--------------|
| (1) | Judge Haden | | |
| (2) | | | |
| (3) | | | |

3. Backup Materials: None To Be Distributed 26 total # of backup pages (including this page)

4. Signature of Court Member _____

Date _____

6/2/2020



Caldwell County, TX

Payment Register

APPKT04110 - 06/09/2020 A/P RUN

01 - Vendor Set 01

Bank: AP BNK - Pooled Cash - Operation

| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | <u>Total Vendor Amount</u> |
|---------------------------|--|--|--|---------------------|-----------------------|----------------------------|
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | |
| <u>ADAROW</u> | ADAM D. ROWINS | | | | | 469.00 |
| <u>Check</u> | | | | <u>Payment Date</u> | <u>Payment Amount</u> | |
| | | | | 06/02/2020 | 469.00 | |
| <u>Payable Number</u> | | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> |
| <u>19-FL-074_8</u> | | CAUSE # 19-FL-074 ASYA STOKES | | 05/20/2020 | 06/09/2020 | 0.00 |
| <u>19-FL-197_5</u> | | CAUSE # 19-FL-197 S.W. | | 05/20/2020 | 06/09/2020 | 0.00 |
| <u>20-FL-106_2</u> | | CAUSE # 20-FL-106 AM / JM / RM | | 05/20/2020 | 06/09/2020 | 0.00 |
| <u>20-FL-153</u> | | CAUSE # 20-FL-153 S.G.P. | | 05/20/2020 | 06/09/2020 | 0.00 |
| <u>Vendor Number</u> | | <u>Vendor Name</u> | | | | <u>Total Vendor Amount</u> |
| <u>ADATEC</u> | ADAPTIVE TECHNOLOGY SYSTEMS | | | | | 6,209.00 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | <u>Payment Date</u> | <u>Payment Amount</u> | |
| <u>Check</u> | | | | 06/02/2020 | 6,209.00 | |
| <u>Payable Number</u> | | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> |
| <u>00229</u> | | VPN FOR COUNTY | | 04/23/2020 | 06/09/2020 | 0.00 |
| <u>Vendor Number</u> | | <u>Vendor Name</u> | | | | <u>Total Vendor Amount</u> |
| <u>AERODYN</u> | AERODYNAMICS AIRCONDITIONING & REFRIG. | | | | | 2,110.00 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | <u>Payment Date</u> | <u>Payment Amount</u> | |
| <u>Check</u> | | | | 06/02/2020 | 2,110.00 | |
| <u>Payable Number</u> | | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> |
| <u>1217</u> | | COOLER # 1 | | 05/15/2020 | 06/09/2020 | 0.00 |
| <u>1218</u> | | COOLER # 2 | | 05/20/2020 | 06/09/2020 | 0.00 |
| <u>Vendor Number</u> | | <u>Vendor Name</u> | | | | <u>Total Vendor Amount</u> |
| <u>ARMVAU</u> | ARMSTRONG, VAUGHAN & ASSOCIATES, P.C. | | | | | 35,320.00 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | <u>Payment Date</u> | <u>Payment Amount</u> | |
| <u>Check</u> | | | | 06/02/2020 | 35,320.00 | |
| <u>Payable Number</u> | | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> |
| <u>48232</u> | | ARMSTRONG, VAUGHAN & ASSOC., P.C. AUDIT FY 2018- | | 05/18/2020 | 06/09/2020 | 0.00 |
| <u>Vendor Number</u> | | <u>Vendor Name</u> | | | | <u>Total Vendor Amount</u> |
| <u>CININT</u> | AT & T MOBILITY | | | | | 418.09 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | <u>Payment Date</u> | <u>Payment Amount</u> | |
| <u>Check</u> | | | | 06/02/2020 | 418.09 | |
| <u>Payable Number</u> | | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> |
| <u>875648878X05232020</u> | | ACCT # 875648878 FOUNDATION #03086047 | | 05/15/2020 | 06/09/2020 | 0.00 |
| <u>Vendor Number</u> | | <u>Vendor Name</u> | | | | <u>Total Vendor Amount</u> |
| <u>BRAMAT</u> | BRAUNTEX MATERIALS, INC. | | | | | 11,777.52 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | <u>Payment Date</u> | <u>Payment Amount</u> | |
| <u>Check</u> | | | | 06/02/2020 | 11,777.52 | |
| <u>Payable Number</u> | | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> |
| <u>109672</u> | | ACCT # 1600 1700 FM 2720 | | 05/11/2020 | 06/09/2020 | 0.00 |
| <u>Vendor Number</u> | | <u>Vendor Name</u> | | | | <u>Total Vendor Amount</u> |
| <u>CALTAX</u> | CALDWELL COUNTY TAX ASSESSOR | | | | | 30.00 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | <u>Payment Date</u> | <u>Payment Amount</u> | |
| <u>Check</u> | | | | 06/02/2020 | 7.50 | |
| <u>Payable Number</u> | | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> |
| <u>TAG # 1110381</u> | | VIN # ENDS W/3590 TAG # 1110381 | | 05/27/2020 | 06/09/2020 | 0.00 |

Payment Register

APPKT04110 - 06/09/2020 A/P RUN

| Check | | | | | | 06/02/2020 | 7.50 |
|----------------------|---|--------------|------------|-----------------|----------------|---------------------|----------------|
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>TAG # 1176324</u> | VIN # ENDS W/1421 TAG # 1176324 | 05/27/2020 | 06/09/2020 | 0.00 | 7.50 | | |
| Check | | | | 06/02/2020 | 7.50 | | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>TAG # 1176327</u> | VIN # ENDS W/2371 TAG # 1176327 | 05/27/2020 | 06/09/2020 | 0.00 | 7.50 | | |
| Check | | | | 06/02/2020 | 7.50 | | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>TAG # 1176329</u> | VIN # ENDS W/2602 TAG # 1176329 | 05/27/2020 | 06/09/2020 | 0.00 | 7.50 | | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount | |
| <u>CARSER</u> | CARD SERVICE CENTER | | | | | 836.05 | |
| Payment Type | Payment Number | | | | | Payment Date | Payment Amount |
| Check | | | | | | 06/02/2020 | 836.05 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>52020_1</u> | ENDS W/1237 5/13 - 5/18/20 | 05/19/2020 | 06/09/2020 | 0.00 | 836.05 | | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount | |
| <u>CAROHL</u> | CARL R. OHLENDORF INSURANCE | | | | | 125.00 | |
| Payment Type | Payment Number | | | | | Payment Date | Payment Amount |
| Check | | | | | | 06/02/2020 | 50.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>17558</u> | POLICY # 15005395 ACCT # CALDW01 RONDA LEHMAN | 05/13/2020 | 06/09/2020 | 0.00 | 50.00 | | |
| Check | | | | | | 06/02/2020 | 75.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>17559</u> | POLICY # 69735930 ACCT # CALDW01 DARLENE MORRIS | 05/13/2020 | 06/09/2020 | 0.00 | 75.00 | | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount | |
| <u>CENREF</u> | CENTRAL TEXAS REFUSE, INC | | | | | 982.50 | |
| Payment Type | Payment Number | | | | | Payment Date | Payment Amount |
| Check | | | | | | 06/02/2020 | 442.50 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>0000265830</u> | CUST # 001134 1700 FM CR 235 #2720 | 05/15/2020 | 06/09/2020 | 0.00 | 442.50 | | |
| Check | | | | | | 06/02/2020 | 540.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>0000265957</u> | CUST # 066762 SHERIFF'S OFFICE - 1204 REED DR | 05/15/2020 | 06/09/2020 | 0.00 | 540.00 | | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount | |
| <u>SPEBUS</u> | CHARTER COMMUNICATIONS HOLDINGS, LLC | | | | | 11,657.73 | |
| Payment Type | Payment Number | | | | | Payment Date | Payment Amount |
| Check | | | | | | 06/02/2020 | 11,657.73 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>0000426050820</u> | ACCT # 8260 16 300 0000426 5/2020 | 05/08/2020 | 06/09/2020 | 0.00 | 11,657.73 | | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount | |
| <u>CHIVET</u> | CHISHOLM TRAIL VETERINARY CLINIC | | | | | 788.44 | |
| Payment Type | Payment Number | | | | | Payment Date | Payment Amount |
| Check | | | | | | 06/02/2020 | 788.44 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>26180</u> | TOSCA - CANINE I/D LOW FAT GI | 04/17/2020 | 06/09/2020 | 0.00 | 65.99 | | |
| <u>26686</u> | HORSES - COGGINS TEST AGID / FARM CALL | 05/05/2020 | 06/09/2020 | 0.00 | 219.05 | | |
| <u>27135</u> | TOSCA - CANINE I/D LOW FAT GI | 05/20/2020 | 06/09/2020 | 0.00 | 65.99 | | |
| <u>27283</u> | TOSCA - EXAMINATION ETC | 05/26/2020 | 06/09/2020 | 0.00 | 437.41 | | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount | |
| <u>CINTAS</u> | CINTAS CORPORATION #86 | | | | | 2,894.98 | |
| Payment Type | Payment Number | | | | | Payment Date | Payment Amount |
| Check | | | | | | 06/02/2020 | 2,894.98 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | | |
| <u>4049899473</u> | SOLD TO # 13232664 PAYER # 13243034 | 05/07/2020 | 06/09/2020 | 0.00 | 264.78 | | |

Payment Register

APPKT04110 - 06/09/2020 A/P RUN

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|-------------------|-------------------------------------|------------|------------|------|--------|
| <u>4049899492</u> | SOLD TO # 13232687 PAYER # 13243034 | 05/07/2020 | 06/09/2020 | 0.00 | 154.07 |
| <u>4049899526</u> | SOLD TO # 13228849 PAYER # 13243034 | 05/07/2020 | 06/09/2020 | 0.00 | 398.60 |
| <u>4049899566</u> | SOLD TO # 13228085 PAYER # 13242165 | 05/07/2020 | 06/09/2020 | 0.00 | 81.33 |
| <u>4050537610</u> | SOLD TO # 13228085 PAYER # 13242165 | 05/14/2020 | 06/09/2020 | 0.00 | 84.19 |
| <u>4050537620</u> | SOLD TO # 13232687 PAYER # 13243034 | 05/14/2020 | 06/09/2020 | 0.00 | 154.07 |
| <u>4050537659</u> | SOLD TO # 13228849 PAYER # 13243034 | 05/14/2020 | 06/09/2020 | 0.00 | 398.60 |
| <u>4050537673</u> | SOLD TO # 13232664 PAYER # 13243034 | 05/14/2020 | 06/09/2020 | 0.00 | 265.47 |
| <u>4050537785</u> | SOLD TO # 13228013 PAYER # 13242157 | 05/14/2020 | 06/09/2020 | 0.00 | 97.27 |
| <u>4051069181</u> | SOLD TO # 13232664 PAYER # 13243034 | 05/21/2020 | 06/09/2020 | 0.00 | 258.92 |
| <u>4051069213</u> | SOLD TO # 13232687 PAYER # 13243034 | 05/21/2020 | 06/09/2020 | 0.00 | 154.07 |
| <u>4051069275</u> | SOLD TO # 13228849 PAYER # 13243034 | 05/21/2020 | 06/09/2020 | 0.00 | 398.60 |
| <u>4051069291</u> | SOLD TO # 13228085 PAYER # 13242165 | 05/21/2020 | 06/09/2020 | 0.00 | 87.74 |
| <u>4051069517</u> | SOLD TO # 13228013 PAYER # 13242157 | 05/21/2020 | 06/09/2020 | 0.00 | 97.27 |

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| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------------|--------------------|--|--|--|----------------------------|

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|---------------|---------------------------|--|--|--|--------|
| <u>CINFIR</u> | CINTAS FAS LOCKBOX 636525 | | | | 171.03 |
|---------------|---------------------------|--|--|--|--------|

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| Payment Type | Payment Number | | | Payment Date | Payment Amount |
|---------------------|-----------------------|--|--|---------------------|-----------------------|

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| Check | | | | 06/02/2020 | 171.03 |
|--------------|--|--|--|------------|--------|

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| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
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|-------------------|--------------------------------------|------------|------------|------|--------|
| <u>5017254193</u> | CUST # 0010344330 PAYER # 0010344330 | 05/20/2020 | 06/09/2020 | 0.00 | 171.03 |
|-------------------|--------------------------------------|------------|------------|------|--------|

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| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------------|--------------------|--|--|--|----------------------------|

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|---------------|-----------------------|--|--|--|--------|
| <u>CLIMCC</u> | CLIFFORD W. MCCORMACK | | | | 150.00 |
|---------------|-----------------------|--|--|--|--------|

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| Payment Type | Payment Number | | | Payment Date | Payment Amount |
|---------------------|-----------------------|--|--|---------------------|-----------------------|

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| Check | | | | 06/02/2020 | 150.00 |
|--------------|--|--|--|------------|--------|

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| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
|-----------------------|--------------------|---------------------|-----------------|------------------------|-----------------------|

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|-----------------|---------------------------------|------------|------------|------|--------|
| <u>20-O-182</u> | CAUSE # 20-O-182 JACOB GONZALEZ | 05/13/2020 | 06/09/2020 | 0.00 | 150.00 |
|-----------------|---------------------------------|------------|------------|------|--------|

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|----------------------|--------------------|--|--|--|----------------------------|
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------------|--------------------|--|--|--|----------------------------|

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|---------------|--------------------------|--|--|--|-----------|
| <u>COLMAT</u> | COLORADO MATERIALS, LTD. | | | | 51,920.08 |
|---------------|--------------------------|--|--|--|-----------|

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| Payment Type | Payment Number | | | Payment Date | Payment Amount |
|---------------------|-----------------------|--|--|---------------------|-----------------------|

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| Check | | | | 06/02/2020 | 51,920.08 |
|--------------|--|--|--|------------|-----------|

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| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
|-----------------------|--------------------|---------------------|-----------------|------------------------|-----------------------|

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|---------------|--------------------------------------|------------|------------|------|-----------|
| <u>290349</u> | CUST # 1405 COUNTY YARD SEAWILLOW RD | 05/16/2020 | 06/09/2020 | 0.00 | 33,470.44 |
|---------------|--------------------------------------|------------|------------|------|-----------|

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|---------------|----------------------------|------------|------------|------|-----------|
| <u>290350</u> | CUST # 1405 L/D POLONIA RD | 05/16/2020 | 06/09/2020 | 0.00 | 10,835.15 |
|---------------|----------------------------|------------|------------|------|-----------|

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|---------------|---------------------------|------------|------------|------|----------|
| <u>290351</u> | CUST # 1405 SANDY FORK RD | 05/16/2020 | 06/09/2020 | 0.00 | 7,614.49 |
|---------------|---------------------------|------------|------------|------|----------|

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| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------------|--------------------|--|--|--|----------------------------|

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|---------------|------------------|--|--|--|--------|
| <u>CORSEB</u> | CORBIN SEBESTYEN | | | | 280.95 |
|---------------|------------------|--|--|--|--------|

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| Payment Type | Payment Number | | | Payment Date | Payment Amount |
|---------------------|-----------------------|--|--|---------------------|-----------------------|

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| Check | | | | 06/02/2020 | 280.95 |
|--------------|--|--|--|------------|--------|

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| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
|-----------------------|--------------------|---------------------|-----------------|------------------------|-----------------------|

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|--------------|-------------------------------|------------|------------|------|--------|
| <u>22020</u> | MILEAGE 1/01/2020 - 2/18/2020 | 05/19/2020 | 06/09/2020 | 0.00 | 105.23 |
|--------------|-------------------------------|------------|------------|------|--------|

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|--------------|----------------------------|------------|------------|------|--------|
| <u>32020</u> | MILEAGE FOR 2/18 - 3/26/20 | 05/19/2020 | 06/09/2020 | 0.00 | 144.67 |
|--------------|----------------------------|------------|------------|------|--------|

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|----------------|------------------------|------------|------------|------|-------|
| <u>3312020</u> | MILEAGE 3/26 - 3/31/20 | 05/19/2020 | 06/09/2020 | 0.00 | 31.05 |
|----------------|------------------------|------------|------------|------|-------|

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| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------------|--------------------|--|--|--|----------------------------|

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|---------------|------------------|--|--|--|--------|
| <u>DEAELC</u> | DEALERS ELECTRIC | | | | 364.02 |
|---------------|------------------|--|--|--|--------|

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|---------------------|-----------------------|--|--|---------------------|-----------------------|
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
|---------------------|-----------------------|--|--|---------------------|-----------------------|

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|--------------|--|--|--|------------|--------|
| Check | | | | 06/02/2020 | 364.02 |
|--------------|--|--|--|------------|--------|

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| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
|-----------------------|--------------------|---------------------|-----------------|------------------------|-----------------------|

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|-------------------|---------------------------|------------|------------|------|--------|
| <u>1873672-01</u> | CUST # 134031 IOTA I32M25 | 04/28/2020 | 06/09/2020 | 0.00 | 364.02 |
|-------------------|---------------------------|------------|------------|------|--------|

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|----------------------|--------------------|--|--|--|----------------------------|
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------------|--------------------|--|--|--|----------------------------|

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|---------------|-----------|--|--|--|----------|
| <u>DELINC</u> | DELL INC. | | | | 1,204.56 |
|---------------|-----------|--|--|--|----------|

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|---------------------|-----------------------|--|--|---------------------|-----------------------|
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
|---------------------|-----------------------|--|--|---------------------|-----------------------|

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| Check | | | | 06/02/2020 | 1,204.56 |
|--------------|--|--|--|------------|----------|

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| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
|-----------------------|--------------------|---------------------|-----------------|------------------------|-----------------------|

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|--------------------|--|------------|------------|------|----------|
| <u>10393309469</u> | CUST # 2120993 DELL LATITUDE 5501 XCTO | 05/15/2020 | 06/09/2020 | 0.00 | 1,204.56 |
|--------------------|--|------------|------------|------|----------|

Payment Register

APPKT04110 - 06/09/2020 A/P RUN

| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
|-------------------|---|--------------|------------|-----------------|----------------|---------------------|
| <u>DEWPOT</u> | DEWITT POTH & SON | | | | | 3,125.83 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 3,125.83 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>607340-0</u> | CUST # 12430 SPOTPAPER - LETTER | 05/12/2020 | 06/09/2020 | 0.00 | 72.00 | |
| <u>607426-0</u> | CUST # 12430 PEN, ENRGLRTX., 7MM, BE | 05/13/2020 | 06/09/2020 | 0.00 | 30.38 | |
| <u>607427-0</u> | CUST # 12430 SPOTPAPER - LETTER | 05/13/2020 | 06/09/2020 | 0.00 | 440.01 | |
| <u>607508-0</u> | CUST # 12430 BAGS, SANDWICH, ZIPLOC | 05/14/2020 | 06/09/2020 | 0.00 | 72.67 | |
| <u>607585-0</u> | CUST # 12430 CRTDG, HP128A, CM1415 | 05/15/2020 | 06/09/2020 | 0.00 | 228.97 | |
| <u>607649-0</u> | CUST # 12430 ORGANIZER, DSK, 8-UPRT | 05/18/2020 | 06/09/2020 | 0.00 | 117.83 | |
| <u>607649-1</u> | CUST # 12430 ORANIZER, DSK, 8 - UPRT EA | 05/18/2020 | 06/09/2020 | 0.00 | 62.77 | |
| <u>608054-0</u> | CUST # 12430 FOLDER, FILE, LTR, 1/3, | 05/20/2020 | 06/09/2020 | 0.00 | 115.96 | |
| <u>608118-0</u> | CUST # 12430 TRODAT 4912 STAMP | 05/21/2020 | 06/09/2020 | 0.00 | 73.50 | |
| <u>608595-0</u> | CUST # 12430 CARTRIDGE, INKJET, HP9 | 05/26/2020 | 06/09/2020 | 0.00 | 44.99 | |
| <u>608783-0</u> | CUST # 12430 PAPER, COLOR COPIER, 8 PK | 05/27/2020 | 06/09/2020 | 0.00 | 13.42 | |
| <u>608851-0</u> | CUST # 12430 CLIP, PAPER, STANDARD, PK | 05/27/2020 | 06/09/2020 | 0.00 | 7.90 | |
| <u>719-0</u> | CUST # 12430 TOP, TABLE, BOAT, 128X4 | 05/18/2020 | 06/09/2020 | 0.00 | 1,845.43 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>DOUASS</u> | DOUCET & ASSOCIATES, INC | | | | | 16,260.34 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 16,260.34 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>2004001</u> | PROJ # R1911-103-01 LA ESTANCIAS | 05/01/2020 | 06/09/2020 | 0.00 | 3,252.84 | |
| <u>2004006</u> | PROJ # R1911-100 ENGINEERING SERVICES | 05/01/2020 | 06/09/2020 | 0.00 | 5,517.50 | |
| <u>2004008</u> | PROJ # R1911-116-01 COMPOSTELA PLAT | 05/01/2020 | 06/09/2020 | 0.00 | 780.00 | |
| <u>2004009</u> | PROJ # R1911-118-01: DALE C-STORE | 05/01/2020 | 06/09/2020 | 0.00 | 1,665.00 | |
| <u>2004010</u> | PROJ # R1911-124-01: GRIZZLY ACRES | 05/01/2020 | 06/09/2020 | 0.00 | 1,785.00 | |
| <u>2004011</u> | PROJ # R1911-125-01: BAUTISTA OAKS | 05/01/2020 | 06/09/2020 | 0.00 | 825.00 | |
| <u>2004012</u> | PROJ # R1911-127-01 CANYON LAKE | 05/01/2020 | 06/09/2020 | 0.00 | 890.00 | |
| <u>2004013</u> | PROJ # R1911-126-01 INDIAN PAINTBRUSH | 05/01/2020 | 06/09/2020 | 0.00 | 1,545.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>DYLMAL</u> | DYLAN MALDONADO | | | | | 220.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 220.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>5252020</u> | TOBACCO ENFORCEMENT PROGRAM 5/25/2020 | 05/25/2020 | 06/09/2020 | 0.00 | 220.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>E&RSUP</u> | E & R SUPPLY CO., INC | | | | | 282.54 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 282.54 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>218794</u> | ACCT # 0023750 WEA16U-616 | 05/20/2020 | 06/09/2020 | 0.00 | 282.54 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>EDOTEC</u> | EDOC TECHNOLOGIES, INC. | | | | | 9,080.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 9,080.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>19129</u> | ANNUAL MAINT 7/2020 - 6/2021 | 05/01/2020 | 06/09/2020 | 0.00 | 9,080.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>ERGASP</u> | ERGON ASPHALT AND EMULSIONS, INC. | | | | | 4,101.47 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 4,101.47 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>9402245788</u> | BID # 19CCP02B CALDWELL COUNT | 05/11/2020 | 06/09/2020 | 0.00 | 4,101.47 | |

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|-----------------------|--------------------------------------|--|---------------------|-----------------|------------------------|-----------------------|----------------------------|
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | | <u>Total Vendor Amount</u> |
| <u>FARBRO</u> | FARMER BROTHERS, CO. | | | | | | 560.88 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | | |
| Check | | | | | | | |
| <u>Payable Number</u> | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>70075848</u> | ACCT # 6302473 ICETEA / COFFEE | | 05/21/2020 | 06/09/2020 | 0.00 | 560.88 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | | <u>Total Vendor Amount</u> |
| <u>FERJQS</u> | FERRIS JOSEPH PRODUCE, INC. | | | | | | 1,100.84 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | | |
| Check | | | | | | | |
| <u>Payable Number</u> | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>113138</u> | ICEBERG 24 CT | | 05/12/2020 | 06/09/2020 | 0.00 | 75.00 | |
| <u>113149</u> | 25 LB 6X6 TOMATOES CASE | | 05/13/2020 | 06/09/2020 | 0.00 | 57.00 | |
| <u>113159</u> | CILANTRO EA | | 05/14/2020 | 06/09/2020 | 0.00 | 90.48 | |
| <u>113165</u> | AA MED 15 DOZ EGGS | | 05/15/2020 | 06/09/2020 | 0.00 | 233.10 | |
| <u>113186</u> | POTATOES 5/10 LB BAGGED RUSSETS | | 05/16/2020 | 06/09/2020 | 0.00 | 57.50 | |
| <u>113190</u> | ICEBERG 24 CT | | 05/18/2020 | 06/09/2020 | 0.00 | 107.50 | |
| <u>113203</u> | ICEBERG 24 CT | | 05/19/2020 | 06/09/2020 | 0.00 | 19.50 | |
| <u>113224</u> | RED CABBAGE LB | | 05/21/2020 | 06/09/2020 | 0.00 | 51.80 | |
| <u>113230</u> | CILANTRO EA | | 05/22/2020 | 06/09/2020 | 0.00 | 190.46 | |
| <u>113252</u> | APPLIES 138 CT RED DEL CASE | | 05/23/2020 | 06/09/2020 | 0.00 | 98.50 | |
| <u>113258</u> | CABBAGE 50 LB CTN | | 05/25/2020 | 06/09/2020 | 0.00 | 67.50 | |
| <u>113259</u> | ROMAINE 24 CT CASE | | 05/26/2020 | 06/09/2020 | 0.00 | 52.50 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | | <u>Total Vendor Amount</u> |
| <u>FUEMAN</u> | FLEETCOR TECHNOLOGIES, INC | | | | | | 8,073.35 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | | |
| Check | | | | | | | |
| <u>Payable Number</u> | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>NP58260826</u> | ACCT # BG114286 4/27 - 5/24/20 | | 05/25/2020 | 06/09/2020 | 0.00 | 8,073.35 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | | <u>Total Vendor Amount</u> |
| <u>BUTBAK</u> | FLOWERS BAKING CO. OF SAN ANTONIO | | | | | | 450.72 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | | |
| Check | | | | | | | |
| <u>Payable Number</u> | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>2038387942</u> | CUST # 0040078309 MIC 20 7" FLT OR | | 05/12/2020 | 06/09/2020 | 0.00 | 249.12 | |
| <u>2038388023</u> | CUST # 0040078309 OBSOL SAND 2 OZ | | 05/19/2020 | 06/09/2020 | 0.00 | 201.60 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | | <u>Total Vendor Amount</u> |
| <u>FRABAR</u> | FRANK SCOTT BARKSDALE | | | | | | 425.00 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | | |
| Check | | | | | | | |
| <u>Payable Number</u> | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>4072020</u> | PATCHES FOR PCT 2 CONSTABLE | | 05/27/2020 | 06/09/2020 | 0.00 | 425.00 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | | <u>Total Vendor Amount</u> |
| <u>FREAU5</u> | FREIGHTLINER OF AUSTIN | | | | | | 217.12 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | | |
| Check | | | | | | | |
| <u>Payable Number</u> | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>40559AP</u> | ACCT # 1638 CARRIER ASSY-MIRROR.MAIN | | 05/07/2020 | 06/09/2020 | 0.00 | 217.12 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | | <u>Total Vendor Amount</u> |
| <u>GCPRINT</u> | G and C Printing Forms | | | | | | 225.65 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | | | |
| Check | | | | | | | |
| <u>Payable Number</u> | <u>Description</u> | | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>GC 111699</u> | 4000 - 10-24 REGULAR ENVELOPES | | 05/14/2020 | 06/09/2020 | 0.00 | 225.65 | |

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| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
|--------------------|---|--|--|--------------|------------|-----------------|---------------------|
| <u>GARDAL</u> | Garry Dalton | | | | | | 50.99 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>5202020</u> | FUEL 5/20/20 | | | 05/20/2020 | 06/09/2020 | 0.00 | 50.99 |
| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
| <u>GERELE</u> | GERMER ELECTRONICS | | | | | | 1,755.00 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>20101</u> | RADIO INSTALL - 11 / MOUNTING - 5 | | | 05/10/2020 | 06/09/2020 | 0.00 | 1,755.00 |
| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
| <u>GLEWIL</u> | GLENN WILLIAMS | | | | | | 70.00 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>19-FL-542 2</u> | CAUSE # 19-FL-542 C.A.Y, | | | 05/20/2020 | 06/09/2020 | 0.00 | 35.00 |
| <u>20-FL-106 1</u> | CAUSE # 20-FL-106 A.M. | | | 05/20/2020 | 06/09/2020 | 0.00 | 35.00 |
| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
| <u>GONBUI</u> | GONZALES BUILDING CENTER | | | | | | 575.22 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>50706138</u> | CUST # CALD00 TOWEL HOUSEHOLD 30 ROLL/CASE | | | 05/19/2020 | 06/09/2020 | 0.00 | 416.28 |
| <u>50706145</u> | CUST # CALD00 TRASH CAN LINER 38X58 1.5MIL 55 GAL | | | 05/19/2020 | 06/09/2020 | 0.00 | 158.94 |
| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
| <u>GOREQU</u> | GORDON'S EQUIPMENT | | | | | | 36.45 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>63039</u> | SAFTY VALVE | | | 05/14/2020 | 06/09/2020 | 0.00 | 36.45 |
| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
| <u>GRAING</u> | GRAINGER | | | | | | 324.63 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>9523712512</u> | ACCT # 841505548 GAS PRESSURE REGULATOR | | | 05/05/2020 | 06/09/2020 | 0.00 | 31.00 |
| <u>9531875236</u> | ACCT # 841505548 LINEAR FLUOR BULB | | | 05/13/2020 | 06/09/2020 | 0.00 | 293.63 |
| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
| <u>GTDIST</u> | GT DISTRIBUTORS, INC. | | | | | | 435.99 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>INV0764914</u> | CUST ID: 003167 FEDERAL .223 REM | | | 05/07/2020 | 06/09/2020 | 0.00 | 435.99 |
| Vendor Number | Vendor Name | | | | | | Total Vendor Amount |
| <u>HANEQU</u> | HANSON EQUIPMENT | | | | | | 84.24 |
| Payment Type | Payment Number | | | | | | |
| Check | | | | | | | |
| Payable Number | Description | | | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>279095</u> | CAL001 11-R22.5 FLAT REP | | | 05/14/2020 | 06/09/2020 | 0.00 | 84.24 |

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| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
|------------------------------|---|--|------------|-----------------|----------------|---------------------|
| <u>HERFOO</u> | HERITAGE FOOD SERVICE EQUIPMENT, INC. | | | | | 551.55 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 551.55 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>0006617727-IN</u> | CUST # HFE21139 VULCAN VALVE, 550F TSTAT COMBO | 05/05/2020 | 06/09/2020 | 0.00 | 551.55 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>HOLBUR</u> | HOLLIS WILBURN BURKLUND | | | | | 1,605.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 1,605.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>2736-19CC / 2777-19CC</u> | CAUSE # 2736-19CC & 2777-19CC TOBY RYAN ARANDA | 05/20/2020 | 06/09/2020 | 0.00 | 1,100.00 | |
| | <u>48341</u> | CAUSE # 48341 NICHOLAS PATRICK ALLEN REDMOND | 05/22/2020 | 06/09/2020 | 0.00 | 505.00 |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>HOLCAS</u> | HOLT TEXAS, LTD., A DIVISION OF B.D. HOLT COMPANY | | | | | 90.59 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 90.59 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>PIKP0091356</u> | CUST # 0203700 KIT-F PUMP L | 05/08/2020 | 06/09/2020 | 0.00 | 90.59 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>HYDHOU</u> | HYDRAULIC HOUSE | | | | | 344.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 344.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>203695</u> | ST-SS-16-16-C | 05/21/2020 | 06/09/2020 | 0.00 | 344.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>JANMUS</u> | JAN FORD MUSTIN PH.D, P.C. | | | | | 295.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 295.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>5152020</u> | ESPINOZA, YGNACIO TCOLE EVALUATION, MMPI | 05/15/2020 | 06/09/2020 | 0.00 | 295.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>JANWIL</u> | JANA CLIFT-WILLIAMS | | | | | 1,176.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 1,176.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>19-FL-091 9</u> | CAUSE # 19-FL-091 J.S. | 05/20/2020 | 06/09/2020 | 0.00 | 196.00 | |
| <u>19-FL-359 7</u> | CAUSE # 19-FL-359 C.G. | 05/20/2020 | 06/09/2020 | 0.00 | 217.00 | |
| <u>19-FL-364 7</u> | CAUSE # 19-FL-364 G.C. | 05/20/2020 | 06/09/2020 | 0.00 | 126.00 | |
| <u>19-FL-464 6</u> | CAUSE # 19-FL-464 C.F. | 05/20/2020 | 06/09/2020 | 0.00 | 539.00 | |
| <u>19-FL-554 2</u> | CAUSE # 19-FL-554 D.O. | 05/20/2020 | 06/09/2020 | 0.00 | 98.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>JOHDEA</u> | JOHN DEAN | | | | | 14.67 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 14.67 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>5212020</u> | OUT OF POCKET EXPENSE FOR FUEL | 05/21/2020 | 06/09/2020 | 0.00 | 14.67 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>FARPLA</u> | JOHN DEERE FINANCIAL | | | | | 127.06 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 127.06 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>2005-006743</u> | ACCT # 1-99 CAP 2" SLIP SCH 40 | 05/20/2020 | 06/09/2020 | 0.00 | 60.96 | |
| <u>2005-008356</u> | CUST # 1-99 COUPLE 3/4" SX5 SCH40 | 05/21/2020 | 06/09/2020 | 0.00 | 10.14 | |

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|-------------------------|---|---------------------|-----------------|------------------------|----------------------------|
| <u>2005-012228</u> | CUT# 1-99 CABLE COAX RG6 50' WHITE | 05/27/2020 | 06/09/2020 | 0.00 | 55.96 |
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
| <u>KEYROB</u> | KEYLA ROBERTSON | | | | 1,673.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 1,673.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>19-FL-255_2</u> | CAUSE # 19-FL-255 K.L. | 05/20/2020 | 06/09/2020 | 0.00 | 35.00 |
| <u>19-FL-361_1</u> | CAUSE # 19-FL-361 M.O. | 05/20/2020 | 06/09/2020 | 0.00 | 112.00 |
| <u>19-FL-434_3</u> | CAUSE # 19-FL-434 AATJ / JMT/ LAA / LA | 05/20/2020 | 06/09/2020 | 0.00 | 1,001.00 |
| <u>19-FL-508_2</u> | CAUSE # 19-FL-508 WR / MRD / JMRD / JER | 05/20/2020 | 06/09/2020 | 0.00 | 133.00 |
| <u>19-FL-617</u> | CAUSE # 19-FL-617 AJ / BJ / CJ / DJ | 05/20/2020 | 06/09/2020 | 0.00 | 392.00 |
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
| <u>L&LPOR</u> | L & L SEPTIC AND PORTABLE TOILETS | | | | 650.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 650.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>664053</u> | TICKET # 33327 | 05/11/2020 | 06/09/2020 | 0.00 | 650.00 |
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
| <u>LASSIG</u> | LARRY D. RIVERA | | | | 176.45 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 176.45 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>23021 ESTIMATE #</u> | 17 - 12 X 18 IN FOUR COLOR PRINT, DOUBLE SIDED | 05/28/2020 | 06/09/2020 | 0.00 | 176.45 |
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
| <u>LAWENF</u> | LAW ENFORCEMENT SYSTEMS, INC. | | | | 340.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 340.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>210393</u> | ACCT # 78656 TXW-18 TX TRAFFIC TICKETS W/ WARNING | 05/07/2020 | 06/09/2020 | 0.00 | 340.00 |
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
| <u>LIVFEE</u> | LIVENGOD FEED STORE | | | | 231.01 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 231.01 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>LOINV000207763</u> | ACCT # 1C250 COASTAL SQUARE BALE | 05/04/2020 | 06/09/2020 | 0.00 | 231.01 |
| Vendor Number | Vendor Name | | | | Total Vendor Amount |
| <u>LOCTRU</u> | LOCKHART HARDWARE | | | | 1,855.87 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 1,855.87 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>32715_1</u> | CUST # 11239 PROPANE CYL TOP OFF PER LB | 04/15/2020 | 06/09/2020 | 0.00 | 23.14 |
| <u>33020_1</u> | CUST # 11239 TIRE WB FLTFRE 4.8/4.0X8 | 05/11/2020 | 06/09/2020 | 0.00 | 539.96 |
| <u>33031_1</u> | CUST # 11239 RING WAX EXTRA THICK #10 | 05/12/2020 | 06/09/2020 | 0.00 | 84.98 |
| <u>33044_1</u> | CUST # 11239 COMM SNGL RECPTE TP20A WH | 05/13/2020 | 06/09/2020 | 0.00 | 36.22 |
| <u>33047_1</u> | CUST # 11239 SINGLE RECPTE CVR GRAY | 05/13/2020 | 06/09/2020 | 0.00 | 9.18 |
| <u>33062_1</u> | CUST # 11239 3/8 CDX PINE PLYWOOD | 05/14/2020 | 06/09/2020 | 0.00 | 52.95 |
| <u>33064_1</u> | CUST # 11239 SCREWS, NUTS, & BOLTS | 05/14/2020 | 06/09/2020 | 0.00 | 23.99 |
| <u>33079_1</u> | CUST # 11239 JNT CMPND WALLBOARD | 05/15/2020 | 06/09/2020 | 0.00 | 62.94 |
| <u>33083_1</u> | CUST # 11239 COLONIAL CASING (B) 5/8" X 2 1/4 | 05/15/2020 | 06/09/2020 | 0.00 | 14.97 |
| <u>33087_1</u> | CUST # 11239 CM RATCHET 1/2" DRV 36T | 05/15/2020 | 06/09/2020 | 0.00 | 54.76 |
| <u>33119_1</u> | Stihl 131 Pole Saw SERIAL # 523138237 | 05/19/2020 | 06/09/2020 | 0.00 | 649.99 |
| <u>33136_1</u> | CUST # 11239 DWV COUPLE FLEX 4"X4" | 05/20/2020 | 06/09/2020 | 0.00 | 8.59 |
| <u>33149_1</u> | CUT # 11239 PAINTER'S MATE TAPE 1.88" | 05/21/2020 | 06/09/2020 | 0.00 | 14.58 |
| <u>33162_1</u> | CUST # 11239 LED ACE A19 40W EQ SW | 05/21/2020 | 06/09/2020 | 0.00 | 24.97 |
| <u>33165_1</u> | CUST # 11239 ABIT DRILL, MULTIPURPS 3/16 | 05/21/2020 | 06/09/2020 | 0.00 | 8.99 |
| <u>33178_1</u> | CUST # 11239 ELBOW VENT 90 PVC DWVM.5" | 05/22/2020 | 06/09/2020 | 0.00 | 17.92 |

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| | | | | | |
|-----------------|--|------------|------------|------|--------|
| <u>33187 /1</u> | CUST # 11239 REPEL 6 OZ SP/UN BACKYARD | 05/26/2020 | 06/09/2020 | 0.00 | 195.97 |
| <u>33198 /1</u> | CUST # 11239 HITCH BALL 2 X 1 X 2 | 05/26/2020 | 06/09/2020 | 0.00 | 12.99 |
| <u>33205 /1</u> | CUST # 11239 SCREW HXW SD ZNC 1/4X1 1# | 05/27/2020 | 06/09/2020 | 0.00 | 18.78 |

| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------|-------------------------|--------------|------------|-----------------|---------------------|
| <u>LOCMOT</u> | LOCKHART MOTOR CO.,INC. | | | | 514.84 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 514.84 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>T47020</u> | CUST # 3810 INSULATOR | 05/19/2020 | 06/09/2020 | 0.00 | 117.62 |
| <u>T47024</u> | CUST # 3810 WIRE ASSY | 05/20/2020 | 06/09/2020 | 0.00 | 42.03 |
| <u>T47034</u> | CUST # 3810 ARM | 05/22/2020 | 06/09/2020 | 0.00 | 355.19 |

| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------|------------------------------|--------------|------------|-----------------|---------------------|
| <u>JCOJAN</u> | M.B. HAMMO ENTERPRISES, LLC | | | | 1,213.73 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 1,213.73 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>8457</u> | TOILET PAPER REGULAR / ROSES | 05/13/2020 | 06/09/2020 | 0.00 | 624.83 |
| <u>8487</u> | TOILET PAPER REGULAR/ROSES | 05/20/2020 | 06/09/2020 | 0.00 | 588.90 |

| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------|--------------------------------|--------------|------------|-----------------|---------------------|
| <u>MCCFUN</u> | MCCURDY FUNERAL HOME | | | | 1,300.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 1,300.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>4242020</u> | EDWARD TIENDA / DOD: 4/24/2020 | 05/26/2020 | 05/26/2020 | 0.00 | 650.00 |
| <u>4302020</u> | EDDIE THORNTON - DOD: 4/30/20 | 04/30/2020 | 06/09/2020 | 0.00 | 650.00 |

| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------|--------------------------------------|--------------|------------|-----------------|---------------------|
| <u>MELREY</u> | MELISSA Y. REYES | | | | 400.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 400.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>45903</u> | CAUSE # 45903 ENRIQUE SOTO-HERNANDEZ | 05/22/2020 | 06/09/2020 | 0.00 | 400.00 |

| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|-----------------|--------------------------------|--------------|------------|-----------------|---------------------|
| <u>MICLEE</u> | MICHAEL M. LEE | | | | 650.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 650.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>20-O-145</u> | CAUSE # 20-O-145 JOHN GONZALES | 05/18/2020 | 06/09/2020 | 0.00 | 650.00 |

| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|----------------|---|--------------|------------|-----------------|---------------------|
| <u>DATPRE</u> | NBS HOLDINGS, LLC | | | | 23,160.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 23,160.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>3388</u> | CLEAN AND REPAIR ALL PAGES, PLACE PAGES IN BINDER | 03/26/2020 | 06/09/2020 | 0.00 | 23,160.00 |

| Vendor Number | Vendor Name | | | | Total Vendor Amount |
|------------------|--------------------------|--------------|------------|-----------------|---------------------|
| <u>NICLOV</u> | NICOLE WORSLY LOVE | | | | 224.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount |
| Check | | | | 06/02/2020 | 224.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount |
| <u>20-FL-091</u> | CAUSE # 20-FL-091 N.R.LM | 05/20/2020 | 06/09/2020 | 0.00 | 224.00 |

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| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
|--------------------|---|--------------|------------|-----------------|----------------|---------------------|
| <u>O'REIL</u> | O'REILLY AUTOMOTIVE, INC. | | | | | 1,316.29 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount | |
| Check | | | | 06/02/2020 | 1,316.29 | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>0642-333358</u> | CUST # 188092 TAPE ASST | 05/04/2020 | 06/09/2020 | 0.00 | 8.98 | |
| <u>0642-335454</u> | CUST # 188092 OIL FILTER | 05/14/2020 | 06/09/2020 | 0.00 | 202.55 | |
| <u>0642-335455</u> | CUST # 188092 OIL FILTER | 05/14/2020 | 06/09/2020 | 0.00 | 58.65 | |
| <u>0642-336305</u> | CUST # 188092 SMI-MET PAD | 05/18/2020 | 06/09/2020 | 0.00 | 205.12 | |
| <u>0642-336394</u> | CUST # 188092 NON-BRKT CAL | 05/18/2020 | 06/09/2020 | 0.00 | 146.39 | |
| <u>0642-336512</u> | CUST # 188092 SWAY BAR LNK | 05/19/2020 | 06/09/2020 | 0.00 | 50.78 | |
| <u>0642-336626</u> | CUST # 188092 ADAPTOR | 05/19/2020 | 06/09/2020 | 0.00 | 190.26 | |
| <u>0642-336759</u> | CUST # 188092 BODY MNT KIT | 05/20/2020 | 06/09/2020 | 0.00 | 78.30 | |
| <u>0642-336781</u> | CUST # 188092 BODY MNT KIT | 05/20/2020 | 06/09/2020 | 0.00 | 78.30 | |
| <u>0642-336937</u> | CUST # 188092 BODY MNT KIT | 05/21/2020 | 06/09/2020 | 0.00 | 78.30 | |
| <u>0642-336942</u> | CUST # 188092 8 OZ PAGOIL46 | 05/21/2020 | 06/09/2020 | 0.00 | 9.44 | |
| <u>0642-336944</u> | CUST # 188092 BODY MNT KIT | 05/21/2020 | 06/09/2020 | 0.00 | 78.30 | |
| <u>0642-337033</u> | CUST # 188092 BODY MNT KIT | 05/21/2020 | 06/09/2020 | 0.00 | 126.04 | |
| <u>0642-338009</u> | CUST # 002-1102-3136 DRAW PIN | 05/26/2020 | 06/09/2020 | 0.00 | 4.88 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>PATMAR</u> | PATHMARK TRAFFIC PROD. OF TX INC | | | | | 78.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount | |
| Check | | | | 06/02/2020 | 78.00 | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>6135</u> | R7-1D 18X24 .080 HI WHITE/RED "NO PARKING ANYTIME | 05/15/2020 | 06/09/2020 | 0.00 | 78.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>PAUEVA</u> | PAUL MATTHEW EVANS | | | | | 808.88 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount | |
| Check | | | | 06/02/2020 | 808.88 | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>47748</u> | CAUSE # 47748 ALFREDO MORIN-REYNA | 05/13/2020 | 06/09/2020 | 0.00 | 808.88 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>PETTRA</u> | PETROLEUM TRADERS CORPORATION | | | | | 5,595.90 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount | |
| Check | | | | 06/02/2020 | 5,595.90 | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>1543128</u> | ACCT # 990644/1 ULTRA LOW SULFUR # 2 DIESEL | 05/15/2020 | 06/09/2020 | 0.00 | 5,595.90 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>PFGTEM</u> | PFG-TEMPLE | | | | | 4,203.06 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount | |
| Check | | | | 06/02/2020 | 4,203.06 | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>9890337</u> | CUST # 435577 DRY GROCERY/FROZEN | 05/14/2020 | 06/09/2020 | 0.00 | 893.93 | |
| <u>9893515</u> | CUST # 435577 DRY GROCERY / FROZEN | 05/18/2020 | 06/09/2020 | 0.00 | 1,333.45 | |
| <u>9897334</u> | CUST # 435577 DRY GROCERY / FROZEN | 05/21/2020 | 06/09/2020 | 0.00 | 925.97 | |
| <u>9900564</u> | CUST # 435577 DRY GROCERY / FROZEN | 05/25/2020 | 06/09/2020 | 0.00 | 1,049.71 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>MAXPOS</u> | POSTMASTER | | | | | 550.00 |
| Payment Type | Payment Number | | | Payment Date | Payment Amount | |
| Check | | | | 06/02/2020 | 550.00 | |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>5152020</u> | 10 rolls of stamps | 05/15/2020 | 06/09/2020 | 0.00 | 550.00 | |

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| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
|-------------------------------|---|--------------|------------|-----------------|----------------|---------------------|
| <u>PRISOL</u> | PRINTING SOLUTIONS | | | | | 549.06 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 549.06 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>23323</u> | 12 BLUE / 12 CAMO | 04/06/2020 | 06/09/2020 | 0.00 | 288.00 | |
| <u>23429</u> | JP 3 # 10 REG ENVELOPES | 05/13/2020 | 06/09/2020 | 0.00 | 247.07 | |
| <u>23446</u> | WHITE OUT / 8.5 X 11 DOCUMENTS LAMINATED | 05/19/2020 | 06/09/2020 | 0.00 | 13.99 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>QUAFIN</u> | QUADIENT FINANCE USA, INC | | | | | 1,680.38 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 1,578.46 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>5042020</u> | ACCT # 7900 0440 8010 9295 POSTAGE 5/04 | 05/04/2020 | 06/09/2020 | 0.00 | 1,578.46 | |
| Check | | | | | 06/02/2020 | 101.92 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>LOCKHART00000001041648</u> | ACCT # 7900 0440 8052 6951 SHERIFF | 05/06/2020 | 06/09/2020 | 0.00 | 101.92 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>QUALEA</u> | QUADIENT LEASING USA, INC | | | | | 322.30 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 322.30 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>N8297719</u> | CUST # 010154254 LEASE # N17031682 CCJC 5/11-6/10 | 05/10/2020 | 06/09/2020 | 0.00 | 322.30 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>RCITEC</u> | RCI TECHNOLOGIES, INC. | | | | | 1,456.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 1,456.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>41977</u> | 224 BOXES OF RECORDS SHREDDED ON 4/29/20 | 04/30/2020 | 06/09/2020 | 0.00 | 1,456.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>RICBUR</u> | RICHARD BURNS | | | | | 122.78 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 122.78 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>0459405-IN</u> | REFUND FOR ACTION TARGET | 05/27/2020 | 06/09/2020 | 0.00 | 122.78 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>IKONOF</u> | RICOH USA, INC. | | | | | 888.28 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 888.28 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>103654572</u> | ACCT # 505575-1010175A16 4/29 - 5/28/20 | 05/08/2020 | 06/09/2020 | 0.00 | 888.28 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>ROMEXC</u> | ROMCO EQUIPMENT COMPANY | | | | | 1,594.80 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 1,594.80 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>107128125</u> | CUST # 13570 GRADER BLADE 5/8X6X7HT 5/8BH | 05/20/2020 | 06/09/2020 | 0.00 | 1,594.80 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>RYASAN</u> | RYAN JAMES SANDERS | | | | | 300.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 300.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>032327</u> | INSTALL FOR CONSTABLE # 1 | 04/30/2020 | 06/09/2020 | 0.00 | 300.00 | |

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| | | | | | | |
|-----------------------|--|---------------------|-----------------|------------------------|-----------------------|----------------------------|
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | <u>Total Vendor Amount</u> |
| <u>SALFEE</u> | SALT FLAT FEED & NAPA | | | | | 122.74 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | 06/02/2020 | 122.74 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>209660</u> | CUST # 27269 BUTT CONNECTOR | 05/06/2020 | 06/09/2020 | 0.00 | 13.58 | |
| <u>210363</u> | ACCT # 27269 HYDRAULIC HOSE | 05/19/2020 | 06/09/2020 | 0.00 | 109.16 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | <u>Total Vendor Amount</u> |
| <u>REDAUT</u> | SEAN MATTHEW MANN | | | | | 1,111.02 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | 06/02/2020 | 1,111.02 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>113073</u> | CUST # 2010 RIGHT SIDE UPPER MIRROR | 05/07/2020 | 06/09/2020 | 0.00 | 115.32 | |
| <u>113082</u> | ACCT # 2010 NAPAGOLD AIR FILTER | 05/08/2020 | 06/09/2020 | 0.00 | 181.01 | |
| <u>113083</u> | CUST # 2010 AIR PRESSURE SWITCH | 05/08/2020 | 06/09/2020 | 0.00 | 29.86 | |
| <u>113085</u> | ACCT # 2010 LED U80 SUB LT RPLC | 05/08/2020 | 06/09/2020 | 0.00 | 26.49 | |
| <u>113253</u> | ACCT # 2010 20V GREASE GUN | 05/14/2020 | 06/09/2020 | 0.00 | 478.97 | |
| <u>113275</u> | ACCT # 6000 LAMP / CLEARANCE | 05/14/2020 | 06/09/2020 | 0.00 | 32.04 | |
| <u>113496</u> | ACCT # 2010 TRAILKER CONNECTOR | 05/21/2020 | 06/09/2020 | 0.00 | 218.87 | |
| <u>113588</u> | ACCT # 2010 WASHER | 05/26/2020 | 06/09/2020 | 0.00 | 12.07 | |
| <u>113592</u> | ACCT # 6000 OIL FILTER - NAPA GOLD | 05/26/2020 | 06/09/2020 | 0.00 | 16.39 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | <u>Total Vendor Amount</u> |
| <u>SECONE</u> | SECURITY ONE, INC | | | | | 25.00 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | 06/02/2020 | 25.00 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>937767</u> | CUST # 805335 SERVICE FOR JUNE 2020 | 04/30/2020 | 06/09/2020 | 0.00 | 25.00 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | <u>Total Vendor Amount</u> |
| <u>SMISUP</u> | SMITH SUPPLY CO.- LOCKHART | | | | | 8,054.85 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | 06/02/2020 | 8,054.85 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>850808</u> | 36"X40" METAL CULVERT 160A | 05/14/2020 | 06/09/2020 | 0.00 | 2,520.00 | |
| <u>851011</u> | ARCH 24" X 30" MTL CLVRT D3 | 05/15/2020 | 06/09/2020 | 0.00 | 3,955.50 | |
| <u>851398</u> | DWV FEMALE ADAPT 2 IN | 05/18/2020 | 06/09/2020 | 0.00 | 7.35 | |
| <u>851551</u> | ARCH 24" X 30' MTL CLVRT D3 | 05/19/2020 | 06/09/2020 | 0.00 | 1,421.95 | |
| <u>851646</u> | BLK MTL PIPE TC IMP 2" X 21' | 05/19/2020 | 06/09/2020 | 0.00 | 125.10 | |
| <u>851650</u> | SDR35 PVC CAP 4 IN | 05/19/2020 | 06/09/2020 | 0.00 | 24.95 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | <u>Total Vendor Amount</u> |
| <u>SOUHEA</u> | SOUTHERN HEALTH PARTNERS, INC. | | | | | 58,127.75 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | 06/02/2020 | 58,127.75 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>BASE38323</u> | CUST ID: CAL-7388 JUNE 2020 BASE | 05/02/2020 | 06/09/2020 | 0.00 | 40,674.02 | |
| <u>OCP14755</u> | CUST ID: CAL-7388 COST POOL LIMITATION | 04/30/2020 | 06/09/2020 | 0.00 | 17,453.73 | |
| <u>Vendor Number</u> | <u>Vendor Name</u> | | | | | <u>Total Vendor Amount</u> |
| <u>SPRINT</u> | SPRINT | | | | | 37.99 |
| <u>Payment Type</u> | <u>Payment Number</u> | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | 06/02/2020 | 37.99 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | |
| <u>122236591-134</u> | ACCT # 122236591 4/17 - 5/16/2020 | 05/20/2020 | 06/09/2020 | 0.00 | 37.99 | |

Payment Register

APPKT04110 - 06/09/2020 A/P RUN

| | | | | | | | |
|-----------------------|---|---------------------|-----------------|------------------------|-----------------------|---------------------|-----------------------|
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>SYSCO</u> | SYSCO CENTRAL TEXAS, INC | | | | | 4,937.61 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 4,937.61 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>413493461</u> | CUST # 043430 CHEMICAL & JANITORIAL | 05/15/2020 | 06/09/2020 | 0.00 | 202.52 | | |
| <u>413493462</u> | CUST # 043430 PAPER & DISP | 05/15/2020 | 06/09/2020 | 0.00 | 29.99 | | |
| <u>413493463</u> | CUST # 043430 DAIRY / POULTRY / FROZEN / CAN & DR | 05/15/2020 | 06/09/2020 | 0.00 | 1,109.37 | | |
| <u>413497502</u> | CUST # 043430 DAIRY / MEATS / POULTRY / FROZEN | 05/18/2020 | 06/09/2020 | 0.00 | 1,438.33 | | |
| <u>413506327</u> | CUST # 043430 CHEMICAL & JANITORIAL | 05/22/2020 | 06/09/2020 | 0.00 | 190.74 | | |
| <u>413506329</u> | CUST # 043430 DAIRY / MEATS / POULTRY / FROZEN | 05/22/2020 | 06/09/2020 | 0.00 | 1,966.66 | | |
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>TEXENV</u> | TEXAS COMMISSION ON ENVIRNMENTAL QUALITY | | | | | 2,280.00 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 2,280.00 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>5102020</u> | ACCT # 0620034 FY20 Q2 | 05/10/2020 | 06/09/2020 | 0.00 | 2,280.00 | | |
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>TEXVITST</u> | TEXAS DEPT.OF STATE HEALTH SERVICES | | | | | 7.32 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 7.32 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>2010794</u> | ACCT # 17460016318 007 FOR APRIL 2020 | 05/06/2020 | 06/09/2020 | 0.00 | 7.32 | | |
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>TEXSTAR</u> | TEXAS STAR FIRE SYSTEMS, LLC | | | | | 3,250.00 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 3,250.00 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>2325</u> | PROJ # TM2241 - CALDWELL CO COURTHOUSE | 05/21/2020 | 06/09/2020 | 0.00 | 3,250.00 | | |
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>CARWAR</u> | THE LAW OFFICES OF CARRIE WARD PLLC | | | | | 267.10 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 267.10 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>20-FL-093</u> | CAUSE # 20-FL-093 X.M., N.B. & A.B. | 05/20/2020 | 06/09/2020 | 0.00 | 267.10 | | |
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>THOHIL</u> | THOMAS HILLE | | | | | 420.00 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 420.00 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>19-FL-495</u> | CAUSE # 19-FL-495 M.M. | 05/20/2020 | 06/09/2020 | 0.00 | 210.00 | | |
| <u>20-FL-091</u> | CAUSE # 20-FL-091 N.R.LM | 05/20/2020 | 06/09/2020 | 0.00 | 210.00 | | |
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>UNIFIR</u> | UNIFIRST CORPORATION | | | | | 74.78 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 74.78 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>822-231222</u> | CUST # 222727 RTE # F6140 | 05/15/2020 | 06/09/2020 | 0.00 | 74.78 | | |
| <u>Vendor Number</u> | Vendor Name | | | | | Total Vendor Amount | |
| <u>VICBRO</u> | VICTOREA D. BROWN | | | | | 300.00 | |
| <u>Payment Type</u> | Payment Number | | | | | <u>Payment Date</u> | <u>Payment Amount</u> |
| Check | | | | | | 06/02/2020 | 300.00 |
| <u>Payable Number</u> | <u>Description</u> | <u>Payable Date</u> | <u>Due Date</u> | <u>Discount Amount</u> | <u>Payable Amount</u> | | |
| <u>48198</u> | CAUSE # 48198 RICHARD WIEDER | 05/13/2020 | 06/09/2020 | 0.00 | 300.00 | | |

Payment Register

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| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
|--------------------|------------------------------------|--------------|------------|-----------------|----------------|---------------------|
| <u>WILRIG</u> | WILSON RIGGIN | | | | | 89.98 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 89.98 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>109443</u> | PEDSTAL LAVATORY SINK | 05/21/2020 | 06/09/2020 | 0.00 | 89.98 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>XERCOR</u> | XEROX CORPORATION | | | | | 4,564.11 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 4,393.11 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>2096981</u> | CONTRACT # 010-006377-001 | 05/10/2020 | 06/09/2020 | 0.00 | 4,393.11 | |
| Check | | | | | 06/02/2020 | 171.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>2097634</u> | CONTRACT # 010-0076391-001 | 05/10/2020 | 06/09/2020 | 0.00 | 171.00 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>XLPART</u> | XL PARTS, LLC | | | | | 641.28 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 641.28 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>0416OY4795</u> | CUST # 490093 OIL FILTER | 04/17/2020 | 06/09/2020 | 0.00 | 14.92 | |
| <u>0416PF7841</u> | ACCT # 490093 SERVICE CHARGE | 04/30/2020 | 06/09/2020 | 0.00 | 1.23 | |
| <u>0416PF9896</u> | CUST # 490093 BATTERY ASM | 05/01/2020 | 06/09/2020 | 0.00 | 265.40 | |
| <u>0416PG0117</u> | CUST # 490093 HAND CLNR | 05/01/2020 | 06/09/2020 | 0.00 | 13.49 | |
| <u>0416PH8940</u> | CUST # 490093 AIR FILTER | 05/05/2020 | 06/09/2020 | 0.00 | 241.27 | |
| <u>0416PJ5681</u> | CUST # 490093 BATTERY ASM., CCA | 05/07/2020 | 06/09/2020 | 0.00 | -45.50 | |
| <u>0416PL1242</u> | CUST # 490093 PREMIUM CERAMIC PADS | 05/11/2020 | 06/09/2020 | 0.00 | 32.99 | |
| <u>0416PL1345</u> | CUST # 490093 AIR FILTER | 05/11/2020 | 06/09/2020 | 0.00 | 19.27 | |
| <u>0416PL2430</u> | CUST # 490093 1 QT MERCON LV | 05/11/2020 | 06/09/2020 | 0.00 | 58.80 | |
| <u>0416PP3498</u> | CUT # 490093 STANDARD CAPSULE - BX | 05/18/2020 | 06/09/2020 | 0.00 | 9.98 | |
| <u>0416PP6881</u> | CUST # 490093 ELEMENT-A/CL | 05/18/2020 | 06/09/2020 | 0.00 | 29.43 | |
| Vendor Number | Vendor Name | | | | | Total Vendor Amount |
| <u>ZACMAN</u> | ZACHARY RICK MANWILL | | | | | 966.00 |
| Payment Type | Payment Number | | | | Payment Date | Payment Amount |
| Check | | | | | 06/02/2020 | 966.00 |
| Payable Number | Description | Payable Date | Due Date | Discount Amount | Payable Amount | |
| <u>19-FL-047 4</u> | CAUSE # 19-FL-047 J.G./ M.M. | 05/20/2020 | 06/09/2020 | 0.00 | 259.00 | |
| <u>19-FL-495 1</u> | CAUSE # 19-FL-495 M.M. | 05/20/2020 | 06/09/2020 | 0.00 | 273.00 | |
| <u>19-FL-542 1</u> | CAUSE # 19-FL-542 C.Y. | 05/20/2020 | 06/09/2020 | 0.00 | 266.00 | |
| <u>19-FL-597 1</u> | CAUSE # 19-FL-597 J.R. | 05/20/2020 | 06/09/2020 | 0.00 | 168.00 | |

Payment Register

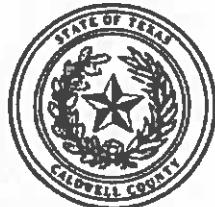
APPKT04110 - 06/09/2020 A/P RUN

Payment Summary

| Bank Code | Type | Payable Count | Payment Count | Discount | Payment |
|-----------|----------------|------------------|------------------|----------|------------|
| AP BNK | Check | 243 | 100 | 0.00 | 316,501.24 |
| | Packet Totals: | 243 | 100 | 0.00 | 316,501.24 |

Cash Fund Summary

| Fund | Name | Amount |
|------|----------------|--------------------------|
| 999 | POOLED CASH | -316,501.24 |
| | Packet Totals: | <hr/> -316,501.24 |



Caldwell County, TX

Expense Approval Register

Packet: APPKT04110 - 06/09/2020 A/P RUN

| Vendor Name | Payable Number | Description (Item) | Account Name | Account Number | Amount |
|--|----------------|-----------------------------|----------------------------|--------------------------|-----------------|
| Fund: 001 - GENERAL FUND | | | | | |
| TEXAS COMMISSION ON EN | 5102020 | ACCT # 0620034 FY20 Q2 | DUE TO SEPTIC SYSTEM FEES | 001-2400 | 2,280.00 |
| QUADIENT FINANCE USA, IN | 5042020 | ACCT # 7900 0440 8010 929 | POSTAGE INVENTORY | 001-1370 | 1,578.46 |
| | | | | | <u>3,858.46</u> |
| Department : 2120 - COUNTY TREASURER | | | | | |
| CARL R. OHLENDORF INSURA | 17559 | POLICY # 69735930 ACCT # | EMPLOYEE BONDING | 001-2120-2070 | 75.00 |
| | | | Department | 2120 - COUNTY TREASURER | Total: 75.00 |
| Department : 2130 - COUNTY AUDITOR | | | | | |
| DEWITT POTHE & SON | 607649-0 | CUST # 12430 ORGANIZER, D | OFFICE SUPPLIES | 001-2130-3110 | 117.83 |
| DEWITT POTHE & SON | 607649-1 | CUST # 12430 ORANIZER, DS | OFFICE SUPPLIES | 001-2130-3110 | 62.77 |
| | | | Department | 2130 - COUNTY AUDITOR | Total: 180.60 |
| Department : 2150 - COUNTY CLERK | | | | | |
| TEXAS DEPT.OF STATE HEALT | 2010794 | REMOTE BIRTH ACCESS APRI | Remote Site Trans Fees | 001-2150-3145 | 7.32 |
| | | | Department | 2150 - COUNTY CLERK | Total: 7.32 |
| Department : 3200 - DISTRICT ATTORNEY | | | | | |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-3200-4260 | 86.73 |
| | | | Department | 3200 - DISTRICT ATTORNEY | Total: 86.73 |
| Department : 3220 - DISTRICT CLERK | | | | | |
| G and C Printing Forms | GC 111699 | 4000 - 10-24 REGULAR ENVE | OFFICE SUPPLIES | 001-3220-3110 | 225.65 |
| DEWITT POTHE & SON | 608783-0 | CUST # 12430 PAPER, COLOR | OFFICE SUPPLIES | 001-3220-3110 | 13.42 |
| | | | Department | 3220 - DISTRICT CLERK | Total: 239.07 |
| Department : 3230 - DISTRICT JUDGE | | | | | |
| DEWITT POTHE & SON | 607340-0 | CUST # 12430 SPOTPAPER - | OFFICE SUPPLIES | 001-3230-3110 | 72.00 |
| CLIFFORD W. MCCORMACK | 20-O-182 | CAUSE # 20-O-182 JACOB G | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 150.00 |
| DEWITT POTHE & SON | 607585-0 | CUST # 12430 CRTDG, HP12 | OFFICE SUPPLIES | 001-3230-3110 | 228.97 |
| MICHAEL M. LEE | 20-O-145 | CAUSE # 20-O-145 JOHN GO | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 650.00 |
| CARD SERVICE CENTER | 52020 1 | ENDS W/1237 5/13 - 5/18/2 | OFFICE SUPPLIES | 001-3230-3110 | 70.70 |
| ZACHARY RICK MANWILL | 19-FL-047 4 | CAUSE # 19-FL-047 J.G./ M. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 259.00 |
| ADAM D. ROWINS | 19-FL-074 8 | CAUSE # 19-FL-074 ASYA ST | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 77.00 |
| JANA CLIFT-WILLIAMS | 19-FL-091 9 | CAUSE # 19-FL-091 J.S. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 196.00 |
| ADAM D. ROWINS | 19-FL-197 5 | CAUSE # 19-FL-197 S.W. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 35.00 |
| KEYLA ROBERTSON | 19-FL-255 2 | CAUSE # 19-FL-255 K.L. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 35.00 |
| JANA CLIFT-WILLIAMS | 19-FL-359 7 | CAUSE # 19-FL-359 C.G. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 217.00 |
| KEYLA ROBERTSON | 19-FL-361 1 | CAUSE # 19-FL-361 M.O. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 112.00 |
| JANA CLIFT-WILLIAMS | 19-FL-364 7 | CAUSE # 19-FL-364 G.C. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 126.00 |
| KEYLA ROBERTSON | 19-FL-434 3 | CAUSE # 19-FL-434 AATJ / J | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 1,001.00 |
| JANA CLIFT-WILLIAMS | 19-FL-464 6 | CAUSE # 19-FL-464 C.F. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 539.00 |
| ZACHARY RICK MANWILL | 19-FL-495 1 | CAUSE # 19-FL-495 M.M. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 273.00 |
| THOMAS HILLE | 19-FL-495 | CAUSE # 19-FL-495 M.M. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 210.00 |
| KEYLA ROBERTSON | 19-FL-508 2 | CAUSE # 19-FL-508 WR / MR | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 133.00 |
| ZACHARY RICK MANWILL | 19-FL-542 1 | CAUSE # 19-FL-542 C.Y. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 266.00 |
| GLENN WILLIAMS | 19-FL-542 2 | CAUSE # 19-FL-542 C.A.Y. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 35.00 |
| JANA CLIFT-WILLIAMS | 19-FL-554 2 | CAUSE # 19-FL-554 D.O. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 98.00 |
| ZACHARY RICK MANWILL | 19-FL-597 1 | CAUSE # 19-FL-597 J.R. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 168.00 |
| KEYLA ROBERTSON | 19-FL-617 | CAUSE # 19-FL-617 AJ / BJ / | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 392.00 |
| THOMAS HILLE | 20-FL-091 | CAUSE # 20-FL-091 N.R.LM | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 210.00 |
| NICOLE WORSLY LOVE | 20-FL-091 | CAUSE # 20-FL-091 N.R.LM | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 224.00 |
| THE LAW OFFICES OF CARRIE | 20-FL-093 | CAUSE # 20-FL-093 X.M., N. | ADULT - ATTY LITIGATION EX | 001-3230-4080 | 1.10 |
| THE LAW OFFICES OF CARRIE | 20-FL-093 | CAUSE # 20-FL-093 X.M., N. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 266.00 |
| GLENN WILLIAMS | 20-FL-106 1 | CAUSE # 20-FL-106 A.M. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 35.00 |
| ADAM D. ROWINS | 20-FL-106 2 | CAUSE # 20-FL-106 AM / JM | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 224.00 |

Expense Approval Register

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| Vendor Name | Payable Number | Description (Item) | Account Name | Account Number | Amount |
|---|------------------------|----------------------------|----------------------------|--|-----------|
| ADAM D. ROWINS | 20-FL-153 | CAUSE # 20-FL-153 S.G.P. | ADULT - INDIGENT ATTORNE | 001-3230-4160 | 133.00 |
| | | | Department | 3230 - DISTRICT JUDGE Total: | 6,436.77 |
| Department : 3240 - COUNTY COURT LAW | | | | | |
| PAUL MATTHEW EVANS | 47748 | CAUSE # 47748 ALFREDO M | ADULT - ATTY LITIGATION EX | 001-3240-4080 | 8.88 |
| PAUL MATTHEW EVANS | 47748 | CAUSE # 47748 ALFREDO M | ADULT - INDIGENT ATTORNE | 001-3240-4160 | 800.00 |
| VICTOREA D. BROWN | 48198 | CAUSE # 48198 RICHARD WI | ADULT - ATTY LITIGATION EX | 001-3240-4080 | 3.34 |
| VICTOREA D. BROWN | 48198 | CAUSE # 48198 RICHARD WI | ADULT - INDIGENT ATTORNE | 001-3240-4160 | 296.66 |
| HOLLIS WILBURN BURKLUND | 2736-19CC / 2777-19CC | CAUSE # 2736-19CC & 2777- | JUVENILE - INDIGENT ATTOR | 001-3240-4180 | 1,100.00 |
| MELISSA Y. REYES | 45903 | CAUSE # 45903 ENRIQUE SO | ADULT - INDIGENT ATTORNE | 001-3240-4160 | 400.00 |
| HOLLIS WILBURN BURKLUND | 48341 | CAUSE # 48341 NICHOLAS P | ADULT - INDIGENT ATTORNE | 001-3240-4160 | 505.00 |
| | | | Department | 3240 - COUNTY COURT LAW Total: | 3,113.88 |
| Department : 3251 - JUSTICE OF THE PEACE - PRCT. 1 | | | | | |
| DELL INC. | 10393309469 | Dell Latitude 5501 - JP 1 | MACHINERY AND EQUIPME | 001-3251-5310 | 1,204.56 |
| | | | Department | 3251 - JUSTICE OF THE PEACE - PRCT. 1 Total: | 1,204.56 |
| Department : 3252 - JUSTICE OF THE PEACE - PRCT. 2 | | | | | |
| DEWITT POTHE & SON | 607427-0 | CUST # 12430 SPOTPAPER - | OFFICE SUPPLIES | 001-3252-3110 | 440.01 |
| DEWITT POTHE & SON | 719-0 | CUST # 12430 TOP, TABLE, B | MACHINERY AND EQUIPME | 001-3252-5310 | 1,845.43 |
| DEWITT POTHE & SON | 608118-0 | CUST # 12430 TRODAT 4912 | OFFICE SUPPLIES | 001-3252-3110 | 73.50 |
| | | | Department | 3252 - JUSTICE OF THE PEACE - PRCT. 2 Total: | 2,358.94 |
| Department : 3253 - JUSTICE OF THE PEACE - PRCT. 3 | | | | | |
| POSTMASTER | 5152020 | 10 rolls of stamps | POSTAGE | 001-3253-3120 | 550.00 |
| | | | Department | 3253 - JUSTICE OF THE PEACE - PRCT. 3 Total: | 550.00 |
| Department : 3254 - JUSTICE OF THE PEACE - PRCT. 4 | | | | | |
| DEWITT POTHE & SON | 608054-0 | CUST # 12430 FOLDER, FILE, | OFFICE SUPPLIES | 001-3254-3110 | 115.96 |
| | | | Department | 3254 - JUSTICE OF THE PEACE - PRCT. 4 Total: | 115.96 |
| Department : 4300 - COUNTY SHERIFF | | | | | |
| CHISHOLM TRAIL VETERINAR | 26180 | TOSCA - CANINE I/D LOW FA | OPERATING SUPPLIES | 001-4300-3130 | 65.99 |
| SPRINT | 122236591-134 | ACCT # 122236591 4/17 - 5 | TELEPHONE | 001-4300-4420 | 37.99 |
| CHISHOLM TRAIL VETERINAR | 27135 | TOSCA - CANINE I/D LOW FA | OPERATING SUPPLIES | 001-4300-3130 | 65.99 |
| JOHN DEAN | 5212020 | OUT OF POCKET EXPENSE FO | TRANSPORTATION | 001-4300-4260 | 14.67 |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-4300-4260 | 5,874.76 |
| CHISHOLM TRAIL VETERINAR | 27283 | TOSCA - EXAMINATION ETC | OPERATING SUPPLIES | 001-4300-3130 | 437.41 |
| LIVENGOOD FEED STORE | LOINV000207763 | ACCT # 1C250 COASTAL SQU | OPERATING SUPPLIES | 001-4300-3130 | 231.01 |
| CHISHOLM TRAIL VETERINAR | 26686 | HORSES - COGGINS TEST AGI | OPERATING SUPPLIES | 001-4300-3130 | 219.05 |
| QUADIENT FINANCE USA, IN | LOCKHART00000001041648 | ACCT # 7900 0440 8052 695 | POSTAGE | 001-4300-3120 | 101.92 |
| | | | Department | 4300 - COUNTY SHERIFF Total: | 7,048.79 |
| Department : 4310 - COUNTY JAIL | | | | | |
| SOUTHERN HEALTH PARTNE | OCP14755 | CUST ID: CAL-7388 COST PO | PROFESSIONAL SERVICES | 001-4310-4110 | 17,453.73 |
| L & L SEPTIC AND PORTABLE | 664053 | SCHEDULED GREASE TRAP C | REPAIRS & MAINTENANCE | 001-4310-4510 | 650.00 |
| FERRIS JOSEPH PRODUCE, IN | 113138 | ICEBERG 24 CT | FOOD SUPPLIES | 001-4310-3100 | 75.00 |
| FLOWERS BAKING CO. OF SA | 2038387942 | CUST # 0040078309 MIC 20 | FOOD SUPPLIES | 001-4310-3100 | 249.12 |
| FERRIS JOSEPH PRODUCE, IN | 113149 | 25 LB 6X6 TOMATOES CASE | FOOD SUPPLIES | 001-4310-3100 | 57.00 |
| M.B. HAMMO ENTERPRISES, | 8457 | TOILET PAPER REGULAR / RO | OPERATING SUPPLIES | 001-4310-3130 | 624.83 |
| GRAINGER | 9531875236 | ACCT # 841505548 LINEAR F | REPAIRS & MAINTENANCE | 001-4310-4510 | 293.63 |
| FERRIS JOSEPH PRODUCE, IN | 113159 | CILANTRO EA | FOOD SUPPLIES | 001-4310-3100 | 90.48 |
| PFG-TEMPLE | 9890237 | CUST # 435577 DRY GROCE | FOOD SUPPLIES | 001-4310-3100 | 893.93 |
| CENTRAL TEXAS REFUSE, INC | 0000265957 | CUST # 066762 SHERIFF'S OF | REPAIRS & MAINTENANCE | 001-4310-4510 | 540.00 |
| FERRIS JOSEPH PRODUCE, IN | 113165 | AA MED 15 DOZ EGGS | FOOD SUPPLIES | 001-4310-3100 | 233.10 |
| AERODYNAMICS AIRCONDITI | 1217 | COOLER # 1 | REPAIRS & MAINTENANCE | 001-4310-4510 | 480.00 |
| SYSKO CENTRAL TEXAS, INC | 413493461 | CUST # 043430 CHEMICAL & | OPERATING SUPPLIES | 001-4310-3130 | 202.52 |
| SYSKO CENTRAL TEXAS, INC | 413493462 | CUST # 043430 PAPER & DIS | OPERATING SUPPLIES | 001-4310-3130 | 29.99 |
| SYSKO CENTRAL TEXAS, INC | 413493463 | CUST # 043430 DAIRY / POU | FOOD SUPPLIES | 001-4310-3100 | 1,109.37 |
| JAN FORD MUSTIN PH.D, P.C | 5152020 | ESPINOZA, YGNACIO TCOLE | EMPLOYEE PHYSICALS | 001-4310-4135 | 295.00 |
| UNIFIRST CORPORATION | 822 231222 | CUST # 222727 RTE # F6140 | OPERATING SUPPLIES | 001-4310-3130 | 74.78 |
| FERRIS JOSEPH PRODUCE, IN | 113186 | POTATOES 5/10 LB BAGGED | FOOD SUPPLIES | 001-4310-3100 | 57.50 |
| FERRIS JOSEPH PRODUCE, IN | 113190 | ICEBERG 24 CT | FOOD SUPPLIES | 001-4310-3100 | 107.50 |
| SYSKO CENTRAL TEXAS, INC | 413497502 | CUST # 043430 DAIRY / MEA | FOOD SUPPLIES | 001-4310-3100 | 1,438.33 |
| PFG-TEMPLE | 9893515 | CUST # 435577 DRY GROCE | FOOD SUPPLIES | 001-4310-3100 | 1,333.45 |

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| Vendor Name | Payable Number | Description (Item) | Account Name | Account Number | Amount |
|---------------------------|----------------|------------------------------|-------------------------------|----------------|-----------|
| FERRIS JOSEPH PRODUCE, IN | 113203 | ICEBERG 24 CT | FOOD SUPPLIES | 001-4310-3100 | 19.50 |
| FLOWERS BAKING CO. OF SA | 2038388023 | CUST # 0040078309 OBSOL | FOOD SUPPLIES | 001-4310-3100 | 201.60 |
| SOUTHERN HEALTH PARTNE | BASE38323 | Southern Health Partners Bla | PROFESSIONAL SERVICES | 001-4310-4110 | 40,674.02 |
| AERODYNAMICS AIRCONDITI | 1218 | COOLER # 2 | REPAIRS & MAINTENANCE | 001-4310-4510 | 1,630.00 |
| M. B. HAMMO ENTERPRISES, | 8487 | TOILET PAPER REGULAR/ROS | OPERATING SUPPLIES | 001-4310-3130 | 588.90 |
| FERRIS JOSEPH PRODUCE, IN | 113224 | RED CABBAGE LB | FOOD SUPPLIES | 001-4310-3100 | 51.80 |
| FARMER BROTHERS. CO. | 70075848 | ACCT # 6302473 ICETEA / C | FOOD SUPPLIES | 001-4310-3100 | 560.88 |
| PFG-TEMPLE | 9897334 | CUST # 435577 DRY GROCE | FOOD SUPPLIES | 001-4310-3100 | 925.97 |
| FERRIS JOSEPH PRODUCE, IN | 113230 | CILANTRO EA | FOOD SUPPLIES | 001-4310-3100 | 190.46 |
| SYSCO CENTRAL TEXAS, INC | 413506327 | CUST # 043430 CHEMICAL & | OPERATING SUPPLIES | 001-4310-3130 | 190.74 |
| SYSCO CENTRAL TEXAS, INC | 413506329 | CUST # 043430 DAIRY / MEA | FOOD SUPPLIES | 001-4310-3100 | 1,966.66 |
| FERRIS JOSEPH PRODUCE, IN | 113252 | APPLIES 138 CT RED DEL CA | FOOD SUPPLIES | 001-4310-3100 | 98.50 |
| FERRIS JOSEPH PRODUCE, IN | 113258 | CABBAGE 50 LB CTN | FOOD SUPPLIES | 001-4310-3100 | 67.50 |
| PFG-TEMPLE | 9900564 | CUST # 435577 DRY GROCERY | FOOD SUPPLIES | 001-4310-3100 | 1,049.71 |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-4310-4260 | 470.71 |
| FERRIS JOSEPH PRODUCE, IN | 113259 | ROMAINE 24 CT CASE | FOOD SUPPLIES | 001-4310-3100 | 52.50 |
| HERITAGE FOOD SERVICE EQ | 0006617727-IN | CUST # HFE21139 VULCAN V | REPAIRS & MAINTENANCE | 001-4310-4510 | 551.55 |
| GRAINGER | 9523712512 | ACCT # 841505548 GAS PRE | REPAIRS & MAINTENANCE | 001-4310-4510 | 31.00 |
| | | | Department 4310 - COUNTY JAIL | Total: | 75,611.26 |

Department : 4321 - CONSTABLES - PCT 1

| | | | | | |
|--------------------------|------------|---------------------------|--------------------------------------|---------------|--------|
| RYAN JAMES SANDERS | 032327 | INSTALL FOR CONSTABLE # 1 | MACHINERY AND EQUIPME | 001-4321-5310 | 300.00 |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-4321-4260 | 191.97 |
| RICHARD BURNS | 0459405-IN | REFUND FOR ACTION TARGE | MACHINERY AND EQUIPME | 001-4321-5310 | 122.78 |
| | | | Department 4321 - CONSTABLES - PCT 1 | Total: | 614.75 |

Department : 4322 - CONSTABLES - PCT 2

| | | | | | |
|--------------------------|------------|--------------------------|--------------------------------------|---------------|--------|
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-4322-4260 | 192.03 |
| FRANK SCOTT BARKSDALE | 4072020 | PATCHES FOR PCT 2 CONSTA | UNIFORMS | 001-4322-2140 | 425.00 |
| | | | Department 4322 - CONSTABLES - PCT 2 | Total: | 617.03 |

Department : 4323 - CONSTABLES - PCT 3

| | | | | | |
|--------------------------|------------|----------------------------|--------------------------------------|---------------|----------|
| PRINTING SOLUTIONS | 23429 | JP 3 # 10 REG ENVELOPES | OFFICE SUPPLIES | 001-4323-3110 | 247.07 |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-4323-4260 | 305.51 |
| LAW ENFORCEMENT SYSTE | 210393 | ACCT # 78656 TXW-18 TX TR | OFFICE SUPPLIES | 001-4323-3110 | 340.00 |
| GT DISTRIBUTORS, INC. | INV0764914 | CUST ID: 003167 FEDERAL .2 | OFFICE SUPPLIES | 001-4323-3110 | 435.99 |
| | | | Department 4323 - CONSTABLES - PCT 3 | Total: | 1,328.57 |

Department : 4324 - CONSTABLES - PCT 4

| | | | | | |
|--------------------------|------------|--------------------------|--------------------------------------|---------------|--------|
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-4324-4260 | 143.76 |
| | | | Department 4324 - CONSTABLES - PCT 4 | Total: | 143.76 |

Department : 6510 - NON-DEPARTMENTAL

| | | | | | |
|--------------------------|--------------------|----------------------------|-----------------------|---------------|-----------|
| DOUCET & ASSOCIATES, INC | 2004001 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 3,252.84 |
| DOUCET & ASSOCIATES, INC | 2004006 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 5,517.50 |
| DOUCET & ASSOCIATES, INC | 2004008 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 780.00 |
| DOUCET & ASSOCIATES, INC | 2004009 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 1,665.00 |
| DOUCET & ASSOCIATES, INC | 2004010 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 1,785.00 |
| DOUCET & ASSOCIATES, INC | 2004011 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 825.00 |
| DOUCET & ASSOCIATES, INC | 2004012 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 890.00 |
| DOUCET & ASSOCIATES, INC | 2004013 | Doucet & Associates 2019-2 | PROFESSIONAL SERVICES | 001-6510-4110 | 1,545.00 |
| XEROX CORPORATION | 2096981 | 2/29 - 3/29/20 LEASE PAYME | RENTALS | 001-6510-4610 | 342.00 |
| XEROX CORPORATION | 2096981 | LEASE PAYMENT | RENTALS | 001-6510-4610 | 4,051.11 |
| XEROX CORPORATION | 2097634 | CONTRACT # 010-0076391-0 | RENTALS | 001-6510-4610 | 171.00 |
| QUADIENT LEASING USA, IN | N8297719 | CUST # 010154254 LEASE # | RENTALS | 001-6510-4610 | 322.30 |
| AT & T MOBILITY | 875648878X05232020 | AT&T Blanket Purchase Orde | FAX & INTERNET | 001-6510-4425 | 418.09 |
| ARMSTRONG, VAUGHAN & | 48232 | GOVERNMENTAL AUDIT | PROFESSIONAL SERVICES | 001-6510-4110 | 35,320.00 |
| CARD SERVICE CENTER | 52020 1 | ENDS W/1237 5/13 - 5/18/2 | FEMA-4485-DR | 001-6510-4855 | 86.00 |
| CALDWELL COUNTY TAX ASS | TAG # 1110381 | VIN # ENDS W/3590 TAG # 1 | MISCELLANEOUS | 001-6510-4850 | 7.50 |
| CALDWELL COUNTY TAX ASS | TAG # 1176324 | VIN # ENDS W/1421 TAG # 1 | MISCELLANEOUS | 001-6510-4850 | 7.50 |
| CALDWELL COUNTY TAX ASS | TAG # 1176327 | VIN # ENDS W/2371 TAG # 1 | MISCELLANEOUS | 001-6510-4850 | 7.50 |
| CALDWELL COUNTY TAX ASS | TAG # 1176329 | VIN # ENDS W/2602 TAG # 1 | MISCELLANEOUS | 001-6510-4850 | 7.50 |
| CHARTER COMMUNICATION | 0000426050820 | ACCT # 8260 16 300 000042 | Telephone | 001-6510-4420 | 4,659.89 |
| CHARTER COMMUNICATION | 0000426050820 | ACCT # 8260 16 300 000042 | FAX & INTERNET | 001-6510-4425 | 6,997.84 |

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| Vendor Name | Payable Number | Description (Item) | Account Name | Account Number | Amount |
|--|------------------|------------------------------|--------------------------|--------------------------------|-----------|
| RICOH USA, INC. | 103654572 | Ricoh Blanket Purchase Orde | RENTALS | 001-6510-4610 | 888.28 |
| | | | Department | 6510 - NON-DEPARTMENTAL Total: | 69,546.85 |
| Department : 6520 - BUILDING MAINTENANCE | | | | | |
| DEALERS ELECTRIC | 1873672-01 | CUST # 134031 IOTA I32M2 | REPAIRS & MAINTENANCE | 001-6520-4510 | 364.02 |
| RCI TECHNOLOGIES, INC. | 41977 | Box Destruction from RCI for | PROFESSIONAL SERVICES | 001-6520-4110 | 1,456.00 |
| SECURITY ONE, INC | 9377767 | CUST # 805335 SERVICE FO | JP3 SIMON BUILDING-MAXW | 001-6520-3500 | 25.00 |
| PRINTING SOLUTIONS | 23323 | 12 BLUE / 12 CAMO | UNIFORMS | 001-6520-3140 | 288.00 |
| LOCKHART HARDWARE | 33031 /1 | CUST # 11239 RING WAX EX | JP3 SIMON BUILDING-MAXW | 001-6520-3500 | 84.98 |
| LOCKHART HARDWARE | 33044 /1 | CUST # 11239 COMM SNGL | MARKET ST. ANNEX-LOCKHA | 001-6520-3530 | 36.22 |
| LOCKHART HARDWARE | 33047 /1 | CUST # 11239 SINGLE RECPT | MARKET ST. ANNEX-LOCKHA | 001-6520-3530 | 9.18 |
| LOCKHART HARDWARE | 33062 /1 | CUST # 11239 3/8 CDX PINE | MARKET ST. ANNEX-LOCKHA | 001-6520-3530 | 52.95 |
| LOCKHART HARDWARE | 33064 /1 | CUST # 11239 SCREWS, NUT | MARKET ST. ANNEX-LOCKHA | 001-6520-3530 | 23.99 |
| CINTAS CORPORATION #86 | 4050537785 | SOLD TO # 13228013 PAYER | UNIFORMS | 001-6520-3140 | 97.27 |
| LOCKHART HARDWARE | 33079 /1 | CUST # 11239 JNT CMPND | MARKET ST. ANNEX-LOCKHA | 001-6520-3530 | 62.94 |
| LOCKHART HARDWARE | 33083 /1 | CUST # 11239 COLONIAL CA | MARKET ST. ANNEX-LOCKHA | 001-6520-3530 | 14.97 |
| LOCKHART HARDWARE | 33087 /1 | CUST # 11239 CM RATCHET | JP3 SIMON BUILDING-MAXW | 001-6520-3500 | 54.76 |
| SMITH SUPPLY CO.- LOCKHA | 851398 | DWV FEMALE ADAPT 2 IN | REPAIRS & MAINTENANCE | 001-6520-4510 | 7.35 |
| GONZALES BUILDING CENTE | 50706138 | CUST # CALD00 TOWEL HOU | OPERATING SUPPLIES | 001-6520-3130 | 416.28 |
| GONZALES BUILDING CENTE | 50706145 | CUST # CALD00 TRASH CAN | OPERATING SUPPLIES | 001-6520-3130 | 158.94 |
| CARD SERVICE CENTER | 52020 1 | ENDS W/1237 5/13 - 5/18/2 | JUDICIAL CENTER-LOCKHART | 001-6520-3550 | 420.00 |
| SMITH SUPPLY CO.- LOCKHA | 851646 | BLK MTL PIPE TC IMP 2" X 21 | LULING ANNEX | 001-6520-3510 | 125.10 |
| SMITH SUPPLY CO.- LOCKHA | 851650 | SDR35 PVC CAP 4 IN | JP3 SIMON BUILDING-MAXW | 001-6520-3500 | 24.95 |
| JOHN DEERE FINANCIAL | 2005-006743 | ACCT # 1-99 CAP 2" SLIP SC | REPAIRS & MAINTENANCE | 001-6520-4510 | 60.96 |
| LOCKHART HARDWARE | 33136 1 | CUST # 11239 DWV COUPLE | REPAIRS & MAINTENANCE | 001-6520-4510 | 8.59 |
| Garry Dalton | 5202020 | FUEL 5/20/20 | TRANSPORTATION | 001-6520-4260 | 50.99 |
| WILSON RIGGIN | 109443 | PEDSTAL LAVATORY SINK | JP3 SIMON BUILDING-MAXW | 001-6520-3500 | 89.98 |
| JOHN DEERE FINANCIAL | 2005-008356 | CUST # 1-99 COUPLE 3/4" S | REPAIRS & MAINTENANCE | 001-6520-4510 | 10.14 |
| TEXAS STAR FIRE SYSTEMS, L | 2325 | Perform 6 year maintenance | CONTRACTED SERVICES | 001-6520-4527 | 1,100.00 |
| TEXAS STAR FIRE SYSTEMS, L | 2325 | Annual Fire Sprinkler wet & | CONTRACTED SERVICES | 001-6520-4527 | 2,150.00 |
| LOCKHART HARDWARE | 33149 /1 | CUT # 11239 PAINTER'S MA | LULING ANNEX | 001-6520-3510 | 14.58 |
| LOCKHART HARDWARE | 33162 /1 | CUST | JP3 SIMON BUILDING-MAXW | 001-6520-3500 | 24.97 |
| LOCKHART HARDWARE | 33165 /1 | CUST # 11239 ABIT DRILL, M | LULING ANNEX | 001-6520-3510 | 8.99 |
| CINTAS CORPORATION #86 | 4051069517 | SOLD TO # 13228013 PAYER | UNIFORMS | 001-6520-3140 | 97.27 |
| LOCKHART HARDWARE | 33178 /1 | CUST # 11239 ELBOW VENT | JP3 SIMON BUILDING-MAXW | 001-6520-3500 | 17.92 |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-6520-4260 | 239.18 |
| JOHN DEERE FINANCIAL | 2005-012228 | CUT# 1-99 CABLE COAX RG6 | MARKET ST. ANNEX-LOCKHA | 001-6520-3530 | 55.96 |
| LOCKHART HARDWARE | 33205 /1 | CUST # 11239 SCREW HXW | LULING ANNEX | 001-6520-3510 | 18.78 |
| Department 6520 - BUILDING MAINTENANCE Total: | | | | | 7,671.21 |
| Department : 6550 - ELECTIONS | | | | | |
| DEWITT POTH & SON | 607508-0 | CUST # 12430 BAGS, SAND | OFFICE SUPPLIES | 001-6550-3110 | 72.67 |
| DEWITT POTH & SON | 608595-0 | CUST # 12430 CARTRIDGE, I | OFFICE SUPPLIES | 001-6550-3110 | 44.99 |
| DEWITT POTH & SON | 608851-0 | CUST # 12430 CLIP, PAPER, | OFFICE SUPPLIES | 001-6550-3110 | 7.90 |
| LARRY D. RIVERA | 23021 ESTIMATE # | 17 - 12 X 18 IN FOUR COLOR | OFFICE SUPPLIES | 001-6550-3110 | 176.45 |
| Department 6550 - ELECTIONS Total: | | | | | 302.01 |
| Department : 6560 - COMMISSIONERS COURT | | | | | |
| DEWITT POTH & SON | 607426-0 | CUST # 12430 PEN, ENRGLRT | OFFICE SUPPLIES | 001-6560-3110 | 30.38 |
| Department 6560 - COMMISSIONERS COURT Total: | | | | | 30.38 |
| Department : 6570 - VETERAN SERVICE OFFICER | | | | | |
| PRINTING SOLUTIONS | 23446 | WHITE OUT / 8.5 X 11 DOCU | OFFICE SUPPLIES | 001-6570-3110 | 13.99 |
| CARD SERVICE CENTER | 52020 1 | ENDS W/1237 5/13 - 5/18/2 | OFFICE SUPPLIES | 001-6570-3110 | 40.66 |
| CARD SERVICE CENTER | 52020 1 | ENDS W/1237 5/13 - 5/18/2 | OFFICE SUPPLIES | 001-6570-3110 | 38.88 |
| Department 6570 - VETERAN SERVICE OFFICER Total: | | | | | 93.53 |
| Department : 6610 - IT-TECHNOLOGY | | | | | |
| ADAPTIVE TECHNOLOGY SYS | 00229 | Quote # 7910 Item # FC1-15- | Outside Services | 001-6610-4840 | 400.00 |
| ADAPTIVE TECHNOLOGY SYS | 00229 | Quote # 7910 Item # FC1-10- | Outside Services | 001-6610-4840 | 620.00 |
| ADAPTIVE TECHNOLOGY SYS | 00229 | Quote # 7910 Item # FAZ-V | Outside Services | 001-6610-4840 | 1,217.00 |
| ADAPTIVE TECHNOLOGY SYS | 00229 | Quote # 7910 Item # FTK-20 | Outside Services | 001-6610-4840 | 1,505.00 |
| ADAPTIVE TECHNOLOGY SYS | 00229 | Quote # 7910 Item # FAZ-V | Outside Services | 001-6610-4840 | 1,217.00 |
| ADAPTIVE TECHNOLOGY SYS | 00229 | Quote # 7910 | Outside Services | 001-6610-4840 | 1,011.00 |

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| Vendor Name | Payable Number | Description (Item) | Account Name | Account Number | Amount |
|-------------------------|----------------|-----------------------------|-----------------------|----------------------|-----------------|
| ADAPTIVE TECHNOLOGY SYS | 00229 | Quote # 7910 Item # FC1-10- | Outside Services | 001-6610-4840 | 239.00 |
| CORBIN SEBESTYEN | 22020 | MILEAGE 1/01/2020 - 2/18/2 | TRANSPORTATION | 001-6610-4260 | 105.23 |
| CORBIN SEBESTYEN | 32020 | MILEAGE FOR 2/18 - 3/26/20 | TRANSPORTATION | 001-6610-4260 | 144.67 |
| CORBIN SEBESTYEN | 3312020 | MILEAGE 3/26 - 3/31/20 | TRANSPORTATION | 001-6610-4260 | 31.05 |
| CARD SERVICE CENTER | 52020 1 | ENDS W/1237 5/13 - 5/18/2 | REPAIRS & MAINTENANCE | 001-6610-4510 | 80.34 |
| | | | Department | 6610 - IT-TECHNOLOGY | Total: 6,570.29 |

Department : 6640 - CODE INVESTIGATOR

| | | | | | |
|---------------------------|------------|--------------------------|----------------|--------------------------|---------------|
| CENTRAL TEXAS REFUSE, INC | 0000265830 | CUST # 001134 1700 FM CR | RENTALS | 001-6640-4610 | 442.50 |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-6640-4260 | 181.87 |
| | | | Department | 6640 - CODE INVESTIGATOR | Total: 624.37 |

Department : 6650 - EMERG MGNT / HOMELAND SEC

| | | | | | |
|--------------------------|------------|--------------------------|----------------|----------------------------------|---------------|
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION | 001-6650-4260 | 353.01 |
| | | | Department | 6650 - EMERG MGNT / HOMELAND SEC | Total: 353.01 |

Department : 7620 - COUNTY WELFARE

| | | | | | |
|----------------------|---------|------------------------|------------------|-----------------------|-----------------|
| MCCURDY FUNERAL HOME | 4302020 | thornton authorization | INDIGENT FUNERAL | 001-7620-4320 | 650.00 |
| MCCURDY FUNERAL HOME | 4242020 | cremation-Tienda | INDIGENT FUNERAL | 001-7620-4320 | 650.00 |
| | | | Department | 7620 - COUNTY WELFARE | Total: 1,300.00 |

Department : 8700 - COUNTY AGENT

| | | | | | |
|--------------------------|------------|--------------------------|------------------------|-------------------------|-------------------|
| CARL R. OHLENDORF INSURA | 17558 | POLICY # 15005395 | EMPLOYEE BONDING | 001-8700-2070 | 50.00 |
| FLEETCOR TECHNOLOGIES, I | NP58260826 | ACCT # BG114286 4/27 - 5 | TRANSPORTATION-AG/4H/N | 001-8700-4260 | 33.82 |
| | | | Department | 8700 - COUNTY AGENT | Total: 83.82 |
| | | | | Fund 001 - GENERAL FUND | Total: 190,166.92 |

Fund: 002 - UNIT ROAD FUND

Department : 1101 - ADMINISTRATION

| | | | | | |
|--------------------------|------------|----------------------------|---------------------|-----------------------|------------------|
| LOCKHART HARDWARE | 32715 /1 | CUST # 11239 PROPANE CYL | OPERATING SUPPLIES | 002-1101-3130 | 23.14 |
| GERMER ELECTRONICS | 20101 | RADIO INSTALL - 11 / MOUN | OPERATING SUPPLIES | 002-1101-3130 | 664.31 |
| GERMER ELECTRONICS | 20101 | RADIO INSTALL - 11 / MOUN | MISCELLANEOUS | 002-1101-4850 | 1,090.69 |
| BRAUNTEX MATERIALS, INC. | 109672 | ACCT # 1600 1700 FM 2720 | FLEX BASE MATERIALS | 002-1101-3143 | 11,777.52 |
| LOCKHART HARDWARE | 33020 /1 | CUST # 11239 TIRE WB FLTF | OPERATING SUPPLIES | 002-1101-3130 | 539.96 |
| ERGON ASPHALT AND EMUL | 9402245788 | BID # 19CCP02B CALDWELL | SEAL COATING | 002-1101-4630 | 4,101.47 |
| HANSON EQUIPMENT | 279095 | CAL001 11-R22.5 FLAT REP | TIRES | 002-1101-3190 | 84.24 |
| CINTAS CORPORATION #86 | 4050537620 | SOLD TO # 13232687 PAYER | UNIFORMS | 002-1101-2140 | 154.07 |
| CINTAS CORPORATION #86 | 4050537659 | SOLD TO # 13228849 PAYER | UNIFORMS | 002-1101-2140 | 398.60 |
| CINTAS CORPORATION #86 | 4050537673 | SOLD TO # 13232664 PAYER | UNIFORMS | 002-1101-2140 | 265.47 |
| SMITH SUPPLY CO.- LOCKHA | 850808 | 36"X40' METAL CULVERT 16 | CULVERT PIPE | 002-1101-3116 | 2,520.00 |
| PETROLEUM TRADERS CORP | 1543128 | ACCT # 990644/1 ULTRA LO | FUEL | 002-1101-3163 | 5,595.90 |
| PATHMARK TRAFFIC PROD. | 6135 | R7-1D 18X24 .080 HI WHITE/ | SIGNS | 002-1101-3181 | 78.00 |
| SMITH SUPPLY CO.- LOCKHA | 851011 | ARCH 24" X 30' MTL CLVRT | CULVERT PIPE | 002-1101-3116 | 3,955.50 |
| COLORADO MATERIALS, LTD. | 290349 | CUST # 1405 COUNTY YARD | AGGREGATE / GRAVEL | 002-1101-3153 | 33,470.44 |
| COLORADO MATERIALS, LTD. | 290351 | CUST # 1405 SANDY FORK R | AGGREGATE / GRAVEL | 002-1101-3153 | 7,614.49 |
| CARD SERVICE CENTER | 52020 1 | ENDS W/1237 5/13 - 5/18/2 | OPERATING SUPPLIES | 002-1101-3130 | 99.47 |
| SMITH SUPPLY CO.- LOCKHA | 851551 | ARCH 24" X 30' MTL CLVRT D | CULVERT PIPE | 002-1101-3116 | 1,421.95 |
| CINTAS FAS LOCKBOX 63652 | 5017254193 | CUST # 0010344330 PAYER # | RENTALS | 002-1101-4610 | 171.03 |
| CINTAS CORPORATION #86 | 4051069181 | SOLD TO # 13232664 PAYER | UNIFORMS | 002-1101-2140 | 258.92 |
| CINTAS CORPORATION #86 | 4051069213 | SOLD TO # 13232687 PAYER | UNIFORMS | 002-1101-2140 | 154.07 |
| CINTAS CORPORATION #86 | 4051069275 | SOLD TO # 13228849 PAYER | UNIFORMS | 002-1101-2140 | 398.60 |
| LOCKHART HARDWARE | 33187 /1 | CUST # 11239 REPEL 6 OZ SP | OPERATING SUPPLIES | 002-1101-3130 | 195.97 |
| LOCKHART HARDWARE | 33198 /1 | CUST # 11239 HITCH BALL 2 | OPERATING SUPPLIES | 002-1101-3130 | 12.99 |
| CINTAS CORPORATION #86 | 4049899473 | SOLD TO # 13232664 PAYER | UNIFORMS | 002-1101-2140 | 264.78 |
| CINTAS CORPORATION #86 | 4049899492 | SOLD TO # 13232687 PAYER | UNIFORMS | 002-1101-2140 | 154.07 |
| CINTAS CORPORATION #86 | 4049899526 | SOLD TO # 13228849 PAYER | UNIFORMS | 002-1101-2140 | 398.60 |
| | | | Department | 1101 - ADMINISTRATION | Total: 75,864.25 |

Department : 1102 - VEHICLE MAINTENANCE

| | | | | | |
|---------------------------|-------------|--------------------------|------------------------|---------------|--------|
| O'REILLY AUTOMOTIVE, INC. | 0642-335454 | CUST # 188092 OIL FILTER | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 202.55 |
| O'REILLY AUTOMOTIVE, INC. | 0642-335455 | CUST # 188092 OIL FILTER | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 58.65 |
| SEAN MATTHEW MANN | 113253 | ACCT # 2010 20V GREASE G | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 478.97 |
| GORDON'S EQUIPMENT | 63039 | SAFTY VALVE | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 36.45 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336305 | CUST # 188092 SMI-MET PA | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 205.12 |

Expense Approval Register

Packet: APPKT04110 - 06/09/2020 A/P RUN

| Vendor Name | Payable Number | Description (Item) | Account Name | Account Number | Amount |
|-----------------------------|----------------|---------------------------|------------------------|----------------|----------|
| O'REILLY AUTOMOTIVE, INC. | 0642-336394 | CUST # 188092 NON-BRKT C | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 146.39 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336512 | CUST # 188092 SWAY BAR L | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 50.78 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336626 | CUST # 188092 ADAPTOR | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 190.26 |
| SALT FLAT FEED & NAPA | 210363 | ACCT # 27269 HYDRAULIC H | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 109.16 |
| LOCKHART HARDWARE | 33119 /1 | Stihl 131 Pole Saw | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 649.99 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336759 | CUST # 188092 BODY MNT | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 78.30 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336781 | CUST # 188092 BODY MNT | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 78.30 |
| ROMCO EQUIPMENT COMP | 107128125 | CUST # 13570 GRADER BLA | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 1,594.80 |
| E & R SUPPLY CO., INC | 218794 | ACCT # 0023750 WEA16U-6 | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 282.54 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336937 | CUST # 188092 BODY MNT | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 78.30 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336942 | CUST # 188092 8 OZ PAGOIL | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 9.44 |
| O'REILLY AUTOMOTIVE, INC. | 0642-336944 | CUST # 188092 BODY MNT | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 78.30 |
| O'REILLY AUTOMOTIVE, INC. | 0642-337033 | CUST # 188092 BODY MNT | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 126.04 |
| SEAN MATTHEW MANN | 113496 | ACCT # 2010 TRAILKER CON | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 218.87 |
| HYDRAULIC HOUSE | 203695 | ST--SS-16-16-C | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 344.00 |
| O'REILLY AUTOMOTIVE, INC. | 0642-338009 | CUST # 002-1102-3136 DRA | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 4.88 |
| SEAN MATTHEW MANN | 113588 | ACCT # 2010 WASHER | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 12.07 |
| O'REILLY AUTOMOTIVE, INC. | 0642-333358 | CUST # 188092 TAPE ASST | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 8.98 |
| SALT FLAT FEED & NAPA | 209660 | CUST # 27269 BUTT CONNE | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 13.58 |
| SEAN MATTHEW MANN | 113073 | CUST # 2010 RIGHT SIDE UP | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 115.32 |
| FREIGHTLINER OF AUSTIN | 40559AP | ACCT # 1638 CARRIER ASSY- | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 217.12 |
| SEAN MATTHEW MANN | 113082 | ACCT # 2010 NAPAGOLD AIR | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 181.01 |
| SEAN MATTHEW MANN | 113083 | CUST # 2010 AIR PRESSURE | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 29.86 |
| SEAN MATTHEW MANN | 113085 | ACCT # 2010 LED U80 SUB L | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 26.49 |
| HOLT TEXAS, LTD., A DIVISIO | PIKP0091356 | CUST # 0203700 KIT-F PUM | SUPPLIES & SMALL TOOLS | 002-1102-3136 | 90.59 |

Department 1102 - VEHICLE MAINTENANCE Total: 5,717.11

Department : 1103 - FLEET MAINTENANCE

| | | | | | |
|-------------------------|------------|----------------------------|--------------------|---------------|--------|
| XL PARTS, LLC | 04160Y4795 | CUST # 490093 OIL FILTER | OPERATING SUPPLIES | 002-1103-3135 | 14.92 |
| XL PARTS, LLC | 0416PF7841 | ACCT # 490093 SERVICE CH | OPERATING SUPPLIES | 002-1103-3135 | 1.23 |
| XL PARTS, LLC | 0416PF9896 | CUST # 490093 BATTERY AS | OPERATING SUPPLIES | 002-1103-3135 | 265.40 |
| XL PARTS, LLC | 0416PG0117 | CUST # 490093 HAND CLNR | OPERATING SUPPLIES | 002-1103-3135 | 13.49 |
| XL PARTS, LLC | 0416PL1242 | CUST # 490093 PREMIUM C | OPERATING SUPPLIES | 002-1103-3135 | 32.99 |
| XL PARTS, LLC | 0416PL1345 | CUST # 490093 AIR FILTER | OPERATING SUPPLIES | 002-1103-3135 | 19.27 |
| XL PARTS, LLC | 0416PL2430 | CUST # 490093 1 QT MERCO | OPERATING SUPPLIES | 002-1103-3135 | 58.80 |
| SEAN MATTHEW MANN | 113275 | ACCT # 6000 LAMP / CLEAR | OPERATING SUPPLIES | 002-1103-3135 | 32.04 |
| CINTAS CORPORATION #86 | 4050537610 | SOLD TO # 13228085 PAYER | UNIFORMS | 002-1103-2140 | 84.19 |
| XL PARTS, LLC | 0416PP3498 | CUT # 490093 STANDARD C | OPERATING SUPPLIES | 002-1103-3135 | 9.98 |
| XL PARTS, LLC | 0416PP6881 | CUST # 490093 ELEMENT-A/ | OPERATING SUPPLIES | 002-1103-3135 | 29.43 |
| LOCKHART MOTOR CO.,INC. | T47020 | CUST # 3810 INSULATOR | OPERATING SUPPLIES | 002-1103-3135 | 117.62 |
| LOCKHART MOTOR CO.,INC. | T47024 | CUST # 3810 WIRE ASSY | OPERATING SUPPLIES | 002-1103-3135 | 42.03 |
| CINTAS CORPORATION #86 | 4051069291 | SOLD TO # 13228085 PAYER | UNIFORMS | 002-1103-2140 | 87.74 |
| LOCKHART MOTOR CO.,INC. | T47034 | CUST # 3810 ARM | OPERATING SUPPLIES | 002-1103-3135 | 355.19 |
| SEAN MATTHEW MANN | 113592 | ACCT # 6000 OIL FILTER - N | OPERATING SUPPLIES | 002-1103-3135 | 16.39 |
| XL PARTS, LLC | 0416PH8940 | CUST # 490093 AIR FILTER | OPERATING SUPPLIES | 002-1103-3135 | 241.27 |
| XL PARTS, LLC | 0416PJ5681 | CUST # 490093 BATTERY AS | OPERATING SUPPLIES | 002-1103-3135 | -45.50 |
| CINTAS CORPORATION #86 | 4049899566 | SOLD TO # 13228085 PAYER | UNIFORMS | 002-1103-2140 | 81.33 |

Department 1103 - FLEET MAINTENANCE Total: 1,457.81

Fund 002 - UNIT ROAD FUND Total: 83,039.17

Fund: 003 - RECORDS PRESERVATION FUND

Department : 3000 - COUNTY CLERK EXP

| | | | | | |
|---|-------|-----------------------------|----------------------|---------------|-----------|
| NBS HOLDINGS, LLC | 3388 | BOOK PRESERVATION | BINDING | 003-3000-5615 | 23,160.00 |
| EDOC TECHNOLOGIES, INC. | 19129 | Annual Maintenance (Jul 202 | SOFTWARE MAINTENANCE | 003-3000-4520 | 9,080.00 |
| Department 3000 - COUNTY CLERK EXP Total: | | | | | 32,240.00 |
| Fund 003 - RECORDS PRESERVATION FUND Total: | | | | | 32,240.00 |

Fund: 010 - GRANT FUND

Department : 4323 - CONSTABLES - PCT 3

| | | | | | |
|---|---------|------------------------|---------------------|---------------|--------|
| DYLAN MALDONADO | 5252020 | TOBACCO ENFORCEMENT PR | Operating Exp-PCT 3 | 010-4323-4515 | 220.00 |
| Department 4323 - CONSTABLES - PCT 3 Total: | | | | | 220.00 |

Expense Approval Register

Packet: APPKT04110 - 06/09/2020 A/P RUN

| Vendor Name | Payable Number | Description (Item) | Account Name | Account Number | Amount |
|---------------------------|----------------|---------------------------|--------------------|--------------------------------|------------|
| Department : 7700 - SH130 | | | | | |
| COLORADO MATERIALS, LTD. | 290350 | CUST # 1405 L/D POLONIA R | SH130 Project Fees | 010-7700-4070 | 10,835.15 |
| | | | | Department 7700 - SH130 Total: | 10,835.15 |
| | | | | Fund 010 - GRANT FUND Total: | 11,055.15 |
| | | | | Grand Total: | 316,501.24 |

Fund Summary

| Fund | Expense Amount |
|---------------------------------|----------------|
| 001 - GENERAL FUND | 190,166.92 |
| 002 - UNIT ROAD FUND | 83,039.17 |
| 003 - RECORDS PRESERVATION FUND | 32,240.00 |
| 010 - GRANT FUND | 11,055.15 |
| Grand Total: | 316,501.24 |

Account Summary

| Account Number | Account Name | Expense Amount |
|----------------|------------------------|----------------|
| 001-1370 | POSTAGE INVENTORY | 1,578.46 |
| 001-2120-2070 | EMPLOYEE BONDING | 75.00 |
| 001-2130-3110 | OFFICE SUPPLIES | 180.60 |
| 001-2150-3145 | Remote Site Trans Fees | 7.32 |
| 001-2400 | DUE TO SEPTIC SYSTEM | 2,280.00 |
| 001-3200-4260 | TRANSPORTATION | 86.73 |
| 001-3220-3110 | OFFICE SUPPLIES | 239.07 |
| 001-3230-3110 | OFFICE SUPPLIES | 371.67 |
| 001-3230-4080 | ADULT - ATTY LITIGATIO | 1.10 |
| 001-3230-4160 | ADULT - INDIGENT ATTO | 6,064.00 |
| 001-3240-4080 | ADULT - ATTY LITIGATIO | 12.22 |
| 001-3240-4160 | ADULT - INDIGENT ATTO | 2,001.66 |
| 001-3240-4180 | JUVENILE - INDIGENT AT | 1,100.00 |
| 001-3251-5310 | MACHINERY AND EQUIP | 1,204.56 |
| 001-3252-3110 | OFFICE SUPPLIES | 513.51 |
| 001-3252-5310 | MACHINERY AND EQUIP | 1,845.43 |
| 001-3253-3120 | POSTAGE | 550.00 |
| 001-3254-3110 | OFFICE SUPPLIES | 115.96 |
| 001-4300-3120 | POSTAGE | 101.92 |
| 001-4300-3130 | OPERATING SUPPLIES | 1,019.45 |
| 001-4300-4260 | TRANSPORTATION | 5,889.43 |
| 001-4300-4420 | TELEPHONE | 37.99 |
| 001-4310-3100 | FOOD SUPPLIES | 10,829.86 |
| 001-4310-3130 | OPERATING SUPPLIES | 1,711.76 |
| 001-4310-4110 | PROFESSIONAL SERVICE | 58,127.75 |
| 001-4310-4135 | EMPLOYEE PHYSICALS | 295.00 |
| 001-4310-4260 | TRANSPORTATION | 470.71 |
| 001-4310-4510 | REPAIRS & MAINTENAN | 4,176.18 |
| 001-4321-4260 | TRANSPORTATION | 191.97 |
| 001-4321-5310 | MACHINERY AND EQUIP | 422.78 |
| 001-4322-2140 | UNIFORMS | 425.00 |
| 001-4322-4260 | TRANSPORTATION | 192.03 |
| 001-4323-3110 | OFFICE SUPPLIES | 1,023.06 |
| 001-4323-4260 | TRANSPORTATION | 305.51 |
| 001-4324-4260 | TRANSPORTATION | 143.76 |
| 001-6510-4110 | PROFESSIONAL SERVICE | 51,580.34 |
| 001-6510-4420 | Telephone | 4,659.89 |
| 001-6510-4425 | FAX & INTERNET | 7,415.93 |
| 001-6510-4610 | RENTALS | 5,774.69 |
| 001-6510-4850 | MISCELLANEOUS | 30.00 |
| 001-6510-4855 | FEMA-4485-DR | 86.00 |
| 001-6520-3130 | OPERATING SUPPLIES | 575.22 |
| 001-6520-3140 | UNIFORMS | 482.54 |
| 001-6520-3500 | JP3 SIMON BUILDING-M | 322.56 |
| 001-6520-3510 | LULING ANNEX | 167.45 |
| 001-6520-3530 | MARKET ST. ANNEX-LOC | 256.21 |
| 001-6520-3550 | JUDICIAL CENTER-LOCK | 420.00 |
| 001-6520-4110 | PROFESSIONAL SERVICE | 1,456.00 |
| 001-6520-4260 | TRANSPORTATION | 290.17 |
| 001-6520-4510 | REPAIRS & MAINTENAN | 451.06 |
| 001-6520-4527 | CONTRACTED SERVICES | 3,250.00 |

Account Summary

| Account Number | Account Name | Expense Amount |
|---------------------|----------------------|-------------------|
| 001-6550-3110 | OFFICE SUPPLIES | 302.01 |
| 001-6560-3110 | OFFICE SUPPLIES | 30.38 |
| 001-6570-3110 | OFFICE SUPPLIES | 93.53 |
| 001-6610-4260 | TRANSPORTATION | 280.95 |
| 001-6610-4510 | REPAIRS & MAINTENAN | 80.34 |
| 001-6610-4840 | Outside Services | 6,209.00 |
| 001-6640-4260 | TRANSPORTATION | 181.87 |
| 001-6640-4610 | RENTALS | 442.50 |
| 001-6650-4260 | TRANSPORTATION | 353.01 |
| 001-7620-4320 | INDIGENT FUNERAL | 1,300.00 |
| 001-8700-2070 | EMPLOYEE BONDING | 50.00 |
| 001-8700-4260 | TRANSPORTATION-AG/4 | 33.82 |
| 002-1101-2140 | UNIFORMS | 2,447.18 |
| 002-1101-3116 | CULVERT PIPE | 7,897.45 |
| 002-1101-3130 | OPERATING SUPPLIES | 1,535.84 |
| 002-1101-3143 | FLEX BASE MATERIALS | 11,777.52 |
| 002-1101-3153 | AGGREGATE / GRAVEL | 41,084.93 |
| 002-1101-3163 | FUEL | 5,595.90 |
| 002-1101-3181 | SIGNS | 78.00 |
| 002-1101-3190 | TIRES | 84.24 |
| 002-1101-4610 | RENTALS | 171.03 |
| 002-1101-4630 | SEAL COATING | 4,101.47 |
| 002-1101-4850 | MISCELLANEOUS | 1,090.69 |
| 002-1102-3136 | SUPPLIES & SMALL TOO | 5,717.11 |
| 002-1103-2140 | UNIFORMS | 253.26 |
| 002-1103-3135 | OPERATING SUPPLIES | 1,204.55 |
| 003-3000-4520 | SOFTWARE MAINTENAN | 9,080.00 |
| 003-3000-5615 | BINDING | 23,160.00 |
| 010-4323-4515 | Operating Exp-PCT 3 | 220.00 |
| 010-7700-4070 | SH130 Project Fees | 10,835.15 |
| Grand Total: | | 316,501.24 |

Project Account Summary

| Project Account Key | Expense Amount |
|---------------------|-------------------|
| **None** | 316,501.24 |
| Grand Total: | |
| | 316,501.24 |

- 2. Ratify re-occurring County Payments**
 - A. \$317,732.23 (Payroll 5/10/2020 – 5/23/2020)**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

A. \$317,732.23 (Payroll 5/10/2020 - 5/23/2020)

1. Costs:

Actual Cost or Estimated Cost \$ _____

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|-------------|--------------|-------|
| Judge Haden | | |
| (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 21 total # of backup pages
(including this page)

4. 
Signature of Court Member

Date

5/29/2020



Caldwell County, TX

Packet: PYPKT01776 - PAYROLL 05102020 THRU 05232020
Payroll Set: 01 - Payroll Set 01

Detail Register

Department Summary

Pay Period: 05/10/2020 - 05/23/2020

Department: 1000 - Courthouse Security

Total Direct Deposits: 8,946.02
Total Check Amounts: 0.00

EARNINGS

| Pay Code | Units | Pay Amount |
|-------------------|---------------|------------------|
| 165 Stipend w/RET | 0.00 | 16.15 |
| C-19 | 34.00 | 681.66 |
| Hourly | 497.00 | 10,260.81 |
| S | 13.00 | 260.64 |
| Uniform | 0.00 | 175.00 |
| Vacation | 16.00 | 320.78 |
| Total: | 560.00 | 11,715.04 |

TAXES

| Code | Subject To | Employee | Employer |
|---------------|-----------------|----------|---------------|
| Federal W/H | 10,722.30 | 903.57 | 0.00 |
| MC | 11,308.08 | 163.96 | 163.96 |
| SS | 11,308.08 | 701.10 | 701.10 |
| Unemployment | 11,578.88 | 0.00 | 0.00 |
| Total: | 1,768.63 | | 865.06 |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|---------------|-----------------|----------|-----------------|
| 400 | 11,715.04 | 585.78 | 515.45 |
| 550 | 0.00 | 136.16 | 0.00 |
| 551 | 0.00 | 20.00 | 0.00 |
| 580 | 0.00 | 7.65 | 0.00 |
| 590 | 0.00 | 161.13 | 1,626.33 |
| 595 | 0.00 | 5.72 | 0.00 |
| 615 | 0.00 | 83.95 | 0.00 |
| Total: | 1,000.39 | | 2,141.78 |

RECAP 1000 - Courthouse Security

| | | | | | | | | | |
|-----------|-----------|-----------|------|-------------|----------|--------|----------|----------|----------|
| Earnings: | 11,715.04 | Benefits: | 0.00 | Deductions: | 1,000.39 | Taxes: | 1,768.63 | Net Pay: | 8,946.02 |
|-----------|-----------|-----------|------|-------------|----------|--------|----------|----------|----------|

Department: 1101 - Unit Road

| | | | | |
|-------------------|---------------|-----------------|-------------------------------|------------------|
| | | | Total Direct Deposits: | 25,020.43 |
| | | | Total Check Amounts: | 1,102.96 |
| EARNINGS | | | | |
| Pay Code | Units | Pay Amount | TAXES | |
| 165 Stipend w/RET | 0.00 | 66.92 | Federal W/H | 31,569.03 |
| FLOAT | 16.00 | 279.83 | MC | 33,313.16 |
| Hourly | 1,608.00 | 28,999.31 | SS | 33,313.16 |
| OT | 36.50 | 975.54 | Unemployment | 34,750.21 |
| S | 48.00 | 872.28 | | Total: 5,221.68 |
| SAL | 1.00 | 2,101.04 | | 2,548.45 |
| Vacation | 88.00 | 1,587.58 | | |
| | Total: | 1,797.50 | 34,882.50 | |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|---------------|-----------------|-----------------|
| 400 | 34,882.50 | 1,744.13 | 1,534.85 |
| 530 | 0.00 | 0.00 | 0.00 |
| 550 | 0.00 | 132.29 | 0.00 |
| 551 | 0.00 | 57.69 | 0.00 |
| 563 | 0.00 | 210.19 | 0.00 |
| 580 | 0.00 | 13.77 | 0.00 |
| 590 | 0.00 | 1,158.89 | 6,842.77 |
| 595 | 0.00 | 19.50 | 0.00 |
| 615 | 0.00 | 200.97 | 0.00 |
| | Total: | 3,537.43 | 8,377.62 |

RECAP 1101 - Unit Road

| | | | | | | | | | |
|-----------|-----------|-----------|------|-------------|----------|--------|----------|----------|-----------|
| Earnings: | 34,882.50 | Benefits: | 0.00 | Deductions: | 3,537.43 | Taxes: | 5,221.68 | Net Pay: | 26,123.39 |
|-----------|-----------|-----------|------|-------------|----------|--------|----------|----------|-----------|

Department: 1102 - Vehicle Maintenance

| | | | | | | |
|-------------------|---------------|---------------|-------------------------------|---------------------|-----------------|--------|
| | | | Total Direct Deposits: | 1,103.56 | | |
| | | | Total Check Amounts: | 2,461.62 | | |
| EARNINGS | | | | | | |
| Pay Code | Units | Pay Amount | TAXES | | | |
| Hourly | 232.00 | 4,264.94 | Federal W/H | 4,159.25 | | |
| S | 6.16 | 104.75 | MC | 4,379.30 | | |
| Vacation | 1.84 | 31.29 | SS | 4,379.30 | | |
| | Total: | 240.00 | 4,400.98 | Unemployment | 4,387.36 | |
| | | | | | Total: 592.54 | 335.00 |
| DEDUCTIONS | | | | | | |
| Code | Subject To | Employee | Employer | | | |
| 400 | 4,400.98 | 220.05 | 193.64 | | | |
| 550 | 0.00 | 13.62 | 0.00 | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | |
| 590 | 0.00 | 0.00 | 966.66 | | | |
| 615 | 0.00 | 8.06 | 0.00 | | | |
| | Total: | 243.26 | 1,160.30 | | | |

RECAP 1102 - Vehicle Maintenance

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 4,400.98 | Benefits: | 0.00 | Deductions: | 243.26 | Taxes: | 592.54 | Net Pay: | 3,565.18 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 1103 - Fleet Maintenance

| | | | | | | |
|---------------------------------------|------------|------------------------|------------|-------------|--------|----------|
| | | Total Direct Deposits: | | 1,287.15 | | |
| | | Total Check Amounts: | | 1,189.76 | | |
| EARNINGS | | | | | | |
| Pay Code | | Units | Pay Amount | | | |
| Hourly | | 158.00 | 3,032.44 | | | |
| S | | 1.00 | 19.95 | | | |
| Vacation | | 1.00 | 19.95 | | | |
| | Total: | 160.00 | 3,072.34 | | | |
| DEDUCTIONS | | | | | | |
| Code | Subject To | Employee | Employer | | | |
| 400 | 3,072.34 | 153.62 | 135.18 | | | |
| 580 | 0.00 | 3.06 | 0.00 | | | |
| 590 | 0.00 | 0.00 | 322.22 | | | |
| 615 | 0.00 | 16.85 | 0.00 | | | |
| | Total: | 173.53 | 457.40 | | | |
| RECAP 1103 - Fleet Maintenance | | | | | | |
| Earnings: | 3,072.34 | Benefits: | 0.00 | Deductions: | 173.53 | Taxes: |
| | | | | | 421.89 | Net Pay: |
| | | | | | | 2,476.92 |

Department: 2120 - County Treasurer

| | | | | | | |
|--------------------------------------|------------|------------------------|------------|-------------|--------|----------|
| | | Total Direct Deposits: | | 2,766.54 | | |
| | | Total Check Amounts: | | 0.00 | | |
| EARNINGS | | | | | | |
| Pay Code | | Units | Pay Amount | | | |
| Hourly | | 80.00 | 1,589.73 | | | |
| SAL | | 1.00 | 1,967.38 | | | |
| | Total: | 81.00 | 3,557.11 | | | |
| DEDUCTIONS | | | | | | |
| Code | Subject To | Employee | Employer | | | |
| 400 | 3,557.11 | 177.86 | 156.51 | | | |
| 520 | 0.00 | 40.00 | 0.00 | | | |
| 551 | 0.00 | 42.30 | 0.00 | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | |
| 590 | 0.00 | 0.00 | 644.44 | | | |
| 595 | 0.00 | 2.86 | 0.00 | | | |
| 615 | 0.00 | 33.60 | 0.00 | | | |
| | Total: | 298.15 | 800.95 | | | |
| RECAP 2120 - County Treasurer | | | | | | |
| Earnings: | 3,557.11 | Benefits: | 0.00 | Deductions: | 298.15 | Taxes: |
| | | | | | 492.42 | Net Pay: |
| | | | | | | 2,766.54 |

Department: 2130 - County Auditor

| | | | | | | | |
|-------------------|---------------|---------------|-------------------------------|-----------------|----------|--------|--|
| | | | Total Direct Deposits: | 7,160.64 | | | |
| | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | |
| Pay Code | Units | Pay Amount | | | | | |
| 165 Stipend w/RET | 0.00 | 34.62 | Federal W/H | 8,981.67 | 1,056.20 | 0.00 | |
| FLOAT | 4.00 | 72.23 | MC | 9,715.89 | 140.89 | 140.89 | |
| Hourly | 231.25 | 4,894.64 | SS | 9,715.89 | 602.39 | 602.39 | |
| S | 1.75 | 43.44 | Unemployment | 10,127.40 | 0.00 | 0.00 | |
| SAL | +14.50 | 4,655.11 | | | | | |
| Vacation | 19.50 | 484.36 | | | | | |
| | Total: | 242.00 | 10,184.40 | | | | |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|---------------|-----------------|-----------------|
| 400 | 10,184.40 | 509.22 | 448.11 |
| 520 | 0.00 | 225.00 | 0.00 |
| 550 | 0.00 | 57.00 | 0.00 |
| 551 | 0.00 | 157.68 | 0.00 |
| 580 | 0.00 | 4.59 | 0.00 |
| 590 | 0.00 | 161.13 | 1,304.11 |
| 595 | 0.00 | 8.31 | 0.00 |
| 610 | 0.00 | 16.96 | 0.00 |
| 615 | 0.00 | 84.39 | 0.00 |
| | Total: | 1,224.28 | 1,752.22 |

RECAP 2130 - County Auditor

| | | | | | | | | | |
|-----------|-----------|-----------|------|-------------|----------|--------|----------|----------|----------|
| Earnings: | 10,184.40 | Benefits: | 0.00 | Deductions: | 1,224.28 | Taxes: | 1,799.48 | Net Pay: | 7,160.64 |
|-----------|-----------|-----------|------|-------------|----------|--------|----------|----------|----------|

Department: 2140 - Tax Assessor-Collector

| | | | | | | | |
|-------------------|---------------|---------------|-------------------------------|-----------------|----------|---------------|-----------------|
| | | | Total Direct Deposits: | 6,873.83 | | | |
| | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | |
| Pay Code | Units | Pay Amount | | | | | |
| Hourly | 432.00 | 7,122.66 | Federal W/H | 8,301.24 | 742.81 | 0.00 | |
| S | 4.00 | 75.27 | MC | 8,888.76 | 128.90 | 128.90 | |
| SAL | 1.00 | 1,952.50 | SS | 8,888.76 | 551.11 | 551.11 | |
| | Total: | 437.00 | 9,150.43 | Unemployment | 7,170.69 | 0.00 | 0.01 |
| | | | | | | Total: | 1,422.82 |
| DEDUCTIONS | | | | | | | |
| Code | Subject To | Employee | Employer | | | | |
| 400 | 9,150.43 | 457.52 | 402.62 | | | | |
| 520 | 0.00 | 130.00 | 0.00 | | | | |
| 550 | 0.00 | 27.24 | 0.00 | | | | |
| 551 | 0.00 | 40.00 | 0.00 | | | | |
| 580 | 0.00 | 4.59 | 0.00 | | | | |
| 590 | 0.00 | 161.13 | 1,948.55 | | | | |
| 595 | 0.00 | 17.18 | 0.00 | | | | |
| 615 | 0.00 | 16.12 | 0.00 | | | | |
| | Total: | 853.78 | 2,351.17 | | | | |

RECAP 2140 - Tax Assessor-Collector

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|----------|----------|----------|
| Earnings: | 9,150.43 | Benefits: | 0.00 | Deductions: | 853.78 | Taxes: | 1,422.82 | Net Pay: | 6,873.83 |
|-----------|----------|-----------|------|-------------|--------|--------|----------|----------|----------|

Department: 2150 - County Clerk

| EARNINGS | | | | TAXES | | | |
|----------|--------|------------|--------------|------------|----------|----------|--|
| Pay Code | Units | Pay Amount | Code | Subject To | Employee | Employer | |
| FLOAT | 16.00 | 249.65 | Federal W/H | 11,379.34 | 638.99 | 0.00 | |
| Hourly | 618.70 | 10,148.17 | MC | 12,062.53 | 174.91 | 174.91 | |
| S | 3.75 | 58.54 | SS | 12,062.53 | 747.88 | 747.88 | |
| SAL | 1.00 | 1,983.69 | Unemployment | 12,344.75 | 0.00 | 0.03 | |
| Vacation | 1.55 | 23.99 | | Total: | 1,561.78 | 922.82 | |
| | Total: | 641.00 | | | | | |
| | | 12,464.04 | | | | | |

| DEDUCTIONS | | | |
|------------|------------|----------|----------|
| Code | Subject To | Employee | Employer |
| 400 | 12,464.04 | 623.19 | 548.42 |
| 520 | 0.00 | 60.00 | 0.00 |
| 550 | 0.00 | 119.29 | 0.00 |
| 551 | 0.00 | 170.75 | 0.00 |
| 580 | 0.00 | 12.24 | 0.00 |
| 590 | 0.00 | 0.00 | 2,577.76 |
| 595 | 0.00 | 19.75 | 0.00 |
| 610 | 0.00 | 27.00 | 0.00 |
| 615 | 0.00 | 91.72 | 0.00 |
| | Total: | 1,123.94 | 3,126.18 |

RECAP 2150 - County Clerk

Earnings: 12,464.04 Benefits: 0.00 Deductions: 1,123.94 Taxes: 1,561.78 Net Pay: 9,778.32

Department: 3000 - County Clerk

| EARNINGS | | | | TAXES | | | |
|----------|--------|------------|-------------|--------------|----------|----------|--|
| Pay Code | Units | Pay Amount | Code | Subject To | Employee | Employer | |
| Hourly | 67.75 | 1,133.38 | Federal W/H | 1,068.13 | 0.00 | 0.00 | |
| S | 12.25 | 204.93 | MC | 1,135.05 | 16.46 | 16.46 | |
| | Total: | 80.00 | 1,338.31 | SS | 1,135.05 | 70.37 | |
| | | | | Unemployment | 1,338.31 | 0.00 | |
| | | | | | Total: | 86.83 | |
| | | | | | | 86.83 | |

| DEDUCTIONS | | | |
|------------|------------|----------|----------|
| Code | Subject To | Employee | Employer |
| 400 | 1,338.31 | 66.92 | 58.89 |
| 551 | 0.00 | 19.23 | 0.00 |
| 580 | 0.00 | 1.53 | 0.00 |
| 590 | 0.00 | 161.13 | 337.45 |
| 615 | 0.00 | 22.90 | 0.00 |
| | Total: | 271.71 | 396.34 |

RECAP 3000 - County Clerk

Earnings: 1,338.31 Benefits: 0.00 Deductions: 271.71 Taxes: 86.83 Net Pay: 979.77

Department: 3200 - District Attorney

| | | | | | |
|-------------------|--------|------------------------|-----------|--------------|-----------------|
| | | Total Direct Deposits: | 23,004.27 | | |
| | | Total Check Amounts: | 14.92 | | |
| EARNINGS | | | | | |
| Pay Code | Units | Pay Amount | | Taxes | |
| 165 Stipend w/RET | 0.00 | 16.15 | | Federal W/H | 27,861.40 |
| FLOAT | 16.50 | 427.00 | | MC | 29,446.87 |
| Hourly | 495.50 | 9,828.51 | | SS | 29,446.87 |
| L-26 Longevity | 0.00 | 441.55 | | Unemployment | 30,437.99 |
| S | 24.00 | 591.12 | | | Total: 4,831.50 |
| SAL | -9.00 | 18,418.96 | | | 2,252.73 |
| Vacation | 40.00 | 802.18 | | | |
| | Total: | 567.00 | 30,525.47 | | |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|------------|----------|----------|
| 400 | 30,509.32 | 1,525.47 | 1,342.39 |
| 520 | 0.00 | 60.00 | 0.00 |
| 550 | 0.00 | 71.33 | 0.00 |
| 551 | 0.00 | 310.23 | 0.00 |
| 552 | 0.00 | 96.15 | 0.00 |
| 580 | 0.00 | 10.71 | 0.00 |
| 590 | 0.00 | 483.39 | 3,912.33 |
| 595 | 0.00 | 20.02 | 0.00 |
| 615 | 0.00 | 97.48 | 0.00 |
| | Total: | 2,674.78 | 5,254.72 |

RECAP 3200 - District Attorney

Earnings: 30,525.47 Benefits: 0.00 Deductions: 2,674.78 Taxes: 4,831.50 Net Pay: 23,019.19

Department: 3220 - District Clerk

| | | | | | |
|-----------------|--------|------------------------|-----------|--------------|-----------------|
| | | Total Direct Deposits: | 8,448.45 | | |
| | | Total Check Amounts: | 0.00 | | |
| EARNINGS | | | | | |
| Pay Code | Units | Pay Amount | | Taxes | |
| C-19 | 32.00 | 555.28 | | Federal W/H | 10,006.06 |
| FLOAT | 4.25 | 68.71 | | MC | 10,674.16 |
| Hourly | 482.25 | 8,082.61 | | SS | 10,674.16 |
| S | 23.50 | 380.23 | | Unemployment | 11,293.85 |
| SAL | 1.00 | 1,988.27 | | | Total: 1,551.49 |
| Vacation | 18.00 | 286.84 | | | 816.57 |
| | Total: | 561.00 | 11,361.94 | | |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|------------|----------|----------|
| 400 | 11,361.94 | 568.10 | 499.91 |
| 520 | 0.00 | 100.00 | 0.00 |
| 550 | 0.00 | 68.09 | 0.00 |
| 551 | 0.00 | 182.29 | 0.00 |
| 580 | 0.00 | 6.12 | 0.00 |
| 590 | 0.00 | 322.26 | 2,608.22 |
| 595 | 0.00 | 14.34 | 0.00 |
| 615 | 0.00 | 100.80 | 0.00 |
| | Total: | 1,362.00 | 3,108.13 |

RECAP 3220 - District Clerk

Earnings: 11,361.94 Benefits: 0.00 Deductions: 1,362.00 Taxes: 1,551.49 Net Pay: 8,448.45

Department: 3230 - District Judge

| | | | | | | | | |
|-----------------|--------|------------|----------|-------------------------------|-----------------|------------|----------|----------|
| | | | | Total Direct Deposits: | 5,199.79 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | | | | |
| Hourly | 78.00 | 1,394.33 | | Code | | Subject To | Employee | Employer |
| S | 3.50 | 143.68 | | Federal W/H | | 6,087.66 | 386.00 | 0.00 |
| SAL | 4.50 | 5,483.82 | | MC | | 6,540.52 | 94.83 | 94.83 |
| Vacation | 2.00 | 35.76 | | SS | | 6,540.52 | 405.51 | 405.51 |
| | Total: | 88.00 | 7,057.59 | Unemployment | | 6,984.20 | 0.00 | 0.03 |
| | | | | | | Total: | 886.34 | 500.37 |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|------------|----------|----------|
| 400 | 7,057.59 | 352.86 | 310.54 |
| 520 | 0.00 | 100.00 | 0.00 |
| 550 | 0.00 | 27.23 | 0.00 |
| 551 | 0.00 | 76.92 | 0.00 |
| 580 | 0.00 | 1.53 | 0.00 |
| 590 | 0.00 | 322.26 | 674.90 |
| 595 | 0.00 | 5.74 | 0.00 |
| 615 | 0.00 | 84.92 | 0.00 |
| | Total: | 971.46 | 985.44 |

RECAP 3230 - District Judge

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 7,057.59 | Benefits: | 0.00 | Deductions: | 971.46 | Taxes: | 886.34 | Net Pay: | 5,199.79 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 3240 - County Court Law

| | | | | | | | | |
|-----------------|--------|------------|-----------|-------------------------------|-----------------|------------|----------|----------|
| | | | | Total Direct Deposits: | 7,474.79 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | | | | |
| Jud Stip | 0.00 | 3,230.77 | | Code | | Subject To | Employee | Employer |
| SAL | 3.00 | 7,159.23 | | Federal W/H | | 9,543.52 | 1,278.25 | 0.00 |
| | Total: | 3.00 | 10,390.00 | MC | | 10,313.02 | 149.54 | 149.54 |
| | | | | SS | | 10,313.02 | 639.41 | 639.41 |
| | | | | Unemployment | | 10,335.54 | 0.00 | 0.00 |
| | | | | | | Total: | 2,067.20 | 788.95 |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|------------|----------|----------|
| 400 | 10,390.00 | 519.50 | 457.16 |
| 520 | 0.00 | 250.00 | 0.00 |
| 550 | 0.00 | 54.46 | 0.00 |
| 580 | 0.00 | 1.53 | 0.00 |
| 590 | 0.00 | 0.00 | 644.44 |
| 595 | 0.00 | 5.72 | 0.00 |
| 615 | 0.00 | 16.80 | 0.00 |
| | Total: | 848.01 | 1,101.60 |

RECAP 3240 - County Court Law

| | | | | | | | | | |
|-----------|-----------|-----------|------|-------------|--------|--------|----------|----------|----------|
| Earnings: | 10,390.00 | Benefits: | 0.00 | Deductions: | 848.01 | Taxes: | 2,067.20 | Net Pay: | 7,474.79 |
|-----------|-----------|-----------|------|-------------|--------|--------|----------|----------|----------|

Department: 3251 - JP Pract. 1

| | | | | | | | | |
|-------------------|------------|----------|------------|------------------------|----------|--|--|--|
| | | | | Total Direct Deposits: | 2,659.29 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | | Units | Pay Amount | | | | | |
| Hourly | | 136.00 | 2,202.37 | | | | | |
| SAL | | 1.00 | 1,670.85 | | | | | |
| Vacation | | 24.00 | 390.90 | | | | | |
| | Total: | 161.00 | 4,264.12 | | | | | |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | |
| 400 | 4,264.12 | 213.20 | 187.62 | | | | | |
| 550 | 0.00 | 38.19 | 0.00 | | | | | |
| 551 | 0.00 | 193.06 | 0.00 | | | | | |
| 560 | 0.00 | 75.00 | 0.00 | | | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | | | |
| 590 | 0.00 | 514.17 | 981.89 | | | | | |
| 615 | 0.00 | 75.89 | 0.00 | | | | | |
| | Total: | 1,111.04 | 1,169.51 | | | | | |

RECAP 3251 - JP Pract. 1

Earnings: 4,264.12 Benefits: 0.00 Deductions: 1,111.04 Taxes: 493.79 Net Pay: 2,659.29

Department: 3252 - JP Pract. 2

| | | | | | | | | |
|-------------------|------------|----------|------------|------------------------|----------|--|--|--|
| | | | | Total Direct Deposits: | 3,312.60 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | | Units | Pay Amount | | | | | |
| Hourly | | 152.00 | 2,473.16 | | | | | |
| SAL | | 1.00 | 1,670.85 | | | | | |
| Vacation | | 8.00 | 131.57 | | | | | |
| | Total: | 161.00 | 4,275.58 | | | | | |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | |
| 400 | 4,275.58 | 213.77 | 188.13 | | | | | |
| 550 | 0.00 | 27.23 | 0.00 | | | | | |
| 580 | 0.00 | 4.59 | 0.00 | | | | | |
| 590 | 0.00 | 0.00 | 966.66 | | | | | |
| 595 | 0.00 | 8.44 | 0.00 | | | | | |
| 610 | 0.00 | 13.50 | 0.00 | | | | | |
| 615 | 0.00 | 73.64 | 0.00 | | | | | |
| | Total: | 341.17 | 1,154.79 | | | | | |

RECAP 3252 - JP Pract. 2

Earnings: 4,275.58 Benefits: 0.00 Deductions: 341.17 Taxes: 621.81 Net Pay: 3,312.60

Department: 3253 - JP Prec. 3

| | | | | | |
|-------------------|--------|------------------------|----------|--------------|---------------|
| | | Total Direct Deposits: | 2,763.60 | | |
| | | Total Check Amounts: | 0.00 | | |
| EARNINGS | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | |
| 165 Stipend w/RET | 0.00 | 16.15 | | Code | |
| Hourly | 135.00 | 1,918.38 | | Federal W/H | 3,286.95 |
| PEO | 6.00 | 88.44 | | MC | 3,471.64 |
| SAL | 1.00 | 1,670.85 | | SS | 3,471.64 |
| | Total: | 142.00 | 3,693.82 | Unemployment | 3,666.59 |
| | | | | | Total: 523.35 |
| | | | | | 265.58 |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|------------|----------|----------|
| 400 | 3,693.82 | 184.69 | 162.53 |
| 550 | 0.00 | 27.23 | 0.00 |
| 590 | 0.00 | 161.13 | 659.67 |
| 595 | 0.00 | 2.86 | 0.00 |
| 615 | 0.00 | 30.96 | 0.00 |
| | Total: | 406.87 | 822.20 |

RECAP 3253 - JP Prec. 3

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 3,693.82 | Benefits: | 0.00 | Deductions: | 406.87 | Taxes: | 523.35 | Net Pay: | 2,763.60 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 3254 - JP Prec. 4

| | | | | | |
|-------------------|------------|------------------------|----------|--------------|---------------|
| | | Total Direct Deposits: | 1,916.64 | | |
| | | Total Check Amounts: | 0.00 | | |
| EARNINGS | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | |
| Hourly | 80.00 | 1,315.69 | | Code | |
| SAL | 1.00 | 1,670.85 | | Federal W/H | 2,579.57 |
| | Total: | 81.00 | 2,986.54 | MC | 2,738.89 |
| | | | | SS | 2,738.89 |
| | | | | Unemployment | 1,315.69 |
| | | | | | Total: 429.10 |
| | | | | | 209.52 |
| DEDUCTIONS | | | | | |
| Code | Subject To | Employee | Employer | | |
| 400 | 2,986.54 | 149.32 | 131.41 | | |
| 520 | 0.00 | 10.00 | 0.00 | | |
| 530 | 0.00 | 230.77 | 0.00 | | |
| 550 | 0.00 | 13.62 | 0.00 | | |
| 551 | 0.00 | 50.00 | 0.00 | | |
| 580 | 0.00 | 3.06 | 0.00 | | |
| 590 | 0.00 | 161.13 | 659.67 | | |
| 615 | 0.00 | 22.90 | 0.00 | | |
| | Total: | 640.80 | 791.08 | | |

RECAP 3254 - JP Prec. 4

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 2,986.54 | Benefits: | 0.00 | Deductions: | 640.80 | Taxes: | 429.10 | Net Pay: | 1,916.64 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 4300 - County Sheriff

| | | Total Direct Deposits: | 62,946.83 | | |
|-------------------|----------|------------------------|-----------|--------------|-----------|
| | | Total Check Amounts: | 0.00 | | |
| EARNINGS | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | |
| 165 Stipend w/RET | 0.00 | 567.71 | | Code | |
| C-19 | 96.00 | 1,933.90 | | Federal W/H | 76,857.35 |
| FH - LAW | 18.50 | 341.39 | | MC | 81,151.12 |
| FLOAT | 20.00 | 445.18 | | SS | 81,151.12 |
| Hourly | 2,646.00 | 54,243.25 | | Unemployment | 79,641.68 |
| OT | 94.00 | 2,478.00 | | | 0.00 |
| S | 112.00 | 2,262.93 | | | 0.03 |
| SAL | -4.00 | 10,023.84 | | | |
| Uniform | 0.00 | 950.00 | | | |
| Vacation | 252.00 | 5,002.81 | | | |
| VAC-PAYOUT | 285.22 | 4,925.93 | | | |
| | Total: | 3,519.72 | 83,174.94 | | |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|------------|----------|-----------|
| 400 | 83,174.94 | 4,158.77 | 3,659.71 |
| 520 | 0.00 | 135.00 | 0.00 |
| 530 | 0.00 | 330.46 | 0.00 |
| 550 | 0.00 | 391.53 | 0.00 |
| 551 | 0.00 | 392.27 | 0.00 |
| 580 | 0.00 | 29.07 | 0.00 |
| 590 | 0.00 | 805.65 | 12,320.51 |
| 595 | 0.00 | 39.51 | 0.00 |
| 610 | 0.00 | 81.00 | 0.00 |
| 615 | 0.00 | 394.86 | 0.00 |
| | Total: | 6,758.12 | 15,980.22 |

RECAP 4300 - County Sheriff

Earnings: 83,174.94 Benefits: 0.00 Deductions: 6,758.12 Taxes: 13,469.99 Net Pay: 62,946.83

Department: 4310 - County Jail

| | | | |
|-------------------|----------|----------------------------------|--------------|
| | | Total Direct Deposits: 72,092.66 | |
| | | Total Check Amounts: 0.00 | |
| EARNINGS | | | |
| Pay Code | Units | Pay Amount | TAXES |
| 165 Stipend w/RET | 0.00 | 270.00 | Code |
| C-19 | 80.00 | 1,321.00 | Federal W/H |
| FH - LAW | 41.00 | 747.81 | MC |
| FLOAT | 8.00 | 190.72 | SS |
| Hourly | 3,913.50 | 73,411.02 | Unemployment |
| OT | 192.75 | 5,367.66 | |
| S | 117.50 | 2,164.16 | |
| SAL | -21.00 | 5,696.85 | |
| Uniform | 0.00 | 1,100.00 | |
| Vacation | 147.50 | 3,140.02 | |
| VAC-PAYOUT | 46.20 | 842.67 | |
| | Total: | 4,525.45 | 94,251.91 |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|------------|----------|-----------|
| 400 | 94,251.91 | 4,712.66 | 4,147.06 |
| 520 | 0.00 | 130.00 | 0.00 |
| 530 | 0.00 | 274.62 | 0.00 |
| 550 | 0.00 | 357.95 | 0.00 |
| 551 | 0.00 | 273.04 | 0.00 |
| 580 | 0.00 | 24.48 | 0.00 |
| 590 | 0.00 | 1,143.40 | 15,880.16 |
| 595 | 0.00 | 73.42 | 0.00 |
| 610 | 0.00 | 40.50 | 0.00 |
| 615 | 0.00 | 690.46 | 0.00 |
| | Total: | 7,720.53 | 20,027.22 |

RECAP 4310 - County Jail

| | | | | | | | | | |
|-----------|-----------|-----------|------|-------------|----------|--------|-----------|----------|-----------|
| Earnings: | 94,251.91 | Benefits: | 0.00 | Deductions: | 7,720.53 | Taxes: | 14,438.72 | Net Pay: | 72,092.66 |
|-----------|-----------|-----------|------|-------------|----------|--------|-----------|----------|-----------|

Department: 4321 - Constables-Pct. 1

| | | | |
|-------------------|------------|---------------------------------|--------------|
| | | Total Direct Deposits: 1,327.73 | |
| | | Total Check Amounts: 0.00 | |
| EARNINGS | | | |
| Pay Code | Units | Pay Amount | TAXES |
| 165 Stipend w/RET | 0.00 | 16.15 | Code |
| Hourly | 39.50 | 534.04 | Federal W/H |
| SAL | 1.00 | 1,109.85 | MC |
| | Total: | 40.50 | 1,660.04 |
| DEDUCTIONS | | | |
| Code | Subject To | Employee | Employer |
| 400 | 1,660.04 | 83.00 | 73.04 |
| | Total: | 83.00 | 73.04 |

RECAP 4321 - Constables-Pct. 1

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|-------|--------|--------|----------|----------|
| Earnings: | 1,660.04 | Benefits: | 0.00 | Deductions: | 83.00 | Taxes: | 249.31 | Net Pay: | 1,327.73 |
|-----------|----------|-----------|------|-------------|-------|--------|--------|----------|----------|

Department: 4322 - Constables-Pct. 2

| | | | | | | | | |
|-------------------|---------------|------------|----------|-------------------------------|----------|---------------|----------|----------|
| | | | | Total Direct Deposits: | 1,956.46 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | | | | |
| 165 Stipend w/RET | 0.00 | 16.15 | | Code | | Subject To | Employee | Employer |
| Hourly | 126.00 | 1,703.52 | | Federal W/H | 2,553.79 | 391.14 | 0.00 | |
| SAL | 1.00 | 1,109.85 | | MC | 2,695.26 | 39.08 | 39.08 | |
| | Total: | 127.00 | 2,829.52 | SS | 2,695.26 | 167.11 | 167.11 | |
| | | | | Unemployment | 2,815.90 | 0.00 | 0.02 | |
| | | | | | | Total: | 597.33 | 206.21 |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | |
| 400 | 2,829.52 | 141.47 | 124.49 | | | | | |
| 550 | 0.00 | 13.52 | 0.00 | | | | | |
| 551 | 0.00 | 103.84 | 0.00 | | | | | |
| 590 | 0.00 | 0.00 | 322.22 | | | | | |
| 615 | 0.00 | 16.80 | 0.00 | | | | | |
| | Total: | 275.73 | 446.71 | | | | | |

RECAP 4322 - Constables-Pct. 2

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 2,829.52 | Benefits: | 0.00 | Deductions: | 275.73 | Taxes: | 597.33 | Net Pay: | 1,956.46 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 4323 - Constables-Pct. 3

| | | | | | | | | |
|-------------------|---------------|------------|----------|-------------------------------|----------|---------------|----------|----------|
| | | | | Total Direct Deposits: | 1,715.67 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | | | | |
| 165 Stipend w/RET | 0.00 | 16.15 | | Code | | Subject To | Employee | Employer |
| Hourly | 95.00 | 1,284.40 | | Federal W/H | 2,042.09 | 39.46 | 0.00 | |
| SAL | 1.00 | 1,109.85 | | MC | 2,162.62 | 31.36 | 31.36 | |
| | Total: | 96.00 | 2,410.40 | SS | 2,162.62 | 134.07 | 134.07 | |
| | | | | Unemployment | 2,383.17 | 0.00 | 0.01 | |
| | | | | | | Total: | 204.89 | 165.44 |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | |
| 400 | 2,410.40 | 120.53 | 106.06 | | | | | |
| 530 | 0.00 | 120.00 | 0.00 | | | | | |
| 550 | 0.00 | 27.23 | 0.00 | | | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | | | |
| 590 | 0.00 | 161.13 | 337.45 | | | | | |
| 595 | 0.00 | 8.44 | 0.00 | | | | | |
| 615 | 0.00 | 50.98 | 0.00 | | | | | |
| | Total: | 489.84 | 443.51 | | | | | |

RECAP 4323 - Constables-Pct. 3

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 2,410.40 | Benefits: | 0.00 | Deductions: | 489.84 | Taxes: | 204.89 | Net Pay: | 1,715.67 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 4324 - Constables-Pct. 4

| | | | | | | | | |
|-------------------|---------------|----------|------------|-------------------------------|----------|--------------|---------------|---------------|
| | | | | Total Direct Deposits: | 1,039.63 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | | Units | Pay Amount | | | TAXES | | |
| 165 Stipend w/RET | | 0.00 | 19.23 | | | Federal W/H | 1,307.28 | 156.61 0.00 |
| Hourly | | 41.00 | 554.32 | | | MC | 1,431.45 | 20.76 20.76 |
| SAL | | 1.00 | 1,109.85 | | | SS | 1,431.45 | 88.75 88.75 |
| | Total: | 42.00 | 1,683.40 | | | Unemployment | 554.32 | 0.00 0.01 |
| | | | | | | | Total: | 266.12 109.52 |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | |
| 400 | 1,683.40 | 84.17 | 74.07 | | | | | |
| 520 | 0.00 | 40.00 | 0.00 | | | | | |
| 550 | 0.00 | 18.92 | 0.00 | | | | | |
| 551 | 0.00 | 43.26 | 0.00 | | | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | | | |
| 590 | 0.00 | 161.13 | 337.45 | | | | | |
| 595 | 0.00 | 5.74 | 0.00 | | | | | |
| 615 | 0.00 | 22.90 | 0.00 | | | | | |
| | Total: | 377.65 | 411.52 | | | | | |

RECAP 4324 - Constables-Pct. 4

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 1,683.40 | Benefits: | 0.00 | Deductions: | 377.65 | Taxes: | 266.12 | Net Pay: | 1,039.63 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 4330 - Driver's License

| | | | | | | | | |
|-------------------|---------------|----------|------------|-------------------------------|--------|--------------|---------------|-------------|
| | | | | Total Direct Deposits: | 540.90 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | | Units | Pay Amount | | | TAXES | | |
| C-19 | | 48.00 | 636.00 | | | Federal W/H | 604.20 | 14.65 0.00 |
| | Total: | 48.00 | 636.00 | | | MC | 636.00 | 9.22 9.22 |
| | | | | | | SS | 636.00 | 39.43 39.43 |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | Unemployment | 636.00 | 0.00 0.01 |
| 400 | 636.00 | 31.80 | 27.98 | | | | Total: | 63.30 48.66 |
| | Total: | 31.80 | 27.98 | | | | | |

RECAP 4330 - Driver's License

| | | | | | | | | | |
|-----------|--------|-----------|------|-------------|-------|--------|-------|----------|--------|
| Earnings: | 636.00 | Benefits: | 0.00 | Deductions: | 31.80 | Taxes: | 63.30 | Net Pay: | 540.90 |
|-----------|--------|-----------|------|-------------|-------|--------|-------|----------|--------|

Department: 5401 - Juvenile Probation

| | | | | | | | | | |
|--|---------------|-----------------|------------------|-------------------------------|-----------|--------|----------|----------|-----------|
| | | | | Total Direct Deposits: | 14,123.93 | | | | |
| | | | | Total Check Amounts: | 0.00 | | | | |
| EARNINGS | | | | | | | | | |
| Pay Code | Units | Pay Amount | | | | | | | |
| 165 Stipend w/RET | 0.00 | 129.20 | | | | | | | |
| Hourly | 549.50 | 13,438.33 | | | | | | | |
| S | 2.50 | 42.68 | | | | | | | |
| SAL | 2.00 | 6,126.31 | | | | | | | |
| Vacation | 8.00 | 228.25 | | | | | | | |
| | Total: | 562.00 | 19,964.77 | | | | | | |
| DEDUCTIONS | | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | | |
| 400 | 19,964.77 | 998.26 | 878.45 | | | | | | |
| 520 | 0.00 | 275.00 | 0.00 | | | | | | |
| 551 | 0.00 | 571.12 | 0.00 | | | | | | |
| 552 | 0.00 | 192.30 | 0.00 | | | | | | |
| 580 | 0.00 | 7.65 | 0.00 | | | | | | |
| 590 | 0.00 | 821.14 | 2,638.68 | | | | | | |
| 595 | 0.00 | 13.89 | 0.00 | | | | | | |
| 615 | 0.00 | 118.52 | 0.00 | | | | | | |
| | Total: | 2,997.88 | 3,517.13 | | | | | | |
| RECAP 5401 - Juvenile Probation | | | | | | | | | |
| Earnings: | 19,964.77 | Benefits: | 188.13 | Deductions: | 2,997.88 | Taxes: | 2,842.96 | Net Pay: | 14,123.93 |

Department: 6520 - Building Maintenance

| | | | | | | | | | |
|--|---------------|-----------------|-----------------|-------------------------------|----------|--------|----------|----------|----------|
| | | | | Total Direct Deposits: | 5,749.53 | | | | |
| | | | | Total Check Amounts: | 0.00 | | | | |
| EARNINGS | | | | | | | | | |
| Pay Code | Units | Pay Amount | | | | | | | |
| 165 Stipend w/RET | 0.00 | 48.45 | | | | | | | |
| Hourly | 356.00 | 6,086.39 | | | | | | | |
| S | 4.00 | 68.82 | | | | | | | |
| SAL | 1.00 | 1,764.04 | | | | | | | |
| Vacation | 40.00 | 683.92 | | | | | | | |
| | Total: | 401.00 | 8,651.62 | | | | | | |
| DEDUCTIONS | | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | | |
| 400 | 8,651.62 | 432.58 | 380.67 | | | | | | |
| 520 | 0.00 | 1,000.00 | 0.00 | | | | | | |
| 550 | 0.00 | 70.05 | 0.00 | | | | | | |
| 551 | 0.00 | 105.76 | 0.00 | | | | | | |
| 580 | 0.00 | 6.12 | 0.00 | | | | | | |
| 590 | 0.00 | 0.00 | 1,933.32 | | | | | | |
| 595 | 0.00 | 8.58 | 0.00 | | | | | | |
| 610 | 0.00 | 13.84 | 0.00 | | | | | | |
| 615 | 0.00 | 24.86 | 0.00 | | | | | | |
| | Total: | 1,661.79 | 2,313.99 | | | | | | |
| RECAP 6520 - Building Maintenance | | | | | | | | | |
| Earnings: | 8,651.62 | Benefits: | 0.00 | Deductions: | 1,661.79 | Taxes: | 1,240.30 | Net Pay: | 5,749.53 |

Department: 6550 - Elections

| | | | | | | | | |
|-------------------|--------|------------|------------|------------------------|----------|--|--|--|
| | | | | Total Direct Deposits: | 2,716.30 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | | Units | Pay Amount | | | | | |
| Hourly | | 138.00 | 1,981.31 | | | | | |
| SAL | | 1.00 | 1,799.35 | | | | | |
| | Total: | 139.00 | 3,780.66 | | | | | |
| DEDUCTIONS | | | | | | | | |
| Code | | Subject To | Employee | Employer | | | | |
| 400 | | 3,780.66 | 189.04 | 166.34 | | | | |
| 520 | | 0.00 | 60.00 | 0.00 | | | | |
| 550 | | 0.00 | 20.77 | 0.00 | | | | |
| 551 | | 0.00 | 107.69 | 0.00 | | | | |
| 580 | | 0.00 | 3.06 | 0.00 | | | | |
| 590 | | 0.00 | 161.13 | 659.67 | | | | |
| 595 | | 0.00 | 8.31 | 0.00 | | | | |
| 610 | | 0.00 | 20.19 | 0.00 | | | | |
| 615 | | 0.00 | 84.92 | 0.00 | | | | |
| | Total: | 655.11 | 826.01 | | | | | |

RECAP 6550 - Elections

Earnings: 3,780.66 Benefits: 0.00 Deductions: 655.11 Taxes: 409.25 Net Pay: 2,716.30

Department: 6560 - Commissioners Court

| | | | | | | | | |
|-------------------|--------|------------|------------|------------------------|----------|--|--|--|
| | | | | Total Direct Deposits: | 9,260.36 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | | Units | Pay Amount | | | | | |
| 165 Stipend w/RET | | 0.00 | 196.36 | | | | | |
| Hourly | | 72.00 | 1,336.05 | | | | | |
| SAL | | -2.00 | 11,088.81 | | | | | |
| Vacation | | 16.00 | 148.45 | | | | | |
| | Total: | 86.00 | 12,769.67 | | | | | |
| DEDUCTIONS | | | | | | | | |
| Code | | Subject To | Employee | Employer | | | | |
| 400 | | 12,769.67 | 638.48 | 561.85 | | | | |
| 520 | | 0.00 | 25.00 | 0.00 | | | | |
| 550 | | 0.00 | 54.47 | 0.00 | | | | |
| 551 | | 0.00 | 100.00 | 0.00 | | | | |
| 580 | | 0.00 | 6.12 | 0.00 | | | | |
| 590 | | 0.00 | 836.63 | 2,301.23 | | | | |
| 595 | | 0.00 | 16.91 | 0.00 | | | | |
| 615 | | 0.00 | 75.36 | 0.00 | | | | |
| | Total: | 1,752.97 | 2,863.08 | | | | | |

RECAP 6560 - Commissioners Court

Earnings: 12,769.67 Benefits: 0.00 Deductions: 1,752.97 Taxes: 1,756.34 Net Pay: 9,260.36

Department: 6570 - Veteran Service Officer

| | | | | | | | | | |
|---|------------|------------|----------|------------------------|----------|------------|----------|----------|----------|
| | | | | Total Direct Deposits: | 1,207.57 | | | | |
| | | | | Total Check Amounts: | 0.00 | | | | |
| EARNINGS | | | | | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | | | | | |
| 165 Stipend w/RET | 0.00 | 16.15 | | Code | | Subject To | Employee | Employer | |
| SAL | 1.00 | 1,523.38 | | Federal W/H | 1,462.55 | 135.68 | 0.00 | | |
| | Total: | 1.00 | 1,539.53 | MC | 1,539.53 | 22.32 | 22.32 | | |
| | | | | SS | 1,539.53 | 95.45 | 95.45 | | |
| | | | | Unemployment | 1,539.53 | 0.00 | 0.00 | | |
| | | | | | Total: | 253.45 | 117.77 | | |
| DEDUCTIONS | | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | | |
| 400 | 1,539.53 | 76.98 | 67.74 | | | | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | | | | |
| | Total: | 78.51 | 67.74 | | | | | | |
| RECAP 6570 - Veteran Service Officer | | | | | | | | | |
| Earnings: | 1,539.53 | Benefits: | 0.00 | Deductions: | 78.51 | Taxes: | 253.45 | Net Pay: | 1,207.57 |

Department: 6580 - Human Resources

| | | | | | | | | | |
|-------------------------------------|------------|------------|----------|------------------------|----------|------------|----------|----------|----------|
| | | | | Total Direct Deposits: | 1,175.24 | | | | |
| | | | | Total Check Amounts: | 0.00 | | | | |
| EARNINGS | | | | | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | | | | | |
| SAL | 1.00 | 1,906.08 | | Code | | Subject To | Employee | Employer | |
| | Total: | 1.00 | 1,906.08 | Federal W/H | 1,789.10 | 469.71 | 0.00 | | |
| | | | | MC | 1,884.40 | 27.32 | 27.32 | | |
| | | | | SS | 1,884.40 | 116.83 | 116.83 | | |
| | | | | Unemployment | 1,892.46 | 0.00 | 0.00 | | |
| | | | | | Total: | 613.86 | 144.15 | | |
| DEDUCTIONS | | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | | |
| 400 | 1,906.08 | 95.30 | 83.87 | | | | | | |
| 550 | 0.00 | 13.62 | 0.00 | | | | | | |
| 615 | 0.00 | 8.06 | 0.00 | | | | | | |
| | Total: | 116.98 | 83.87 | | | | | | |
| RECAP 6580 - Human Resources | | | | | | | | | |
| Earnings: | 1,906.08 | Benefits: | 0.00 | Deductions: | 116.98 | Taxes: | 613.86 | Net Pay: | 1,175.24 |

Department: 6590 - Purchasing

| | | | | | | | | | |
|--------------------------------|------------|------------|----------|------------------------|----------|------------|----------|----------|----------|
| | | | | Total Direct Deposits: | 1,485.99 | | | | |
| | | | | Total Check Amounts: | 0.00 | | | | |
| EARNINGS | | | | | | | | | |
| Pay Code | Units | Pay Amount | | TAXES | | | | | |
| 165 Stipend w/RET | 0.00 | 16.15 | | Code | | Subject To | Employee | Employer | |
| SAL | 1.00 | 1,956.92 | | Federal W/H | 1,847.13 | 212.29 | 0.00 | | |
| | Total: | 1.00 | 1,973.07 | MC | 1,945.78 | 28.21 | 28.21 | | |
| | | | | SS | 1,945.78 | 120.64 | 120.64 | | |
| | | | | Unemployment | 1,973.07 | 0.00 | 0.00 | | |
| | | | | | Total: | 361.14 | 148.85 | | |
| DEDUCTIONS | | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | | |
| 400 | 1,973.07 | 98.65 | 86.82 | | | | | | |
| 551 | 0.00 | 19.23 | 0.00 | | | | | | |
| 590 | 0.00 | 0.00 | 322.22 | | | | | | |
| 615 | 0.00 | 8.06 | 0.00 | | | | | | |
| | Total: | 125.94 | 409.04 | | | | | | |
| RECAP 6590 - Purchasing | | | | | | | | | |
| Earnings: | 1,973.07 | Benefits: | 0.00 | Deductions: | 125.94 | Taxes: | 361.14 | Net Pay: | 1,485.99 |

Department: 6610 - IT-Technology

| | | | |
|-------------------|---------------|-------------------------------|-----------------|
| | | Total Direct Deposits: | 3,322.45 |
| | | Total Check Amounts: | 0.00 |
| EARNINGS | | | |
| Pay Code | Units | Pay Amount | |
| 165 Stipend w/RET | 0.00 | 69.24 | |
| Hourly | 72.00 | 1,648.11 | |
| S | 12.00 | 323.70 | |
| SAL | -3.00 | 2,671.00 | |
| | Total: | 81.00 | 4,712.05 |
| TAXES | | | |
| Code | Subject To | Employee | Employer |
| Federal W/H | | 4,186.02 | 506.96 |
| MC | | 4,621.62 | 67.01 |
| SS | | 4,621.62 | 286.54 |
| Unemployment | | 4,669.24 | 0.00 |
| | Total: | 860.51 | 353.55 |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|------|---------------|---------------|---------------|
| 400 | 4,712.05 | 235.60 | 207.33 |
| 520 | 0.00 | 200.00 | 0.00 |
| 550 | 0.00 | 42.81 | 0.00 |
| 551 | 0.00 | 30.77 | 0.00 |
| 580 | 0.00 | 3.06 | 0.00 |
| 590 | 0.00 | 0.00 | 644.44 |
| 615 | 0.00 | 16.85 | 0.00 |
| | Total: | 529.09 | 851.77 |

RECAP 6610 - IT-Technology

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 4,712.05 | Benefits: | 0.00 | Deductions: | 529.09 | Taxes: | 860.51 | Net Pay: | 3,322.45 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 6630 - Grants Department

| | | | |
|-------------------|---------------|-------------------------------|-----------------|
| | | Total Direct Deposits: | 1,874.76 |
| | | Total Check Amounts: | 0.00 |
| EARNINGS | | | |
| Pay Code | Units | Pay Amount | |
| 165 Stipend w/RET | 0.00 | 16.15 | |
| SAL | 1.00 | 2,307.69 | |
| | Total: | 1.00 | 2,323.84 |
| DEDUCTIONS | | | |
| Code | Subject To | Employee | Employer |
| 400 | 2,323.84 | 116.19 | 102.25 |
| | Total: | 116.19 | 102.25 |
| TAXES | | | |
| Code | Subject To | Employee | Employer |
| Federal W/H | | 2,207.65 | 155.11 |
| MC | | 2,323.84 | 33.70 |
| SS | | 2,323.84 | 144.08 |
| Unemployment | | 2,323.84 | 0.00 |
| | Total: | 332.89 | 177.78 |

RECAP 6630 - Grants Department

| | | | | | | | | | |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|
| Earnings: | 2,323.84 | Benefits: | 0.00 | Deductions: | 116.19 | Taxes: | 332.89 | Net Pay: | 1,874.76 |
|-----------|----------|-----------|------|-------------|--------|--------|--------|----------|----------|

Department: 6640 - Code Investigator

| | | | | | | | |
|-------------------|---------------|----------|-------------------------------|----------|--|--|--|
| | | | Total Direct Deposits: | 2,499.23 | | | |
| | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | |
| Pay Code | | Units | Pay Amount | | | | |
| 165 Stipend w/RET | | 0.00 | 50.77 | | | | |
| Hourly | | 156.50 | 3,012.60 | | | | |
| S | | 3.50 | 63.94 | | | | |
| | Total: | 160.00 | 3,127.31 | | | | |
| DEDUCTIONS | | | | | | | |
| Code | Subject To | Employee | Employer | | | | |
| 400 | 3,127.31 | 156.36 | 137.60 | | | | |
| 551 | 0.00 | 65.38 | 0.00 | | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | | |
| 590 | 0.00 | 0.00 | 644.44 | | | | |
| 595 | 0.00 | 2.86 | 0.00 | | | | |
| 615 | 0.00 | 8.06 | 0.00 | | | | |
| | Total: | 234.19 | 782.04 | | | | |

RECAP 6640 - Code Investigator

Earnings: 3,127.31 Benefits: 0.00 Deductions: 234.19 Taxes: 393.89 Net Pay: 2,499.23

Department: 6650 - Emerg Mgmt/Homeland Sec

| | | | | | | | |
|-------------------|---------------|----------|-------------------------------|----------|--|--|--|
| | | | Total Direct Deposits: | 3,074.13 | | | |
| | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | |
| Pay Code | | Units | Pay Amount | | | | |
| Hourly | | 80.00 | 1,617.00 | | | | |
| SAL | | 1.00 | 2,235.69 | | | | |
| | Total: | 81.00 | 3,852.69 | | | | |
| DEDUCTIONS | | | | | | | |
| Code | Subject To | Employee | Employer | | | | |
| 400 | 3,852.69 | 192.63 | 169.52 | | | | |
| 550 | 0.00 | 27.23 | 0.00 | | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | | |
| 590 | 0.00 | 0.00 | 644.44 | | | | |
| 595 | 0.00 | 5.72 | 0.00 | | | | |
| 615 | 0.00 | 24.86 | 0.00 | | | | |
| | Total: | 251.97 | 813.96 | | | | |

RECAP 6650 - Emerg Mgmt/Homeland Sec

Earnings: 3,852.69 Benefits: 0.00 Deductions: 251.97 Taxes: 526.59 Net Pay: 3,074.13

Department: 7610 - Sanitation Department

| | | | | | | | | |
|---|------------|------------|----------|------------------------|----------|--------|--------|----------|
| | | | | Total Direct Deposits: | 2,246.20 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | Units | Pay Amount | | | | | | |
| 165 Stipend w/RET | 0.00 | 34.62 | | | | | | |
| Hourly | 139.00 | 2,607.28 | | | | | | |
| Total: | 139.00 | 2,641.90 | | | | | | |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | |
| 400 | 2,641.90 | 132.10 | 116.24 | | | | | |
| 580 | 0.00 | 1.53 | 0.00 | | | | | |
| 590 | 0.00 | 0.00 | 322.22 | | | | | |
| Total: | 133.63 | 438.46 | | | | | | |
| RECAP 7610 - Sanitation Department | | | | | | | | |
| Earnings: | 2,641.90 | Benefits: | 0.00 | Deductions: | 133.63 | Taxes: | 262.07 | Net Pay: |
| | | | | | | | | 2,246.20 |

Department: 8700 - County Agent

| | | | | | | | | |
|----------------------------------|------------|------------|----------|------------------------|----------|--------|--------|----------|
| | | | | Total Direct Deposits: | 3,911.70 | | | |
| | | | | Total Check Amounts: | 0.00 | | | |
| EARNINGS | | | | | | | | |
| Pay Code | Units | Pay Amount | | | | | | |
| Hourly | 78.50 | 1,362.47 | | | | | | |
| S | 1.50 | 26.03 | | | | | | |
| SAL | 3.00 | 3,454.69 | | | | | | |
| Total: | 83.00 | 4,843.19 | | | | | | |
| DEDUCTIONS | | | | | | | | |
| Code | Subject To | Employee | Employer | | | | | |
| 400 | 3,012.73 | 150.64 | 132.56 | | | | | |
| 590 | 0.00 | 0.00 | 644.44 | | | | | |
| 595 | 0.00 | 5.72 | 0.00 | | | | | |
| 615 | 0.00 | 16.80 | 0.00 | | | | | |
| Total: | 173.16 | 777.00 | | | | | | |
| RECAP 8700 - County Agent | | | | | | | | |
| Earnings: | 4,843.19 | Benefits: | 0.00 | Deductions: | 173.16 | Taxes: | 758.33 | Net Pay: |
| | | | | | | | | 3,911.70 |



Caldwell County, TX

**Detail Register
Payroll Summary**

Packet: PYPKT01776 - PAYROLL 05102020 THRU 05232020
Payroll Set: 01 - Payroll Set 01

Pay Period: 05/10/2020 - 05/23/2020

Males Paid: 138
Females Paid: 120
Total Employees: 258

EARNINGS

| | Units | Pay Amount |
|-------------------|------------------|-------------------|
| 165 Stipend w/RET | 0.00 | 1,632.47 |
| C-19 | 290.00 | 5,127.84 |
| FH - LAW | 59.50 | 1,089.20 |
| FLOAT | 84.75 | 1,733.32 |
| Hourly | 13,985.95 | 263,481.22 |
| Jud Stip | 0.00 | 3,230.77 |
| L-26 Longevity | 0.00 | 441.55 |
| OT | 323.25 | 8,821.20 |
| PEO | 6.00 | 88.44 |
| S | 393.91 | 7,707.09 |
| SAL | -21.00 | 109,387.45 |
| Uniform | 0.00 | 2,225.00 |
| Vacation | 683.39 | 13,318.65 |
| VAC-PAYOUT | 331.42 | 5,768.60 |
| Total: | 16,137.17 | 424,052.80 |

BENEFITS

Total Direct Deposits: 312,962.97
Total Check Amounts: 4,769.26

| | Units | Pay Amount |
|----------------|-------------|---------------|
| JP COMP EARNED | 6.00 | 188.13 |
| Total: | 6.00 | 188.13 |

TAXES

| Code | Subject To | Employee | Employer |
|---------------|------------------|------------------|-----------|
| Federal W/H | 384,028.45 | 33,463.53 | 0.00 |
| MC | 407,978.86 | 5,915.69 | 5,915.69 |
| SS | 407,978.86 | 25,294.67 | 25,294.67 |
| Unemployment | 409,693.80 | 0.00 | 0.28 |
| Total: | 64,673.89 | 31,210.64 | |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|---------------|------------------|------------------|-----------|
| 400 | 422,206.19 | 21,110.41 | 18,577.01 |
| 520 | 0.00 | 2,840.00 | 0.00 |
| 530 | 0.00 | 955.85 | 0.00 |
| 550 | 0.00 | 1,851.18 | 0.00 |
| 551 | 0.00 | 3,132.51 | 0.00 |
| 552 | 0.00 | 288.45 | 0.00 |
| 560 | 0.00 | 75.00 | 0.00 |
| 563 | 0.00 | 210.19 | 0.00 |
| 580 | 0.00 | 168.30 | 0.00 |
| 590 | 0.00 | 7,857.96 | 67,630.96 |
| 595 | 0.00 | 319.54 | 0.00 |
| 610 | 0.00 | 212.99 | 0.00 |
| 615 | 0.00 | 2,624.30 | 0.00 |
| Total: | 41,646.68 | 86,207.97 | |

RECAP 01 - Payroll Set 01

Earnings: 424,052.80 Benefits: 188.13 Deductions: 41,646.68 Taxes: 64,673.89 Net Pay: 317,732.23

B. \$95,884.53 (Payroll Tax 5/10/2020 – 5/23/2020)

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

B. \$95,884.53 (Payroll Tax 5/10/2020 - 5/23/2020)

1. Costs:

Actual Cost or Estimated Cost \$ _____

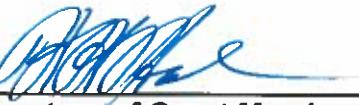
Is this cost included in the County Budget? _____

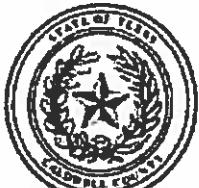
Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|--------------------|--------------|-------|
| Judge Haden (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 2 total # of backup pages
(including this page)

4. 
Signature of Court Member Date 5/29/2020



Caldwell County, TX

Detail Register

Payroll Summary

Packet: PYPKT01776 - PAYROLL 05102020 THRU 05232020

Payroll Set: 01 - Payroll Set 01

Pay Period: 05/10/2020 - 05/23/2020

Males Paid: 138
Females Paid: 120
Total Employees: 258

Total Direct Deposits: 312,962.97
Total Check Amounts: 4,769.26

EARNINGS

| Pay Code | Units | Pay Amount |
|-------------------|------------------|-------------------|
| 165 Stipend w/RET | 0.00 | 1,632.47 |
| C-19 | 290.00 | 5,127.84 |
| FH - LAW | 59.50 | 1,089.20 |
| FLOAT | 84.75 | 1,733.32 |
| Hourly | 13,985.95 | 263,481.22 |
| Jud Stip | 0.00 | 3,230.77 |
| L-26 Longevity | 0.00 | 441.55 |
| OT | 323.25 | 8,821.20 |
| PEO | 6.00 | 88.44 |
| S | 393.91 | 7,707.09 |
| SAL | -21.00 | 109,387.45 |
| Uniform | 0.00 | 2,225.00 |
| Vacation | 683.39 | 13,318.65 |
| VAC-PAYOUT | 331.42 | 5,768.60 |
| Total: | 16,137.17 | 424,052.80 |

BENEFITS

| Pay Code | Units | Pay Amount |
|----------------|-------------|---------------|
| JP COMP EARNED | 6.00 | 188.13 |
| Total: | 6.00 | 188.13 |

TAXES

| Code | Subject To | Employee | Employer |
|---------------|------------------|------------------|-----------|
| Federal W/H | 384,028.45 | 33,463.53 | 0.00 |
| MC | 407,978.86 | 5,915.69 | 5,915.69 |
| SS | 407,978.86 | 25,294.67 | 25,294.67 |
| Unemployment | 409,693.80 | 0.00 | 0.28 |
| Total: | 64,673.89 | 31,210.64 | |

DEDUCTIONS

| Code | Subject To | Employee | Employer |
|---------------|------------------|------------------|-----------|
| 400 | 422,206.19 | 21,110.41 | 18,577.01 |
| 520 | 0.00 | 2,840.00 | 0.00 |
| 530 | 0.00 | 955.85 | 0.00 |
| 550 | 0.00 | 1,851.18 | 0.00 |
| 551 | 0.00 | 3,132.51 | 0.00 |
| 552 | 0.00 | 288.45 | 0.00 |
| 560 | 0.00 | 75.00 | 0.00 |
| 563 | 0.00 | 210.19 | 0.00 |
| 580 | 0.00 | 168.30 | 0.00 |
| 590 | 0.00 | 7,857.96 | 67,630.96 |
| 595 | 0.00 | 319.54 | 0.00 |
| 610 | 0.00 | 212.99 | 0.00 |
| 615 | 0.00 | 2,624.30 | 0.00 |
| Total: | 41,646.68 | 86,207.97 | |

RECAP 01 - Payroll Set 01

| | | | | | | | | | |
|-----------|------------|-----------|--------|-------------|-----------|--------|-----------|----------|------------|
| Earnings: | 424,052.80 | Benefits: | 188.13 | Deductions: | 41,646.68 | Taxes: | 64,673.89 | Net Pay: | 317,732.23 |
|-----------|------------|-----------|--------|-------------|-----------|--------|-----------|----------|------------|

C. \$275,214.48 DMV Remittance

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

To approve DMV remittance

1. Costs:

Actual Cost or Estimated Cost \$ _____

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|--------------------|--------------|-------|
| Judge Haden (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 73 total # of backup pages
(including this page)

4. 
Signature of Court Member

Date 5/28/2020



\$ 155,632.52

https://rti.txdmv.gov/pos/

RTS County Funds Remitanc...

Texas Department of Motor Vehicles
HILLICO TEXAS GO HELPS TEXAS GROW

REGISTRATION & TITLE SYSTEM

Customer Miscellaneous Reports Local Options Accounting Inventory Funds Exit Help

Funds Due Summary/ACC017

Select a report using arrow keys and press enter.

| Due Date | Funds Report Date | Reporting Date | Total Amount Due | Remittance Amount |
|------------|-------------------|----------------|------------------|-------------------|
| 05/06/2020 | 05/01/2020 | 05/01/2020 | 227.00 | 0.00 |
| 05/05/2020 | 05/02/2020 | 05/02/2020 | 21431.88 | 0.00 |
| 05/06/2020 | 05/04/2020 | 05/04/2020 | 121.00 | 0.00 |
| 05/07/2020 | 05/05/2020 | 05/05/2020 | 484.00 | 0.00 |
| 05/08/2020 | 05/06/2020 | 05/06/2020 | 377.00 | 0.00 |
| 05/11/2020 | 05/07/2020 | 05/07/2020 | 288.00 | 0.00 |
| Totals: | | | 155632.62 | 0.00 |

Enter Cancel

User: 028-DAV, CALDWELL COUNTY, CALDWELL COUNTY MAIN OFFICE, POS Version 9.6.2 (04/28/2020)

9:10 AM 5/19/2020



\$ 119,581.96

https://rsl.tdmv.gov/

RTS. County Funds Remitan...

Texas Department of Motor Vehicles
HELPING TEXANS GO. HELPING TEXAS GROW.

REGISTRATION & TITLE SYSTEM

Customer Miscellaneous Reports Local Options Accounting Inventory Funds Exit Help

Funds Due Summary, ACC017

Select a report using arrow keys and press enter:

| Due Date | Funds Report Date | Reporting Date | Total Amount Due | Remittance Amount |
|------------|-------------------|----------------|------------------|-------------------|
| 05/25/2020 | 05/21/2020 | 05/21/2020 | 272.00 | 0.00 |
| 05/26/2020 | 05/22/2020 | 05/22/2020 | 668.00 | 0.00 |
| 05/26/2020 | 05/23/2020 | 05/23/2020 | 78208.81 | 0.00 |
| 05/28/2020 | 05/28/2020 | 05/28/2020 | 468.00 | 0.00 |
| 05/29/2020 | 05/27/2020 | 05/27/2020 | 504.00 | 0.00 |
| 05/30/2020 | 05/30/2020 | 05/30/2020 | 37477.16 | 0.00 |
| Totals: | | | 119581.06 | 0.00 |

Enter Cancel

User 028-DLAY, CALDWELL COUNTY, CALDWELL COUNTY MAIN OFFICE.

POS Version 9.6.2 (05/10/2020)

8:21 AM 5/29/2020

3. **Accept the renewal bond #69735930 for Chief Deputy Treasurer, Darlene Morris; Backup: 2**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to approve renewal bond #69735930 for Chief Deputy Treasurer, Darlene Morris.

1. Costs:

Actual Cost or Estimated Cost \$ 75.00

Is this cost included in the County Budget? yes

Is a Budget Amendment being proposed? no

2. Agenda Speakers:

| Name | Representing | Title |
|---------------------------|--------------|-------|
| <u>Judge Haden</u> (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 2 total # of backup pages
(including this page)

4. 
Signature of Court Member

Date

5/26/2020

CARL R. OHLENDORF INSURANCE

115 SOUTH MAIN STREET
LOCKHART, TX 78644
Phone: 512-398-2318

Caldwell County
P. O. Box 98
Lockhart, TX 78644

| INVOICE NO. | | 17559 | Page | 1 |
|-----------------|------------|----------------|------|---|
| ACCOUNT NO. | OP | DATE | | |
| CALDW01 | JB | 05/13/2020 | | |
| BOND Dec Page | | | | |
| POLICY # | | | | |
| 69735930 | | | | |
| COMPANY | | | | |
| Western Surety | | | | |
| PRODUCER | | | | |
| Adair H. Rucker | | | | |
| EFFECTIVE | EXPIRATION | BALANCE DUE ON | | |
| 06/23/2020 | 06/23/2021 | | | |

| Item # | Eff Date | Trn | Description | Amount |
|------------------|----------|-----|---------------------|---------|
| 143191 | 06/23/20 | REN | Darlene Morris Bond | \$75.00 |
| Invoice Balance: | | | | \$75.00 |

Chief Deputy County Treasurer

**4. Accept the ratification of \$1,711.05 to
Fleetcor; Backup: 3**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to ratify payment of \$1,711.05 to Fleetcor

1. Costs:

Actual Cost or Estimated Cost \$ 1,711.05

Is this cost included in the County Budget? yes

Is a Budget Amendment being proposed? no

2. Agenda Speakers:

| Name | Representing | Title |
|------------------|--------------|-------|
| Judge Haden | | |
| (1) | | |
| Barbara Gonzales | | |
| (2) | | |
| Danie Blake | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 3 total # of backup pages (including this page)

4. 
Signature of Court Member

Date

5/20/2020

Caldwell County Auditor's Office

P.O. Box 98

Lockhart, TX 78644

512-398-1801 (fax) 512-398-1829

Honorable Commissioners and County Judge:

On May 20, 2020 several Fuelman cards were turned off. Check # 81435 for \$7,225.96, approved by Commissioners Court for the monthly payment was not posted by Fleetcor until approximately 3:00pm; therefore they were requesting that we set up automatic payment. The county explained that all payments must be approved by Commissioners Court before relinquishing payment; in addition it would cost the county an initial \$50 enrollment fee to set up the ACH and monthly \$5 draft fee.

Fleetcor discussed the fact that one cycle from April 20-April 26 is owed totaling \$1,711.05. Although the county has been consistent in paying Fleetcor Technologies, Inc. on a monthly basis, to prevent further problems and/or locking the fuel cards, it is recommended to issue a payment for this cycle.

Please approve payment of \$1,711.05.

This item will be ratified at the June 9, 2020 meeting.

Thank you for your consideration on this matter,

Barbara A. Gonzales

Barbara A. Gonzales

County Auditor

E. Emergency Purchases [LGC §262.024 (1) (2) (3)]

Emergency purchases are authorized in extremely limited circumstances:

- (a) in the event of public calamity for the benefit of the county citizens or to protect public property;
- (b) in order to protect the public health or safety of county residents; or
- (c) when made necessary by unforeseen damage to public property.

Depending upon the time of the emergency and type of purchase necessary, one of the following procedures should be followed:

- (1) After-hours emergency -- in such instances the department must take the necessary action to obtain the needed goods or services. If, however, the department is aware that the purchase involves an expenditure of \$50,000 or more, a reasonable effort should be made to contact the County Judge to notify him or his designated representative that the emergency exists. The next working day the department should contact Purchasing to obtain a requisition and purchase order; procedures applicable to phone in purchase orders may be followed.
- (2) Emergency during working hours -- (a) If the purchase is for less than \$50,000 and budgeted funds are available, phone-in purchase order procedures may be utilized; (b) if the purchase is less than \$50,000 and funds are not available, approval of the County Judge must be obtained by Purchasing prior to acquiring the item using the phone in purchase order procedure; (c) if there needs to be a purchase made immediately that needs Commissioner's Court approval the county is authorized to draft a memo with county letter head, justifying the immediate need of purchase. This memo must be signed and dated by three (3) of the five (5) Commissioner's Court members, and the County Auditor; or (d) if the purchase is in excess of \$50,000, Purchasing must obtain approval of 3 members of the Court for the purchase and then utilize phone in purchase order procedures. All of which must then be ratified through the next Commissioner's Court.

F. Sole-Source Purchases

An item valued in excess of \$50,000, which would otherwise be purchased by competitive bidding, may be purchased without the necessity of bidding if it is available from only one source. Typical items in this category include patented or copyrighted material, secret processes, natural monopolies, utility services, captive replacement parts or components for equipment, and films, manuscripts, or books. Such items may be purchased from a sole source without competitive bidding only after Purchasing, in writing, certifies the existence of only one source to the Commissioners' Court and the Court enters a finding of such in its minutes.

Any item with a value less than \$50,000 may also be purchased from a sole source vendor. Any department wishing to declare a vendor as a sole source should make a notation on the requisition to that effect. The department shall forward in writing, to the Purchasing Division a statement detailing why the vendor is to be considered sole source. The Purchasing Division may approve the sole source requirement or may place the department request on the agenda for the Commissioners Court to approve.

G. Equipment Maintenance

**5. Accept the May 2020 County Extension Agent Report from Wayne Morse;
Backup: 2**

Caldwell County Agenda Item Request Form

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AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Accept the May 2020 County Extension Agent Report from Wayne Morse

1. Costs:

Actual Cost or Estimated Cost \$ _____

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|------|--------------|-------|
|------|--------------|-------|

(1) Judge Haden

(2) _____

(3) _____

3. Backup Materials: None To Be Distributed _____ total # of backup pages
(including this page)

4. 
Signature of Court Member

Date 6/2/2020

TEXAS A&M AGRILIFE EXTENSION SERVICE
COUNTY COMMISSIONERS REPORT

NAME: Wayne Morse

TITLE: County Extension Agent - ANR Caldwell County 055

Caldwell County 055

MONTH: May

**6. Accept the May 2020 Environmental Code
Enforcer Report from Mike Bittner;
Backup: 3**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Accept the May 2020 Environmental Code Enforcer report from Mike Bittner

1. Costs:

Actual Cost or Estimated Cost \$ _____

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|--------------------|--------------|-------|
| Judge Haden (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 3 total # of backup pages
(including this page)

4. _____
Signature of Court Member

Date _____

6/2/2020



ENVIRONMENTAL CODE INVESTIGATORS REPORT

May 2020

Number of Cases worked that were or still are in violation of either the Texas Health and Safety Code 341 Nuisances and General Sanitation, Texas Health and Safety Code 343 Public Nuisances, Caldwell County Septic Ordinance, Development Ordinance, Junk Yard Ordinance or Flood ordinance and Texas Health and Safety Code 365.

The County is divided into two sections for Enforcement. Hwy 183 East to Hwy 21 South to County Boundary is Zone 1 worked By Environmental Code Enforcement Officer M. Bittner

Hwy 183 West to Hwy 21 North and South to County Boundary is Zone 2 worked by Assistance Code Officer L. Ramirez. We both work all zones when needed on cases or dump sites.

Breakdown on the cases worked in both Zones of the County in May 2020.

67 cases, Notice of Violations are mailed out or given to the possible violator(s) for Compliance to be met

23 all Citation(s) are issued by M. Bittner to the violator where compliance has not been met. Most cases has multiple charges per citation and multiple citations issued within the month time frame. Citations are filed in the different Justice of Peace Courts in the County.

26 cases are still pending in the JP Courts for compliance to be met.

4 cases are still pending in the District Attorney's office

45 cases, compliance was gained

25 cases reported that was unfounded and closed

40 sites, found while on patrol in the County of illegal Dumping in the County Right of Way, refuse/rubbish was cleaned up and disposed of legally.

Refuse and rubbish that was dumped on County Property and removed est. total wt. from both zones. 4,200 lbs.

We investigated all called in complaints, worked on case preparation, reports, issued citations, mail outs. Code Department and Unit Road both cleaned up dumpsites that were reported or found. We Work with County Departments, Law Enforcement and State Agencies on cases to gain compliance. Please contact the Office if anyone has issues or questions for the Code Department.



Code Enforcement Officer

Mike Bittner

Office Number-1-512-398-1836

Assistant Code Officer

Leticia Ramirez

7. Accept the Caldwell/Hays Emergency Services District No. 1 Financial Statements year ended September 30, 2019; Backup: 26

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to approve the Caldwell/Hays Emergency Services District No. 1 Financial Statements

1. Costs:

Actual Cost or Estimated Cost \$ _____

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| | Name | Representing | Title |
|-----|-------------|--------------|-------|
| (1) | Judge Haden | | |
| (2) | | | |
| (3) | | | |

3. Backup Materials: None To Be Distributed 26 total # of backup pages (including this page)

4. _____
Signature of Court Member

Date 6/2/2020

**Caldwell Hays
Emergency Services District No. 1
Financial Statements
September 30, 2019**

**Caldwell Hays Emergency Services District No. 1
For the Year Ending September 30, 2019**

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PARTNERS

James E. Medack, CPA
Melodi J. Oltmann, CPA

PROFESSIONAL STAFF

Remington O'Dell, CPA
Ashton McGonagle

MEMBERS

American Institute of
Certified Public Accountants
Texas Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Caldwell Hayes Emergency Services District No. 1

We have audited the accompanying financial statements of the governmental activities, and each major fund, of Caldwell Hayes Emergency Services District No. 1, as of and for the year ended September 30, 2019, 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 misstatements 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, and each major fund, of Caldwell Hayes Emergency Services District No. 1, as of September 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance 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 the management's discussion and analysis and budgetary comparison information, on pages 3 through 7 and page 22 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.

A handwritten signature in black ink that reads "Medack & Oltmann, LLP". The signature is cursive and fluid, with "Medack & Oltmann" on the first line and "LLP" on the second line.

Medack & Oltmann, LLP
Giddings, Texas
May 14, 2020

As management of the Caldwell Hays Emergency Services District #1 (the District), we are pleased to offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the year ended September 30, 2019. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statements and the notes to the financial statements.

Financial Statements

- The District's ad valorem tax rate remained at \$ 0.0990 per \$100 of assessed valuation for the fiscal year ended September 30, 2019. The statutory limit, as established by the State of Texas constitution, is \$ 0.10 per \$100 of assessed valuation.
- During the year, the District had expenses, of \$ 669,395 compared to total revenues of \$944,674 resulting in change in net position of \$ 275,279 for the year ended September 30, 2019.
- The District's expenses under its contract with Travis County Emergency Services District No. 11 were \$ 239,403.
- The District's cash and investments were \$ 1,157,363 for the fiscal year.
- Net Investment of Capital Assets decreased by \$ 20,761, primarily as a result of depreciation.

Using this Annual Report

This annual report presents the following three components of the financial statements:

1. Government-wide financial statements provide information for the District as a whole.
2. Fund financial statements provide detailed information for the District's significant funds.
3. Notes to the financial statements provide additional information that is essential to understanding the government-wide and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves. This information includes a management's discussion and analysis as well as a budgetary comparison schedule.

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 assets and liabilities of the District. The difference between assets and liabilities is reported as net position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information on how the District's net position changed during the most recent fiscal year. This statement is presented using the accrual basis of accounting, which means that all of the current year revenues and expenses are taken into account regardless of when the cash is received or paid.

Both the Statement of Net Position and the Statement of Activities present information for the following:

- Government activities – This includes all of the District's emergency protection services which are primarily supported by property taxes

The government-wide financial statements begin on page 8. The following is a summary of net position as of September 30, 2019, and 2018.

Table 1
Net Position

| | Governmental Activities | |
|----------------------------------|--------------------------------|--------------|
| | 2019 | 2018 |
| Assets: | | |
| Current Assets | \$ 1,287,893 | \$ 893,829 |
| Other Assets | 2,000 | 14,261 |
| Capital Assets, Net | 617,661 | 720,650 |
| Total Assets | \$ 1,907,554 | \$ 1,628,740 |
| Liabilities: | | |
| Current Liabilities | \$ 164,713 | \$ 119,170 |
| Long-term Liabilities | 150,957 | 192,965 |
| Total Liabilities | \$ 315,670 | \$ 312,135 |
| Net Position: | | |
| Net Investment in Capital Assets | \$ 424,679 | \$ 445,440 |
| Unrestricted | 1,167,205 | 871,165 |
| Total Net Position | \$ 1,591,884 | \$ 1,316,605 |

The following table is a summary of changes in net position for the years ended September 30, 2019, and 2018.

Table 2
Change in Net Position

| | Governmental Activities | |
|---|--------------------------------|---------------------|
| | 2019 | 2018 |
| Revenues: | | |
| Property Taxes | \$ 579,188 | \$ 510,160 |
| Penalties & Interest | - | 9,205 |
| Sales Tax | 361,450 | 307,174 |
| Interest | 4,036 | 5,293 |
| Total Revenues | \$ 944,674 | \$ 831,832 |
| Expenses: | | |
| General Government | \$ 669,395 | \$ 541,675 |
| Total Expenses | \$ 669,395 | \$ 541,675 |
| Change in Net Position | \$ 275,279 | \$ 290,157 |
| Net Position - Beginning of Year | \$ 1,316,605 | \$ 1,026,448 |
| Net Position - Ending of Year | \$ 1,591,884 | \$ 1,316,605 |

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 fund financial statements provide detailed information about the District's significant funds – not the District as a whole. The District's funds fall into one category – governmental funds.

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 *governmental funds statements* provide a detailed short-term view of the government operations and the basic services it provided, and are reported on the modified accrual basis of accounting which focuses on available spendable resources. This allows the reader to evaluate the District's short-term financing requirements. Both the governmental fund

Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide reconciliation to the government-wide financial statements.

The District adopts an annual budget for the general fund. A budgetary comparison statement has been provided to demonstrate compliance. The governmental fund financial statements begin on page 8, and the budgetary comparison schedule is on page 22.

Notes to the Financial Statements

The notes provide additional information that is essential to 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 10 through 21 of this report.

General Fund Budgetary Highlights

The budgeted revenues were \$ 132,367 less than actual revenues and budgeted expenses were \$ 126,504 less than actual expenses for the year ended September 30, 2019.

Actual results for expenditures were 16.24% more than budgeted expenditures, while the District's overall actual revenue was 16.37% more than budgeted.

Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2019, amounts to \$ 617,661 (net of accumulated depreciation). This investment in capital assets includes vehicles, machinery and equipment, buildings, and land.

| Capital Assets | | |
|--------------------------------|---------------------|---------------------|
| Governmental Activities | | |
| | 2019 | 2018 |
| Buildings | \$ 251,008 | \$ 251,008 |
| Vehicles | 1,072,389 | 1,072,389 |
| Furniture & Equipment | 209,292 | 209,292 |
| Land | 53,220 | 53,220 |
| Total | \$ 1,585,909 | \$ 1,585,909 |

Additional information on the District's capital assets can be found in Note 3 on page 16 of this report.

Debt Administration

As of September 30, 2019, and September 30, 2018, the District was obligated on the following debt:

| Outstanding Debt at Year End | | |
|-------------------------------------|-------------------|-------------------|
| | 2019 | 2018 |
| Capital Lease Obligation | \$ 192,982 | \$ 275,211 |
| Total | \$ 192,982 | \$ 275,211 |

The District incurred \$ 11,780 in interest expense as of September 30, 2019.

Additional information on the District's non-current liabilities can be found in Note 5 on page 17 of this report.

Economic Factors and Next Year's Budgets and Rates

The District's Board considered various factors when setting the fiscal year budget and the ad valorem tax rate that is charged for governmental activities. Considerations included the economy of the area and service needs within the District boundaries. To a large extent, the District is unable to influence potential future revenue streams. Tax revenues are currently limited by the mandatory \$0.10 per \$100 of assessed valuation cap.

Besides current economic conditions, the District's anticipated ad valorem tax revenue is dependent upon the following two primary factors:

- a) How various public entities respond to requests for new development within their own jurisdictions.
- b) The availability of services such as water and waste water.

In 2013, the District's voters granted the District authority to collect a half percent sales tax within all areas of the District with the exception of the City of Uhland. In 2015, the District's voters granted the District authority to collect an additional one cent sales tax within all areas of the District outside of the Cities of Mustang Ridge, Neiderwald, and Uhland.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives from the citizens of the Caldwell Hays Emergency Services District #1. If you have any questions about this report or need further information, contact:

Caldwell / Hays Emergency Services District #1
Treasurer
9019 Elroy Road
Del Valle, Texas 78617

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
GOVERNMENTAL FUND BALANCE SHEET AND
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

| | <u>General Fund</u> | <u>Adjustments (Note 7)</u> | <u>Statement of Net Position</u> |
|--|----------------------------|---------------------------------|--------------------------------------|
| ASSETS | | | |
| Cash | \$ 1,157,363 | \$ - | \$ 1,157,363 |
| Property Taxes Receivable | 59,063 | - | 59,063 |
| Accounts Receivable-Sales Tax | 71,467 | - | 71,467 |
| Other Receivables | 2,000 | - | 2,000 |
| Capital Assets (net of accumulated depreciation) | - | <u>617,661</u> | <u>617,661</u> |
| TOTAL ASSETS | <u>\$ 1,289,893</u> | <u>\$ 617,661</u> | <u>\$ 1,907,554</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES | | | |
| Accounts Payable | \$ 118,371 | \$ - | \$ 118,371 |
| Payroll Liabilities | - | - | - |
| Accrued Interest Payable | - | 4,317 | 4,317 |
| Long Term Liabilities - Due within one year | - | 42,025 | 42,025 |
| Long Term Liabilities - Due after one year | - | <u>150,957</u> | <u>150,957</u> |
| TOTAL LIABILITIES | <u>\$ 118,371</u> | <u>\$ 197,299</u> | <u>\$ 315,670</u> |
| DEFERRED INFLOWS OF RESOURCES | <u>\$ 59,063</u> | <u>\$ (59,063)</u> | <u>\$ -</u> |
| FUND BALANCES/NET POSITION | | | |
| Fund balances: | | | |
| Non-Spendable | - | - | - |
| Spendable | - | - | - |
| Unassigned | <u>1,112,459</u> | <u>(1,112,459)</u> | <u>-</u> |
| Total fund balances | <u>1,112,459</u> | <u>(1,112,459)</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 1,289,893</u> | <u>\$ -</u> | <u>-</u> |
| Net Position: | | | |
| Net investment in capital assets | 424,679 | 424,679 | 424,679 |
| Unrestricted | 1,167,205 | 1,167,205 | 1,167,205 |
| Restricted | - | - | - |
| Total net position | <u>\$ 1,591,884</u> | <u>\$ 1,591,884</u> | <u>\$ 1,591,884</u> |

See Accompanying Notes to the Financial Statements

**CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES AND STATEMENT OF ACTIVITIES
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

| | General Fund | Adjustments (Note 7) | Statement of Activities |
|---|---------------------|-------------------------|----------------------------|
| EXPENDITURES/EXPENSES | | | |
| Contract Services - ESD 11 | \$ 239,403 | \$ - | \$ 239,403 |
| Computer Expense | 4,654 | - | 4,654 |
| Equipment Compliance Testing | 47,663 | - | 47,663 |
| Classes and Conferences | 13,222 | - | 13,222 |
| Repairs/Maintenance | 52,084 | - | 52,084 |
| Professional Fees | 28,158 | - | 28,158 |
| Fuel | 13,084 | - | 13,084 |
| Assessor/Collector | 12,524 | - | 12,524 |
| Utilities | 17,747 | - | 17,747 |
| Payroll Expense | 107,867 | - | 107,867 |
| Office Supplies | 279 | - | 279 |
| Insurance | 18,280 | - | 18,280 |
| Miscellaneous | 3,368 | - | 3,368 |
| Capital Outlay | - | - | - |
| Depreciation | - | 102,989 | 102,989 |
| Debt Service: | | | |
| Principal | 82,229 | (82,229) | - |
| Interest | 11,780 | (3,707) | 8,073 |
| Total expenditures/expenses | <u>\$ 652,342</u> | <u>\$ 17,053</u> | <u>\$ 669,395</u> |
| PROGRAM REVENUES | | | |
| Grants/Contributions | - | - | - |
| Net program expense | | | 669,395 |
| GENERAL REVENUES | | | |
| Ad valorem taxes | 575,665 | 3,523 | 579,188 |
| Sales Tax | 361,450 | - | 361,450 |
| Interest Income | 4,036 | - | 4,036 |
| Penalty & Interest-Taxes | - | - | - |
| Miscellaneous | - | - | - |
| Total general revenues | <u>\$ 941,151</u> | <u>\$ 3,523</u> | <u>\$ 944,674</u> |
| Excess (Deficiency) of revenues over expenditures | <u>\$ 288,809</u> | <u>\$ -</u> | <u>\$ -</u> |
| OTHER FINANCING SOURCES/(USES): | | | |
| Total Other Financing Sources/(Uses): | - | - | - |
| Net Change in Fund Balance | 288,809 | (288,809) | - |
| Change in Net Position | - | \$ 275,279 | \$ 275,279 |
| Fund Balance/Net Position | | | |
| Beginning of the year | <u>823,650</u> | <u>492,955</u> | <u>1,316,605</u> |
| End of the year | <u>\$ 1,112,459</u> | <u>\$ 479,425</u> | <u>\$ 1,591,884</u> |

See Accompanying Notes to the Financial Statements

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements for the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. More significant of these accounting policies are described below.

REPORTING ENTITY

The Caldwell Hays Emergency Services District No.1 (the District) was created in August 2007 to protect life and health and promote the public safety, welfare, health, and convenience of person residing and property located within their district. The District contracts with and disburses funds to Chisholm Trail Fire Rescue and monitors their expenditures.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic - but not the only - criterion for including a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, no potential component units appear to exist.

BASIS OF PRESENTATION

Basic Financial Statements

GASB sets forth minimum criteria for the determination of major funds based on a percentage of the assets, liabilities, revenues or expenditures/expenses or either fund category or governmental and enterprise combined. Due to the fund structure of the District, all funds have been classified as major funds. As a part of this Statement, there is a reporting requirement regarding the local government's infrastructure (road, bridges, etc.) The District does not own any infrastructure assets and therefore is unaffected by this requirement.

**CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. The reporting model focus is on either the District as a whole or major individual funds (within the fund financial statements). In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resources basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. The District does not have any business-type activities.

The government-wide Statement of Activities reflects both the gross and net cost per functional category which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function. However, the District does not have any program revenues for this fiscal period.

The net cost by function is normally covered by general revenues (intergovernmental revenues, interest income, etc). The District does not currently employ indirect cost allocation systems.

The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The governmental fund statements are presented on a current financial resource and modified accrual basis of accounting. This presentation is deemed appropriate to (a) demonstrate legal compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the District's actual experience conforms to the budget or fiscal plan.

GASB provides that for governments engaged in a single governmental program, the fund financial statements and the government-wide statements may be combined. The District presents the general fund in the first column. The next column is an adjustments column. It reconciles the amounts reported in the governmental funds to show how each would change when reported on the full-accrual basis of accounting. The last column of these combination statements shows the amounts that normally would appear in the government-wide statements.

Expenses are reported by category, rather than by function since the District has only one function – providing emergency services to the residents of the District.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

**CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The government-wide financial statements are presented on an accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

In applying the "susceptible to accrual" concept to intergovernmental revenues, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met, under most circumstances, should be reported as advances by the provider and deferred revenue by the recipient.

BUDGETS

The District follows these procedures in establishing the budget reflected in the financial statements:

1. Prior to the beginning of each fiscal year, the District prepares a budget. The operating budget includes proposed expenditures and the means of financing those expenditures and is prepared in accordance with the basis of accounting utilized by that fund.
2. Public meetings are conducted at which all interested persons' comments concerning the budget are heard. After such meetings, the Board of Commissioners formally adopts the budget through passage of a motion in a public meeting.
3. The District amends the budget throughout the year approving such additional expenses. The original and final amended budgets are used in presenting the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.
4. All annual appropriations lapse at fiscal year end.

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

CAPITAL ASSETS

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed assets are recorded at the fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives with no salvage value. The range of estimated useful lives by type of asset is as follows:

| | |
|-----------------|------------|
| Vehicles | 5-10 years |
| Other Equipment | 5-20 years |

The District does not own any infrastructure assets.

EQUITY CLASSIFICATIONS

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted Net Position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other government; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "investment in capital assets."

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable or spendable with spendable being further classified into restricted, committed, assigned or unassigned.

RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District purchases its insurance from regular commercial companies. As of September 30, 2019, no claims or losses have been incurred that were not covered by insurance. There is no liability due to any claim or suit having ever been filed.

USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements and the reported amounts of income and expenses during the period. Operating results in the future could vary from the amounts derived from management's estimates.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report 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/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report 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.

RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued GASB Statement No. 87, *Leases*, effective for fiscal years beginning after December 15, 2019. The objective of GASB Statement No. 87 is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement no. 87

**CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Management is evaluating the effects that the full implementation of GASB Statement No. 87 will have on its financial statements for the year ended September 30, 2021.

FAIR VALUE MEASUREMENTS

The District complies with GASB Statement No. 72, *Fair Value Measurement and Application*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows:

- Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access
- Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity
- Level 3 are observable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

There are three general valuation techniques that may be used to measure fair value:

- Market approach – uses prices generated by market transactions involving identical or comparable assets or liabilities
- Cost approach – uses the amount that currently would be required to replace the service capacity of an asset (replacement cost)
- Income approach – uses valuation techniques to convert future amounts to present amounts based on current market expectations

NOTE 2: CASH AND INVESTMENTS

As of September 30, 2019, cash deposits were with 2 different depository banks in interest bearing accounts, and these balances approximated fair value. As of the balance sheet date, the District's deposits totaled \$ 1,157,363, the bank balance was \$ 938,832 at First Lockhart National Bank and \$ 222,952 at Austin Telco.

At September 30, 2019, the District did not have adequate pledged collateral at First Lockhart National Bank which resulted in having unsecured deposits of \$ 688,831. The deposits at Austin Telco were fully insured by FDIC insurance coverage.

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019

NOTE 3: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019, was as follows:

| | Balance 09/30/2018 | Additions/ Completions | Retirements/ Adjustments | Balance 09/30/2019 |
|--|-----------------------|---------------------------|-----------------------------|-----------------------|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | 53,220 | - | - | 53,220 |
| Total capital assets not being depreciated | <u>53,220</u> | <u>-</u> | <u>-</u> | <u>53,220</u> |
| Capital assets, being depreciated | | | | |
| Vehicles | 1,072,389 | - | - | 1,072,389 |
| Equipment | 209,292 | - | - | 209,292 |
| Buildings and Structures | 251,008 | - | - | 251,008 |
| Construction-in-Progress | - | - | - | - |
| Total capital assets being depreciated | <u>1,532,689</u> | <u>-</u> | <u>-</u> | <u>1,532,689</u> |
| Less accumulated depreciation for: | | | | |
| Vehicles | 667,923 | 65,532 | - | 733,455 |
| Equipment | 128,794 | 30,339 | - | 159,133 |
| Buildings and Structures | 68,542 | 7,118 | - | 75,660 |
| Total accumulated depreciation | <u>865,259</u> | <u>102,989</u> | <u>-</u> | <u>968,248</u> |
| Total capital assets, being depreciated, net | <u>667,430</u> | <u>(102,989)</u> | <u>-</u> | <u>564,441</u> |
| Governmental activities capital assets, net | <u>720,650</u> | <u>(102,989)</u> | <u>-</u> | <u>617,661</u> |

Current year depreciation expense was \$ 102,989.

The District has several capital leases, for the purchase of fire apparatus and equipment. At September 30, 2019, the gross amount of the assets purchased was \$ 743,695 and accumulated amortization was \$ 577,143. Amortization expense is included in depreciation expense.

NOTE 4: PROPERTY TAXES

The District's boundaries extend into 2 counties (Caldwell and Hays). The District's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. The assessed value of the roll as of January 1, 2018, upon which the 2018 levy was based, was \$ 375,800,693 and \$ 193,880,495 as certified by the Caldwell and Hays County Central Appraisal Districts respectively.

Taxes are due by January 31 following the October 1 levy date. The total 2018 levy was \$372,606 and \$ 191,942 (Caldwell and Hays) and the tax rate was \$ 0.0990 per \$ 100 assessed valuation. Property taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019

NOTE 5: LIABILITIES

Transactions for the year ended September 30, 2019, are summarized as follows:

| | Balance 9/30/2018 | Additions | Retirements | Balance 9/30/2019 | Due Within One Year |
|---|----------------------|-------------|------------------|----------------------|------------------------|
| Government Capital #5209, Vehicles \$343,500, 5.598%, Maturity 2/15/2019 | \$ 41,833 | \$ - | \$ 41,833 | \$ - | \$ - |
| Government Capital #5793, Pumper \$159,180, 4.806%, Maturity 3/1/2021 | 54,561 | - | 17,341 | 37,220 | 18,173 |
| Government Capital #7264, Fire Apparatus \$250,000, 3.380%, Maturity 3/30/2025 | 178,817 | - | 23,055 | 155,762 | 23,852 |
| Totals | \$ 275,211 | \$ - | \$ 82,229 | \$ 192,982 | \$ 42,025 |

Annual Payments required to amortize all long-term debt outstanding as of September 30, 2019, including interest payments, are as follows:

| | Principal | Interest | Total |
|--------------|-------------------|------------------|-------------------|
| 2020 | \$ 42,025 | \$ 7,053 | \$ 49,078 |
| 2021 | 43,705 | 5,374 | 49,079 |
| 2022 | 25,491 | 3,625 | 29,116 |
| 2023 | 26,353 | 2,764 | 29,117 |
| 2024 | 27,244 | 1,873 | 29,117 |
| 2025 | 28,164 | 952 | 29,116 |
| Total | \$ 192,982 | \$ 21,641 | \$ 214,623 |

NOTE 6: FUND BALANCE CLASSIFICATION

The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

Non-spendable - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019

NOTE 6: FUND BALANCE CLASSIFICATION (continued)

Committed - Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

Assigned - For the General Fund, amounts that are appropriated by the Board or Board designee that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as non-spendable, restricted or committed.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

The detail of the fund balance is included in the Governmental Fund Balance Sheet on page 9.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

As of September 30, 2019, the District has not adopted a minimum fund balance policy.

**NOTE 7: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND
AND GOVERNMENT-WIDE STATEMENTS**

Differences between the Governmental Fund Balance Sheet and the Statement of Net Position:

The differences (as reflected in the adjustments column) primarily result from the long-term economic resources focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet.

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

| | |
|--------------------------|-------------------|
| Cost of capital assets | \$ 1,585,909 |
| Accumulated Depreciation | (968,248) |
| | <u>\$ 617,661</u> |

CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019

**NOTE 7: EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND
AND GOVERNMENT-WIDE STATEMENTS (continued)**

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

| | |
|--------------------------|----------|
| Accrued interest payable | \$ 4,317 |
|--------------------------|----------|

Long-term liabilities applicable to the district's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities – both current and long-term—are reported in the statement of net assets.

| | |
|---------------------|-----------|
| Due within one year | \$ 42,025 |
| Due after one year | 150,957 |

Taxes receivable are offset by deferred revenues in the governmental funds and thus are not included in fund balance.

| | |
|------------------|-------------|
| Deferred revenue | \$ (59,063) |
|------------------|-------------|

Differences between the Governmental Fund Operating Statement and the Statement of Net Activities:

The differences (as reflected in the adjustments column) arise primarily from the long-term economic resources focus of the statement of activities versus the current financial resources focus of the governmental funds.

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

| | |
|----------------------|---------|
| Capital Outlay | \$ -0- |
| Depreciation Expense | 102,989 |

Repayment of capital lease obligations is reported as an expenditure in governmental funds. For the district as a whole, however, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities.

| | |
|----------------------|-------------|
| Payment of Principal | \$ (82,229) |
|----------------------|-------------|

Interest expense in the statement of activities differs from the amount reported in governmental funds because additional accrued interest was calculated for capital lease obligations.

| | |
|------------------------------------|------------|
| Change in accrued interest payable | \$ (3,707) |
|------------------------------------|------------|

Because some property taxes will not be collected for several months after the district's year end, they are not considered as "available" revenues in the governmental funds.

| | |
|--|----------|
| Adjustment for property taxes collected after year-end | \$ 3,523 |
|--|----------|

**CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

NOTE 8: OTHER ASSET

The District had reported, in prior years, an asset for a fraud-related crime with respect to District's funds. The District was awarded restitution for \$ 20,000; a total of \$ 8,010 was collected in the current year, leaving a balance as of year-end of \$ 2,000.

NOTE 9: EMPLOYEE BENEFIT PLAN

The District contributes to a SIMPLE IRA plan for its employees, administered by Edward Jones Investments. All full-time employees are eligible for the plan. The District matches up to 3% of the employees' contribution. For the year ending September 30, 2019, contributions totaled \$ 1,007 for the employer and \$ 2,631 for the employees.

NOTE 10: INTERLOCAL AGREEMENT WITH HAYS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

The District entered into an interlocal agreement with the Hays Consolidated Independent School District for the use of real property for the future construction of a fire station and emergency medical services building for \$ 1/year. The District will be responsible for all construction and maintenance of the property, and to provide adequate general liability insurance for the property. The terms of this agreement began on January 2018 and ends January 2117. Either party has the right to terminate the agreement upon 180 days written notice. Additional terms require the District to place in operation a fire/EMS station within five years of this agreement. The agreement will terminate if this requirement is not met.

NOTE 11: INTERLOCAL AGREEMENT WITH TRAVIS COUNTY EMERGENCY SERVICES DISTRICT NO. 11

The District entered into an interlocal service agreement with Travis County Emergency Services District No. 11 to provide emergency services and day to day management of operations. This was effective March 31, 2019, through September 30, 2019, with four additional one year periods, starting October 1, 2019. As of September 30, 2019 the District paid Travis County ESD No. 11 \$239,403. The agreement between the District and Travis County ESD 11 allows for the Board of Commissioners to set the service levels desired based on available funds to meet the District's purpose. As such, the future year costs are subject to change year to year based on the service levels established by the Board of Commissioners.

**CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

NOTE 12: DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through the date the financial statements were available to be issued

NOTE 13: COMMITMENT - STATION REMODEL

The District is in the process of remodeling a station location at 8811 Niederwald Strass. The plan is to commit the current 2400 square foot apparatus room into living quarters and adding additional space for apparatus and offices.

The District expects the cost of this project to be somewhere between \$650,000 to \$700,000. Of this, the District will attempt to finance \$630,000 under a 20 year term.

The status of the project is still in the design and permitting phase and no construction has taken place.

NOTE 14: SUBSEQUENT EVENT - EKG MACHINE

The Board of Commissioners approved the purchase of an EKG machine in the amount of \$36,000 which was to be financed over 5 years at zero percent. This purchase was secured by Travis County Emergency Service District 11 through the existing management agreement and their existing account for such equipment in November 2019. Annually, Travis County Emergency Service District 11 will bill the District for this note payment and upon the retirement of the note, the EKG machine shall be the property of the District.

Required Supplemental Information

**CALDWELL HAYS EMERGENCY SERVICES DISTRICT NO. 1
GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
BUDGET TO ACTUAL COMPARISON - GENERAL FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

| | Budget | | Actual Amounts | | Variance Favorable/ (Unfavorable) |
|--|-------------------|-------------------|--------------------|---------------------|---|
| | Original | Final | Budgetary Basis | | |
| GENERAL REVENUES | | | | | |
| Ad Valorem Taxes | \$ 532,192 | \$ 532,192 | \$ 575,665 | | 43,473 |
| Sales Tax | 276,592 | 276,592 | 361,450 | | 84,858 |
| Interest Income | - | - | 4,036 | | 4,036 |
| Penalty & Interest-Taxes | - | - | - | | - |
| Miscellaneous | - | - | - | | - |
| Total General Revenues | \$ 808,784 | \$ 808,784 | \$ 941,151 | | 132,367 |
| EXPENDITURES/EXPENSES | | | | | |
| Contract Services - ESD 11 | \$ 69,000 | \$ 69,000 | \$ 239,403 | | (170,403) |
| Computer Expense | 10,000 | 10,000 | 4,654 | | 5,346 |
| Equipment Compliance Testing | 126,000 | 126,000 | 47,663 | | 78,337 |
| Classes and Conferences | 25,000 | 25,000 | 13,222 | | 11,778 |
| Repairs/Maintenance | 64,000 | 64,000 | 52,084 | | 11,916 |
| Professional Fees | 19,900 | 19,900 | 28,158 | | (8,258) |
| Fuel | 30,000 | 30,000 | 13,084 | | 16,916 |
| Assessor/Collector | 8,000 | 8,000 | 12,524 | | (4,524) |
| Utilities | 13,300 | 13,300 | 17,747 | | (4,447) |
| Payroll Expense | 220,862 | 220,862 | 107,867 | | 112,995 |
| Office Supplies | 500 | 500 | 279 | | 221 |
| Insurance | 66,424 | 66,424 | 18,280 | | 48,144 |
| Texas Comptroller Public Fees | 7,000 | 7,000 | - | | 7,000 |
| Miscellaneous | 24,642 | 24,642 | 3,368 | | 21,274 |
| Capital Outlay | - | - | - | | - |
| Debt Service: | | | | | |
| Principal | 94,218 | 94,218 | 82,229 | | 11,989 |
| Interest | - | - | 11,780 | | (11,780) |
| Total expenditures/expenses | \$ 778,846 | \$ 778,846 | \$ 652,342 | | 126,504 |
| Excess (Deficiency) of revenues over expenditures | 29,938 | 29,938 | 288,809 | | 258,871 |
| Fund Balance Beginning of the year | | | | 823,650 | |
| End of the year | | | | \$ 1,112,459 | |

See Accompanying Notes to the Financial Statements

**8. Accept the Emergency Services District
No. 2 Compiled Financial Statement for
the year ended December 31, 2019;
Backup: 7**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to accept the Emergency Services District #2 Compiled Financial Statement for year ended December 31, 2019.

1. Costs:

Actual Cost or Estimated Cost \$ None

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|-------------|--------------|-------|
| Judge Haden | | |
| (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 7 total # of backup pages (including this page)

4. 
Signature of Court Member

Date

5/26/2020

AFFADAVIT

THE STATE OF TEXAS
COUNTY OF CALDWELL

I hereby confirm that I, JoAnne Germer, I am Treasurer of the Emergency Services District #2, authorized by the Commissioners Court of Caldwell County, Texas. Attached is a Compiled Financial Statement pursuant to the requirements of the Health and Safety Code, Chapter 775, Section 775.0821.

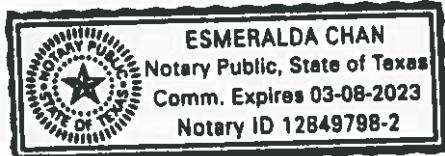
I attest to the accuracy of the attached document and all the information contained herein.

SUBSCRIBED AND SWORN TO
BEFORE ME, ON THE 22 DAY OF May 2020.

NOTARY PUBLIC

JoAnne Germer, Treasurer, ESD#2

My Commission Expires: 3/08/2023



Caldwell County Emergency Services District # 2

COMPILED FINANCIAL STATEMENTS

For the year ended

DECEMBER 31, 2019

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| STATEMENT OF ASSETS, LIABILITIES AND NET POSITION..... | 4 |
| STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION..... | 5 |



Board of Directors
PO Box 216
Maxwell, TX 78656

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Management is responsible for the accompanying financial statements of Caldwell County Emergency Services District #2, which comprise of the statement of assets, liabilities and net position as of December 31, 2019, and the related statement of activities and changes in net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures, including a statement of cash flows, ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures, including a statement of cash flows, were included in the financial statements, they might influence the user's conclusions about financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Lockart Panagiotou & Co. LLC

Austin, Texas
May 20, 2020

CALDWELL COUNTY EMERGENCY SERVICES DISTRICT # 2
STATEMENT OF ASSETS, LIABILITIES AND NET POSITION
AS OF DECEMBER 31, 2019

| | |
|---|--------------------------|
| ASSETS | |
| Cash | \$ 280,492 |
| Taxes receivable | 32,010 |
| Prepaid expenses | 703 |
| Short-term assets | 313,205 |
| Capital assets, net of depreciation | 401,029 |
| Total Assets | <u>\$ 714,234</u> |
| LIABILITIES | |
| Total Liabilities | \$ |
| NET POSITION | |
| Net investment in capital assets | 401,029 |
| Unrestricted | 313,205 |
| Total net position | 714,234 |
| Total liabilities and net position | <u>\$ 714,234</u> |

CALDWELL COUNTY EMERGENCY SERVICES DISTRICT # 2
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
FOR YEAR ENDED DECEMBER 31, 2019

Expenses:

| | |
|-----------------------------------|----------------|
| Firefighting and related expenses | \$ 50,500 |
| Depreciation | 45,697 |
| Professional services | 5,285 |
| Tax collection | 3,033 |
| Insurance | 2,453 |
| Repairs and maintenance | 2,383 |
| Training | 2,200 |
| Interest | 44 |
| Other costs | 1,520 |
| Total expenses | 113,115 |

General Revenues:

| | |
|--|----------------|
| Tax revenues | 214,845 |
| Interest income | 220 |
| Total general revenue | 215,065 |
| Revenue over (under) expenditures | 101,950 |

Other financing sources:

| | |
|--------------------------------|-------------------|
| Insurance reimbursements | 17,262 |
| Change in net position | \$ 119,212 |
| Net position- Beginning | 595,022 |
| Net position- Ending | \$ 714,234 |

AGENDA ACTION ITEMS

9. Discussion/Action regarding the burn ban.

Speaker: Judge Haden / Hector Rangel;

Backup: None; Cost: None

10. Discussion Regarding the Confederate
Soldiers monument. **Speaker: Judge**
Haden/ James Kimbell; Cost: None;
Backup: 1

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion regarding Confederate Soldiers monument

1. Costs:

Actual Cost or Estimated Cost \$ None

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|----------------------|--------------|-------|
| Judge Haden (1) | | |
| James Kimbell (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 1 total # of backup pages
(including this page)

4. 
Signature of Court Member

Date 6/2/2020

11. Discussion/Action Consideration and approval of a resolution by the Commissioners Court of Caldwell County, Texas Authorizing and approving publication of Notice of Intention to issue Certificates of Obligation; Complying with the requirements contained in securities and exchange Commission rule 15C2-12; and proving and effective date. **Speaker: Judge Haden/ Barbara Gonzales; Cost: None; Backup: 5**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Consideration and approval of a resolution by the Commissioners Court of Caldwell County, Texas Authorizing and approving publication of Notice Of Intention to issue Certificates of Obligation; Complying with the requirements contained in securities and exchange Commission rule 15cc-12; and providing an effective date.

1. Costs:

Actual Cost or Estimated Cost \$ none

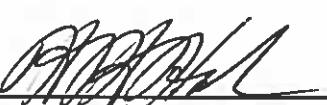
Is this cost included in the County Budget? no

Is a Budget Amendment being proposed? no

2. Agenda Speakers:

| Name | Representing | Title |
|-------------------------|--------------|-------|
| Judge Haden (1) | | |
| Barbara Gonzales (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 5 total # of backup pages (including this page)

4. 
Signature of Court Member

Date

5/26/2020

RESOLUTION

A RESOLUTION BY THE COMMISSIONERS COURT OF CALDWELL COUNTY, TEXAS AUTHORIZING AND APPROVING PUBLICATION OF NOTICE OF INTENTION TO ISSUE CERTIFICATES OF OBLIGATION; COMPLYING WITH THE REQUIREMENTS CONTAINED IN SECURITIES AND EXCHANGE COMMISSION RULE 15c2-12; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Commissioners Court (the *Commissioners Court*) of Caldwell County, Texas (the *County*) has determined that it is advisable and necessary to issue and sell one or more series of certificates of obligation (the *Certificates*) in an amount not to exceed \$3,000,000 as provided pursuant to the provisions of the Certificate of Obligation Act of 1971, as amended, Texas Local Government Code, Section 271.041 through Section 271.064, for the purpose of paying contractual obligations of the County to be incurred for making permanent public improvements and for other public purposes, to-wit: (1) acquiring, designing, constructing, renovating, repairing, and improving various County facilities; (2) the purchase of materials, supplies, equipment, land, machinery, landscaping, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; and (3) payment for professional services relating to the design, construction, project management, and financing of the aforementioned projects. The Certificates will be payable from the levy of an annual ad valorem tax, within the limitations prescribed by law, upon all taxable property within the County and from a lien on and pledge of certain of the net revenues derived from the operation of the County Jail. The certificates of obligation are to be issued, and this notice is given, under and pursuant to the provisions of the Certificate of Obligation Act of 1971, as amended, Texas Local Government Code Section 271.041 through Section 271.064 and Section 361.052, as amended, Texas Local Government Code; and

WHEREAS, prior to the offering, sale, and issuance of the Certificates, the appropriate officials of the County must review and approve the distribution of a "deemed final" preliminary official statement (the *Official Statement*) in order to comply with the requirements contained in 17 C.F.R. §240.15c2-12 (the *Securities and Exchange Commission Rule*); and

WHEREAS, based upon their review of the Official Statement, the appropriate officials of the County must find to the best of their knowledge and belief, after reasonable investigation, that the representations of facts pertaining to the County contained in the Official Statement are true and correct and that, except as disclosed in the Official Statement, there are no facts pertaining to the County that would adversely affect the issuance of the Certificates or the County's ability to pay the debt service requirements on the Certificates when due; and

WHEREAS, the Commissioners Court will comply with the requirements contained in the Securities and Exchange Commission Rule concerning the creation of a contractual obligation between the County and the proposed purchaser(s) of the Certificates (the *Purchasers*) to provide the Purchasers with an Official Statement in a time and manner that will enable the Purchasers to comply with the distribution requirements and continuing disclosure requirements contained in the Securities and Exchange Commission Rule; and

WHEREAS, the Commissioners Court authorizes the County Judge, County Auditor, County Clerk, and County Attorney, as appropriate, or their designees, to review, approve, and execute any document or certificate in order to allow the County to comply with the requirements contained in the Securities and Exchange Commission Rule; and

WHEREAS, prior to the issuance of the Certificates, the Commissioners Court is required to publish notice of its intention to issue the Certificates in a newspaper of general circulation in the County, and if the County maintains an internet website, publish such notice of intent on the County's internet website, such notice stating (i) the time and place the Commissioners Court tentatively proposes to pass the order authorizing the issuance of the Certificates, (ii) the purposes for which the Certificates are to be issued, (iii) the manner in which the Commissioners Court proposes to pay the Certificates; (iv) the then-current principal amount of all outstanding ad valorem debt obligations of the County; (v) the then-current combined principal and interest required to pay all outstanding ad valorem debt obligations of the County on time and in full, which may be based on the County's expectations relative to the interest due on any variable rate ad valorem debt obligations; (vi) the maximum principal amount of the Certificates to be authorized; (vii) the estimated combined principal and interest required to pay the Certificates in full; (viii) the estimated interest rate for the Certificates to be authorized or that the maximum interest rate for the Certificates may not exceed the maximum legal interest rate; and (ix) the maximum maturity date of the Certificates to be authorized; and

WHEREAS, the Commissioners Court hereby finds and determines that such documents pertaining to the sale of the Certificates should be approved, and the County should proceed with the giving of notice of intention to issue the Certificates in the time, form, and manner provided by law; and

WHEREAS, the Commissioners Court hereby finds and determines that the adoption of this Resolution is in the best interests of the residents of the County; now, therefore,

BE IT RESOLVED BY THE COMMISSIONERS COURT OF CALDWELL COUNTY, TEXAS THAT:

SECTION 1. The County Clerk is hereby authorized and directed to cause notice to be published of the Commissioners Court's intention to issue the Certificates in an amount not to exceed \$3,000,000 for the purpose of paying contractual obligations of the County to be incurred for making permanent public improvements and for other public purposes, to-wit: (1) acquiring, designing, constructing, renovating, repairing, and improving various County facilities; (2) the purchase of materials, supplies, equipment, land, machinery, landscaping, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; and (3) payment for professional services relating to the design, construction, project management, and financing of the aforementioned projects. The Certificates will be payable from the levy of an annual ad valorem tax, within the limitations prescribed by law, upon all taxable property within the County and are additionally secured by a lien on and pledge of certain revenues derived from the operation of the County Jail. The notice hereby approved and authorized to be published shall read substantially in the form and content of Exhibit A attached hereto, which notice is incorporated herein by reference as a part of this Resolution for all purposes.

SECTION 2. The County Clerk shall cause the notice described in Section 1 to be published in a newspaper of general circulation in the County, once a week for two consecutive weeks, the date of the first publication shall be at least thirty (30) days prior to the date stated therein for passage of the order authorizing the issuance of the Certificates.

SECTION 3. The County Judge, County Auditor, County Clerk, and County Attorney, as appropriate, or their designees, are authorized to review and approve the Official Statement pertaining to the offering, sale, and issuance of the Certificates and to execute any document or certificate in order to comply with the requirements contained in the Securities and Exchange Commission Rule.

SECTION 4. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the Commissioners Court.

SECTION 5. All orders and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 6. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 7. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Commissioners Court hereby declares that this Resolution would have been enacted without such invalid provision.

SECTION 8. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 9. This Resolution shall be in force and effect from and after the date of its adoption, and it is so resolved.

[The remainder of this page intentionally left blank.]

PASSED AND APPROVED, this the 9th day of June, 2020.

CALDWELL COUNTY, TEXAS

County Judge

ATTEST:

County Clerk and Ex-Officio
Clerk of the Commissioners Court

(SEAL OF COMMISSIONERS COURT)

12. Discussion/Action to consider prohibiting or restricting certain fireworks in unincorporated areas of Caldwell County.
Speaker: Judge Haden; Cost: None;
Backup: 3

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to consider prohibiting or restricting certain fireworks in unincorporated areas of Caldwell County

1. Costs:

Actual Cost or Estimated Cost \$ None

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| | <u>Name</u> | <u>Representing</u> | <u>Title</u> |
|-----|---------------|---------------------|--------------|
| (1) | Judge Haden | | |
| (2) | Hector Rangel | | |
| (3) | | | |

3. Backup Materials: None To Be Distributed 3 total # of backup pages (including this page)

4. 
Signature of Court Member

Date

5/27/2020



FOURTH OF JULY FIREWORKS PERIOD

(JUNE 24-MIDNIGHT, JULY 4)

DEADLINE TO ADOPT ORDER: JUNE 14, 2020

Local Government Code, §352.051 authorizes the commissioners court to adopt an order regulating certain fireworks in the unincorporated areas of the county under drought conditions. **The statute provides that the order must be adopted before June 15 of each year for the Fourth of July period.**

If your county is designated a drought area, and your court wishes to adopt such an order, action must be taken before the deadline. To determine whether your county is designated a drought area, please visit the Texas Interagency Coordination Center website at tamu.edu/ticc or call the Texas Forest Service at (979) 458-7331. The Texas Forest Service has developed drought [weblinks](#) to assist your county in monitoring drought conditions more closely.

If the court decides to adopt an order, the order may prohibit or restrict the sale or use of "restricted fireworks", which are defined as "skyrockets with sticks" as classified in 49 Code of Federal Regulations, §173.100(r)(2) in effect on October 1, 1986 and as missiles with fins. A violation of the order is a Class C misdemeanor. Also, a citizen can file suit for an injunction to prevent a violation or threatened violation of the order. An order issued by your court based on a Texas Forest Service determination will expire when the Texas Forest Service finds that your county is no longer in a drought condition.

Under Local Government Code §352.051(f), the county may also designate one or more "safe" areas where the use of restricted fireworks is not prohibited. In determining if an area may be considered "safe" the court should take into account whether adequate public safety and fire protection services are provided to the area.

A sample order is provided on the following page. If your court decides to designate "safe" areas, the order will need to be modified to include appropriate language. A copy of Local Government Code §352.051, the portions of the Occupation Code that define and explain permitted and prohibited fireworks, and copies of the Federal regulations referenced in the state law are available online at county.org/fireworks. If you have any questions, please contact the Legal Department toll-free at (888) 275-8224.

STATE OF TEXAS
COUNTY OF _____

ORDER [PROHIBITING OR RESTRICTING] CERTAIN FIREWORKS
IN UNINCORPORATED AREAS OF _____ COUNTY, TEXAS

WHEREAS, the Texas Forest Service has determined that drought conditions exist in
_____ County; and

WHEREAS, on the ____ of _____, 2020, the Commissioners Court of _____
County has determined that the normal danger of fire in the unincorporated areas of
_____ County is greatly enhanced by the extremely dry conditions now existing;

NOW, THEREFORE, the Commissioners Court of _____ County adopts this Order
[prohibiting OR restricting] the sale or use of restricted fireworks in the unincorporated
areas of _____ County.

- A. A person may not sell, detonate, ignite, or in any way use fireworks classified as "skyrockets with sticks" under 49 C.F.R. part. 173.100(r)(2) (10-01-86 edition) or missiles with fins in any portion of the unincorporated areas of _____ County.
- B. [Describe specific restrictions, if applicable.]
- C. This Order does not prohibit "permissible fireworks" as authorized in Occupations Code Section 2154.003(a).
- D. A person commits an offense if the person knowingly or intentionally violates a prohibition established by this Order. An offense under this order is a Class C. Misdemeanor.
- E. This order expires on the date the Texas Forest Service determines drought conditions no longer exist in the county or _____ [Insert date on or after July 4], whichever is earlier.

APPROVED this the ____ day of ____, 2020, by the _____ County
Commissioners Court.

COUNTY JUDGE

Attest: _____
CLERK

13. Discussion/Action to approve the Capital Area Rural Transportation System (CARTS) FY 2021 donation request of \$3,000.
Speaker: Judge Haden; Cost: Not to exceed \$3,000; Backup: 3

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to approve the Capital Area Rural Transportation System (CARTS) FY 2021 donation request of \$3,000.

1. Costs:

Actual Cost or Estimated Cost \$ not to exceed \$3,000

Is this cost included in the County Budget? yes

Is a Budget Amendment being proposed? no

2. Agenda Speakers:

| Name | Representing | Title |
|--------------------|--------------|-------|
| Judge Haden (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 3 total # of backup pages
(including this page)

4. 
Signature of Court Member

Date

5/29/2020



May 26, 2020

The Honorable Hoppy Haden
County Judge - Caldwell County
110 S. Main Street
Room 201
Lockhart TX 78644

Dear Judge Haden:

The Capital Area Rural Transportation System (CARTS) formally submits this letter as a request for \$3,000.00 to be included in the County budget for the upcoming fiscal year. These funds will be used to support transportation services in Caldwell County. CARTS, with your continued support, will continue its mission to provide safe, reliable transportation in its nine-county district.

THE CARTS DISTRICT
5300 Tucker Hill Ln
Cedar Creek, TX 78612

PO Box 6050
Austin, TX 78762

512/481 1011
f 512/478 1110

RideCARTS.com

Regional transportation for the
non-urbanized areas of Bastrop,
Blanco, Burnet, Caldwell,
Fayette, Hays, Lee, Travis and

Williamson counties
and the San Marcos urbanized
area

We are aware that this is a challenging budget year. We have not changed our request but understand revenues are down and we may have to settle for less. We understand.

A CARTS representative is available to address the Commissioners Court during the budget process. If you will let us know when hearings are scheduled, we will provide information in advance to the court on the services provided.

On behalf of CARTS, and the people we serve in your county, thanks for the past assistance and for your consideration of this request. We look forward to hearing from your office regarding the schedule for budget hearings, but please let me know if we can provide additional information about our services prior to that time.

Please feel free to contact me at (512) 505-5678 or Dave@RideCARTS.com.

Sincerely,

David L. Marsh
General Manager

cc: Commissioner Barbara Shelton



Caldwell County, TX

Vendor History Report

By Vendor Name

Posting Date Range 10/01/2017 - 09/30/2020

Payment Date Range +

| Payable Number Item Description | Description Units | Post Date Amount | 1099 Account Number | Payment Number Account Name | Payment Date Account Name | Amount Dist Amount | Shipping | Tax | Discount | Net | Payment |
|---|---|-------------------------------|------------------------|--------------------------------|------------------------------|-----------------------|--------------|--------------|--------------|----------------------|----------------------|
| Vendor Set: 01 - Vendor Set 01 | | | | | | | | | | | |
| CARTS - CAPITAL AREA RURAL TRANSPORTATION SYSTEM 32020 | FY 2020 Donation Request CARTS donation | 3/10/2020 1.00 3,000.00 | 80971 001-6510-3200 | 3/24/2020 DONATIONS | | 6,000.00 3,000.00 | 0.00 0.00 | 0.00 0.00 | 0.00 0.00 | 6,000.00 3,000.00 | 6,000.00 3,000.00 |
| 42419 | DONATION APPROVED 4/22/19 CARTS - Donation | 4/26/2019 1.00 3,000.00 | 77568 001-6510-3200 | 5/6/2019 DONATIONS | | 3,000.00 3,000.00 | 0.00 0.00 | 0.00 0.00 | 0.00 0.00 | 3,000.00 3,000.00 | 3,000.00 3,000.00 |
| Vendors: (1) Total 01 - Vendor Set 01: | | | | | | 6,000.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 |
| Vendors: (1) Report Total: | | | | | | 6,000.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 |

14. Discussion/Action to approve the ratification of MOU between Texas State Tubes, LLC, RKY Ltd., Don's Fish Camp (DFC) and Caldwell County. **Speaker:** Judge Haden/ JJ Wells; **Cost:** None; **Backup:** 9

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to accept ratification of MOU between Texas State Tubes, LLC, RKY Ltd.,
Don's Fish Camp (DFC) and Caldwell County.

1. Costs:

Actual Cost or Estimated Cost \$ none

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|-------------|--------------|-------|
| Judge Haden | | |
| (1) | | |
| JJ Wells | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 9 total # of backup pages
(including this page)

4. 
Signature of Court Member

Date

6/3/2020

*Memorandum of Understanding (MOU)
Between Texas State Tubes LLC, RKY Ltd. (DFC)
and Caldwell County*

WHEREAS, this Memorandum of Understanding (hereinafter "MOU") is entered into between Texas State Tubes, LLC, (hereinafter "TST"), a Texas Limited Liability Company, RKY Ltd., (hereinafter "DFC"), a Texas Limited Partnership, (collectively referred to as "the Outfitters") and Caldwell County, Texas (hereinafter "the County"), a political subdivision of the State of Texas, by and through its Commissioners Court.

WHEREAS, an approximate three-mile segment of the San Marcos River, east of the city of San Marcos, is visited by thousands of tubers and recreational users each year, and the number of visitors to the river, especially for tubing, has increased substantially as the region has grown in population and has become an increasingly popular tourist destination;

WHEREAS, this particular section of the river, that forms the border between Caldwell and Guadalupe Counties, lies within the unincorporated areas of the two counties and the County governments do not have sufficient resources to consistently deploy law enforcement officers along the river to enforce existing state laws related to public intoxication, underage drinking, trespassing, indecency, and littering;

WHEREAS, funding provided by the Outfitters to the County is intended to ensure the County's ability to deploy and manage additional levels of law enforcement personnel in the area to successfully address the problems related to the high seasonal levels of recreational users of the river;

WHEREAS, the deployment, management, and oversight of coordinated law enforcement and emergency services personnel is best overseen by the appropriate authority having jurisdiction at the county level. TST and DFC contractually commit to the Commissioners Court to provide funding assistance directly to Caldwell County to make resources available to the County to assist in providing funding for law enforcement, the coordination and oversight needed to provide for law enforcement and emergency services, and to help create a more safe, law-abiding and respectful environment for residents and recreational users;

WHEREAS, TST and DFC have also committed to and undertaken efforts to better educate customers on alcohol related violations, underage drinking and trespassing laws, and have implemented changes in business policies and operational protocols to more proactively address litter problems through litter abatement efforts, ongoing top water cleanups and professional deep dive river cleanup services in order to maintain the river's beauty and enhance the river experience for all Texans;

WHEREAS, this MOU lays out a coordinated approach between TST, DFC, and the County designed to provide funding assistance to the County to direct and oversee management efficiencies and operational accountability for law enforcement deployment

and activities, and to provide assurances from the Outfitters to the County by memorializing key commitments made in the MOU dated March 13, 2015 (Outfitter MOU entered into between only TST and DFC), which was voluntarily entered into to allow TST and DFC to collectively help fund and undertake third party contracts and cooperative agreements to assist in providing a more enhanced law enforcement presence along the river, to encourage litter abatement and lawful behavior, and to provide for ongoing, systematic and coordinated river clean-up efforts; and

WHEREAS, this MOU between the County and TST/DFC addresses key elements of the comprehensive plan laid out in the Outfitter MOU between TST/DFC, and will provide funds voluntarily committed by the Outfitters directly to the County for funding to ensure additional levels of law enforcement deployment in the approximate three-mile area, and to facilitate and oversee any other coordination needed to effectively respond to law enforcement needs in the area.

Contractual Commitments of Memorandum of Understanding (MOU)

- A. Through the MOU between the individual Outfitters dated March 13, 2015, TST and DFC adopted tangible, measurable goals, and pledged the ongoing annual commitment of financial and administrative resources to the plans and activities described in the MOU. This MOU with the County reaffirms key voluntary financial commitments made through the Outfitter MOU and provides specific assurances to Caldwell County and affected river residents on efforts to ensure: enforcement of responsible enjoyment of the river; appropriate coordination and oversight of law enforcement by the County Sheriff; greater accountability to residents and landowners in the area; and higher levels of planning and coordination by all relevant government entities.
- B. TST and DFC commit to continuing to keep the segment of river where they operate clean; providing ongoing funding assistance to the County for law enforcement deployment in the area; responding quickly and effectively to property owners' concerns; and working cooperatively with the County in efforts it undertakes to find creative and strategic solutions needed to maintain an ongoing and effective law enforcement presence to ensure appropriate respect for and enforcement of existing laws relating to recreational use of the river in the geographic area specified in the MOU.
- C. To achieve these goals, TST and DFC will annually voluntarily commit designated funds for the County to coordinate, oversee, manage, and deploy law enforcement in the specified area in the amount of up to \$39,120.00 to be provided annually by each Outfitter. Pursuant to invoices received for allowable activities or purchases, each Outfitter agrees to provide annual funding for the replacement costs of equipment and uniforms in an amount to be re-visited each year (but not to exceed \$9,586.00 per Outfitter) by all Parties to this MOU. Any replacement costs would be assessed only towards equipment utilized on the river for law enforcement activities pursuant to this MOU. The Outfitters will also make payments of up to \$2,500.00 per outfitter for

emergency services coordination in the first year upon receipt of invoice and supporting documentation. The Outfitters agree to provide annual funding for emergency services in an amount to be re-visited each year (but not to exceed \$2,500.00 per Outfitter) by all Parties to this MOU. All payments to the County will be made pursuant to monthly invoices received from the County with appropriate supporting documentation and for the purposes specified in the MOU. All funding assistance committed directly to the County by the Outfitters through the MOU shall be used exclusively for the purposes specified in this MOU.

- D. The amount committed by the Outfitters does not include the additional cost of the employee benefits calculated by the Caldwell County Human Resources Department. The funding provided to the County through this MOU for law enforcement deployment may not be construed to affect the employee status of law enforcement officers deployed in the area, and nothing in the County MOU may be construed to treat or consider any law enforcement officer funded through the MOU as "private security" or as a contractor of the Outfitters, or in any way under the management and supervision of the Outfitters.
- E. In addition to providing funding for the County to oversee, manage, and deploy law enforcement officers according to the agreed-upon staffing patterns, TST and DFC agree to provide information to the County as needed, and the County agrees to also provide information to the Outfitters as needed or requested, pursuant to what is allowed under the Texas Public Information Act.
- F. All funds committed by the Outfitters and allocated to the County shall be reviewed and verified, and may be audited by the County's outside auditor, and the County will provide reports on law enforcement deployment and expenses, on related call volumes for complaint calls within the West District, and on any emergency medical and rescue services related to Outfitter assisted recreational river activity in the area. This information will be provided in the form of detailed monthly invoices, as well as spreadsheets detailing the number and type of call-outs in the West District and annual reports on amounts paid to the county by the Outfitters for deployment of law enforcement and any related purchases reimbursed to the County through the MOU.

At all times, TST, DFC, and the County will have shared, uniform access to public information, data, reports, and records for all activities undertaken through this MOU, including any third-party contracts or arrangements that may result from this MOU. Accessible information is limited to public information only, as deemed public by the Texas Public Information Act. The County will provide detailed monthly invoices, as well as spreadsheets detailing the number and type of call-outs in the West District and annual amounts provided to the County for law enforcement services rendered or related purchases or expenditures as allowed by this MOU. Any additional information can be requested through a public information request. In no event will confidential law enforcement or confidential medical information be disclosed by the County to TST and DFC. Further, this MOU does not create a special right to access any otherwise confidential information the County possesses. TST, DFC, and the

County pledge to keep accurate records and be accountable for and provide the above-stated access to necessary records.

G. This contractual MOU, or its successor, will renew automatically on an annual basis and will provide for the specified level of recurring funding to be provided unless renegotiated by the parties in writing. TST and DFC commit to engage collectively to voluntarily make funds available to the County in order to: (1) assist the County by providing a reliable and committed funding stream to ensure more functional levels of law enforcement deployment to provide for law enforcement needs in the area; and (2) allow the County Sheriff to manage and deploy law enforcement officers in a coordinated manner that maximizes the limited resources available and provides additional coordination and management oversight from the County.

H. Specific Programs Funded by TST and DFC through MOU for Law Enforcement, Emergency Services Coordination and Planning

1. Commitments to Provide Increased Law Enforcement and Community Response

This MOU provides funding assistance directly to the County to increase the law enforcement presence along the river and to provide additional support for the community immediately adjacent to and around the river. This County MOU specifies the law enforcement staffing levels to be in effect from the first Saturday in May through the Labor Day weekend in September, with extra officers as needed. All law enforcement shifts are 8 hours long, and are planned from 12:00 p.m. to 8:00 p.m., with additional staffing for the three major summer holidays (Memorial Day, Independence Day, and Labor Day).

- The commitment of funds from the Outfitters to the County to provide additional levels of law enforcement in the area requires that all law enforcement officers deployed by the County Sheriff be Licensed Peace Officers, in a uniform appropriate for their presence along the river, with patrol cars. The terms of this MOU are intended to clarify that any law enforcement officer deployed through the MOU is being deployed in their official capacity as Licensed Peace Officers of the County and is under the direct management and supervision of the Caldwell County Sheriff to exercise their full authority under the applicable Texas State laws.
- The below-listed law enforcement staffing levels are consistent with historic deployment level, and through this MOU the County Commissioners Court agrees to disperse and oversee the use of all funds made available by the Outfitters through this MOU, and to ensure that efforts and approaches to meeting law enforcement deployment goals continue to be effective. All parties understand that staffing levels may not always comply with the numbers listed below, as the law enforcement officers' primary commitments are to overall County law enforcement demands and emergency situations.

- The County Sheriff, or his designee, has the sole authority for all law enforcement deployment, oversight, staffing, day-to-day operations, etc. utilized under this MOU.
- The County, through the adoption of this MOU by the Commissioners Court, agrees to meet these goals to the best of their ability.

Staffing Pattern for Law Enforcement Deployment based on Outfitter Funding Assistance with Extra Officers Added as Needed Subject to Mutual Agreement:

- Four (4) officers each Saturday May through August
- Four (4) officers each Sunday May through August
- Three-day holiday weekends to have five (5) officers on Saturday, Sunday, and Monday
- Five (5) officers on July 4th

General locations of law enforcement personnel:

- One (1) officer from 12:00 p.m. to 8:00 p.m. at DFC & TST's respective "Launch Points"
- One (1) officers from 12:00 p.m. to 8:00 p.m. at DFC and TST's respective "take outs"
- Two (2) officers from 12:00 p.m. to 8:00 p.m. on the river between the launch and take out points

2. Funding for Emergency Services Coordination and Planning

This MOU provides funding assistance directly to the County for expenditures related to protecting the public health and safety along the San Marcos River and along the roads commonly utilized by the patrons or customers of TST and DFC. This amount is up to \$5,000.00 for emergency services coordination and planning, and/or any upgrades to existing radio communication equipment used for emergency rescue efforts or activities. Any payment made will be made pursuant to an invoice with proper documentation received timely from the County. The County shall provide documentation, in the form of invoices, to TST and DFC monthly indicating the nature of expenditures and the reasons for the expenditures to be undertaken.

The Parties agree that the Outfitters will provide a minimum of one standby ambulance staged within one mile of the City of Martindale for all days detailed in Section 1 above. Said ambulance shall be on standby in the above-stated area for a consecutive seven-hour time slot beginning at 1:00 p.m. and ending at 8:00 p.m. The Parties recognize that the beginning and ending times of the standby ambulances can be adjusted in the future by all Parties due to the needs of the Parties, but in no event shall the ambulances be on standby for less than a consecutive seven-hour time slot. TST and DFC are free to utilize any emergency services company they see fit

provided that the standby ambulance on scene is equipped with a minimum of one paramedic and one EMT trained in advanced life support (ALS).

I. Summary of Outfitter Commitments to Undertake Operational Changes

Outfitters will continue educational and cleanup efforts to provide environmental and safety awareness programs and will provide educational information at their business locations about applicable laws relating to littering, trespassing, drinking and noise restrictions.

J. Total Funds Allocated Through MOU for Law Enforcement Deployment and Related Emergency Services and Coordination Efforts

Each Outfitter agrees to provide funds in equal amounts sufficient to fund the total funds invoiced for the program goals expressed in this MOU.

2020 Baseline for County MOU Amounts for Law Enforcement and Related Emergency Services Coordination and Planning

\$78,240.00 Committed Funds for Deployment of Law Enforcement Officers
(\$50/hour rate for officer, plus \$10/hour rate for patrol car)

\$675.00 Funds for Purchase of Law Enforcement Uniforms and Equipment

\$5,000.00 Funds for Emergency Services Coordination

\$83,915.00 Total Outfitter expenditures under County MOU for 2020

\$78,240.00 Total recurring annual Outfitter expenditures Committed Under County MOU *(plus annual equipment and uniform replacement costs, as well as emergency services costs, to be re-evaluated each year)*

This MOU is a legally binding contract between TST, DFC and Caldwell County to allow TST and DFC to provide financial support to the County to ensure additional management, oversight, and deployment of law enforcement officers as specified in this MOU. TST and DFC each agree to commit up to \$83,915.00 to the County for the first year of the MOU, and to annually commit up to \$78,240.00 in funding for law enforcement in subsequent years, plus annual equipment and uniform replacement costs, as well as emergency services costs, to be re-evaluated each year. TST and DFC have agreed to continue the financial commitment to the County each year thereafter, for the purpose of establishing an ongoing, structured program to efficiently and cost-effectively meet the law enforcement goals and commitments expressed in this MOU. Through the execution of this MOU, the coordinated law enforcement deployment will be executed as expressed and provided for in this MOU. All public records, data, and information on activities undertaken through this MOU will be made available to all parties to the MOU, and to the Citizens of the County, in a transparent manner in the spirit of cooperation and accountability. Both

companies enter into this MOU voluntarily, with a commitment to working effectively to protect the natural beauty and ecological health of the river, to enhance and better protect the health, safety, welfare of the residents and landowners in the area, and to help provide a safe and fun recreational experience for all those seeking to enjoy the river.

K. TST and DFC each agrees to provide the invoiced funds to the County on a monthly basis no later than 10 business days from the date the invoice is received; payments made by the Outfitters will be made pursuant to invoices submitted by the County showing documentation of the days, times, and hours of law enforcement officers deployment or allowable purchases under this MOU. Outfitters will not be required to make payments to the County absent appropriate invoiced documentation.

General Terms and Conditions

L. **Term and Termination.** This Agreement shall become effective on the date it is signed by the last of the Parties to the Agreement. The initial term of the Agreement shall be for one year, and shall automatically renew on an annual basis, unless otherwise terminated.

- a. Termination by one of the Parties to this Agreement shall not result in a termination of the entire Agreement. Rather, termination by one of the Parties to this Agreement shall result in an amendment to the Agreement.
- b. This Agreement may be terminated prior to the expiration of the term:
 - i. By County upon sixty (60) days' written notice;
 - ii. By mutual agreement of the Parties; or
 - iii. By any Party if another Party commits a material breach of any of the terms or conditions of this Agreement and no remedial action can be agreed upon by the Parties.

M. **Amendments.** This Agreement may not be altered, amended, or modified except in a subsequent writing signed by all Parties to this Agreement. No official, agent, employee, or representative of the County has the authority to alter, amend, or modify the terms of this Agreement, except in accordance with express authority that may be granted by the Caldwell County Commissioners Court.

N. **Notices**

- a. **Any notice to be given hereunder by either party shall be in writing and may be effected by personal service, certified mail, or email to:**

To County: Judge Hoppy Haden, or his successor in office
110 S. Main Street, Room 201
Lockhart, Texas 78644
hoppy.haden@co.caldwell.tx.us

With copy to: JJ Wells
Caldwell County District Attorney's Office
1703 S. Colorado Street, Box 5
Lockhart, Texas 78644

JJ.Wells@co.caldwell.tx.us
With copy to: Chief Deputy
1204 Reed Drive
Lockhart, Texas 78644
To TST: Richard Laurence
101 River Park Drive
Martindale, Texas 78655
To DFC: Craig Coleman
105 Nelle Road
Martindale, Texas 78655

O. Severability. If any provision of this Agreement is found to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect the remaining provisions of this Agreement.

P. Non-Waiver. The waiver by any Party of a breach of this Agreement shall not constitute a continuing waiver of such breach or of a subsequent breach of the same or a different provision. Nothing in this Agreement is intended by any Party to constitute a waiver of any immunity from suit or liability to which it is entitled under applicable law.

Q. Entire Agreement. This Agreement contains the full and complete understanding between the Parties and supersedes all prior agreements and understanding pertaining hereto and cannot be modified except by a writing signed by each Party.

R. Venue and Dispute Resolution. In the event of the failure of any party to comply with the terms and conditions of this Agreement, before filing suit, the Parties will attempt to resolve any dispute for damages arising under this Agreement through mediation in Lockhart, Caldwell County, Texas by a mediator mutually agreed upon by the Parties. The Parties further agree that venue and jurisdiction for any legal action under this Agreement will lie in Caldwell County, Texas.

IN WITNESS THEREOF, the parties have executed this agreement on the _____ day of _____, 2020.

Texas State Tubes LLC
By: _____
Title: _____
Date: _____


Caldwell County Judge
Date: 6/4/2020

RKY Ltd. (Don's Fish Camp)
By: _____
Title: _____
Date: _____

15. Discussion/Action to approve Resolution
21-2020 extending and continuing the State
of Disaster within Caldwell County.
Speaker: Judge Haden; Cost: None;
Backup: 2

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to approve Resolution 21-2020 extending and continuing the State of Disaster within Caldwell County.

1. Costs:

Actual Cost or Estimated Cost \$ _____

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|-------------|--------------|-------|
| Judge Haden | | |
| (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 2 total # of backup pages (including this page)

4. _____
Signature of Court Member

Date 6/2/2020



RESOLUTION NO. 21-2020

**RESOLUTION OF CALDWELL COUNTY COMMISSIONERS COURT, CONTINUING
AND EXTENDING THE LOCAL DISASTER DECLARATION**

WHEREAS, Greg Abbott, Governor of Texas, issued a disaster proclamation on March 13, 2020, certifying that the novel coronavirus (COVID-19) poses an imminent threat of disaster for all counties in the State of Texas; and

WHEREAS, on March 16, 2020, Caldwell County Judge Hoppy Haden issued a proclamation declaring a local state of disaster for Caldwell County; and

WHEREAS, Governor Abbott issued proclamations renewing the disaster declaration for all counties in Texas on April 12 and May 12, 2020; and

WHEREAS, on June 3, 2020 Governor Abbott issued Executive Order GA-26, relating to the expanded reopening of services as part of the safe, strategic plan to Open Texas in response to the COVID-19 disaster, encouraging people not to gather in groups larger than ten and to maintain six feet of social distancing from those not in their group; and

WHEREAS, by duly passed Resolution, the Caldwell County Commissioners Court has extended and renewed the state of disaster until June 9, 2020; and

WHEREAS, the conditions necessitating a declaration of a local state of disaster continue to exist in Caldwell County, Texas in relation to the substantial risk to the health and safety of the Caldwell County residents;

**NOW THEREFORE, BE IT RESOLVED BY THE CALDWELL COUNTY COMMISSIONERS COURT
THAT:**

1. The facts and recitations set forth in the preamble of this Resolution are hereby found to be true and correct.
2. The Order declaring a state of disaster within Caldwell County based on the threat of COVID-19 is hereby extended until 11:59 pm June 23, 2020, unless modified, rescinded or otherwise superseded.
3. This resolution continues the activation of appropriate orders, response, recovery, and rehabilitation aspects of all applicable local or interjurisdictional emergency management plans and continues the authorization of furnishing aid and assistance under the declaration for the duration of the state of disaster.
4. This Resolution is effective immediately from and after its adoption.

PASSED and APPROVED this _____ day of _____, 2020.

Hoppy Haden, County Judge

B. J. Westmoreland, Commissioner, Precinct 1

Barbara Shelton, Commissioner, Precinct 2

Edward "Ed" Theriot, Commissioner, Precinct 3

Joe Ivan Roland, Commissioner, Precinct 4

ATTEST:

Teresa Rodriguez, County Clerk

16. Discussion/Action to approve Resolution

22-2020 approving the pursuit of \$37,014.73 allocation to Caldwell county from the “Help America Vote Act” Grant (a part of the CARES Act), with a \$7,402.95 local match. The grant supports enhancements to voting processes, staffing, security and training, communications and supplies.

Speaker: Judge Haden/ Pamela Ohlendorf/ Dennis Engelke; Cost: \$7,402.95; Backup: 3

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion and action considering adopting a resolution approving the pursuit of a \$37,014.73 allocation to Caldwell County from the "Help America Vote Act" Grant (a part of the CARES Act), with a \$7,402.95 local match. The grant supports enhancements to voting processes, staffing, security and training, communications and supplies.

1. Costs:

Actual Cost or Estimated Cost \$ \$7,402.95

Is this cost included in the County Budget? 0

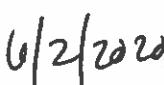
Is a Budget Amendment being proposed? 0

2. Agenda Speakers:

| Name | Representing | Title |
|----------------------|--------------|------------------------|
| (1) Hoppy Haden | | County Judge |
| (2) Pamela Ohlendorf | | Election Administrator |
| (3) Dennis Engelke | | Grants Administrator |

3. Backup Materials: None To Be Distributed 3 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 



RESOLUTION NO. 22-2020
RESOLUTION APPROVING THE PURSUIT OF
A "HELP AMERICA VOTE ACT" GRANT THROUGH
THE 2020 CARES ACT GRANT

WHEREAS, Texas Governor Greg Abbott by proclamation has suspended certain provisions of the Texas Election Code to expand the early voting period for the July 14, 2020 primary runoff election and other elections occurring on that date to allow for increased in-person voting opportunities while maintaining appropriate COVID-19 social distancing protocols; and

WHEREAS, the Caldwell County Commissioners Court supports the prevention, preparation for and response to COVID-19 protocols for the 2020 Federal election cycle; and

WHEREAS, the Caldwell County Commissioners Court desires to ensure the voting public that the access to and the integrity and security of the election process is maintained; and

WHEREAS, an allocation of \$37,014.73, with a \$7,402.95 local match requirement, is available to Caldwell County to support enhancements to voting processes, staffing, security and training, communications and supplies.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The Caldwell County Commissioners Court (The Court) approves the submission of a HAVA grant application through the 2020 CARES Act Grant and agrees that the expenditure of the funds will be in accordance with applicable federal and state law and any agreement between Caldwell County and the State of Texas, Office of the Secretary of State as authorized under Section 101 of the Help America Vote Act of 2002 and in consultation and agreement with the County election official(s) as defined in Section 12.001 and 31.091 of the Texas Election Code.
2. The Court agrees to assign a single point of contact (SPOC) to act on behalf of the County in communicating with the Office of the Secretary of State, including the submission of all necessary reports.
3. The Court agrees claims against the fund shall be audited and approved in the same manner as other claims against the County before they are paid.
4. The Court agrees that it will not consider the availability of the funds in adopting the County budget.
5. The Court agrees that in the event of loss, misuse, or noncompliance pursuant to any grant award agreement with the Secretary of State, The Court assures that the funds will be returned to the Office of the Secretary of State in full.

ADOPTED this 9th day of June, 2020.

Hoppy Haden, County Judge

B. J. Westmoreland, Commissioner, Precinct 1

Barbara Shelton, Commissioner, Precinct 2

Edward "Ed" Theriot, Commissioner, Precinct 3

Joe Ivan Roland, Commissioner, Precinct 4

ATTEST:

Teresa Rodriguez, County Clerk

[Play recording \(1 hr 9 min\)](#)Recording password: [Elections2020](#)

The attached award agreement and assurances outline details about the grant. I have also included below a table that shows the two different sources of grant funding that we discussed in the webinar. The attached award agreement (and the agreement sent to your county judge) only applies to CARES Act funding. We have not yet disseminated award agreements for the election security funding.

| Caldwell County | 2020 CARES Act Grant | 2018 Election Security Grant | 2020 Election Security Grant |
|-----------------------|---|------------------------------|------------------------------|
| Federal Amount | \$37,014.73 | \$40,000 | \$80,000 |
| Required County Match | \$7,402.95 | \$0 | \$16,000 |
| Purpose Areas | <ul style="list-style-type: none"> Voting Processes: Additional costs for printing and mailing ballots, ballot tracking software, high speed scanners, letter opening equipment, registration list activities to improve the accuracy and currency of registrant addresses Staffing: Additional poll workers, election office staff diverted to pandemic response, temporary staff Security and Training: Pre- and post-election cleaning of polling places, staff and poll worker training on prevention processes Communications: Notifying public of voter registration requirements, ballot request options, precautions or voting procedures Supplies: Additional laptops, mobile IT equipment, cleaning supplies, personal protective equipment (PPE) | | |

Please reach out to me at my direct line, 512-463-3362 at your convenience if you wish to discuss this further.

Amanda Grossman

Election Funds Management
 Elections Division
 Office of the Secretary of State
 P - 512/463.3362
 F - 512/463.7552
 M - PO Box 12060
 Austin, TX 78711

17. Discussion/Action to approve Resolution

23-2020 the pursuit of a \$40,000 allocation to Caldwell County from the 2018 Election Security Funding Grant, with no local match.

The grant supports: upgrades to voting equipment, election auditing, voter registration enhancements, cybersecurity features and communications to the public regarding election security protocols.

Speaker: Judge Haden/ Pamela Ohlendorf/ Dennis Engelke; Cost: None; Backup: 3

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion and action considering adopting a resolution approving the pursuit of a \$40,000 allocation to Caldwell County from the 2018 Election Security Funding Grant, with no local match. The grant supports: upgrades to voting equipment, election auditing, voter registration enhancements, cybersecurity features and communications to the public regarding election security protocols.

1. Costs:

Actual Cost or Estimated Cost \$ 0

Is this cost included in the County Budget? 0

Is a Budget Amendment being proposed? 0

2. Agenda Speakers:

| | <u>Name</u> | <u>Representing</u> | <u>Title</u> |
|-----|------------------|---------------------|------------------------|
| (1) | Hoppy Haden | | County Judge |
| (2) | Pamela Ohlendorf | | Election Administrator |
| (3) | Dennis Engelke | | Grants Administrator |

3. Backup Materials: None To Be Distributed 3 total # of backup pages
(including this page)

4. 
Signature of Court Member

6/2/2020
Date



RESOLUTION NO. 23-2020
RESOLUTION APPROVING THE PURSUIT OF
A "HELP AMERICA VOTE ACT" GRANT THROUGH
THE 2018 ELECTION SECURITY GRANT

WHEREAS, Texas Governor Greg Abbott by proclamation has suspended certain provisions of the Texas Election Code to expand the early voting period for the July 14, 2020 primary runoff election and other elections occurring on that date to allow for increased in-person voting opportunities while maintaining appropriate COVID-19 social distancing protocols; and

WHEREAS, the Caldwell County Commissioners Court supports the prevention, preparation for and response to COVID-19 protocols for the 2020 Federal election cycle; and

WHEREAS, the Caldwell County Commissioners Court desires to ensure the voting public that the access to and the integrity and security of the election process is maintained; and

WHEREAS, an allocation of \$40,000, with no local match required, is available to Caldwell County to support Election Security Funding purposes including: upgrades to voting equipment, election auditing, voter registration enhancements, cybersecurity features and communications to the public regarding election security protocols.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The Caldwell County Commissioners Court (The Court) approves the submission of a HAVA grant application through the 2018 Election Security Grant and agrees that the expenditure of the funds will be in accordance with applicable federal and state law and any agreement between Caldwell County and the State of Texas, Office of the Secretary of State as authorized under Section 101 of the Help America Vote Act of 2002 and in consultation and agreement with the County election official(s) as defined in Section 12.001 and 31.091 of the Texas Election Code.
2. The Court agrees to assign a single point of contact (SPOC) to act on behalf of the County in communicating with the Office of the Secretary of State, including the submission of all necessary reports.
3. The Court agrees claims against the fund shall be audited and approved in the same manner as other claims against the County before they are paid.
4. The Court agrees that it will not consider the availability of the funds in adopting the County budget.
5. The Court agrees that in the event of loss, misuse, or noncompliance pursuant to any grant award agreement with the Secretary of State, The Court assures that the funds will be returned to the Office of the Secretary of State in full.

ADOPTED this 9th day of June, 2020.

Hoppy Haden, County Judge

B. J. Westmoreland, Commissioner, Precinct 1

Barbara Shelton, Commissioner, Precinct 2

Edward "Ed" Theriot, Commissioner, Precinct 3

Joe Ivan Roland, Commissioner, Precinct 4

ATTEST:

Teresa Rodriguez, County Clerk

[Play recording \(1 hr 9 min\)](#)

Recording password: Elections2020

The attached award agreement and assurances outline details about the grant. I have also included below a table that shows the two different sources of grant funding that we discussed in the webinar. The attached award agreement (and the agreement sent to your county judge) only applies to CARES Act funding. We have not yet disseminated award agreements for the election security funding.

| Caldwell County | 2020 CARES Act Grant | 2018 Election Security Grant | 2020 Election Security Grant |
|-----------------------|---|------------------------------|------------------------------|
| Federal Amount | \$37,014.73 | \$40,000 | \$80,000 |
| Required County Match | \$7,402.95 | \$0 | \$16,000 |
| Purpose Areas | <ul style="list-style-type: none"> Voting Processes: Additional costs for printing and mailing ballots, ballot tracking software, high speed scanners, letter opening equipment, registration list activities to improve the accuracy and currency of registrant addresses Staffing: Additional poll workers, election office staff diverted to pandemic response, temporary staff Security and Training: Pre- and post-election cleaning of polling places, staff and poll worker training on prevention processes Communications: Notifying public of voter registration requirements, ballot request options, precautions or voting procedures Supplies: Additional laptops, mobile IT equipment, cleaning supplies, personal protective equipment (PPE) | | |

Please reach out to me at my direct line, 512-463-3362 at your convenience if you wish to discuss this further.

Amanda Grossman
 Election Funds Management
 Elections Division
 Office of the Secretary of State
 P - 512/463.3362
 F - 512/463.7552
 M - PO Box 12060
 Austin, TX 78711

18. Discussion/Action to approve Resolution 24-2020 the pursuit of a \$80,000 allocation to Caldwell County from the 2020 Election Security Funding Grant, with a \$16,000 local match. The grant supports: upgrades to voting equipment, election auditing, voter registration enhancements, cybersecurity features and communications to the public regarding election security protocols.

Speaker: Judge Haden/ Pamela Ohlendorf/ Dennis Engelke; Cost: \$16,000; Backup: 3

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion and action considering adopting a resolution approving the pursuit of a \$80,000 allocation to Caldwell County from the 2020 Election Security Funding Grant, with a \$16,000 local match. The grant supports: upgrades to voting equipment, election auditing, voter registration enhancements, cybersecurity features and communications to the public regarding election security protocols.

1. Costs:

Actual Cost or Estimated Cost \$ 16,000

Is this cost included in the County Budget? 0

Is a Budget Amendment being proposed? 0

2. Agenda Speakers:

| | Name | Representing | Title |
|-----|------------------|--------------|------------------------|
| (1) | Hoppy Haden | | County Judge |
| (2) | Pamela Ohlendorf | | Election Administrator |
| (3) | Dennis Engelke | | Grants Administrator |

3. Backup Materials: None To Be Distributed 3 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 6/2/2020

Exhibit A



RESOLUTION NO. 24-2020
RESOLUTION APPROVING THE PURSUIT OF
A "HELP AMERICA VOTE ACT" GRANT THROUGH
THE 2020 ELECTION SECURITY GRANT

WHEREAS, Texas Governor Greg Abbott by proclamation has suspended certain provisions of the Texas Election Code to expand the early voting period for the July 14, 2020 primary runoff election and other elections occurring on that date to allow for increased in-person voting opportunities while maintaining appropriate COVID-19 social distancing protocols; and

WHEREAS, the Caldwell County Commissioners Court supports the prevention, preparation for and response to COVID-19 protocols for the 2020 Federal election cycle; and

WHEREAS, the Caldwell County Commissioners Court desires to ensure the voting public that the access to and the integrity and security of the election process is maintained; and

WHEREAS, an allocation of \$80,000, with a \$16,000 local match requirement, is available to Caldwell County to support Election Security Funding purposes including: upgrades to voting equipment, election auditing, voter registration enhancements, cybersecurity features and communications to the public regarding election security protocols.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The Caldwell County Commissioners Court (The Court) approves the submission of a HAVA grant application through the 2020 Election Security Grant and agrees that the expenditure of the funds will be in accordance with applicable federal and state law and any agreement between Caldwell County and the State of Texas, Office of the Secretary of State as authorized under Section 101 of the Help America Vote Act of 2002 and in consultation and agreement with the County election official(s) as defined in Section 12.001 and 31.091 of the Texas Election Code.
2. The Court agrees to assign a single point of contact (SPOC) to act on behalf of the County in communicating with the Office of the Secretary of State, including the submission of all necessary reports.
3. The Court agrees claims against the fund shall be audited and approved in the same manner as other claims against the County before they are paid.
4. The Court agrees that it will not consider the availability of the funds in adopting the County budget.
5. The Court agrees that in the event of loss, misuse, or noncompliance pursuant to any grant award agreement with the Secretary of State, The Court assures that the funds will be returned to the Office of the Secretary of State in full.

ADOPTED this 9th day of June, 2020.

Hoppy Haden, County Judge

B. J. Westmoreland, Commissioner, Precinct 1

Barbara Shelton, Commissioner, Precinct 2

Edward "Ed" Theriot, Commissioner, Precinct 3

Joe Ivan Roland, Commissioner, Precinct 4

ATTEST:

Teresa Rodriguez, County Clerk

[Play recording \(1 hr 9 min\)](#)

Recording password: Elections2020

The attached award agreement and assurances outline details about the grant. I have also included below a table that shows the two different sources of grant funding that we discussed in the webinar. The attached award agreement (and the agreement sent to your county judge) only applies to CARES Act funding. We have not yet disseminated award agreements for the election security funding.

| Caldwell County | 2020 CARES Act Grant | 2018 Election Security Grant | 2020 Election Security Grant |
|-----------------------|---|------------------------------|------------------------------|
| Federal Amount | \$37,014.73 | \$40,000 | \$80,000 |
| Required County Match | \$7,402.95 | \$0 | \$16,000 |
| Purpose Areas | <ul style="list-style-type: none"> Voting Processes: Additional costs for printing and mailing ballots, ballot tracking software, high speed scanners, letter opening equipment, registration list activities to improve the accuracy and currency of registrant addresses Staffing: Additional poll workers, election office staff diverted to pandemic response, temporary staff Security and Training: Pre- and post-election cleaning of polling places, staff and poll worker training on prevention processes Communications: Notifying public of voter registration requirements, ballot request options, precautions or voting procedures Supplies: Additional laptops, mobile IT equipment, cleaning supplies, personal protective equipment (PPE) | | |

Please reach out to me at my direct line, 512-463-3362 at your convenience if you wish to discuss this further.

Amanda Grossman

Election Funds Management
 Elections Division
 Office of the Secretary of State
 P - 512/463.3362
 F - 512/463.7552
 M - PO Box 12060
 Austin, TX 78711

19. Discussion/Action to approve the ratification of a contract with the Meadows Mental Health Policy Institute for Texas (MMHPI) to implement the Sequential Intercept Model (SIM) Mapping Instrument for Caldwell County which is funded by a grant of \$8,350 from the Texas Judicial Commission on Mental Health. **Speaker:** Judge Haden/ Dennis Engelke; **Cost:** None; **Backup:** 6

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion and action related to ratification of a contract with The Meadows Mental Health Policy Institute for Texas (MMPHI) to implement the Sequential Intercept Model (SIM) Mapping Instrument for Caldwell County which is funded by a grant of \$8,350 from the Texas Judicial Commission on Mental Health.

1. Costs:

Actual Cost or Estimated Cost \$ 0

Is this cost included in the County Budget? 0

Is a Budget Amendment being proposed? 0

2. Agenda Speakers:

| | <u>Name</u> | <u>Representing</u> | <u>Title</u> |
|-----|----------------|---------------------|----------------------|
| (1) | Hoppy Haden | | County Judge |
| (2) | Dennis Engelke | | Grants Administrator |
| (3) | | | |

3. Backup Materials: None To Be Distributed 6 total # of backup pages
(including this page)

4. 
Signature of Court Member

Date

6/2/2020

Texas Judicial Commission on Mental Health SIM Mapping Project

Problem or Issue:

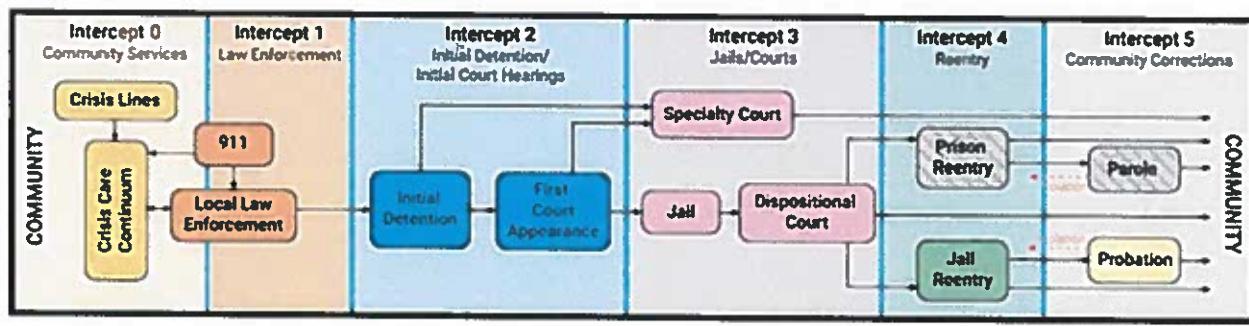
Caldwell County believes there are persons involved in the criminal justice system who do not belong there. A segment of the population frequently re-entering the system on petty offenses may more appropriately receive behavioral health treatment rather than incarceration for the offense. Although public safety is the priority, we recognize a significant of persons may be diverted or may have reduced sentences if moved into more appropriate treatment environments.

To that end, Caldwell County is seeking to strengthen the relationships among the judicial, law enforcement, jail and local mental health authority system in order to refine the system of care. The vehicle identified for this learning community is the sequential intercept model (SIM) mapping instrument to identify the points within these systems where a person experiencing a psychiatric crisis may enter the system – and how that system may best assist the individual in receiving the right care, in the right setting, at the right time.

Goals of the Project:

Through the SIM mapping instrument, Caldwell County aims to achieve the following goals:

- (1) Develop a comprehensive picture of how people with mental illness and co-occurring disorders flow through the criminal justice system along six distinct intercept points:
(0)Mobile Crisis Outreach Teams/Co-Response, (1)Law Enforcement and Emergency Services, (2)Initial Detention and Initial Court Hearings, (3)Jails and Courts, (4)Re-entry, (5)Community Corrections/Community Support.
- (2) Identify challenges, resources, and opportunities at each intercept for individuals in the target population.
- (3) Develop priorities for activities designed to improve the system and service-level responses for individuals in the target population.
- (4) Develop an action plan to implement the priorities.
- (5) Nurture cross-system communication and collaboration.



Agreement to Provide Services

Effective Date: June 1, 2020

Parties:

Service Provider: **The Meadows Mental Health Policy Institute for Texas (“MMHPI”)**
2800 Swiss Ave., Dallas, Texas 75204

MMHPI Representative: John Petrila, Senior Executive Vice President of Policy
(jpetrila@mmhpi.org)

Client: **Caldwell County**
110 S. Main Street, Lockhart, Texas 78664

Caldwell County Representative: Dennis Engelke, Grants Administrator
(dennis.engelke@co.caldwell.tx.us)

The Parties (as set forth above) agree to the following:

- 1. STATEMENT OF WORK.** MMHPI will render to Caldwell County the services set forth in Exhibit A (Statement of Work), which is attached hereto and made a part of this Agreement (the “Services”). The Services shall be performed to the satisfaction of Caldwell County and shall be performed in accordance with the highest professional standards, and in accordance with all applicable laws and ethical requirements.
- 2. FEES AND EXPENSES.** Caldwell County will pay MMHPI for the performance of the Services and reimburse expenses as set forth in Exhibit A.
- 3. BILLING AND PAYMENT.** MMHPI shall submit invoices for the Services performed under this Agreement, and Caldwell County shall make payments on such invoices, in accordance with Exhibit A.
- 4. TERM AND TERMINATION.** The Agreement will be effective from the Effective Date stated above through December 31, 2020 (the “Term”). This Agreement may be renewed or extended by mutual written agreement of the Parties.

Either party may terminate this Agreement, with or without cause, upon thirty (30) days’ written notice to the other party. Either party may terminate this Agreement immediately upon written notice to the other party in the event of a material breach by the other party of a material provision of this Agreement that remains uncured thirty (30) days following receipt of notice of such breach from the non-breaching party.

Termination of this Agreement shall not affect any rights or obligations which have accrued prior thereto, or in connection therewith, or any other rights or remedies provided at law or equity which either party may otherwise have. In the event of termination of this Agreement, Caldwell County shall pay MMHPI for any services performed on a prorated basis and for all pre-approved reasonable, non-transferable, non-cancelable and necessary out-of-pocket expenses incurred by MMHPI through the date of termination.

- 5. WORK PRODUCT AND TITLE TO MATERIALS.** All data, reports, communications, material, deliverables, work product, information, innovations, inventions, presentations, lectures, or discoveries (whether or not patentable or copyrightable) conceived, reduced to practice, made or developed by MMHPI solely or jointly with others in connection with MMHPI’s performance of the Services (“Deliverables”), shall be the sole property of Caldwell

County; however, Caldwell County hereby grants to MMHPI a non-exclusive, irrevocable, royalty-free worldwide license to use, modify, and enhance such work product, provided such use, modification, or enhancement is in furtherance of tax-exempt purposes described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

Notwithstanding the foregoing, Caldwell County shall not acquire ownership of any materials, information, know-how, tools, models, methodologies, techniques, and/or other intellectual property owned by MMHPI prior to MMHPI's performance of the Services under this Agreement or that is licensed by MMHPI from any third party (all of the foregoing, "Preexisting Intellectual Property"). MMHPI hereby grants to Caldwell County a non-exclusive, irrevocable, royalty-free worldwide license to use, modify, and enhance such Preexisting Intellectual Property (including the right to sublicense) to the extent that such license is required to enable Caldwell County to make use of MMHPI's Services hereunder, including without limitation any Deliverables and work product.

6. CONFIDENTIALITY. The Parties acknowledge that they and their employees and any subcontractors, in performing this Agreement, may have access to or be directly or indirectly exposed to confidential information of the other party and related organizations, including, among other things, communications and strategies and trade secrets. Each Party shall hold confidential all such information and shall not disclose such information, except to the other party (or such party's authorized designee), or to law enforcement officials in accordance with applicable state and federal laws, without the permission of the other Party. Both parties shall use reasonable efforts to protect such confidential information.

7. HIPAA. As applicable, MMHPI shall reasonably cooperate with Caldwell County to perform its obligations under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") in compliance with privacy policies and procedures that may from time to time be implemented by Caldwell County under HIPAA. The parties acknowledge that, in the event that MMHPI has or is granted access to individually identifiable health information under the engagement, MMHPI may be a "business associate" of Caldwell County, as such term is defined under the standards for privacy of individually identifiable health information adopted pursuant to HIPAA (45 C.F.R. Parts 160 and 164), and the Parties will enter into a separate Business Associate Agreement in the event MMHPI is to receive protected health information from Caldwell County. Prior to such time, the Parties agree that MMHPI has not received any protected health information; further, Caldwell County agrees it will notify MMHPI in writing before MMHPI may become a business associate pursuant to HIPAA.

8. RELATIONSHIP. MMHPI's relationship to Caldwell County is that of an independent contractor. MMHPI shall not be deemed an employee, agent, partner, or joint venturer of Caldwell County for any purpose whatsoever, and MMHPI shall have no authority to bind or act on behalf of Caldwell County. MMHPI shall be responsible for, and agrees to comply with, obligations under federal, state and local tax laws for payment of income and, if applicable, self-employment tax.

9. ASSIGNMENT AND SUBCONTRACTING. This contract may not be delegated or assigned by MMHPI. Caldwell County expressly consents to MMHPI's subcontracting with TriWest Group, LLC., as MMHPI deems appropriate and necessary, to perform the Services hereunder.

10. NOTICE. Notices are sufficient if in writing and sent to the Party Representatives listed above by certified mail return receipt requested or electronically by email.

11. SEVERABILITY. In the event that any one or more of the provisions contained herein shall for any reason be held to be unenforceable in any respect under the law of any state or of the United States of America, such unenforceability shall not affect any other provision of this Agreement, but this Agreement shall then be construed as if such unenforceable provision or provisions had never been contained herein.

12. CHOICE OF LAW. The construction, interpretation and performance of this Agreement shall be governed by the local laws of the State of Texas, excluding its conflicts of laws provisions.

13. DISPUTE RESOLUTION. If there is any dispute or controversy between the Parties arising out of or relating to this Agreement, the Parties agree that such dispute or controversy will be arbitrated in accordance with proceedings under American Arbitration Association rules, and such arbitration will be the exclusive dispute resolution method under this Agreement. The decision and award determined by such arbitration will be final and binding upon both Parties. All costs and expenses, including reasonable attorney's fees and expert's fees, of either party incurred in any dispute which is determined and/or settled by arbitration pursuant to this Agreement will be borne by the party determined to be liable in respect of such dispute; provided, however, that if complete liability is not assessed against only one party, the Parties will share the total costs in proportion to their respective amounts of liability so determined. Except where clearly prevented by the area in dispute, both Parties agree to continue performing their respective obligations under this Agreement until the dispute is resolved. Any formal proceedings pursuant to this provision shall be held in the venue of Dallas, Texas.

14. ENTIRE AGREEMENT; COUNTERPARTS. This Agreement sets forth the entire understanding of the parties with respect to the subject matter hereof, and shall not be amended, modified or waived except by an instrument in writing executed by both Parties.

This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original, and all of which together will constitute one and the same agreement. Each party acknowledges that an original signature or a copy thereof transmitted by facsimile or by PDF will constitute an original signature for purposes of this Agreement. An electronic signature adopted by a person and affixed hereto with the intent to sign this Agreement shall be given the same force and effect as a written signature.

IN WITNESS WHEREOF, MMHPI and CALDWELL COUNTY execute this Agreement.

MMHPI

By: John Petrila, JD
Title: Senior Executive Vice President

(Date)

CALDWELL COUNTY



By: Hoppy Haden
Title: County Judge

(Date)

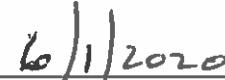


Exhibit A
STATEMENT OF WORK

1. Description of Services to be Provided

MMHPI will provide a strategic analysis workshop in November at the Caldwell County Criminal Justice Center to conduct a mapping of Caldwell County intercepts into the local justice system using the Sequential Intercept Model (SIM) Mapping Instrument to develop a comprehensive map illustrating how people with mental illness and co-occurring disorders flow through the criminal justice system along six distinct intercept points: (0) Mobile Crisis Outreach Teams/Co-Response; (1) Law Enforcement and Services; (2) Initial Detention and Initial Court Hearings; (3) Jails and Courts; (4) Re-entry; and (5) Community Corrections/Community Support.

Project activities:

- (1) Identify challenges, resources, and opportunities at each intercept point for individuals in the target population.
- (2) Develop priorities for activities designed to improve system and service-level responses for individuals in the target population.
- (3) Develop an action plan to implement the priorities.
- (4) Nurture cross-system communication and collaboration through local task force representing participants of the SIM Mapping. This activity will conclude upon accomplishment of priorities established within the mapping. It is noted this on-going collaboration is not a budget item reflected in this grant proposal - it reflects the commitment of the collaboration strengthening systems in Caldwell County.

2. Expected Deliverables & Schedule of Delivery

The primary deliverables for this project include:

- A recommendation report that includes critical action steps and timeline for strengthening the intercepts for persons with behavioral health needs as they continue their recovery in our communities.

3. Compensation and Payment Terms

The total cost of Services to be provided under this Agreement is **\$8,350**, inclusive of all travel costs. MMHPI will invoice Caldwell County after completion of the workshop and upon submission of the final report. Caldwell County will remit payment to MMHPI within 30 days of invoice date.

20. Discussion/Action to approve a \$234,487 grant from the Coronavirus Relief Fund Program. **Speaker:** Judge Haden/ Dennis Engelke; **Cost:** None; **Backup:** 14

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion and action related to accepting a \$234,487 grant from the Coronavirus Relief Fund program.

1. Costs:

Actual Cost or Estimated Cost \$ 0

Is this cost included in the County Budget? 0

Is a Budget Amendment being proposed? 0

2. Agenda Speakers:

| Name | Representing | Title |
|--------------------|--------------|----------------------|
| (1) Hoppy Haden | | County Judge |
| (2) Dennis Engelke | | Grants Administrator |
| (3) | | |

3. Backup Materials: None To Be Distributed 14 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 6/2/2020

Exhibit A

Dennis Engelke

From: Darlene Morris <darlene.morris@co.caldwell.tx.us>
Sent: Friday, May 29, 2020 11:54 AM
To: 'Angela Rawlinson'; 'Judge Haden'; 'Barbara Gonzales'; 'Jan Bower'
Cc: 'Dennis Engelke'
Subject: RE: CRF Grant

★ FYI.. this money was deposited by ACH yesterday at bank.

From: Angela Rawlinson [mailto:angela.rawlinson@co.caldwell.tx.us]
Sent: Tuesday, May 12, 2020 11:38 AM
To: 'Darlene Morris'; Judge Haden; Barbara Gonzales; Jan Bower
Subject: FW: CRF Grant

Thank you, Dennis.

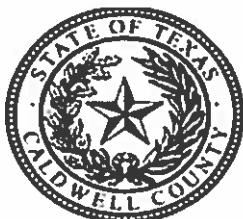
Jan/Barbara,
Please let our office know what the revenue code will be once its set up for this Grant.

Thank you,
Angela

From: Dennis Engelke <dennis.engelke@co.caldwell.tx.us>
Sent: Tuesday, May 12, 2020 11:28 AM
To: Hoppy Haden <hoppy.haden@co.caldwell.tx.us>; 'Barbara Gonzales' <barbara.gonzales@co.caldwell.tx.us>; 'Jan Bower' <jan.bower@co.caldwell.tx.us>; 'Angela Rawlinson' <angela.rawlinson@co.caldwell.tx.us>; Hector Rangel <hector.rangel@co.caldwell.tx.us>
Subject: CRF Grant

★ I am forwarding to you the notification of Caldwell County's submission of documents required for consideration of a Coronavirus Relief Fund Grant. The County is eligible for an immediate deposit of 20% (\$234,487) of its total allocation of \$1,172,435. I am expecting a request from TDEM for information about how to make an electronic transfer for the deposit.

Dennis Engelke
Caldwell County Grants Administrator
Phone: (512)359-4686
Email: dennis.engelke@co.caldwell.tx.us / 110 S. Main St., Lockhart, TX 78644





STATE OF TEXAS

May 11, 2020

Dear County and City Leaders:

Thank you for your continued work to combat the coronavirus and address the ancillary effects of that fight in your communities. These are tremendously difficult times for all Texans. Please know that the elected representatives in your state government are working continuously to protect the health and safety of this state, mitigate the economic ramifications of COVID-19, and build a path towards recovery.

As you are keenly aware, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide much needed resources to help governments, businesses, and individuals respond to the current pandemic. President Trump signed the CARES Act into law and his administration continues to provide guidance on the numerous avenues of federal funding the legislation provides. Within the CARES Act, the Coronavirus Relief Fund (CRF) was created to provide financial resources to state and local governments. As it relates to the CRF, Texas has received approximately \$11.24 billion from the United States Department of Treasury (Treasury) for direct coronavirus related expenses based on the funding formula provided in the CARES Act.

Consistent with the CARES Act, 45 percent of the total \$11.24 billion state allocation—approximately \$5.06 billion—will be made available to local governments. Of that \$5.06 billion, Treasury has directly sent just over \$3.2 billion to the six cities and 12 counties in Texas with a population greater than 500,000. That leaves approximately \$1.85 billion that the state can make available to the cities and counties in the rest of the state.

Counties below 500,000 population and the Cities within them

The 242 counties, and each of the cities within those counties, that did not receive direct allocations from Treasury are eligible to apply to the state for a per capita allocation from the \$1.85 billion. Cities with a population less than 500,000 located in counties with a population exceeding 500,000 are addressed later in this letter. County allocations will be calculated based on the population in the unincorporated areas of the county. We encourage cities and counties to work together to address expenses that cross jurisdictional lines.

The first allocation from the \$1.85 billion in local funds will be made available to these cities and counties on a \$55 per capita allotment. Twenty percent of each jurisdiction's allocation will be available immediately upon certification to the State that grant terms will be followed. Importantly, Treasury has provided strict guidelines for local governments to receive funds. Treasury affirmed that the State can transfer funds to local governments "provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act." Treasury has also instructed that "funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure." Also, all costs must be incurred before December 30, 2020, to qualify for funding.

Once jurisdictions provide documentation on the initial funding, they will then be able to access the remainder of their allocation on a reimbursement basis. The unallocated funds will be reserved for local expenses as future outbreaks and the long-term impacts of COVID-19 are better known.

Cities below 500,000 population within Counties exceeding 500,000 population

The direct Treasury disbursements to the 12 counties were calculated based on their population, less the total population inside cities larger than 500,000 that reside within those counties. In the same way that cities and counties across the rest of the state will be provided funding on a per capita basis, and are encouraged to work together to address expenses that cross jurisdictional lines, the 12 counties that received direct funding from Treasury based on the total number of residents in their counties (excluding those in the six largest cities) are expected to use their funds to address expenses incurred by incorporated areas with a population less than 500,000 that are located in those counties as well as the needs of residents in unincorporated areas of those counties. Each of the incorporated areas located in a county that received a direct allocation from Treasury should seek funding for COVID-19 expenses directly from that county.

How to Apply

The Texas Division of Emergency Management (TDEM) will administer the reimbursement process for the CRF. TDEM is partnering with Texas A&M AgriLife Extension to provide individual assistance to each of you throughout the process, and that work is already underway. All of the information to apply for the CRF, as well as guidance about eligible uses, can be found at the following website: www.tdem.texas.gov/crf. Questions can also be emailed to TDEM at CRF@tdem.texas.gov.

County and City Leaders
May 11, 2020
Page 3

Thank you again for your work on behalf of your residents. All Texans expect government to work in a unified fashion to address this unprecedented situation, and we will continue to do so. We understand there will be numerous questions, and we are committed to working through them with you. In the meantime, please refer to the TDEM website for guidance.

Sincerely,



Governor Greg Abbott



Lt. Governor Dan Patrick



Speaker Dennis Bonnen



Senator Jane Nelson
Chair, Senate Finance Committee



Representative Giovanni Capriglione
Chair, House Appropriations Committee



Senator Juan Chuy Hinojosa
Vice-Chair, Senate Finance Committee



Representative Oscar Longoria
Vice-Chair, House Appropriations Committee

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal Governments
April 22, 2020

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.¹

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost

¹ See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

A cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures²

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.³
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

² In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed.

Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

³ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

EXHIBIT B – CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION

I, Holly Haden am the County Judge, Mayor or City Manager of Coldwell County ("County"/"Municipality"), and I certify that:

1. I have the authority on behalf of County/Municipality to request grant payments from the State of Texas ("State") for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that the State will rely on this certification as a material representation in making grant payments to the County/Municipality.
3. I acknowledge that County should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of Treasury's Inspector General, the Texas Division of Emergency Management, and the Texas State Auditor's Office, or designee.
5. I acknowledge that County has an affirmative obligation to identify and report any duplication of benefits. I understand that the State has an obligation and the authority to deobligate or offset any duplicated benefits.
6. I acknowledge and agree that County/Municipality shall be liable for any costs disallowed pursuant to financial or compliance audits of funds received.
7. I acknowledge that if County has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the United States Department of the Treasury.
8. I acknowledge that the County/Municipality's proposed uses of the funds provided as grant payments from the State by federal appropriation under section 601 of the Social Security Act will be used only to cover those costs that:
 - a. are necessary expenditures incurred due to the public health emergency and governor's disaster declaration on March 13, 2020 with respect to the Coronavirus Disease 2019 (COVID-19);
 - b. were not accounted for in the budget most recently approved as of March 27, 2020, for County/Municipality; and
 - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

In addition to each of the statements above, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By: Holly Haden

Signature: Holly Haden

Title: County Judge

Date: 5/11/2020

EXHIBIT C - CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned grantee, Calowell County, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The grantee, Calowell County, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, grantee understands and agrees that the provisions of 31 U.S.C. Sec. 3801 et seq. apply to his certification and disclosure, if any.

By: Hobby Hudson

Signature: Hobby Hudson

Title: County Judge

Date: 5/11/2020

Please initial by each Exhibit, acknowledging you have received them, understand them, and agree to abide by them.

HH

State of Texas Assurances, hereinafter referred to as "Exhibit A"

HH

CARES Act Coronavirus Relief Fund Eligibility Certification, hereinafter referred to as "Exhibit B"

HH

Certification Regarding Lobbying, hereinafter referred to as "Exhibit C"

Please sign below to acknowledged acceptance of the grant and all exhibits in this Grant Agreement, and to abide by all terms and conditions.

By: Holly Haden

Signature: Holly Haden

Title: County Judge

Date: 5/11/2020

| Place | Jan 2019 Population Est. | Relative Population | \$55 Per Capita | 20% of Allocation |
|-------------------|-----------------------------|------------------------|-----------------|-------------------|
| Bryan | 85,224 | 85,224 | \$4,687,320 | \$937,464 |
| College Station | 116,998 | 116,998 | \$6,434,890 | \$1,286,978 |
| Kurten | 371 | 371 | \$20,405 | \$4,081 |
| Millican | 240 | 240 | \$13,200 | \$2,640 |
| Wixon Valley | 244 | 244 | \$13,420 | \$2,684 |
| | 203,077 | | | |
| | | | | |
| Brewster County | 9,203 | 3,238 | \$178,090 | \$35,618 |
| Alpine | 5,965 | 5,965 | \$328,075 | \$65,615 |
| | 5,965 | | | |
| | | | | |
| Briscoe County | 1,546 | 476 | \$26,180 | \$5,236 |
| Quitaque | 379 | 379 | \$20,845 | \$4,169 |
| Silverton | 691 | 691 | \$38,005 | \$7,601 |
| | 1,070 | | | |
| | | | | |
| Brooks County | 7,093 | 2,096 | \$115,280 | \$23,056 |
| Falfurrias | 4,997 | 4,997 | \$274,835 | \$54,967 |
| | 4,997 | | | |
| | | | | |
| Brown County | 37,864 | 12,868 | \$707,740 | \$141,548 |
| Bangs | 1,588 | 1,588 | \$87,340 | \$17,468 |
| Blanket | 392 | 392 | \$21,560 | \$4,312 |
| Brownwood | 19,898 | 19,898 | \$1,094,390 | \$218,878 |
| Early | 3,118 | 3,118 | \$171,490 | \$34,298 |
| | 24,996 | | | |
| | | | | |
| Burleson County | 18,443 | 11,853 | \$651,915 | \$130,383 |
| Caldwell | 4,538 | 4,538 | \$249,590 | \$49,918 |
| Snook | 541 | 541 | \$29,755 | \$5,951 |
| Somerville | 1,511 | 1,511 | \$83,105 | \$16,621 |
| | 6,590 | | | |
| | | | | |
| Burnet County | 48,155 | 22,983 | \$1,264,065 | \$252,813 |
| Bertram | 1,617 | 1,617 | \$88,935 | \$17,787 |
| Burnet | 6,881 | 6,881 | \$378,455 | \$75,691 |
| Cottonwood Shores | 1,345 | 1,345 | \$73,975 | \$14,795 |
| Granite Shoals | 5,117 | 5,117 | \$281,435 | \$56,287 |
| Highland Haven | 433 | 433 | \$23,815 | \$4,763 |
| Horseshoe Bay | 827 | 827 | \$45,485 | \$9,097 |
| Marble Falls | 7,125 | 7,125 | \$391,875 | \$78,375 |
| Meadowlakes | 1,827 | 1,827 | \$100,485 | \$20,097 |
| | 25,172 | | | |
| | | | | |
| Caldwell County | 43,664 | 21,317 | \$1,172,435 | \$234,487 |
| Lockhart | 13,889 | 13,889 | \$763,895 | \$152,779 |

X

| Place | Jan 2019 Population Est. | Relative Population | \$55 Per Capita | 20% of Allocation |
|------------------------|-----------------------------|------------------------|-----------------|-------------------|
| Luling | 6,016 | 6,016 | \$330,880 | \$66,176 |
| Martindale | 1,265 | 1,265 | \$69,575 | \$13,915 |
| Mustang Ridge | 478 | 478 | \$26,290 | \$5,258 |
| Niederwald | 118 | 118 | \$6,490 | \$1,298 |
| Uhland | 581 | 581 | \$31,955 | \$6,391 |
| | 22,347 | | | |
| Calhoun County | 21,290 | 6,631 | \$364,705 | \$72,941 |
| Point Comfort | 702 | 702 | \$38,610 | \$7,722 |
| Port Lavaca | 12,433 | 12,433 | \$683,815 | \$136,763 |
| Seadrift | 1,524 | 1,524 | \$83,820 | \$16,764 |
| | 14,659 | | | |
| Callahan County | 13,943 | 7,305 | \$401,775 | \$80,355 |
| Baird | 1,534 | 1,534 | \$84,370 | \$16,874 |
| Clyde | 3,992 | 3,992 | \$219,560 | \$43,912 |
| Cross Plains | 1,015 | 1,015 | \$55,825 | \$11,165 |
| Putnam | 97 | 97 | \$5,335 | \$1,067 |
| | 6,638 | | | |
| Cameron County | 423,163 | 100,076 | \$5,504,180 | \$1,100,836 |
| Bayview | 408 | 408 | \$22,440 | \$4,488 |
| Brownsville | 185,625 | 185,625 | \$10,209,375 | \$2,041,875 |
| Combes | 3,107 | 3,107 | \$170,885 | \$34,177 |
| Harlingen | 68,328 | 68,328 | \$3,758,040 | \$751,608 |
| Indian Lake | 860 | 860 | \$47,300 | \$9,460 |
| La Feria | 7,814 | 7,814 | \$429,770 | \$85,954 |
| Los Fresnos (Cameron) | 8,030 | 8,030 | \$441,650 | \$88,330 |
| Los Indios | 1,060 | 1,060 | \$58,300 | \$11,660 |
| Palm Valley | 1,259 | 1,259 | \$69,245 | \$13,849 |
| Port Isabel | 5,130 | 5,130 | \$282,150 | \$56,430 |
| Primera | 5,146 | 5,146 | \$283,030 | \$56,606 |
| Rancho Viejo (Cameron) | 2,573 | 2,573 | \$141,515 | \$28,303 |
| Rangerville | 355 | 355 | \$19,525 | \$3,905 |
| Rio Hondo | 2,720 | 2,720 | \$149,600 | \$29,920 |
| San Benito | 24,640 | 24,640 | \$1,355,200 | \$271,040 |
| Santa Rosa (Cameron) | 2,758 | 2,758 | \$151,690 | \$30,338 |
| Solis CDP | 441 | 441 | \$24,255 | \$4,851 |
| South Padre Island | 2,833 | 2,833 | \$155,815 | \$31,163 |
| | 323,087 | | | |
| Camp County | 13,094 | 8,370 | \$460,350 | \$92,070 |
| Pittsburg | 4,724 | 4,724 | \$259,820 | \$51,964 |
| | 4,724 | | | |
| Carson County | 5,926 | 1,463 | \$80,465 | \$16,093 |
| Groom | 563 | 563 | \$30,965 | \$6,193 |
| Panhandle | 2,430 | 2,430 | \$133,650 | \$26,730 |
| Skellytown | 456 | 456 | \$25,080 | \$5,016 |
| White Deer | 1,014 | 1,014 | \$55,770 | \$11,154 |
| | 4,463 | | | |

21. Discussion/Action to approve a \$75,000 grant from the Fund for Veterans' Assistance Program to help eligible Caldwell County veterans with food, utility, transportation, documentation fees and housing needs. **Speaker: Judge Haden/ Dennis Engelke/ Al Dos Santos; Cost: None; Backup: 4**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion and action related to accepting a \$75,000 grant from the Fund for Veterans' Assistance program to help eligible Caldwell County veterans with food, utility, transportation, documentation fees and housing needs.

1. Costs:

Actual Cost or Estimated Cost \$ 0

Is this cost included in the County Budget? 0

Is a Budget Amendment being proposed? 0

2. Agenda Speakers:

| | Name | Representing | Title |
|-----|----------------|--------------|--|
| (1) | Hoppy Haden | | County Judge |
| (2) | Dennis Engelke | | Grants Administrator |
| (3) | Al Dos Santos | | Caldwell County Veterans Service Officer |

3. Backup Materials: None To Be Distributed 4 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 6/2/2020

Dennis Engelke

From: Al Dos Santos <al.dossantos@co.caldwell.tx.us>
Sent: Thursday, May 28, 2020 6:43 AM
To: 'Dennis Engelke'
Subject: FW: Award Decision: FVA Grant Application AP-VSO_20-002

From: noreply@salesforce.com <noreply@salesforce.com> On Behalf Of Admin REI
Sent: Wednesday, May 27, 2020 3:16 PM
To: al.dossantos@co.caldwell.tx.us
Subject: Award Decision: FVA Grant Application AP-VSO_20-002



Fund for Veterans' Assistance

Helping Veterans Starts Here

Dear Caldwell County:

Congratulations! The Fund for Veterans' Assistance (FVA) is pleased to inform you that your 2020-2021 Veteran County Service Officer Funding project "Caldwell County Veterans Assistance" has been selected by the TVC Commission for \$75,000.00 funding in the 2020-2021 grant cycle.

Getting Started:

A required, 30-minute Webinar has been scheduled on May 21, 2020 at 2pm. All selected grant organizations are expected to participate, preferably with the project coordinator and project sponsor.

Register for this Webinar

here: <https://attendee.gotowebinar.com/register/4105281056396953359>.

After registering, you will receive a confirmation email containing information about joining the webinar.

Next Steps:

FVA staff will contact your listed projects contacts soon to introduce themselves, provide administrative information, and enter into contract negotiations. You can anticipate the negotiations phase will last 2-6 weeks. While this phase is underway, there are a few required Webinars scheduled.

A required, 1-hour Webinar has been scheduled on June 11, 2020 at 10am for all grantees who are new to the FVA Grant Programs. Invitations to this Webinar will be sent one week prior.

A required, 1-hour Webinar has been scheduled on June 18, 2020 at 10am for **ALL GRANTEES**. This is an important webinar where updated TVC policies and FVA grant administrative procedures will be shared with our 2020-2021 grant organizations. This information will guide your grant experience with FVA during the grant year. Your organization's Signing Authority should also attend this Webinar, and the contract approving agent for your organization. Invitations to this Webinar will be sent one week prior.

After negotiations, a Notice of Grant Award (NOGA) will appear in GovGrants. More information will be provided on where to find this document when negotiations are complete. The NOGA memorializes the final details of the contract between FVA and the Grantee organization. Print this document for your Signing Authority's signature and upload the scanned, signed document to the Attachments tab. FVA must have a signed NOGA on file in order to remit payments to your organization.

Thank you for your service to Texas veterans. The Texas Veterans Commission looks forward to working with you in the 2020-2021 grant cycle!

Sincerely,

The Fund for Veterans' Assistance



Dennis Engelke

From: Dennis Engelke <dennis.engelke@co.caldwell.tx.us>
Sent: Friday, May 29, 2020 7:25 AM
To: Hoppy Haden; 'Barbara Gonzales'; 'Jan Bower'
Cc: Al Dos Santos; Hector Rangel; Danie Blake; 'JJ Wells'
Subject: FW: Award Decision: FVA Grant Application AP-VSO_20-002

The Fund for Veterans' Assistance (Texas Veterans Commission) has awarded a \$75,000 grant to the Caldwell County Veteran's Service Office to provide services to Caldwell County veterans. Caldwell County was one of five County VSO's who applied in that category seeking a grant. This is the first time that a grant has been pursued for this program. The breakdown of the award is as follows:

Housing: 50 people @ \$300 = \$15,000

(Includes rent and hotel lodging for veterans who are temporarily displaced by a natural disaster, loss of lease, or separation from family.)

Utilities: 50 people @ \$125 = \$6,250

(Veterans can receive assistance with utility service deposits, installation of service fees and delinquent payments.)

Transportation: 175 people @ \$60 = \$10,500

(Includes fuel purchases, minor routine automobile maintenance – oil changes, wiper blades, etc.)

Food: 200 people @ \$200 = \$40,000

(Funds are available to purchase food – a priority – for the veteran and his/her family who may be temporarily out of a job, or facing prioritizing available budget dollars to meet multiple financial obligations.)

Document Fees: 50 people @ \$65 = \$3,250

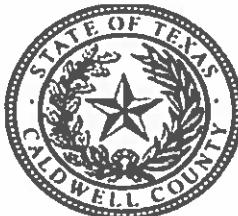
(Provides financial assistance for notary services, license/certification filing fees, etc.)

Al and I participated in the required May 21 webinar and will register for the required June 11 and June 18 webinars.

Al and I are examining methods to deliver the services to veterans while maintaining compliance with FVA requirements. This will probably include establishing Purchase Orders with local vendors and other tactics to be determined.

Congratulations Al!

Dennis Engelke
Caldwell County Grants Administrator
Phone: (512)359-4686
Email: dennis.engelke@co.caldwell.tx.us /110 S. Main St., Lockhart, TX 78644



From: Al Dos Santos <al.dossantos@co.caldwell.tx.us>
Sent: Thursday, May 28, 2020 6:43 AM
To: 'Dennis Engelke' <dennis.engelke@co.caldwell.tx.us>
Subject: FW: Award Decision: FVA Grant Application AP-VSO_20-002

Caldwell County, Texas Veteran Services Office



Veteran Services Officer

- ❑ Providing guidance and assistance to military veterans and their families in Caldwell County, Texas on issues related to their veteran benefits.
- ❑ Liaison between Caldwell County, the Texas Veterans Commission and the Veterans Administration.

Funds for Veterans Assistance



- The Texas Veterans Commission Fund for Veterans' Assistance (FVA) awards reimbursement grants to eligible charitable organizations, local government agencies, and Veterans Service Organizations that provide direct services to Texas Veterans and their families. **The FVA does not grant funds directly to Veterans.**

Proposed Project

The veteran beneficiary must present themselves in person to the Caldwell County Veteran Service Office. Information will be taken and placed in the **Notes** section of the veteran's online file. The VSO will check for a DD214 or other discharge documentation, in addition to reviewing Vetraspec and VBMS to determine eligibility. Services include the immediate fulfillment of food and fuel needs, hotel lodging if required, transportation to non-VA medical appointments, and assistance with legal documentation and costs. From initial request to completion, i.e.: funds to veteran estimated timeframe is 24-72 hours. Legal documentation is circumstance specific and will take longer.

Funds for Veterans Assistance

| | Total Portion of Grant | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter |
|----------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Housing | \$15,000.00 | \$3,750.00 | \$3,750.00 | \$3,750.00 | \$3,750.00 |
| Utilities | \$6,250.00 | \$1,562.50 | \$1,562.50 | \$1,562.50 | \$1,562.50 |
| Transportation | \$10,500.00 | \$2,625.00 | \$2,625.00 | \$2,625.00 | \$2,625.00 |
| Food | \$40,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| Legal | \$3,250.00 | \$812.50 | \$812.50 | \$812.50 | \$812.50 |

VSO Requirements

- ❖ VSO to be bonded
- ❖ Purchase of food buckets
- ❖ Caldwell County Veterans Assistance checking account
- ❖ Contract with local hotel/motel for room pricing
- ❖ Contract with local attorney for legal services
- ❖ Contract with local transportation services

22. Discussion/Action to approve Budget Amendment #41 to receive United Way Census Grant money to appropriate revenue and expenses line item. **Speaker: Judge Haden/ Dennis Engelke; Cost: Net Zero; Backup: 5**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to approve Budget amendment #41 to receive United Way Census Grant money to appropriate revenue and expense line items.

1. Costs:

Actual Cost or Estimated Cost \$ Net Zero

Is this cost included in the County Budget? No

Is a Budget Amendment being proposed? No

2. Agenda Speakers:

| Name | Representing | Title |
|-----------------------|--------------|-------|
| Judge Haden (1) | | |
| Dennis Engelke (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 6 total # of backup pages (including this page)

4. 
Signature of Court Member

Date

5/26/2020

CALDWELL COUNTY
BUDGET AMENDMENT REQUEST
FY 2019-2020

DATE: June 9, 2020

DEPARTMENT: 010 Grand Fund

| A FUND/DEPARTMENT/LINE (EX. 001-xxxx-xxxx) | B Account Description | C CURRENT BUDGET AMOUNT (Total budgeted amount) | D REQUESTED CHANGE (add/subtract) | E REVISED BUDGET AMOUNT (NEW budgeted amount) |
|--|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 010-3000-0990 | CENSUS-GRANT REVENUE | (15,000.00) | (10,000.00) | (25,000.00) |
| 010-6630-4851 | EVENTS EXPENSE | 15,000.00 | 10,000.00 | 25,000.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTALS | | \$ - | \$ - | \$ - |
| | | | | |

EXPLAIN SPECIFICALLY WHY MONIES ARE BEING TRANSFERRED INTO EACH LINE:

RECEIVE RW 44498 UNITED WAY CENSUS GRANT

Passed and approved in Commissioners Court by a vote of _____ aye and _____ nay on this
 _____ day of _____, 20____.

Recorded By
 Caldwell County Judge

Attested By
 Caldwell County Clerk



Caldwell County, TX

JN13768

**End Of Day Journal Register
Receipt Detail**

Packet: CLPKT11895 - 44498 UNITED WAY 5/4/20

Posting Date: 5/7/2020

Census Grant
016-3600-0990

Summaries

Terminal Summary

| Terminal Number | Receipt Count | Tendered Amount | Applied Amount | External Amount | Change |
|------------------|---------------|-----------------|----------------|-----------------|--------|
| 2 | 1 | 10,000.00 | 10,000.00 | 0.00 | 0.00 |
| Terminal Totals: | 1 | 10,000.00 | 10,000.00 | 0.00 | 0.00 |

Operator Summary

| Operator | Transaction Code - Description | Trans. Count | Applied Amount | External Amount |
|------------------|--------------------------------|--------------|----------------|-----------------|
| Deputy Treasurer | ACH - ACH WIRES | 1 | 10,000.00 | 0.00 |
| | Operator Transaction Totals: | 1 | 10,000.00 | 0.00 |
| | Transaction Totals: | 1 | 10,000.00 | 0.00 |

Taken By Summary

| Taken By | Count | Applied Amount |
|-----------------|-------|----------------|
| Darlene Morris | 1 | 10,000.00 |
| Total Receipts: | 1 | 10,000.00 |

Transaction Summary

| Transaction Code | Trans. Count | Applied Amount | External Amount |
|---------------------|--------------|----------------|-----------------|
| ACH - ACH WIRES | 1 | 10,000.00 | 0.00 |
| Transaction Totals: | 1 | 10,000.00 | 0.00 |

Product Code Summary

| Product Code | Trans. Count | Applied Amount |
|----------------------|--------------|----------------|
| ACH - ACH WIRES | 1 | 10,000.00 |
| Product Code Totals: | 1 | 10,000.00 |

Batch Payment Summary

| Batch: | Operator: | Payment Method | | | |
|--------------------------------------|----------------------------|----------------|-----------------|------------------|----------------------|
| | | Pmt. Count | Tendered Amount | (-) Total Cash | (=) Total Non-Cash |
| Batch: 800011886 -44498 UNITED WAY ! | Operator: Deputy Treasurer | 1 | 10,000.00 | | |
| Payment Method | | | | | |
| ACH - Electronic Transfer | | 1 | 10,000.00 | | |
| Batch Payment Method Totals: | | 1 | 10,000.00 | 0.00 | 10,000.00 |

Payment Summary

| Payment Method | Pmt. Count | Tendered Amount | (-) | Total Cash | (=) | Total Non-Cash |
|---------------------------|------------|-----------------|-------|------------|-------|----------------|
| ACH - Electronic Transfer | 1 | 10,000.00 | | | | |
| Payment Method Totals: | 1 | 10,000.00 | | 0.00 | | 10,000.00 |

Endorsement Code Summary

| Endorsement Code | Payment Method | Pmt. Count | Tendered Amount | (-) | Total Cash | (=) | Total Non-Cash |
|--|---------------------------|------------|-----------------|-------|------------|-------|----------------|
| MM Account - Money Market Account | | | | | | | |
| | ACH - Electronic Transfer | 1 | 10,000.00 | | | | |
| | Subtotal MM Account : | 1 | 10,000.00 | | 0.00 | | 10,000.00 |
| | Endorsement Code Totals: | 1 | 10,000.00 | | 0.00 | | 10,000.00 |

General Ledger Distribution

Posting Date: 5/7/2020

| | Account Number | Account Name | Posting Amount | IFT |
|---------------------------------|----------------|----------------------------|----------------|-----|
| Fund: 001 - GENERAL FUND | | | | |
| | 001-1001 | CLAIM ON POOLED CASH | 10,000.00 | Yes |
| | 001-1210 | ACCOUNTS RECEIVABLE | -10,000.00 | |
| | | 001 Total: | 0.00 | |
| Fund: 999 - POOLED CASH | | | | |
| | 999-1002 | POOLED CASH-MM ACCT | 10,000.00 | |
| | 999-2060 | DUE TO GENERAL FUND | -10,000.00 | Yes |
| | | 999 Total: | 0.00 | |
| | | Distribution Total: | 0.00 | |

Darlene Morris

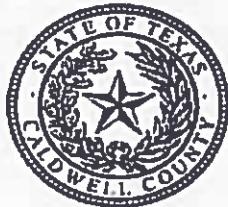
601-330

From: Dennis Engelke <dennis.engelke@co.caldwell.tx.us>
Sent: Wednesday, May 06, 2020 4:46 PM
To: 'Darlene Morris'
Cc: 'Barbara Gonzales'
Subject: Grant received

5-4-20 ✓

Hi Darlene. Has the County received \$10,000 from "United Way of Greater Austin" this week? We are to get the balance of our original UW grant for Census activities (\$5,000) plus the awarding of an additional \$5,000 for Census activities. I was informed by UW that the funds were electronically transferred to the County April 30.

Dennis Engelke
Caldwell County Grants Administrator
Phone: (512)359-4686
Email: dennis.engelke@co.caldwell.tx.us /110 S. Main St, Lockhart, TX 78644



010-3000-0990

RECEIVED

MAY 07 2020

ANGELA RAWLINSON
CALDWELL COUNTY TREASURER

004498

23. Discussion/Action to approve Budget

Amendment #42 for COVID-19 supplies (8 Thermometers/ 1 Disinfectant Cases/ 2 Sanitizer Cases/ 12 Sanitizer & Cleaner/ 22 Sanitizer Stations). **Speaker: Judge Haden/ Barbara Gonzales/ Danie Blake; Cost: Net Zero; Backup: 13**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to approve Budget Amendment #42 for COVID-19 supply (8 Thermometers/ 1 Disinfectant cases/ 2 Sanitizer Cases/ 12 Sanitizer & Cleaner/ 22 Sanitizer Stations)

1. Costs:

Actual Cost or Estimated Cost \$ _____

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| | Name | Representing | Title |
|-----|------------------|--------------|-------|
| (1) | Judge Haden | | |
| (2) | Danie Blake | | |
| (3) | Barbara Gonzalez | | |

3. Backup Materials: None To Be Distributed 13 total # of backup pages (including this page)

4. 
Signature of Court Member

Date

6/3/2020

**CALDWELL COUNTY
BUDGET TRANSFER / AMENDMENT REQUEST
FY 2019-2020**

DATE: _____ **June 9, 2020**

DEPARTMENT: 6510 NON DEPARTMENTAL

EXPLAIN SPECIFICALLY WHY MONIES ARE BEING TRANSFERRED INTO EACH LINE

8 THERMOMETERS / 1 DISINFECTANT CASES / 2 SANITIZER CASES / 12 SANITIZER & CLEANER / 22 SANITIZER STATIONS

PO 00403

Passed and approved in Commissioners Court by a vote of _____ aye and _____ nay on this
____ day of _____, 20____.

Recorded By
Caldwell County Judge

Attested By
Caldwell County Clerk

Additional COVID-19 Expenses

| Item # | Description | Quantity | Price | Department |
|--------|--------------------|----------|-------------|----------------------|
| 1 | Sneeze Guards | 8 | \$ 804.00 | Judge Molina |
| 2 | Thermometers | 8 | \$ 727.92 | County Wide |
| 3 | Disinfectant | 1 Case | \$ 99.95 | Building Maintenance |
| 4 | Sanitizer | 2 Cases | \$ 600.00 | County Wide |
| 5 | Sanitizer/Cleaner | 12 | \$ 255.31 | Purchasing |
| 6 | Sanitizer Stations | 22 | \$ 4,950.00 | County Wide |
| | | | | |
| | | Total: | \$ 7,437.18 | |

Kristianna Aranda

From: Brandon Cowey <brandon@dewittpoth.com>
Sent: Wednesday, May 20, 2020 11:14 AM
To: Danielle Blake
Subject: Re: Hand sanitizer stations

I am working on a sheet to cover all pricing with pictures, but wanted to send it as soon as we had pricing finalized

White dispenser with 1 gallon of foaming sanitizer - \$95
Stainless dispenser with 1 gallon of foaming sanitizer - \$110
White dispenser/stand/1 gallon - \$225
Stainless dispenser/stand/1 gallon - \$240

The ones without stand can be mounted to wall. The stand is for free floating areas like at entries. Thanks

On Tue, May 19, 2020 at 11:24 AM Danielle Blake <danielle.blake@co.caldwell.tx.us> wrote:

Brandon,

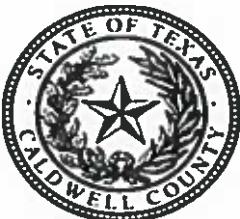
We are interested, let me shoot this over to my judge, and building maintenance and get a could count on how many.
© What is the price?

Danie Blake

Caldwell County Purchasing Agent

Phone: 512-359-4685

Email: danielle.blake@co.caldwell.tx.us / 110 S. Main St., Lockhart, TX, 78644



From: Brandon Cowey <brandon@dewittpoth.com>
Sent: Tuesday, May 19, 2020 10:12 AM
To: Danielle Blake <danielle.blake@co.caldwell.tx.us>
Subject: Hand sanitizer stations

Good morning Danie,

I wanted to give you a heads up that we will be able to get touchless dispensers, with refills and an optional stand in about 6-8 weeks. I wanted to reach out to see if the county was interested in getting any of these for the offices? Thanks!

--

Brandon Cowey

Dewitt Poth & Son

(361) 293-3791

102 West Street

Yoakum, TX 77995



--

Brandon Cowey
Dewitt Poth & Son
(361) 293-3791
102 West Street
Yoakum, TX 77995





All

Enter keyword or product number



Priority COVID-19 supplies

Departments

Buy Again | Quantity Discounts | Today's Deals | Business Plan | Add People | Gift Cards | Help

EN

Lisa Caldwell

Account for Caldwell Co...

Lists

Try Business Prime



Shopping Cart



KOT for All People

Usually ships within 2 to 5 days.

Eligible for FREE Shipping

Gift options not available. Learn more

Qty: 8

Delete | Save for later | Compare with similar items

\$90.99

Subtotal (8 Items): \$727.92

✓ Your order qualifies for FREE Shipping.
Choose this option at checkout. See details

Subtotal (8 Items): \$727.92

Proceed to checkout

Customers who bought items in your cart
also bought

Pinkpum Lab Coat...

★★★★★ 114

\$25.99

Delivered Apr 13, 2020

Claire C-876 19 Oz. Country Fresh Germicidal Cleaner Aerosol Can (Case of 12)

Sold by: ChemJoe

\$99.95



Buy It again



Return or replace items

Problem with order

Print packing slip

Share gift receipt

Leave seller feedback

Write a product review

Kristianna Aranda

From: Barbara Molina <barbara.molina@co.caldwell.tx.us>
Sent: Wednesday, May 20, 2020 11:17 AM
To: danielle.blake@co.caldwell.tx.us
Cc: barbara.gonzales@co.caldwell.tx.us; 'Hoppy Haden'
Subject: COVID-19 equipment

Good morning Ms. Blake,

We spoke this morning about placing an order of Plexiglass for my courtroom. I understand that this purchase will be paid from the COVID-19 line item. The product I would like to purchase is called Team Shield Sneeze Guard. (This product includes both the acrylic divider and base).

The Company is iMbranded

Link is (copy and paste)

<https://shop.imbranded.com/product/teamshield/>

The Phone Number is 866-717-4467; email is ask@safely6ft.com

The County Court At Law will need a total of 6 Team Sheild Sneeze Guards in these different sizes:

Two (2) 47.5" X 23.5" \$168.00 x 2= \$336.00

Two (2) 35.5" X 23.5" \$135.00 x 2 = \$270.00

Two (2) 23.5" X 23.5" \$99.00 x 2 = \$198.00

TOTAL \$804.00

Please place this order as soon as possible and have the order sent to the Caldwell County Justice Center at 1703 S. Colorado Street, Lockhart, Texas 78644: ATTN: County Court At Law Judge –Barbara L. Molina.

Thank you so much for expediting this purchase.

Barbara L Molina
Judge, Caldwell County Court At Law
1703 S Colorado St., Box 11
Lockhart, TX. 78644
(512) 398-6527



2

04/21/20 605488-0

DEWITT POTHE & SON
 P.O. BOX 487
 102 WEST STREET
 YOAKUM TX 77995
 CUSTOMER # 12430 DEPT
 BILLING ADDRESS
 CALDWELL COUNTY
 AUDITOR'S OFFICE
 PO BOX 98
 LOCKHART TX 78644

361-293-3791

SALESMAN 440
 WRITER 190 PAGE 1
 PHONE 512-398-1801
 PO #
 SHIPPING ADDRESS
 ROUTE # 1000 CALDWELL COUNTY AUD. OFFICE
 RM 302
 110 S. MAIN STREET
 LOCKHART TX 78644

| ITEM NBR. | CO. | DESCRIPTION | UNIT | ORDER QTY | B/O QTY | SHIP QTY | UNIT D PRICE T | EXTENDED |
|-----------------------|-----|-----------------|------|-----------|---------|----------|----------------|----------|
| *** | | | | | | | | |
| PURCHASING DEPARTMENT | | | | | | | | |
| ATTN: DANI | | | | | | | | |
| **** | | | | | | | | |
| HANDSAN | BOS | 1 GL, SANITIZER | | 8 | 8 | 75.000 1 | 600.00 | |

SUB-TOTAL 600.00

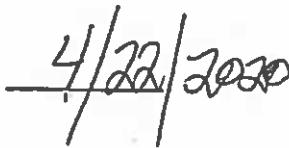
TOTAL 600.00



DPS CHECKIN

DPS DELIVERY

CUSTOMER SIGNATURE/DATE


 4/22/2020

03/16/20 602291-0

DEWITT POTHE & SON
P.O. BOX 487
102 WEST STREET
YOAKUM TX 77995
CUSTOMER # 12430 DEPT
BILLING ADDRESS
CALDWELL COUNTY
AUDITOR'S OFFICE
PO BOX 98
LOCKHART TX 78644

361-293-3791

SALESMAN 440
WRITER 113 PAGE 1
PHONE 512-398-1801
CHARGE
INVOICE
ROUTE # 1000
SHIPPING ADDRESS
CALDWELL COUNTY AUD. OFFICE
RM 302
110 S. MAIN STREET
LOCKHART TX 78644

| ITEM NBR. | CO. | DESCRIPTION | UNIT | ORDER QTY | B/O QTY | SHIP QTY | UNIT D PRICE | T EXTENDED |
|--------------------------------|-----|---------------------------|------|-----------|---------|----------|--------------|------------|
| *** | | | | | | | | |
| ATTN: DANIE PURCHASING DEPT | | | | | | | | |
| *** | | | | | | | | |
| • 31220 | CLO | CLEANER, MLT-SRFC, 409 EA | | 9 | | 9 | 4.770 * | 42.93 |
| • 9625-04CT | GOJ | SANITIZER, PURELL, ECO CT | | 2 | | 2 | 106.190 * | 212.38 |

THANK YOU!

SUB-TOTAL 255.31

B.B.

DPS CHECKIN

TOTAL 255.31

BL

DPS DELIVERY

Danielle Blah

CUSTOMER SIGNATURE/DATE

3/18/2020

CALDWELL COUNTY
P.O. Box 98
Lockhart, TX 78644
PH: (512) 398-1801
FAX: (512) 398-1829

PURCHASE ORDER

PO Number: REQ00403 Date: 06/02/2020
Requisition #: REQ00403 Vendor #: CARSER

ISSUED TO: CARD SERVICE CENTER
PO BOX 569100
DALLAS, TX 75356-9100

SHIP TO: County Clerks Office
1703 S. Colorado St.
Suite 1200
Lockhart, TX 78644

| ITEM | UNITS DESCRIPTION | GL ACCT # | PROJ ACCT # | PRICE | AMOUNT |
|------|-----------------------------------|---------------|-------------|--------|----------|
| 1 | 2 Sneeze Guard - Judge Schneider | 001-6510-4855 | | 189.00 | 378.00 |
| 2 | 8 Sneeze Guard - Teresa Rodriguez | 001-6510-4855 | | 183.33 | 1,466.64 |

Authorized by: Dani Blal

| | |
|--------------|-----------------|
| SUBTOTAL: | 1,844.64 |
| TOTAL TAX: | 0.00 |
| SHIPPING: | 0.00 |
| TOTAL | 1,844.64 |

1. Original invoice with remittance slip must be sent to: Caldwell County, P.O. Box 98, Lockhart, TX 78644.
2. Payment may be expected within 30 days of receipt of goods and invoice.
3. C.O.D. shipment will not be accepted.
4. Purchase Order numbers must appear on all shipping containers, packing slips and invoices. Failure to comply with the above request may delay payment.
5. All goods are to be shipped F.O.B. Destination unless otherwise stated.
6. All materials and services are subject to approval based on the description on the face of the purchase order or appendages thereof. Substitutions are not permitted without approval of the Requesting Department. Material not approved will be returned at no cost to the County.
7. All goods and equipment must meet or exceed all necessary city, state and federal standards and regulations.
8. Vendor or manufacturer bears risk of loss or damage until property received and/or installed.
9. Seller acknowledges that the buyer is an equal opportunity employer. Seller will comply with all equal opportunity laws and regulations that are applicable to it as a supplier of the buyer.
10. The County is exempt from all federal excise and state tax - ID# 74-6001631

FREE SHIPPING \$150+ BULK DISCOUNTS

(855) SAFELY6 (723 3596) | ask@safely6ft.com

Safely6ft.com™

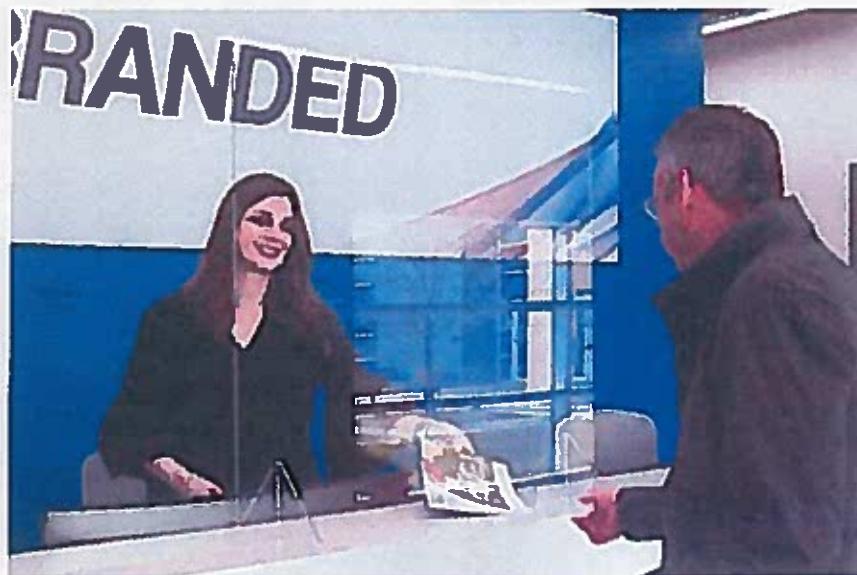
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TeamShield Sneeze Guard

TeamShield is the ideal solution for protecting your staff and customers from the rapid spread of airborne bacterial germs caused by sneezing and coughing. These protective acrylic shields are designed as a defensive barrier that allows for commerce interactions while easing the concerns of your employees and customers.

TeamShield products include both the acrylic divider and base.

BUY MORE, SAVE MORE

Increase your quantity and watch the price go down!

\$99.00 - \$189.00

Select Size

23.5" x 23.5"

35.5" x 23.5"

35.5" x 35.5"

47.5" x 23.5"

[Clear](#)

\$189.00

$2 \times 189 = 378.00$

2

[Add to cart](#)

Share this item:



TeamShield Sneeze Guard

TeamShield is the ideal solution for protecting your staff and customers from the rapid spread of airborne bacterial germs caused by sneezing and coughing. These protective acrylic shields are designed as a defensive barrier that allows for commerce interactions while easing the concerns of your employees and customers.

TeamShield products include both the acrylic divider and base.

BUY MORE, SAVE MORE

Increase your quantity and watch the price go down!

\$99.00 – \$189.00

$8 \times \$183.33 = 1,466.40$

Select Size

23.5" x 23.5"

35.5" x 23.5"

35.5" x 35.5"

47.5" x 23.5"

[Clear](#)

\$183.33 ~~\$189.00~~

8

Add to cart

Share this item:



24. Discussion/Action to approve Budget

Amendment #43 to fund overtime for jailers, due the turnover. **Speaker: Judge Haden/ Barbara Gonzales; Cost: Net Zero; Backup: 2**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to approve Budget Amendment #43 for funds needed to meet the overtime, due to the turnover

1. Costs:

Actual Cost or Estimated Cost \$ Net Zero

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|------|--------------|-------|
|------|--------------|-------|

(1) Judge Haden

(2) _____

(3) _____

3. Backup Materials: None To Be Distributed 2 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 6/2/2020

CALDWELL COUNTY
BUDGET TRANSFER / AMENDMENT REQUEST
FY 2019-2020

DATE: June 9, 2020

DEPARTMENT: 4310 COUNTY JAIL

EXPLAIN SPECIFICALLY WHY MONIES ARE BEING TRANSFERRED INTO EACH LINE:

FUNDS NEEDED TO MEET OVERTIME, DUE TO TURNOVER

Passed and approved in Commissioners Court by a vote of _____ aye and _____ nay on this
day of _____, 20____.

Recorded By
Caldwell County Judge

Attested By
Caldwell County Clerk

25. Discussion/Action to approve the annual financial audit report for the fiscal year ending September 30, 2019. **Speaker:** Judge Haden/ Barbara Gonzales; **Cost:** None; **Backup:** 97

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

To review and approve the annual financial audit report for the fiscal year ending September 30, 2019.

1. Costs:

Actual Cost or Estimated Cost \$ n/a

Is this cost included in the County Budget? n/a

Is a Budget Amendment being proposed? n/a

2. Agenda Speakers:

| Name | Representing | Title |
|-------------------------|-----------------------------------|-------|
| (1) Debbie Fraser, CPA | Armstrong, Vaughan and Associates | |
| (2) Barbara A. Gonzales | County Auditor | |
| (3) Judge Haden | County Judge | |

3. Backup Materials: None To Be Distributed 91 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 6/3/2020



Armstrong, Vaughan & Associates, P. C. Certified Public Accountants
Deborah E. Fraser Phil S. Vaughan Nancy L. Vaughan Kimberly J. Roach

Communication with Those Charged with Governance

To the Honorable Judge and Commissioners' Court
Caldwell County, Texas

We have audited the basic financial statements of the Caldwell County, as of and for the year ended September 30, 2019, and have issued our report thereon dated May 26, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated October 14, 2019, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Caldwell County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided a separate letter regarding material weaknesses and significant deficiencies in internal control dated May 26, 2020.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the County's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Caldwell County is included in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2019, except for the adoption of GASB Statement No. 88 related to new debt disclosure requirements for long-term debt, including direct borrowing and placements.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Useful lives and depreciation calculations on capital assets
- Allowance for uncollectible receivables for
 - Fines Receivables
 - Property taxes
- Net pension liability assumptions for mortality rates and investment returns

Management's estimate of useful lives of capital assets is based on industry standards and engineering estimates. Allowance for uncollectible receivables is based on past history with the different types of receivables. The assumptions utilized in the calculation for the net pension liability are based on actuarial guidance and are provided by Texas County and District Retirement System and are not subject to County management determination.

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. For the year ended September 30, 2019, the most sensitive disclosures related to GASB 68, the net pension liability (see Note J) and the prior period adjustment (see Note L).

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures and the financial statements as a whole and each applicable opinion unit. The following transactions were not corrected: \$228 thousand of 2018 miscellaneous revenue was recorded in 2019 and the \$45 thousand gain on the refunding was not recorded on the governmental wide financial statements resulting in an understated gain on refunding bond.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following misstatements that we have identified as a result of our audit procedures were brought to the attention of, and corrected by management:

- Adjustments to correct beginning fund balances to agree with prior year audit
- Adjustments to reclassify various revenues and expenditures coded to transfer accounts
- Prior period adjustments to correct overstated fines due to state and understated fixed assets, fines receivable allowance and prepaid insurance
- To record refunding of debt
- To reverse prior year and record current year accruals
- To correct pooled cash

Existence of a Material Misstatement that Affects the Financial Statements of a Prior Period in which there was a Predecessor Auditor

As noted previously, we have identified the existence of material misstatements that affect the prior period financial statements on which the predecessor auditor had previously reported without modification. These adjustments are detailed in Note L to the Financial Statements. Our opinion on the current period financial statements is not modified with respect to these adjustments.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Caldwell County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated May 26, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Public Funds Investment Act

As a part of our audit, we review the County's compliance with the Public Funds Investment Act. Our procedures determined that the County is not in compliance, in all material respects, with the provisions of the Act. The required quarterly investment reports prepared by the County Treasurer were incomplete and have not been approved by Commissioner's Court.

Other Significant Findings or Issues

In the normal course of our professional association with the Caldwell County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Caldwell County's auditors.

During audit procedures, we became aware of the following opportunities for improvement with the following suggestions:

Investments

We noted that the quarterly investment reports prepared by the County Treasurer did not include all of the required accounts and it was not signed by the investment officer, nor was there documentation that it was presented to Commissioner's Court. In addition, the investment policy has not been approved by the Commissioner's Court for several years.

Department Deposits

We noted that district officials, sanitation and other departments of the County bring over deposits to the Treasurer's Office monthly. This should be done at least weekly and controls should be improved over all collections to keep them secure and to get them deposited as soon as possible.

Federal and State Grant Management

The County Grant Manager and County Auditor's Office were not able to provide an accurate Schedule of Federal Expenditures (SEFA) and Schedule of State Expenditures (SESA) for the fiscal year. All grants should be tracked correctly in the financials so that timing and accruals are taken into account. A complete and accurate SEFA and SESA should be maintained and reconciled to the financials on a monthly basis. In addition, correct timing should be taken into account and accruals recorded correctly on the financial statements. We recommend that this report be prepared by the grants manager and then reviewed by the auditor's office. During our audit testing we were able to determine that based on grant expenditures, Single Audit was not required for fiscal year 2019.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information (statistical section) in documents containing Caldwell County's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considering whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the County Board of Commissioners and management of Caldwell County and is not intended to be and should not be used by anyone other than these specified parties.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

May 26, 2020



Armstrong, Vaughan & Associates, P.C.

Deborah B. Fraser Phil S. Vaughan Nancy L. Vaughan

Certified Public Accountants

Kimberly J. Roach

Material Weaknesses and Significant Deficiencies in Internal Controls

To the Honorable Judge and Commissioners' Court
Caldwell County, Texas

In planning and performing our audit of the basic financial statements of Caldwell County, as of and for the year ended September 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Caldwell County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Caldwell County's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably or probable as defined as follow:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future even or events are likely to occur.

We consider the following deficiencies in Caldwell County's internal control to be material weaknesses:

Cash and Cash Equivalents

As part of our audit, we review the County's procedures for controls over cash. One of the primary controls is the timely and accurate reconciliation of all cash accounts. The County was over 4 months behind in reconciling its cash accounts. Therefore, they are not able to find county errors, bank errors or fraudulent activity on a timely basis. Generally, the bank only gives you a few months to identify fraudulent activities and reporting them if you expect reimbursement. Additionally, the primary cash accounts as reconciled did not agree to the general ledger balances for those accounts (Texas Local Government Code, Sec. 113.008, Reconciliation of Depository Accounts). Lastly, the County Auditor's office continues to assist in the reconciliations which is the responsibility of the County Treasurer, not the County Auditor. The responsibility of the County Auditor is to audit the reconciliation. These issues demonstrate that the County is not in compliance with standard control practices related to cash. The County Treasurer and assistant should receive additional training in reconciling bank accounts and continued assistance from the County Auditor's office, until all bank accounts are reconciled on a timely basis and tie to the general ledger.

Revenue Coding

We noted that the coding of revenue is complicated and involves multiple manual journal entries. The Treasurer's Deputy Clerk posts the deposits to a general receivable account. The audit department then allocates the revenue to the appropriate account manually. In this scenario, the auditor is auditing their own work. We recommend that revenue is posted directly to the appropriate revenue account when entered into the accounting software. Segregation of duties should be improved and staff should be appropriately trained to avoid excessive journal entries. The auditor's office should be auditing these transactions not performing them.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Purchase Orders

In our testing, it was noted that purchases made by the County did not always comply with the County Purchasing Act, Chapter 262 of the Local Government Code. The code requires that purchases over \$50,000 have a competitive bid or proposal, a reverse auction procedure, or comply with Chapter 2269 of the code. Bids should be performed on supplies if the County purchases over \$50,000 from a vendor during the year. There are specific requirements for tiers under \$50,000 that also must be met, along with sole source type purchases.

As the County has developed a new purchasing department, we recommend that consideration is given to sending the department head to the State sponsored school on purchasing for additional guidance. Purchasing and procurement becomes increasingly important when you receive Federal grants as it is typically a compliance requirement. It is also important that the elected officials comply with the expenditures from the Agency funds.

We consider the following deficiencies in the entity's internal control to be significant deficiencies:

Fixed Assets Tracking

The County has not been tracking or depreciating items recorded as property and equipment, nor do they have a formal capitalization policy. A prior period adjustment of 1.7 million was required to increase fixed assets to reconcile to the schedule. A formal policy should be established to record capitalization of property and equipment, as well as, recording of annual depreciation. The purchasing agent should add

and delete new and old equipment as it is purchased or disposed. This should be maintained throughout the year as changes occur. The County should establish a reasonable minimum amount threshold for capitalization of assets and expense items below the threshold.

Agency Funds and Special Revenue Accounts

Various elected officials have bank accounts for such things as commissary funds, trust accounts, hot check funds, etc. Each elected official is currently monitoring those accounts and not necessarily sending this information to the auditor to record in the centralized accounting system.

The County was not able to provide an accurate and complete schedule of Agency Funds at year end. In addition, there were two Special Revenue Accounts submitted as Agency Funds that were actually Special Revenue funds and current year activity was unrecorded. A complete and accurate schedule of Agency Funds should be maintained. In addition, all special revenue activity should be recorded.

General Ledger Accounts not Reconciled to Underlying Subsidiary Accounts and Records

The County Auditor is charged with maintaining the records of the County's financial transactions including the general ledger. As noted by the previous auditor in the prior year, we noted numerous balance sheet accounts are not being reconciled to the supporting subsidiary ledgers and accounts. This includes accruals such as receivables and liabilities, as well as, interfund transactions including due to/from and transfers. Supporting subsidiary ledgers and accounts should be prepared by the appropriate department/personnel, such as the elected official, purchasing agent or grant coordinator and then audited and reconciled to the general ledger by the County Auditor's office.

Function of the County Auditor's Office

Texas Local Government Code, Chapter 115, Audit of County Finances, requires that at least once each quarter, the County Auditor shall check the books and shall examine in detail the reports of the county tax assessor-collector, the county treasurer, and all other officers. As noted in several of our findings and by the previous auditor, the County Auditor's office is involved with preparing much of the financial documentation that they should be auditing. This means that they are auditing their own work. In addition, they do not have time to audit as required as they are doing work in other areas. We recommend the County carefully segregate the financial tasks to the appropriate department and personnel and that departments/personnel are properly trained on the financial tasks that are required of them. The County Auditor's office should audit the office of elected and appointed officials as required. In areas, where it is determined that they are auditing their own work changes should be made.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

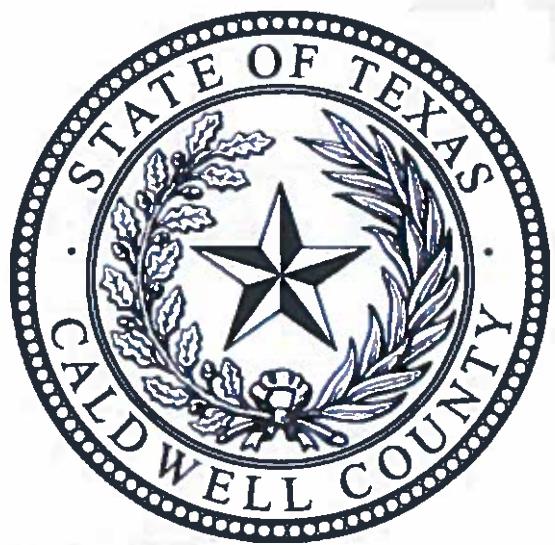
May 26, 2020

CALDWELL COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED
SEPTEMBER 30, 2019



DEPARTMENT ISSUING REPORT

Caldwell County Auditor's Office
Barbara Gonzales, County Auditor



**CALDWELL COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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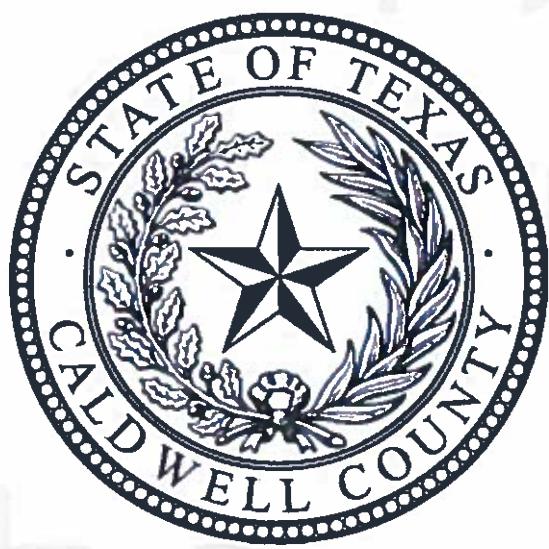
CALDWELL COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

PRINCIPAL OFFICIALS

| | |
|----------------------------------|------------------------|
| COUNTY JUDGE..... | HOPPY HADEN |
| COMMISSIONER, PRECINCT 1 | B.J. WESTMORELAND |
| COMMISSIONER, PRECINCT 2 | BARBARA SHELDON |
| COMMISSIONER, PRECINCT 3 | EDWARD THERIOT |
| COMMISSIONER, PRECINCT 4 | JOE ROLAND |
| COUNTY AUDITOR..... | BARBARA GONZALES |
| COUNTY TREASURER..... | ANGELA MEUTH RAWLINSON |
| ASSESSOR-COLLECTOR OF TAXES..... | DARLA LAW |
| COUNTY CLERK | TERESA RODRIGUEZ |
| DISTRICT CLERK..... | JUANITA ALLEN |
| SHERIFF | DANIEL C. LAW |
| COUNTY ATTORNEY | FRED WEBER |
| COUNTY COURT-AT-LAW JUDGE | BARBARA L. MOLINA |

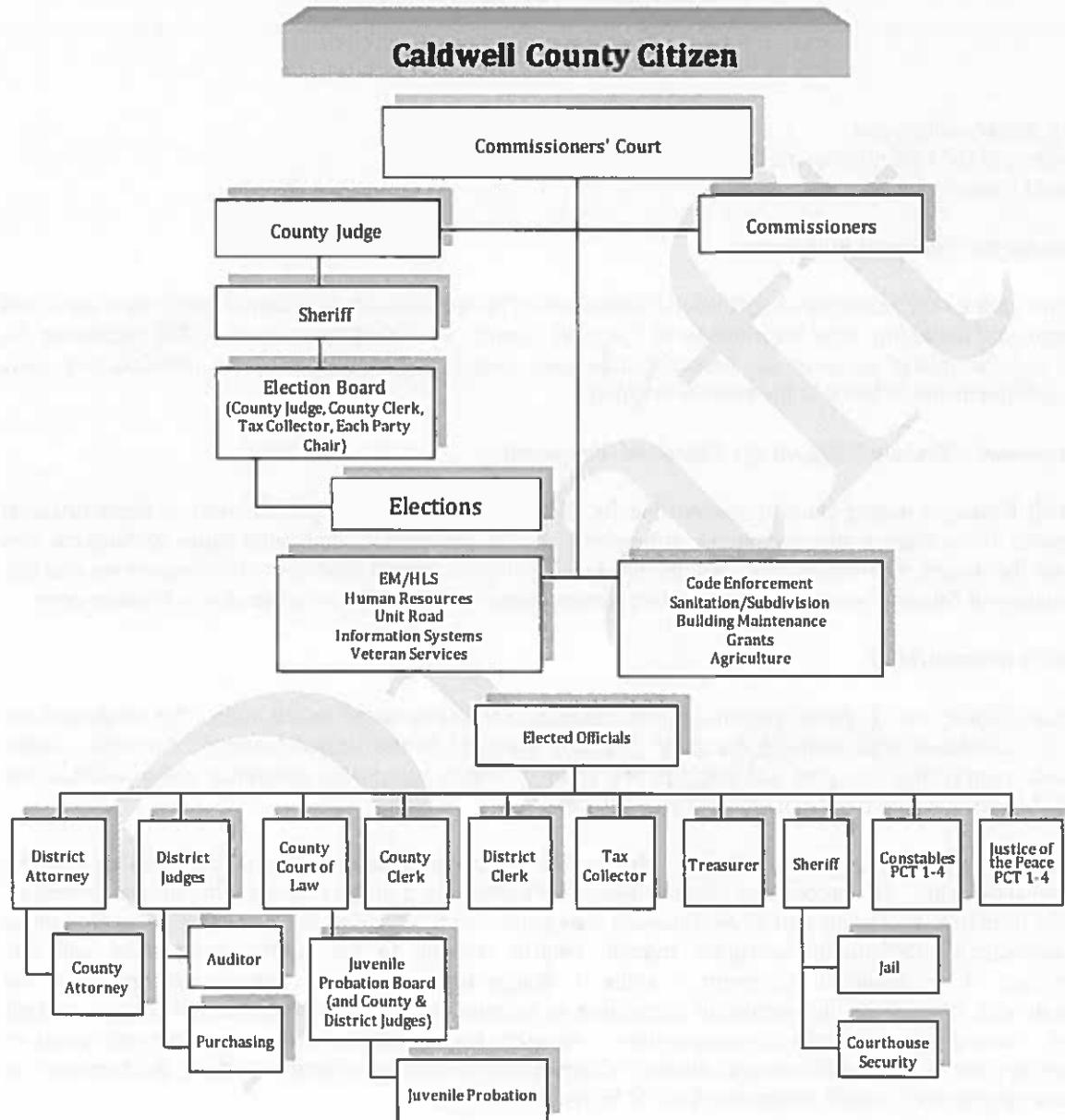
OFFICIAL ISSUING REPORT

COUNTY AUDITOR



CALDWELL COUNTY

Organizational Chart





INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and
Members of the Commissioners' Court
Caldwell County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Caldwell County, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Caldwell County's 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, each major fund, and the aggregate remaining fund information of Caldwell County, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

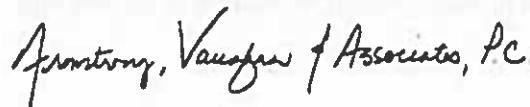
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, schedule of changes – net pension liability and related ratios, the schedule of County Contributions, and related ratios listed in the table of contents, 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 management's discussion and analysis, budgetary comparison information and schedule of changes – net pension liability and related ratios, and the schedule of County's Contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Caldwell County's basic financial statements. The comparative statements and combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The comparative financial statements and combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative financial statements and the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Armstrong, Vaughan & Associates, P.C.

May 26, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Caldwell County, Texas (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

The government-wide financial statements report financial information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at September 30, 2019 by \$32.9 million (net position), an increase from the previous year of 7.5%.
- During the year, the County's expenses were \$24.4 million, which was \$2.5 million less than the \$26.9 million generated in taxes and other revenues for governmental activities.
- Total revenue from all sources was \$26.9 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$18.3 million), charges for services (\$4.3 million), and sales tax (2.0 million). These three revenue sources accounted for 68%, 11%, and 8% respectively, or 67% of total governmental activities revenues.
- Total expenses for governmental activities were \$24.4 million. The largest functional expenses were public safety (\$8.9 million), public transportation (\$4.8 million), and general government (\$3.2 million).

Highlights for Fund Financial Statements

- The fund financial statements report financial information about the County's major, or most significant funds, using the current financial resources measurement focus and modified accrual basis of accounting.

Fund Balance

- The County's General Fund reported a fund balance of \$13.5 million, an increase of \$2.6 million from September 30, 2018.
- Of the total fund balance for General Fund (\$13.5 million), the unassigned fund balance of \$13.5 million equals 9.2 months of the 2019 general fund expenditures.

Highlights on Revenue

Sales Tax

- Sales tax collections for the fiscal year were \$2.0 million, which were 7.5% lower than the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds statements* tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund statements* offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as self-funded employee medical insurance.

Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Government-wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting. These statements include all assets of the County and all liabilities. Additionally, certain adjustments have occurred to eliminate interfund transactions.

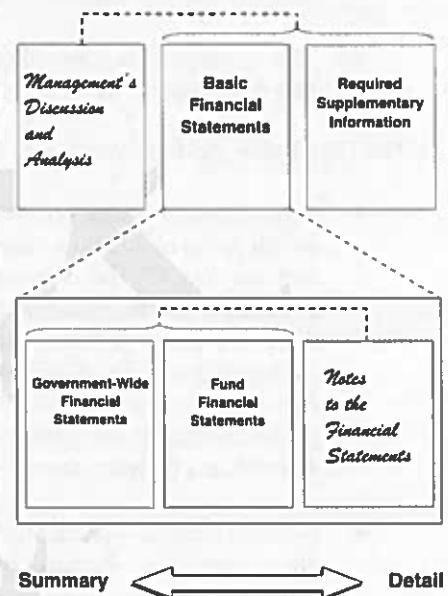
The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how they have changed. Net assets—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, judicial, public safety, infrastructure, etc. Property taxes and charges for services finance most of these activities.

Figure A-1, Required Components of the County's Annual Financial Report



Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Statement of Net Position

The County's net position was \$32.9 million at September 30, 2019. (See Table A-1).

Table A-1
Caldwell County's Net Position

| | Governmental Activities | |
|---|----------------------------|----------------------|
| | 2019 | 2018* |
| ASSETS | | |
| Cash and Investments | \$ 21,978,104 | \$ 19,373,919 |
| Receivables (net of allowances for uncollectibles): | | |
| Taxes | 1,818,231 | 1,643,441 |
| Fines | 715,701 | 13,931,228 |
| Accounts | 27,793 | 16,059 |
| Intergovernmental | 690,254 | 958,569 |
| Due from Fiduciary | - | 645,236 |
| Prepaid Items | 52,098 | (195,435) |
| Inventory | 14,595 | 112,429 |
| Capital Assets: | 27,467,969 | 26,000,861 |
| Net Pension Asset | - | 702,410 |
| TOTAL ASSETS | 52,764,745 | 63,188,717 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred Outflows - Pension Related | 1,552,691 | 1,095,353 |
| Deferred Outflows - Charge on Refunding | 64,591 | 68,391 |
| | 1,617,282 | 1,163,744 |
| LIABILITIES | | |
| Accounts Payable | 1,668,544 | 962,502 |
| Wages, Salaries & Benefits Payable | 376,874 | 326,596 |
| Due to Other Governments | 935,417 | 10,175,474 |
| <i>Noncurrent Liabilities:</i> | | |
| Net Pension Liability | 806,409 | - |
| Due Within One Year | 901,035 | 958,030 |
| Due in More Than One Year | 15,904,978 | 17,028,915 |
| TOTAL LIABILITIES | 21,230,123 | 29,451,517 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Unearned Revenue | 20 | 11,155 |
| Deferred Inflows - Pension Related | 286,145 | 1,034,245 |
| | 286,165 | 1,045,400 |
| NET POSITION: | | |
| Net Investment in Capital Assets | 10,661,956 | 12,541,451 |
| Restricted Net Position: | | |
| Debt Service | 1,066,387 | 1,108,020 |
| Capital Acquisition and Contractual Obligation | 5,786,656 | - |
| Unrestricted Net Position | 15,350,740 | 16,709,286 |
| TOTAL NET POSITION | \$ 32,865,739 | \$ 30,358,757 |

*Comparative Information has been restated for prior period adjustments. See Note J for more detail.

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$32.8 million at the close of the current fiscal year. Of this amount, \$10.7 million represents the portion the County has invested in capital assets (e.g. land, buildings, machinery, and equipment), net of accumulated depreciation less any outstanding debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these funds are not available for future spending.

Statement of Activities

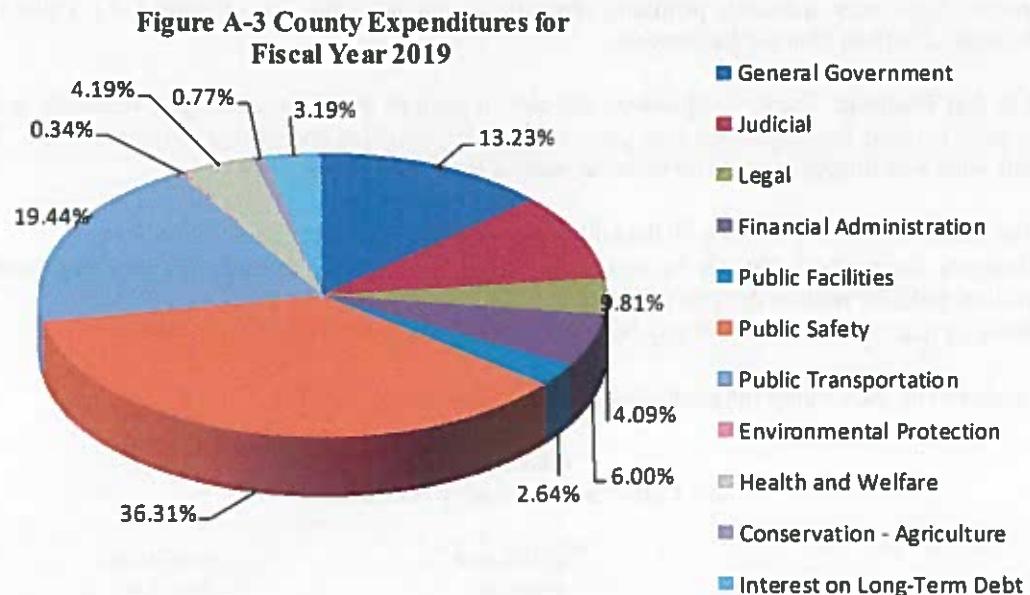
Table A-2 indicates changes in net position for governmental activities. (Note: The County does not have any business-type activities.)

Table A-2
Changes in Caldwell County's Net Position

| | Governmental Activities | |
|--|-------------------------|---------------------|
| | 2019 | 2018* |
| Revenues | | |
| Program Revenues: | | |
| Charges for Services | \$ 4,254,262 | \$ 4,158,517 |
| Operating Grants and Contributions | 427,270 | 306,597 |
| Capital Grants and Contributions | 750,476 | 962,602 |
| General Revenues: | | |
| Property Taxes | 18,302,726 | 16,536,151 |
| Sales Tax and Other Tax | 2,038,694 | 2,205,962 |
| Investment Earnings | 552,118 | 254,132 |
| Miscellaneous | 619,184 | 179,587 |
| Total Revenues | 26,944,730 | 24,603,548 |
| Expenses: | | |
| General Government | 3,232,430 | 3,414,732 |
| Judicial | 2,398,280 | 2,243,260 |
| Legal | 1,000,470 | 965,159 |
| Financial Administration | 1,467,106 | 1,353,204 |
| Public Facilities | 643,965 | 556,193 |
| Public Safety | 8,872,737 | 7,478,049 |
| Public Transportation | 4,751,196 | 3,763,636 |
| Environmental Protection | 82,723 | 70,618 |
| Health and Welfare | 1,023,246 | 686,841 |
| Conservation - Agriculture | 187,097 | 108,510 |
| Interest on Long-Term Debt | 778,498 | 512,427 |
| Total Expenses | 24,437,748 | 21,152,629 |
| Increase (Decrease) in Net Position | \$ 2,506,982 | \$ 3,450,919 |

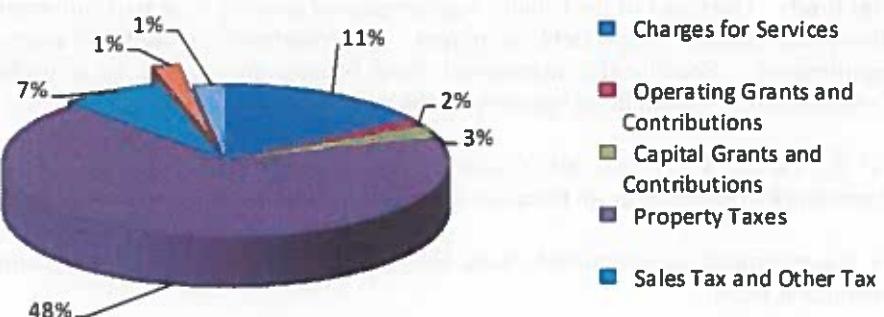
*Comparative Information has not been restated for prior period adjustments. See Note J for more detail.

Expenditures. The total cost of all programs and services was \$24.4 million (see Figure A-3).



- General Government includes County Court, Commissioners' Court, County Clerk, Information Technology, Non Departmental, Human Resources, County Auditor, Treasurer, Tax Office, Maintenance, and Airport.
- Judicial includes County Judge, County Court at Law, Court Compliance, District Courts, Crime Victims' Rights, District Attorneys, District Clerk, Justice of the Peace, County Attorney, Juvenile Probation, and Adult Probation.
- Legal includes the County Law Library.
- Financial Administration includes the Treasurer and Auditor's Offices.
- Public Facilities includes Jail and Juvenile Detention.
- Public Safety includes Constables, Sheriff and Department of Public Safety.
- Public Transportation includes roads and bridges.
- Environmental Protection includes Environmental Health
- Health and Welfare includes Health & Emergency Services, Animal Control, Fire Protection and Indigent Health.

Figure A-4 County Revenues for Fiscal Year 2019



Revenues. The County's total revenues were \$26.8 million. A significant portion, 56%, of the County's revenue comes from taxes, including primarily property tax and sales tax. (See Figure A-4.) Other revenue sources include 11% from charges for services.

Changes in Net Position. Table A-3 presents the cost of each of the County's largest functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all *governmental* activities this year was \$24.4 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$17.9 million and \$2.0 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$4.3 million.

The total received by the County for grants and contributions was \$1.2 million.

Table A-3
Net Cost of Selected County Functions

| | Total Cost of Services | | Net Cost of Services | |
|----------------------------------|------------------------|--------------|----------------------|----------------|
| | 2019 | 2018* | 2019 | 2018* |
| General Government | \$ 3,232,430 | \$ 3,414,732 | \$ (2,677,459) | \$ (2,891,765) |
| Judicial | 2,398,280 | 2,243,260 | (384,534) | (561,922) |
| Legal | 1,000,470 | 965,159 | (965,414) | (869,990) |
| Financial Administration | 1,467,106 | 1,353,204 | (1,113,490) | (861,072) |
| Public Facilities | 643,965 | 556,193 | (643,965) | (556,193) |
| Public Safety | 8,872,737 | 7,478,049 | (7,458,956) | (6,044,218) |
| Public Transportation | 4,751,196 | 3,763,636 | (3,957,379) | (2,818,992) |
| Environmental Protection | 82,723 | 70,618 | 184,298 | 187,020 |
| Health and Welfare | 1,023,246 | 686,841 | (1,023,246) | (686,841) |
| Conservation - Agriculture | 187,097 | 108,510 | (187,097) | (108,510) |
| Interest and Bond Issuance Costs | 778,498 | 512,427 | (778,498) | (512,427) |

*Comparative Information has not been restated for prior period adjustments. See Note J for more detail.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

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

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balance approximating \$19.9 million, an increase of \$559 thousand in comparison with the prior year.

The County's major general governmental funds are contained in the General Fund, Unit Road Fund and Building Construction Fund.

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$13.5 million with the unassigned fund balance of the General Fund at \$13.5 million.

As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance to total general fund expenditures. Unassigned fund balance for fiscal year 2019 represents 80% of total General Fund actual expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position.

Expenditures in the General Fund increased by approximately \$1.6 million or about 11.0% over the prior year. Increases in the majority of functions are a result of an across the board cost of living pay increase and increased expenditures in different classifications as needed.

Unit Road Fund. The Unit Road Fund is the primary fund responsible for maintaining County roads. At the end of the current fiscal year, the fund balance in the Unit Road Fund was \$2.2 million, an increase over the previous fiscal year by \$525 thousand or 32%.

Building Construction Fund. The Building Construction Fund accounts for disbursements for the County's major projects.

Budgetary Highlights

The County revised its original budget for the general fund several times to adjust for changes resulting in an overall increase of \$47 thousand in revenues and increase of \$40 thousand in expenses. As part of the budget revisions, increases were made to the other revenue and the related expenditures based on the source of the funds.

Additionally, the County revised its original budget for the Unit Road fund several times to adjust for changes resulting in an overall increase of \$850 thousand in revenues and increase of \$850 thousand in expenses. As part of the budget revisions, increases were made to intergovernmental revenue and the related expenditures based on the source of the funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the County had invested \$57.0 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.) This amount represents a net increase (including additions and deductions) of \$3.1 million or 6.0% percent more than last year.

Table A-4
County's Capital Assets

| | Governmental Activities | |
|------------------------------------|-------------------------|----------------------|
| | 2019 | 2018* |
| Land | \$ 584,029 | \$ 584,029 |
| Infrastructure | 14,357,000 | 14,357,000 |
| Buildings and Improvements | 29,691,073 | 29,691,073 |
| Equipment, Machinery and Furniture | 12,568,824 | 9,513,686 |
| Construction In Progress | 27,000 | - |
| Totals at Historical Cost | 57,227,926 | 54,145,788 |
| Total Accumulate Depreciation | (29,759,957) | (28,144,927) |
| Net Capital Assets | \$ 27,467,969 | \$ 26,000,861 |

*Comparative Information has been restated for prior period adjustments.
See Note J for more detail.

Note: More detailed information on capital assets can be found in the notes to the financial statements (NOTE H – CAPITAL ASSETS).

Long Term Debt

At year-end the County had \$16.5 million in bonds and notes outstanding as shown in Table A-5.

Table A-5
County's Long Term Debt

Bond Ratings

The County's bonds presently carry "AA" ratings with underlying ratings as follows:
Standard & Poors "AA".

| | Governmental Activities | |
|--|-------------------------|----------------------|
| | 2019 | 2018* |
| Certificates of Obligation, Series 2007 | \$ - | \$ 3,165,000 |
| Certificates of Obligation, Series 2010 | - | 785,000 |
| Limited Tax Refund Bonds, Series 2014 | 7,055,000 | 7,505,000 |
| Combined Limited Pledged Revenue | | |
| Certificates of Obligation, Series 2018 | 5,955,000 | 5,955,000 |
| Limited Tax Refunding Bonds, Series 2019 | 3,530,000 | - |
| Total Outstanding Debt | \$ 16,540,000 | \$ 17,410,000 |

*Comparative Information has been restated for prior period adjustments. See Note J for more detail.

Note: More detailed information on capital assets can be found in the notes to the financial statements (NOTE I – LONG-TERM DEBT).

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

With several major developments planned for the area, Caldwell County is poised for continued growth in the tax base over the next several years. Investments in infrastructure will be required as well as a cohesive strategy for managing this growth.

Caldwell County is experiencing the same economic issues that other counties are in the state of Texas with Senate Bill 2 and nationally with the COVID-19 pandemic. These two major concerns will have to be taken into consideration when working with the FY 2021 budget.

Some key factors to consider in the upcoming future budgets:

With anticipated growth in the rural areas of Caldwell County there will be significant needs throughout the County.

Caldwell County is proactively preparing by strategically planning through a budget-neutral energy savings performance contracting program that will have a positive impact on major improvements for facilities County wide.

Although Caldwell County is designated as economically disadvantaged, this has its benefits. They include, the county being the recipient of over fifteen (15) grants with some of the more material funding mechanisms coming from FEMA, GLO, SH130 Concession funds. Capital Improvement Projects of maintaining the infrastructure of the roads after receiving thirteen (13) of the fifteen (15) road projects completed after receipt of funds from Hurricane Harvey FEMA funds and capital from issuing debt to procure the equipment are major ongoing improvements.

Other strategic planning will be aligned with performance measures on departmental budgets assisting in the accountability of overall performance and maintenance of budget versus actual revenues and/or expenditures within budgets to assist in maintaining the above factors.

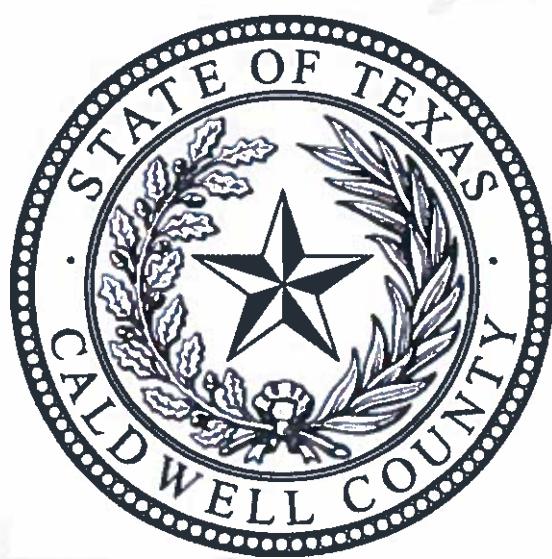
Caldwell County continues funding Unit Road's new projects such as repairs of bridges and mowing contracts. Caldwell County fleet funding mechanism needs are maintained through a systematic retention and replacement of county wide vehicles.

Continued increase in health insurance due to rising health care costs of County employees continues to be a priority for the County.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office at:

Caldwell County, Texas
Office of County Auditor
Main Historic Courthouse
110 South Main
Caldwell, Texas 78644
(512) 398-1801



CALDWELL COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2019

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – wide financial statements
- Fund financial statements:
 - Governmental funds
 - Fiduciary funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**CALDWELL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| ASSETS | |
| Cash and Investments | \$ 21,978,104 |
| Receivables (net of allowances for uncollectibles): | |
| Taxes | 1,818,231 |
| Fines | 715,701 |
| Accounts | 27,793 |
| Intergovernmental | 690,254 |
| Prepaid Items | 52,098 |
| Inventory | 14,595 |
| Capital Assets: | |
| Land | 584,029 |
| Infrastructure, net | 1,296,388 |
| Buildings, net | 21,114,802 |
| Machinery and Equipment, net | 4,445,750 |
| Construction in Progress | 27,000 |
| TOTAL ASSETS | 52,764,745 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred Outflows - Pension Related | 1,552,691 |
| Deferred Outflows - Charge on Refunding | 64,591 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ 1,617,282 |

See accompanying notes to basic financial statements.

CALDWELL COUNTY, TEXAS
STATEMENT OF NET POSITION (CONTINUED)
SEPTEMBER 30, 2019

| | Governmental Activities |
|--|------------------------------------|
| LIABILITIES | |
| Accounts Payable | \$ 1,668,544 |
| Wages, Salaries & Benefits Payable | 376,874 |
| Compensated Absences | 549,266 |
| Interest Payable | 87,600 |
| Due to Other Governments | 935,417 |
| <i>Noncurrent Liabilities:</i> | |
| Net Pension Liability | 806,409 |
| Due Within One Year | 901,035 |
| Due in More Than One Year | <u>15,904,978</u> |
| TOTAL LIABILITIES | <u>21,230,123</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred Inflows - Grant Revenue | 20 |
| Deferred Inflows - Pension Related | <u>286,145</u> |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>286,165</u> |
| NET POSITION: | |
| Net Investment in Capital Assets | 10,661,956 |
| Restricted Net Position: | |
| Debt Service | 1,066,387 |
| Capital Acquisition and Contractual Obligation | 5,786,656 |
| Unrestricted Net Position | <u>15,350,740</u> |
| TOTAL NET POSITION | <u>\$ 32,865,739</u> |

See accompanying notes to basic financial statements.

**CALDWELL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

| Functions and Programs | Program Revenues | | | |
|--------------------------------------|-------------------------|-----------------------------|---|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General Government | \$ 3,232,430 | \$ 514,425 | \$ 18,682 | \$ 21,864 |
| Judicial | 2,398,280 | 1,763,482 | 250,264 | - |
| Legal | 1,000,470 | 23,623 | - | 11,433 |
| Financial Administration | 1,467,106 | 353,616 | - | - |
| Public Facilities | 643,965 | - | - | - |
| Public Safety | 8,872,737 | 1,255,457 | 158,324 | - |
| Public Transportation | 4,751,196 | 76,638 | - | 717,179 |
| Environmental Protection | 82,723 | 267,021 | - | - |
| Health and Welfare | 1,023,246 | - | - | - |
| Conservation - Agriculture | 187,097 | - | - | - |
| Interest and Bond Insurance Costs | 778,498 | - | - | - |
| Total Governmental Activities | \$ 24,437,748 | \$ 4,254,262 | \$ 427,270 | \$ 750,476 |

General Revenues:

| |
|----------------------------------|
| Taxes |
| General Property Taxes |
| Unit Road Property Taxes |
| Sales Taxes |
| Interest and Investment Earnings |
| Miscellaneous |
| Total General Revenues |

Change in Net Position

Net Position at Beginning of Year

Prior Period Adjustment

Net Position at End of Year

See accompanying notes to basic financial statements.

**Net (Expense)
Revenue and
Changes in
Net Position**

**Governmental
Activities**

| | |
|----|---------------------|
| \$ | (2,677,459) |
| | (384,534) |
| | (965,414) |
| | (1,113,490) |
| | (643,965) |
| | (7,458,956) |
| | (3,957,379) |
| | 184,298 |
| | (1,023,246) |
| | (187,097) |
| | (778,498) |
| | <u>(19,005,740)</u> |

| |
|-------------------|
| 17,908,716 |
| 394,010 |
| 2,038,694 |
| 552,118 |
| <u>619,184</u> |
| <u>21,512,722</u> |

2,506,982

30,341,539

17,218

\$ 32,865,739

CALDWELL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

| | General Fund | Building Construction | Unit Road Fund |
|-------------------------------|-----------------------------|----------------------------------|-------------------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 14,802,975 | \$ 3,145,390 | \$ 2,299,262 |
| Taxes Receivable, net | 1,649,413 | - | 488 |
| Fines Receivables, net | 715,701 | - | - |
| Accounts Receivables | 27,793 | - | - |
| Intergovernmental Receivables | 679,683 | - | - |
| Due from/(to) Other Funds | 469,617 | - | - |
| Inventories | 1,649 | - | 12,946 |
| Prepaid Items | <u>52,098</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 18,398,929</u> | <u>\$ 3,145,390</u> | <u>\$ 2,312,696</u> |

See accompanying notes to basic financial statements.

| Other Nonmajor Governmental Funds | Total Governmental Funds |
|--|--------------------------------|
| \$ 1,730,477 | \$ 21,978,104 |
| 168,330 | 1,818,231 |
| - | 715,701 |
| - | 27,793 |
| 10,571 | 690,254 |
| (469,617) | - |
| - | 14,595 |
| - | <u>52,098</u> |
| <u>\$ 1,439,761</u> | <u>\$ 25,296,776</u> |

**CALDWELL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
SEPTEMBER 30, 2019**

| | <u>General Fund</u> | <u>Building Construction</u> | <u>Unit Road Fund</u> |
|--|-----------------------------|----------------------------------|-------------------------------|
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | | | |
| <i>Liabilities:</i> | | | |
| Accounts Payable | \$ 1,325,659 | \$ 133,611 | \$ 151,810 |
| Accrued Liabilities and other Payables | 376,874 | - | - |
| Due to Other Governments | 935,417 | - | - |
| <i>Total Liabilities</i> | <u>2,637,950</u> | <u>133,611</u> | <u>151,810</u> |
| <i>Deferred Inflows of Resources</i> | | | |
| Deferred Tax Revenue | 1,541,247 | - | 470 |
| Deferred Fine Revenue | 715,701 | - | - |
| Unearned Grant Revenue | 20 | - | - |
| <i>Total Deferred Inflows of Resources</i> | <u>2,256,968</u> | <u>-</u> | <u>470</u> |
| <i>Fund Balances:</i> | | | |
| Nonspendable Fund Balance: | | | |
| Prepaid Items | 53,747 | - | 12,946 |
| Unassigned Fund Balance | 13,450,264 | - | - |
| Restricted Fund Balance: | | | |
| Debt Services | - | - | - |
| Capital Acquisition and Contractual Obligation | - | 3,011,779 | 2,147,470 |
| <i>Total Fund Balances</i> | <u>13,504,011</u> | <u>3,011,779</u> | <u>2,160,416</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCES | <u>\$ 18,398,929</u> | <u>\$ 3,145,390</u> | <u>\$ 2,312,696</u> |

See accompanying notes to basic financial statements.

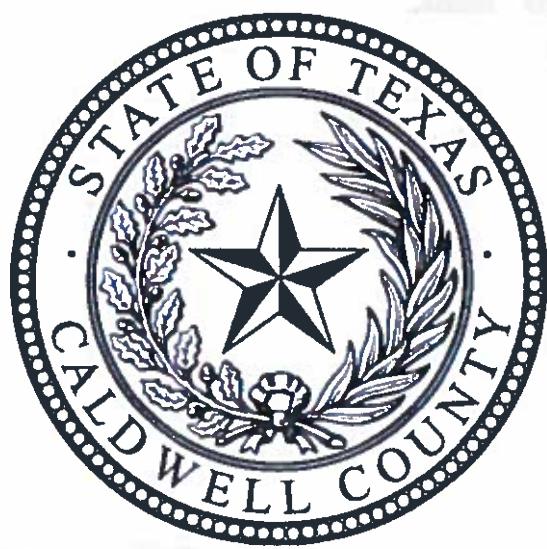
| Nonmajor Governmental Funds | Total Governmental Funds |
|-----------------------------------|--------------------------------|
|-----------------------------------|--------------------------------|

| | |
|---------------|------------------|
| \$ 57,464 | \$ 1,668,544 |
| - | 376,874 |
| - | 935,417 |
| <u>57,464</u> | <u>2,980,835</u> |

| | |
|----------------|------------------|
| 158,233 | 1,699,950 |
| - | 715,701 |
| - | 20 |
| <u>158,233</u> | <u>2,415,671</u> |

| | |
|------------------|-------------------|
| - | 66,693 |
| (469,730) | 12,980,534 |
| 1,066,387 | 1,066,387 |
| 627,407 | 5,786,656 |
| <u>1,224,064</u> | <u>19,900,270</u> |

| | |
|---------------------|----------------------|
| <u>\$ 1,439,761</u> | <u>\$ 25,296,776</u> |
|---------------------|----------------------|



CALDWELL COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

| | |
|--|---------------------------------|
| TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS | \$ 19,900,270 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | |
| Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 27,467,969 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | 2,415,671 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds. | |
| Deferred Outflows - Charge on Refunding | 64,591 |
| Accrued Compensated Absences | (549,266) |
| Accrued Interest | (87,620) |
| Bonds and Premium Payable | <u>(16,806,013)</u> |
| | (17,378,308) |
| The governmental funds report pension and other postemployment benefit contributions as expenditures when paid. However, in the statement of activities differences between pension plan and other postemployment benefit contributions and costs for the year are reported as an asset or obligation. | |
| Net Pension Liability | (806,409) |
| Deferred Outflows - Pension Related | 1,552,691 |
| Deferred Inflows - Pension Related | <u>(286,145)</u> |
| | 460,137 |
| TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES | <u>\$ 32,865,739</u> |

See accompanying notes to basic financial statements.

CALDWELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | <u>General Fund</u> | <u>Building Construction</u> | <u>Unit Road Fund</u> |
|--|-------------------------|----------------------------------|-------------------------------|
| REVENUES | | | |
| Taxes: | | | |
| Property Taxes | \$ 16,242,010 | \$ - | \$ 2,384 |
| Other Taxes | 2,019,131 | - | 391,160 |
| Intergovernmental Revenue | 1,378,765 | - | 760,408 |
| Fees of Office | 1,283,222 | - | - |
| Fines | 951,722 | - | - |
| Licenses and Permits | 619,980 | - | 714 |
| Investment Earnings | 403,466 | 125,334 | - |
| Miscellaneous Revenue | 615,812 | - | 33,410 |
| TOTAL REVENUES | 23,514,108 | 125,334 | 1,188,076 |
| EXPENDITURES | | | |
| General Administration | 2,290,108 | - | - |
| Judicial | 2,051,103 | - | - |
| Legal | 982,499 | - | - |
| Financial Administration | 1,444,890 | - | - |
| Public Facilities | 628,414 | - | - |
| Public Safety | 8,322,835 | - | - |
| Public Transportation | - | - | 4,169,409 |
| Environmental Protection | 109,056 | - | - |
| Health and Welfare | 883,849 | - | - |
| Conservation - Agriculture | 212,080 | - | - |
| Capital Outlay | - | 2,893,586 | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| Bond Issuance Costs | 84,460 | - | - |
| TOTAL EXPENDITURES | 17,009,294 | 2,893,586 | 4,169,409 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 6,504,814</u> | <u>\$ (2,768,252)</u> | <u>\$ (2,981,333)</u> |

See accompanying notes to basic financial statements.

| Other Nonmajor Governmental Funds | Total Governmental Funds |
|--|--------------------------------|
| \$ 1,489,773 | \$ 17,734,167 |
| - | 2,410,291 |
| 163,197 | 2,302,370 |
| 261,773 | 1,544,995 |
| - | 951,722 |
| - | 620,694 |
| 23,316 | 552,116 |
| 3,317 | 652,539 |
| <hr/> 1,941,376 | <hr/> 26,768,894 |
| 559,974 | 2,850,082 |
| 76,093 | 2,127,196 |
| - | 982,499 |
| - | 1,444,890 |
| - | 628,414 |
| 89,962 | 8,412,797 |
| - | 4,169,409 |
| - | 109,056 |
| 96,616 | 980,465 |
| - | 212,080 |
| - | 2,893,586 |
| 4,400,000 | 4,400,000 |
| 674,918 | 674,918 |
| - | 84,460 |
| <hr/> 5,897,563 | <hr/> 29,969,852 |
| \$ (3,956,187) | \$ (3,200,958) |

CALDWELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

| | General Fund | Building Construction | Unit Road Fund |
|------------------------------------|----------------------|--------------------------|----------------------|
| OTHER FINANCING | | | |
| SOURCES (USES) | | | |
| Transfers In | \$ 8,024 | \$ - | \$ 3,506,739 |
| Transfers Out | (3,971,025) | - | - |
| Insurance Proceeds | 89,574 | - | - |
| Proceeds on Bond Sale | - | - | - |
| TOTAL OTHER FINANCING | | | |
| SOURCES (USES) | (3,873,427) | - | 3,506,739 |
| Net Change in Fund Balance | 2,631,387 | (2,768,252) | 525,406 |
| Fund Balances at Beginning of Year | <u>10,661,374</u> | <u>5,780,031</u> | <u>1,635,010</u> |
| Prior Period Adjustment | 211,250 | - | - |
| Fund Balances at End of Year | <u>\$ 13,504,011</u> | <u>\$ 3,011,779</u> | <u>\$ 2,160,416</u> |

See accompanying notes to basic financial statements.

| Other Nonmajor Governmental Funds | Total Governmental Funds |
|--|--------------------------------|
| \$ 464,286 | \$ 3,979,049 |
| (8,024) | (3,979,049) |
| - | 89,574 |
| <u>3,670,747</u> | <u>3,670,747</u> |
| <u>4,127,009</u> | <u>3,760,321</u> |
| 170,822 | 559,363 |
| <u>1,053,242</u> | <u>19,129,657</u> |
| - | 211,250 |
| <u>\$ 1,224,064</u> | <u>\$ 19,900,270</u> |

CALDWELL COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 559,363

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

| | | |
|-----------------------------|--------------------|-----------|
| Current Year Additions | 3,082,138 | |
| Current Period Depreciation | <u>(1,615,030)</u> | 1,467,108 |

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

| | | |
|--|----------------|---------|
| Accrued District and County Court Fines Receivable | (1,559) | |
| Change in Property Taxes Receivable Not Collected within 60 Days of Year End | <u>176,951</u> | 175,392 |

The issuance of long-term-debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

| | | |
|--|--------------------|---------|
| Bond Principal Payments and Capital Lease Payments | 4,400,000 | |
| Bond Proceeds | <u>(3,670,748)</u> | 729,252 |

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

| | | |
|-------------------------------|----------------|-----------|
| Compensated Absences | (104,546) | |
| Amortization of Bond Discount | (6,960) | |
| Interest Payable | <u>(9,246)</u> | (120,752) |

Governmental funds report required contributions to employee pensions as expenditures. However, in the Statement of Activities the cost of the pension is recorded based on the actuarially determined cost of the plan. This is the amount that the actuarially determined pension expense exceeded contributions.

(303,381)

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES **\$ 2,506,982**

See accompanying notes to basic financial statements.

CALDWELL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2019

| | Agency Funds |
|---------------------------|----------------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 2,447,251 |
| Other Receivables | 351 |
| Intergovernmental | <u>118,746</u> |
| TOTAL ASSETS | <u><u>\$ 2,566,348</u></u> |
| LIABILITIES | |
| Accounts Payable | \$ 49,906 |
| Due to Governmental Funds | 452,913 |
| Due to Other Governments | 86,553 |
| Due to Others | <u>1,976,976</u> |
| TOTAL LIABILITIES | <u><u>\$ 2,566,348</u></u> |

See accompanying notes to basic financial statements.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The more significant of the County's accounting policies are described below:

1. REPORTING ENTITY

Primary Government

Caldwell County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners' Court, which is made up of four commissioners and the County Judge, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: general government (e.g. administration, judicial & legal, elections administration, and financial administration), public safety (fire protection, law enforcement and corrections), infrastructure (highways and streets), social services and conservation.

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14, "The Financial Reporting Entity". The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government.

The government-wide financial statements include the statement of net assets and the statement of activities. Government-wide statements report information on all of the activities of the County (except for County fiduciary activity). The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and charges for services.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Separate fund financial statements are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Unit Road (Special Revenue) Fund, and Building Construction Fund meet the criteria as *major governmental funds*. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue and Debt Service funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining Fund Statements and Schedules.

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. However, sales tax is considered collectible for only 30 days.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued.)

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, social services, and capital acquisition.

Unit Road Fund accounts for taxes assessed, along with fines and forfeitures associated with the support of the development and maintenance of County highways, streets and bridges.

Building Construction Fund accounts for money transferred from the general fund and the bond proceeds to account for construction projects.

Nonmajor funds include special revenue and debt service funds.

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

4. CASH AND INVESTMENTS

Cash and investments include amounts in demand deposits, short-term certificates of deposit with a maturity date within three months of the date acquired by the government, and deposits in local government investment pools.

State statutes authorize the government to invest in obligations of the U.S. Government, federal agency and instrumentality obligations, and certificates of deposit collateralized by obligations of the U.S. Treasury. Investments are stated at fair market value, except for deposits in local government investment pools and participating interest-earning investment contracts (U.S. Treasuries) that have a remaining maturity at time of purchase of one year or less. Those investments are stated at amortized cost.

The County 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.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable value at January 1 and become due October 1st and past due after January 31st. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred inflows of resources in the fund statements. Receivables are shown net of an allowance for uncollectibles.

6. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements.

7. INVENTORIES AND PREPAID ITEMS

Inventories of consumable supplies are valued at cost, which approximates market, using the first in/first out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a reservation of fund balance which indicates they do not represent "available spendable resources".

8. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets, such as equipment, are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned streets, sidewalks, curbs and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. CAPITAL ASSETS (Continued)

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. Interest has not been capitalized during the construction period on property, plant and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| <u>ASSETS</u> | <u>YEARS</u> |
|----------------------------|---------------|
| Buildings and improvements | 50 years |
| Improvements | 20 years |
| Infrastructure | 30 years |
| Machinery and equipment | 5 to 10 years |

9. DEFERRED INFLOWS/OUTFLOWS

In addition to assets, the statement of financial position will sometimes report 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/expenditure) until then. The County has the following items that qualify for reporting in this category: deferred pension related costs which will be included in the subsequent actuarial valuation.

Deferred inflows of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. The County has deferred pension in OPEB related revenues which will be included in subsequent actuarial valuation. Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax and court fines is deferred and recognized as an inflow of resource in the period the amounts become available.

10. COMPENSATED ABSENCES

The County permits employees to accumulate earned but unused vacation and compensatory benefits. When an employee leaves the service of the county for any reason other than gross misconduct, he or she will be paid for all accrued but unused vacation leave upon retirement. Vacation for full-time employees can be accrued up to 240 hours and for Law Enforcement up to 360 hours. The rate of pay will be determined by the salary rate in effect at the time of separation. Unused sick leave may be accumulated to certain limits. In the event of termination, no reimbursement is made for accumulated sick leave. No liability is reported for unpaid accumulated sick leave.

Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. UNEARNED REVENUE

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Grant and reimbursement revenues received in advance of expenses/expenditures are reflected as unearned revenue.

12. INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

13. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums and discounts, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

14. PENSIONS

The net pension liability, deferred outflows related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS), and additions to and deductions from TCDRS' fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, 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.

15. FUND EQUITY

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – pre-paid items or inventories; or (b) legally or contractually required to be maintained intact.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. FUND EQUITY (Continued)

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Commissioners' Court – the government's highest level of decision making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (by adoption of another resolution) to remove or revise the limitation.

Assigned fund balance. This classification reflects the amounts constrained by the County's "intent" to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed. Assigned fund balances are established by the County commissioners through adoption or amendment of the budget as intended for specific purpose (such as the purchase of property and equipment, construction, debt service or other purposes).

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

16. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net positions are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. 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 liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

18. COMPARATIVE DATA/RECLASSIFICATIONS

Comparative data for the prior year has been provided for the General Fund and Unit Road Fund in the fund financial statements in order to provide an understanding of the changes in the financial position and operation of these funds.

Certain reclassifications have been made to the 2018 financial statements to conform to the 2019 financial statement presentation. The reclassifications had no effect on the changes in financial position.

19. SUBSEQUENT PRIVATE SECTOR GUIDANCE

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

20. ADOPTION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT

For the ending September 30, 2019, the County implemented GASB Statement No. 88 related to accounting for Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. This Statement establishes new note disclosure requirements for long-term debt, including direct borrowing and placements. In addition, this Statement requires that a government should disclose in the notes to the financial statements summarized information about the following items: (1) amount of unused lines of credit, (2) assets pledged as collateral for debt, (3) terms specified in debt agreements with finance related consequences such as: (a) events of default, (b) termination events, and (c) subjective acceleration clauses. This Statement also requires that disclosures for direct borrowings and placements be distinct from other debt disclosures. See Note I.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

21. NEW ACCOUNTING PRONOUNCEMENTS

The Government Accounting Standards Board has issued the following statements:

Statement No. 84, Fiduciary Activities – The requirements of this Statement will take effect for reporting periods beginning after December 15, 2018. The Statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting certain criteria will be reported in a fiduciary fund in the basic financial statements. The County has not early adopted this pronouncement.

Statement No. 87, Leases – The requirements of this Statement will take effect for reporting periods beginning after December 15, 2019. A lessee will be required to recognize the assets and liabilities for leases with lease terms of more than 12 months. The County has not early adopted this pronouncement.

Statement No. 89, Accounting for Interest Cost Incurred before the End of Construction Period – The requirements of this statement will take effect for financial statements starting with the fiscal year ended December 31, 2020. This statement no longer requires interest costs to be capitalized.

Statement No. 90, Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 67 – The requirements of this statement will take effect for financial statements starting with fiscal year ended December 31, 2019. This statement requires that a majority equity interest in legally separate organizations be reported as an investment if a government's holding of the equity interest meets the definition of an investment.

NOTE B - DEPOSITS AND INVESTMENTS

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledge securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state 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; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d).

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. Investments in local government investment pools are reported at share price, which approximates fair value. All investments are valued at net asset value (Level 1). The County investments are as follows:

| | Fair Value |
|--|-----------------------------|
| Logic (Government Sponsored Investment Pool) | \$ 8,271,068 |
| Texas Class (Government Sponsored Investment Pool) | 1,192,206 |
| TexPool (Local Government Investment Pool) | 8,789,428 |
| Total | <u>\$ 18,252,702</u> |

Investment Rate Risk. The County manages investment rate risk by limiting the weighted average maturity of its investments to less than one year.

Credit Risk. The County's investment policy limits investments to obligations of the United States or its instrumentalities; direct obligation of the State of Texas, the principle and interest that are unconditionally guaranteed or insured by this state or state rated as to investment quality of not less than AAA by a nationally recognized investment rating firm.

The County may also invest its funds in state law authorized government investment pools provided the pool maintains an AAA rating, the pool maintains a stable asset value, and the average dollar weighted maturity does not exceed 90 days, and Commissioners' Court must approve of the investment. As of September 30, 2019, the investment in TexPool was rated AAAm.

The County may also invest in certificates of deposit or share certificates issued by a depository institution which has its main office or a branch office in this state and is guaranteed or insured by FDIC or the NCUSIC, or is secured by collateral or other method provided for by state law.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it.

Custodial Credit Risk - Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2019, the County's investments were held in government investment pools.

NOTE C – COURT FINES AND FEES RECEIVABLE

The county has determined the amount of court fines and fees receivable at September 30, 2019 to be \$14,314,024 which represents amounts owed and outstanding for the last 10 years. Based on historical collection rates for the various courts, the County has booked an allowance for uncollectible court fines and fees of \$13,598,323 resulting in a net receivable of \$715,701.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE D – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2019 consisted of the following:

| | <u>Receivable</u> | <u>Payable</u> |
|---------------|--------------------------|--------------------------|
| General Fund | 469,617 | - |
| Nonmajor Fund | - | 469,617 |
| | <u><u>\$ 469,617</u></u> | <u><u>\$ 469,617</u></u> |

Interfund transfers at September 30, 2019 consisted of the following:

| <u>Transfer In</u> | <u>Transfers</u> | <u>Purpose</u> |
|--------------------|----------------------------|--------------------------|
| Unit Road Fund | \$ 3,506,739 | Property Tax Revenue |
| Nonmajor Funds | 464,286 | Supplement Other Funding |
| General Funds | 8,024 | Supplement Other Funding |
| Total | <u><u>\$ 3,979,049</u></u> | |

NOTE E - PROPERTY TAX CALENDAR

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are payable in full by the following January 31. The County bills and collects its own property taxes and also the taxes for several other taxing agencies. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections deposited for the County are distributed as collected to the General, Unit Road and Debt Service Funds of the County. The distribution is based upon the tax rate established for each fund by Commissioners' Court for the tax year for which the collections are made.

The County is authorized by the tax laws for the State of Texas to levy taxes up to .80 per \$100 of the assessed valuation for general government invoices and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under article 3, Section 52 of the Texas Constitution. Net taxes receivable at the end of the fiscal year are treated as deferred outflows of resources.

The combined tax rate assessed on the 2018 tax roll (Caldwell County and Farm to Market Road) to finance operations and debt service for the fiscal year ended September 30, 2019, was \$.5000 per \$100 assessed valuation. The total tax levy for the fiscal year 2019 was \$18,115,271 of which \$1,246,621 remained outstanding in delinquent taxes as of September 30, 2019.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE F – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019, was as follows:

| <i>Governmental Activities</i> | Balance | Additions/ Transfers | Disposals/ Transfers | Balance |
|---|----------------------|---------------------------------|---------------------------------|----------------------|
| | 10/01/18* | | | 9/30/19 |
| <i>Capital Assets Not Depreciated:</i> | | | | |
| Construction in Progress | \$ - | \$ 27,000 | \$ - | \$ 27,000 |
| Land | 584,029 | - | - | 584,029 |
| <i>Total Capital Assets Not Depreciated</i> | <i>584,029</i> | <i>27,000</i> | <i>-</i> | <i>611,029</i> |
| <i>Capital Assets Being Depreciated:</i> | | | | |
| Infrastructure | 14,357,000 | - | - | 14,357,000 |
| Buildings and Improvements | 29,691,073 | - | - | 29,691,073 |
| Equipment, Machinery and Furniture | 9,513,686 | 3,055,138 | - | 12,568,824 |
| <i>Total Capital Assets Depreciated</i> | <i>53,561,759</i> | <i>3,055,138</i> | <i>-</i> | <i>56,616,897</i> |
| Totals at Historical Cost | 54,145,788 | 3,082,138 | - | 57,227,926 |
| <i>Less Accumulated Depreciation:</i> | | | | |
| Infrastructure | (12,869,187) | (191,425) | - | (13,060,612) |
| Buildings and Improvements | (7,989,902) | (586,369) | - | (8,576,271) |
| Equipment | (7,285,838) | (837,236) | - | (8,123,074) |
| <i>Total Accumulated Depreciation</i> | <i>(28,144,927)</i> | <i>(1,615,030)</i> | <i>-</i> | <i>(29,759,957)</i> |
| Governmental Capital Assets, Net | \$ 26,000,861 | \$ 1,467,108 | \$ - | \$ 27,467,969 |

*Comparative Information has not been restated for prior period adjustments. See Note J for more detail.

Depreciation was charged to the governmental functions as follows:

| | |
|-------------------------------------|---------------------|
| General Government | \$ 331,046 |
| Judicial | 233,312 |
| Financial Administration | 388 |
| Public Facilities | 9,946 |
| Public Safety | 477,770 |
| Public Transportation | 549,698 |
| Environmental Protection | 8,484 |
| Conservation - Agriculture | 4,386 |
| Total Depreciation Expense - | |
| Governmental Activities | \$ 1,615,030 |

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE G - LONG-TERM DEBT

The County had the following changes in long-term debt outstanding for the year ended September 30, 2019:

| | Balance Outstanding 10/1/18 | Added During Year | Retired During Year | Balance Outstanding 9/30/19 | Due Within One Year |
|---|-----------------------------------|----------------------|------------------------|-----------------------------------|---------------------------|
| <i>Governmental Activities:</i> | | | | | |
| Certificates of Obligation, Series 2007 | \$ 3,165,000 | \$ - | \$ (3,165,000) | \$ - | \$ - |
| Certificates of Obligation, Series 2010 | 785,000 | - - | (785,000) | - - | - - |
| Limited Tax Refund Bonds, Series 2014 | 7,505,000 | - - | (450,000) | 7,055,000 | 455,000 |
| Combined Limited Pledged Revenue Certificates of Obligation, Series 2018 | 5,955,000 | - - | - - | 5,955,000 | - - |
| Discount | 132,225 | - - | (6,960) | 125,265 | 6,960 |
| Limited Tax Refunding Bonds, Series 2019 Premium | - - | 3,530,000 140,748 | - - | 3,530,000 140,748 | 425,000 14,075 |
| Subtotal | 17,542,225 | 3,670,748 | (4,406,960) | 16,806,013 | 901,035 |
| Compensated Absences | 444,720 | 495,144 | (390,598) | 549,266 | 549,266 |
| Total Governmental Activities | \$ 17,986,945 | \$ 4,165,892 | \$ (4,797,558) | \$ 17,355,279 | \$ 1,450,301 |

In August of 2019, the county issued \$3,530,000 in Limited Tax Refunding Bonds, Series 2019. The proceeds were used within 60 days of issuance to pay off the outstanding balance of the Certificates of Obligation, Series 2007 and the Certificates of Obligation Bond, Series 2010 in the amounts of \$3,165,000 and \$785,000 respectively. The refunding resulted in net present value savings of \$158,655 and a current loss of \$45,294.

The annual requirements for principal and interest on the outstanding certificates obligation and tax notes are as follow:

| Year Ending September 30, | Principal | Interest | Annual Requirements |
|------------------------------|----------------------|---------------------|------------------------|
| 2020 | \$ 880,000 | \$ 522,683 | \$ 1,402,683 |
| 2021 | 890,000 | 506,619 | 1,396,619 |
| 2022 | 925,000 | 479,125 | 1,404,125 |
| 2023 | 1,020,000 | 448,356 | 1,468,356 |
| 2024 | 1,070,000 | 413,688 | 1,483,688 |
| 2025-2029 | 5,455,000 | 1,507,150 | 6,962,150 |
| 2030-2034 | 4,185,000 | 638,516 | 4,823,516 |
| 2035-2039 | 2,115,000 | 140,156 | 2,255,156 |
| TOTAL | \$ 16,540,000 | \$ 4,656,293 | \$ 21,196,293 |

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE G - LONG-TERM DEBT (Continued)

The County has no direct or private placement long-term debt. The following are public offerings:

| <u>Certificates of Obligation and Notes Payable</u> | <u>Balance at</u> | <u>Due Within</u> |
|--|----------------------|-------------------|
| | <u>9/30/19</u> | <u>One Year</u> |
| Limited Tax Refund Bonds, Series 2014 Original issue amount of \$8,555,000, interest rate varies between 2.00-3.75%, With final maturity date of February 1, 2032 | \$ 7,055,000 | \$ 455,000 |
| Combined Limited Pledged Revenue Certificates of Obligation, Series 2018 Original Issue amount of \$5,955,000, interest rate varies between 3.00%-4.00%, With final maturity date of February 1, 2038. | 5,955,000 | - |
| Limited Tax Refunding Bonds, Series 2019 Original Issue amount of \$3,530,000, interest rate varies between 2.50%-4.00%, With final maturity date of February 1, 2029 | 3,530,000 | 425,000 |
| TOTAL CERTIFICATES OF OBLIGATION AND NOTES PAYABLE | \$ 16,540,000 | \$ 880,000 |

NOTE H - EMPLOYEES' RETIREMENT SYSTEM

Texas County and District Retirement System

Plan Description

The County participates as one of 700 plans in the nontraditional, defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). TCDRS is an agency created by the state of Texas and administered in accordance with the TCDRS Act as an agent multiple-employer retirement system for County and District employees in the State of Texas. The Board of Trustees of TCDRS is responsible for the administration and management of the system. 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 TCDRS Board of Trustees at PO Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan. Members who withdraw their personal contributions in a partial lump sum are entitled to any amounts contributed by the employer.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Plan Description (Continued)

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the District within the actuarial constraints imposed by the TCDRS Act so 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 contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Contributions

The County has elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the District is actuarially determined annually. The District contributed using the actuarially determined rate of 4.44% for the months of the calendar year 2018, and 4.33% for the months of the calendar year in 2019.

The contribution rate payable by the employee members for 2018 and 2019 is the rate of 5% as adopted by the governing body of the District. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the District, within the options available in the state statutes governing TCDRS

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the District-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

| | <u>12/31/2017</u> | <u>12/31/2018</u> |
|---------------------------------------|-------------------|-------------------|
| Inactive Employees Receiving Benefits | 112 | 123 |
| Inactive Employees | 253 | 265 |
| Active Employees | 240 | 236 |
| | <u>605</u> | <u>624</u> |

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Net Pension Liability

The District's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

| | |
|---------------------------|-------|
| Inflation | 2.75% |
| Overall Payroll Growth | 3.25% |
| Investment Rate of Return | 8.10% |

| | |
|--|---|
| Depositing Members | 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014. |
| Service Retirees, Beneficiaries and Non-Depositing Members | 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. |
| Disable Retirees | 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. |

Assumptions are reviewed annually. No additional changes were made for the 2017 valuation. Updated mortality assumptions were adopted in 2016. All other actuarial assumptions that determined the total pension liability as of December 31, 2017 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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 January 2018 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 set based on a 30-year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 – December 31, 2016 for more details.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Actuarial Assumptions (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Expected Real Rate of Return (Geometric)</u> |
|------------------------------------|--------------------------|---|
| US Equities | 10.50% | 5.40% |
| Private Equity | 18.00% | 8.40% |
| Global Equities | 2.50% | 5.70% |
| International Equities - Developed | 10.00% | 5.40% |
| International Equities - Emerging | 7.00% | 5.90% |
| Investment-Grade Bonds | 3.00% | 1.60% |
| Strategic Credit | 12.00% | 4.39% |
| Direct Lending | 11.00% | 7.95% |
| Distressed Debt | 2.00% | 7.20% |
| REIT Equities | 2.00% | 4.15% |
| Master Limited Partnerships (MLPs) | 3.00% | 5.35% |
| Private Real Estate Partnerships | 6.00% | 6.30% |
| Hedge Funds | 13.00% | 3.90% |
| | <u>100.00%</u> | |

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Discount Rate Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County'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:

| | Discount Rate | Discount Rate | Discount Rate |
|-------------------------------|---------------------|-------------------|-----------------------|
| | 7.10% | 8.10% | 9.10% |
| Total pension liability | \$ 22,954,562 | \$ 20,165,283 | \$ 17,855,961 |
| Fiduciary net position | 19,358,874 | 19,358,874 | 19,358,874 |
| Net Pension Liability/(asset) | <u>\$ 3,595,688</u> | <u>\$ 806,409</u> | <u>\$ (1,502,913)</u> |

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Changes in Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2018:

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability |
|---------------------------------------|------------------------------------|--|----------------------------------|
| Balance at December 31, 2017 | \$ 19,033,970 | \$ 19,736,379 | \$ (702,409) |
| Changes for the year: | | | |
| Service Cost | 763,771 | - | 763,771 |
| Interest on total pension liability | 1,568,765 | - | 1,568,765 |
| Change of Benefit Terms | - | - | - |
| Economic/Demographic gains or losses: | (323,580) | - | (323,580) |
| Changes of Assumptions | - | - | - |
| Refund of Contributions | (195,188) | (195,188) | - |
| Benefit Payments | (682,455) | (682,455) | - |
| Administrative Expense | - | (15,549) | 15,549 |
| Member Contributions | - | 471,084 | (471,084) |
| Net Investment Income | - | (367,645) | 367,645 |
| Employer Contributions | - | 418,322 | (418,322) |
| Other | - | (6,074) | 6,074 |
| Net Changes | 1,131,313 | (377,505) | 1,508,818 |
| Balance at December 31, 2018 | \$ 20,165,283 | \$ 19,358,874 | \$ 806,409 |

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained at www.tcdrs.com.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2019, the County recognized pension expense of \$711,455. Also as of September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows Outflows of | Deferred Inflows Inflows of |
|--|----------------------------------|--------------------------------|
| Differences between Expected and Actual Economic Experience | \$ 10,409 | \$ 286,145 |
| Changes in Actuarial Assumptions | 38,531 | - |
| Differences Between Projected and Actual Investment Earnings | - | - |
| Net difference between projected and Actual Earnings | 1,229,051 | - |
| Contributions Subsequent to the Measurement Date | <u>274,700</u> | <u>-</u> |
| | <u>\$ 1,552,691</u> | <u>\$ 286,145</u> |

Deferred outflows of resources in the amount of \$274,700 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ending December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| For the Year ended December 31, | |
|---------------------------------|-------------------|
| 2019 | \$ 371,255 |
| 2020 | 137,313 |
| 2021 | 90,098 |
| 2022 | 393,180 |
| | <u>\$ 991,846</u> |

NOTE I - COMMITMENTS AND CONTINGENCIES

Litigation

The County is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the County's liability in these cases, if decided adversely to the County, will not have a material effect on the County's financial position.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County carries commercial insurance for all such risks. During the year ended September 30, 2019, settled claims resulting from these risks did not exceed commercial insurance coverage.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2019

NOTE I - COMMITMENTS AND CONTINGENCIES (Continued)

Construction Commitments

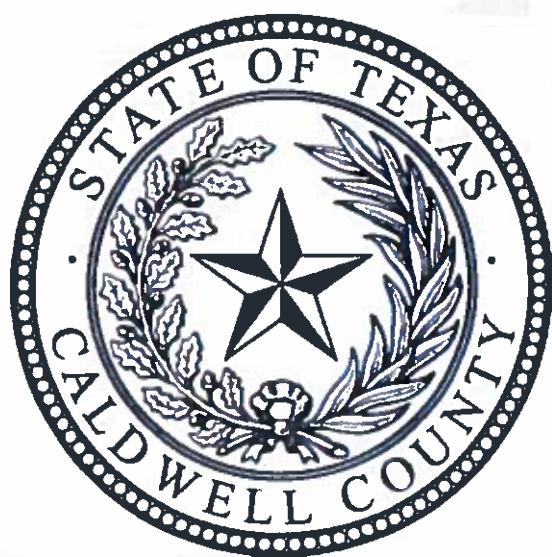
| | Total Commitment | Incurred Through September 30, 2019 | Estimated Future Commitment |
|-----------------------|---------------------|--|-----------------------------------|
| Jail Facility Repairs | \$ 487,839 | \$ 27,000 | \$ 460,839 |
| | <u>\$ 487,839</u> | <u>\$ 27,000</u> | <u>\$ 460,839</u> |

NOTE J - PRIOR PERIOD ADJUSTMENT

| | Government-Wide Governmental Activities | General Fund |
|--|---|----------------------|
| Beginning Net Position/Fund Balance | \$ 30,341,539 | \$ 10,661,374 |
| Understated Prepaid Insurance | 211,250 | 211,250 |
| Understated Court Fines Allowance | (6,606,984) | - |
| Overstated Court Fines Liability | 4,647,339 | - |
| Understated Fixed Assets | 1,765,613 | - |
| Restated Beginning Net Position/Fund Balance | <u>\$ 30,358,757</u> | <u>\$ 10,872,624</u> |

NOTE K – SUBSEQUENT EVENT

The County's ongoing activities may experience instability and estimates included in the financial statements may change due to current political and economic conditions as a result of public health concerns related to the novel coronavirus, or COVID-19. The duration and intensity of these impacts and resulting disruption to which these events affect the County's activities will depend on future developments, which are highly uncertain and cannot be predicted at this time.



REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedules – General Fund
- Budgetary Comparison Schedule – Unit Road Fund
- Notes to Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
- Net Pension Liability and Related Ratios
- Schedule of Contributions and Related Notes

CALDWELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | Budgeted Amounts | | | Variance With Final Budget - | |
|--|-------------------------|----------------------|------------------------|---|------------------------|
| | Original | Final | 2019 Actual | Positive (Negative) | 2018 Actual |
| | | | | Final Budget - Positive (Negative) | |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ 16,358,109 | \$ 16,358,109 | \$ 16,242,010 | \$ (116,099) | \$ 15,078,444 |
| Other Taxes | 1,775,000 | 1,775,000 | 2,019,131 | 244,131 | 1,825,049 |
| Intergovernmental Revenue | 2,021,651 | 2,022,657 | 1,378,765 | (643,892) | 1,347,255 |
| Fees of Office | 933,950 | 933,950 | 1,283,222 | 349,272 | 992,867 |
| Fines | 754,000 | 754,000 | 951,722 | 197,722 | 931,435 |
| Licenses and Permits | 606,000 | 606,000 | 619,980 | 13,980 | 596,066 |
| Investment Earnings | 209,000 | 209,000 | 403,466 | 194,466 | 227,814 |
| Miscellaneous Revenue | 192,000 | 238,352 | 615,812 | 377,460 | 109,354 |
| TOTAL REVENUES | 22,849,710 | 22,897,068 | 23,514,108 | 617,040 | 21,108,284 |
| EXPENDITURES | | | | | |
| General Administration | 3,004,166 | 2,838,987 | 2,290,108 | 548,879 | 2,465,447 |
| Judicial | 2,260,008 | 2,260,008 | 2,051,103 | 208,905 | 1,815,669 |
| Legal | 1,013,056 | 1,013,056 | 982,499 | 30,557 | 925,328 |
| Financial Administration | 1,436,870 | 1,506,981 | 1,444,890 | 62,091 | 1,328,677 |
| Public Facilities | 698,205 | 715,105 | 628,414 | 86,691 | 540,975 |
| Public Safety | 9,088,724 | 9,099,492 | 8,322,835 | 776,657 | 7,449,362 |
| Environmental Protection | 151,836 | 151,836 | 109,056 | 42,780 | 64,889 |
| Health and Welfare | 930,624 | 1,032,724 | 883,849 | 148,875 | 684,721 |
| Conservation - Agriculture | 218,839 | 223,435 | 212,080 | 11,355 | 105,875 |
| Debt Service: | | | | | |
| Bond Issuance Costs | 86,093 | 87,035 | 84,460 | 2,575 | - |
| TOTAL EXPENDITURES | 18,888,421 | 18,928,659 | 17,009,294 | 1,919,365 | 15,380,943 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 3,961,289 | 3,968,409 | 6,504,814 | 2,536,405 | 5,727,341 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 8,024 | 8,024 | 8,024 | - | 24,441 |
| Transfers Out | (3,989,313) | (4,003,747) | (3,971,025) | 32,722 | (3,240,235) |
| Insurance Proceeds | 20,000 | 27,304 | 89,574 | 62,270 | 90,397 |
| Sale of Capital Assets | - | - | - | - | 44,340 |
| TOTAL OTHER FINANCING SOURCES (USES) | (3,961,289) | (3,968,419) | (3,873,427) | 94,992 | (3,081,057) |
| Net Change in Fund Balance | - | (10) | 2,631,387 | 2,631,397 | 2,646,284 |
| Fund Balances at Beginning of Year | 10,661,374 | 10,872,624 | 10,872,624 | - | 8,015,090 |
| Prior Period Adjustment | - | - | - | - | 211,250 |
| Fund Balances at End of Year | \$ 10,661,374 | \$ 10,872,614 | \$ 13,504,011 | \$ 2,631,397 | \$ 10,872,624 |

CALDWELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
UNIT ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | Budgeted Amounts | | | Variance With Final Budget | |
|--|---------------------|---------------------|---------------------|-------------------------------|---------------------|
| | Original | Final | 2019 Actual | Positive | 2018 |
| | | | | (Negative) | Actual |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property Taxes | \$ 2,495 | \$ 2,495 | \$ 2,384 | \$ (111) | \$ 2,505 |
| Other Taxes | 330,000 | 330,000 | 391,160 | 61,160 | 364,325 |
| Intergovernmental Revenue | 61,000 | 911,294 | 760,408 | (150,886) | 565,193 |
| Licenses and Permits | 34,494 | 34,494 | 714 | (33,780) | 42,079 |
| Miscellaneous Revenue | 3,000 | 3,000 | 33,410 | 30,410 | 21,907 |
| TOTAL REVENUES | 430,989 | 1,281,283 | 1,188,076 | (93,207) | 996,009 |
| EXPENDITURES | | | | | |
| Capital Outlay | | | | | |
| Public Transportation | 3,967,450 | 4,817,744 | 4,169,409 | 648,335 | 3,406,597 |
| TOTAL EXPENDITURES | 3,967,450 | 4,817,744 | 4,169,409 | 648,335 | 3,406,597 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,536,461) | (3,536,461) | (2,981,333) | 555,128 | (2,410,588) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 3,536,461 | 3,536,461 | 3,506,739 | (29,722) | 2,794,869 |
| TOTAL OTHER FINANCING SOURCES (USES) | 3,536,461 | 3,536,461 | 3,506,739 | (29,722) | 2,794,869 |
| Net Change in Fund Balance | - | - | 525,406 | 525,406 | 384,281 |
| Fund Balance at Beginning of Year | 1,635,010 | 1,635,010 | 1,635,010 | - | 1,250,729 |
| Fund Balance at End of Year | \$ 1,635,010 | \$ 1,635,010 | \$ 2,160,416 | \$ 525,406 | \$ 1,635,010 |

CALDWELL COUNTY, TEXAS
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL
SEPTEMBER 30, 2019

Budget and Budgetary Accounting

An annual budget is adopted for substantially all governmental funds of the County. Actual expenditures may not legally exceed budgeted appropriations at the expense summary classification level.

The procedures followed by Caldwell County in establishing the budgetary data reflected in the financial statements are as follows:

Budget Preparation – The County Judge, assisted by the County Auditor, prepares a proposed operating budget for the fiscal year beginning the following October 1, and files the proposed budget with the County Clerk in whose office it is available for public inspection. The operating budget includes proposed expenditures and the means of financing them.

Public Hearing – After proper publication of notice, a budget hearing is conducted by the Commissioners' Court to obtain taxpayer comments.

Budget Adoption – During a regular term of the Commissioners' Court the budget is adopted through the passage of an order. A separate order is provided in the budget.

Amendments to Budget – Amendments to the budget to transfer budgeted amounts from one budget classification (summary line) to another may be made by the Commissioners' Court at its discretion. Amendments to provide for items not included in the original budget may be made by the Commissioners' Court upon finding and declaring the existence of an emergency sufficient to require such action. The final amended budget is presented in this report.

Formal Budgetary Integration – Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service and Building Construction.

Budgets on GAAP Basis – The Budgets for all governmental fund types are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Expenditure Classifications – Budget is adopted by department for personnel services, operations and capital outlay. For management purposes, however, accounting records are maintained to match actual expenditures against several more detailed classifications within each of the budget categories.

Lapse of Appropriations – All budget appropriations lapse at the end of each fiscal period. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances lapse at the end of each year and do not constitute expenditures or liabilities because the commitments must be reappropriated and honored during the subsequent year.

CALDWELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
NET PENSION LIABILITY AND RELATED RATIOS
LAST FIVE PLAN YEARS

| Total Pension Liability | | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------|
| Service Cost | \$ 661,894 | \$ 699,158 | \$ 735,926 | \$ 709,330 | \$ 763,772 | |
| Interest (on the Total Pension Liability) | 1,104,107 | 1,204,758 | 1,295,217 | 1,422,180 | 1,568,765 | |
| Changes of Benefit Terms | - | (123,589) | - | 316,503 | - | |
| Difference between Expected and Actual Experience | 14,581 | (234,308) | (173,840) | 20,818 | (323,580) | |
| Change of Assumptions | - | 171,772 | - | 77,063 | - | |
| Benefit Payments, Including Refunds of Employee Contributions | (543,659) | (617,525) | (572,411) | (706,990) | (877,643) | |
| Net Change in Total Pension Liability | 1,236,923 | 1,100,266 | 1,284,892 | 1,838,904 | 1,131,314 | |
| Total Pension Liability - Beginning | 13,572,985 | 14,809,908 | 15,910,174 | 17,195,066 | 19,033,970 | |
| Total Pension Liability - Ending | \$ 14,809,908 | \$ 15,910,174 | \$ 17,195,066 | \$ 19,033,970 | \$ 20,165,284 | |
| Plan Fiduciary Net Position | | 2014 | 2015 | 2016 | 2017 | 2018 |
| Contributions - Employer | \$ 326,662 | \$ 333,197 | \$ 337,091 | \$ 361,461 | \$ 418,322 | |
| Contributions - Employee | 408,329 | 416,496 | 421,365 | 457,059 | 471,084 | |
| Net Investment Income | 990,419 | (90,925) | 1,174,886 | 2,502,740 | (367,645) | |
| Benefit Payments, Including Refunds of Employee Contributions | (543,659) | (617,525) | (572,411) | (706,990) | (877,643) | |
| Administrative Expense | (11,711) | (11,390) | (12,768) | (13,125) | (15,549) | |
| Other | (17,254) | 58,418 | (75,001) | 1,371 | (6,074) | |
| Net Change in Plan Fiduciary Net Position | 1,152,786 | 88,271 | 1,273,162 | 2,602,516 | (377,505) | |
| Plan Fiduciary Net Position - Beginning | 14,619,645 | 15,772,431 | 15,860,702 | 17,133,864 | 19,736,380 | |
| Net Pension Liability - Ending | \$ 15,772,431 | \$ 15,860,702 | \$ 17,133,864 | \$ 19,736,380 | \$ 19,358,875 | |
| Net Pension Liability - Ending | \$ (962,523) | \$ 49,472 | \$ 61,202 | \$ (702,410) | \$ 806,409 | |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 106.50% | 99.69% | 99.64% | 103.69% | 96.00% | |
| Covered Payroll | \$ 8,166,575 | \$ 8,329,910 | \$ 8,427,292 | \$ 9,036,531 | \$ 9,421,683 | |
| Net Pension Liability as a Percentage of Employee Payroll | -11.79% | 0.59% | 0.73% | -7.77% | 8.56% | |

This schedule is presented to illustrate the requirements for 10 years. However, the recalculations of prior years are not required, and if prior years are not reported in accordance with GASB 68 they should not be shown here. Therefore only the years shown have been implemented for the GASB statements.

CALDWELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS AND RELATED NOTES
LAST FIVE FISCAL YEARS

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|------------------|------------------|------------------|------------------|------------------|
| Actuarially Determined Contribution | \$ 358,350 | \$ 326,662 | \$ 337,091 | \$ 353,533 | \$ 411,418 |
| Contributions in Relation to the Actuarially Determined Contribution | (358,350) | (326,662) | (337,091) | (353,533) | (411,418) |
| Contribution Deficiency (Excess) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Covered Payroll | \$ 7,673,455 | \$ 8,301,131 | \$ 8,292,576 | \$ 8,835,056 | \$ 9,510,392 |
| Contributions as a Percentage of Covered Payroll | 4.7% | 3.9% | 4.1% | 4.0% | 4.3% |

This schedule is presented to illustrate the requirements for 10 years. However, the recalculations of prior years are not required, and if prior years are not reported in accordance with GASB 68 they should not be shown here. Therefore only the years shown have been implemented for the GASB statements.

[Notes to Schedule of Contributions](#)

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|-------------------------------|--|
| Actuarial Cost Method | Entry Age |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 11.9 years (based on contribution rate calculated in 12/31/18 valuation) |
| Asset Valuation Method | 5 year smoothed market |
| Inflation | 2.75% |
| Salary Increases | Varies by age and service. 4.9% average over career 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 | 2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchas Rates were reflected for benefits earned 2018: Employer contributions reflect that the current service matching rate was increased to 175% for future benefits. |

SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Comparative Statement – General Fund – Balance Sheet
- Comparative Statement – Unit Road Fund – Balance Sheet
- Comparative Statement – Building Construction Fund
- Combining Statement – Nonmajor Governmental Funds
- Combining Statement – Special Revenue Funds
- Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Governmental Funds
- Combining Statement – Agency Funds

**CALDWELL COUNTY, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2019 AND 2018**

| | 2019 | 2018* |
|--|----------------------|----------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 14,802,975 | \$ 11,420,666 |
| Taxes Receivable | 1,792,840 | 1,611,264 |
| Allowance for Uncollectible Taxes (Credit) | (143,427) | (128,949) |
| Fines Receivables, net | 14,314,023 | 14,345,202 |
| Allowance for Fines (Credit) | (13,598,322) | (7,020,958) |
| Accounts Receivables | 27,793 | 16,059 |
| Intergovernmental Receivables | 679,683 | 527,915 |
| Due from Other Funds | 469,617 | - |
| Inventories | 1,649 | 1,434 |
| Prepaid Items | 52,098 | 15,815 |
| TOTAL ASSETS | \$ 18,398,929 | \$ 20,788,448 |
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | | |
| <i>Liabilities:</i> | | |
| Accounts Payable | \$ 1,325,659 | \$ 293,108 |
| Accrued Liabilities and other Payables | 376,874 | 247,576 |
| Due to Other Governments | 935,417 | 4,283,939 |
| Due to Others | - | 1,244,196 |
| <i>Total Liabilities</i> | 2,637,950 | 6,068,819 |
| <i>Deferred Inflows of Resources</i> | | |
| Deferred Tax Revenue | 1,541,247 | 1,371,995 |
| Deferred Fine Revenue | 715,701 | 2,676,905 |
| Unearned Grant Revenue | 20 | 9,355 |
| <i>Total Deferred Inflows of Resources</i> | 2,256,968 | 4,058,255 |
| <i>Fund Balances:</i> | | |
| Nonspendable Fund Balance: | | |
| Prepaid Items | 53,747 | 17,249 |
| Committed Fund Balance | - | 216,500 |
| Unassigned Fund Balance | 13,450,264 | 10,427,625 |
| <i>Total Fund Balances</i> | 13,504,011 | 10,661,374 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | \$ 18,398,929 | \$ 20,788,448 |

*Comparative Information has not been restated for prior period adjustments. See Note L for more detail.

**CALDWELL COUNTY, TEXAS
UNIT ROAD FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2019 AND 2018**

| | 2019 | 2018 |
|---|----------------------------|----------------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 2,299,262 | \$ 221,302 |
| Intergovernmental Receivables | - | 327,764 |
| Due from Other Funds | - | 509,104 |
| Due from Agency Funds | - | 645,236 |
| Inventories | 12,946 | 110,995 |
| Taxes Receivables - Net | <u>488</u> | <u>21</u> |
| TOTAL ASSETS | <u>\$ 2,312,696</u> | <u>\$ 1,814,422</u> |
| LIABILITIES, DEFERRED INFLOW AND FUND BALANCES | | |
| <i>Liabilities:</i> | | |
| Accounts Payable | \$ 151,810 | \$ 179,408 |
| <i>Total Liabilities</i> | <u>151,810</u> | <u>179,408</u> |
| <i>Deferred Inflows of Resources:</i> | | |
| Deferred Tax Revenue | <u>470</u> | <u>4</u> |
| <i>Total Deferred Inflows of Resources:</i> | <u>470</u> | <u>4</u> |
| <i>Fund Balances:</i> | | |
| Restricted: | | |
| Capital Acquisition and Contractual Obligation | <u>2,160,416</u> | <u>1,635,010</u> |
| <i>Total Fund Balances</i> | <u>2,160,416</u> | <u>1,635,010</u> |
| TOTAL LIABILITIES, DEFERRED INFLOW AND FUND BALANCES | <u>\$ 2,312,696</u> | <u>\$ 1,814,422</u> |

**CALDWELL COUNTY, TEXAS
BUILDING CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2019 AND 2018**

| | <u>2019</u> | <u>2018</u> |
|--|----------------------------|----------------------------|
| ASSETS | | |
| Cash and Cash Equivalents | <u>\$ 3,145,390</u> | <u>\$ 6,279,860</u> |
| TOTAL ASSETS | <u>\$ 3,145,390</u> | <u>\$ 6,279,860</u> |
| LIABILITIES AND FUND BALANCES | | |
| <i>Liabilities:</i> | | |
| Accounts Payable | <u>\$ 133,611</u> | <u>\$ 499,829</u> |
| <i>Total Liabilities</i> | <u>133,611</u> | <u>499,829</u> |
| <i>Fund Balances:</i> | | |
| Restricted for Capital Projects | <u>3,011,779</u> | <u>5,780,031</u> |
| <i>Total Fund Balances</i> | <u>3,011,779</u> | <u>5,780,031</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 3,145,390</u> | <u>\$ 6,279,860</u> |

CALDWELL COUNTY, TEXAS
BUILDING CONSTRUCTION FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
SEPTEMBER 30, 2019 AND 2018

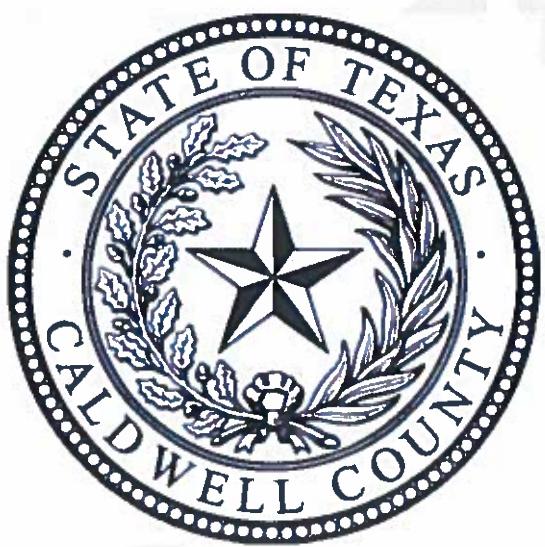
| | 2019 | 2018 |
|--|---------------------|---------------------|
| | Actual | Actual |
| REVENUES | | |
| Investment Earnings | \$ 125,334 | \$ 9,462 |
| TOTAL REVENUES | 125,334 | 9,462 |
| EXPENDITURES | | |
| <i>Debt Service</i> | | |
| Bond Issuance Cost | - | 85,847 |
| <i>Capital Outlay</i> | 2,893,586 | 499,829 |
| | 2,893,586 | 585,676 |
| TOTAL EXPENDITURES | | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,768,252) | (576,214) |
| OTHER FINANCING SOURCES (USES) | | |
| Proceeds of Bond Issuance | - | 5,955,000 |
| Premiums on Bonds Sold | - | 132,605 |
| | - | 6,087,605 |
| TOTAL OTHER FINANCING SOURCES (USES) | | |
| Net Change in Fund Balance | (2,768,252) | 5,511,391 |
| | 5,780,031 | 268,640 |
| Fund Balance at Beginning of Year | \$ 3,011,779 | \$ 5,780,031 |
| Fund Balance at End of Year | | |

CALDWELL COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2019

| | Debt Fund | Total Special Revenue Funds | Total Nonmajor Governmental Funds |
|--|----------------------------|--------------------------------------|--|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 1,056,290 | \$ 674,187 | \$ 1,730,477 |
| Taxes Receivable | 182,967 | - | 182,967 |
| Allowance for Uncollectible Taxes (Credit) | (14,637) | - | (14,637) |
| Intergovernmental Receivables | - | 10,571 | 10,571 |
| TOTAL ASSETS | <u>\$ 1,224,620</u> | <u>\$ 684,758</u> | <u>\$ 1,909,378</u> |
| LIABILITIES AND FUND BALANCE | | | |
| <i>Liabilities:</i> | | | |
| Accounts Payable | \$ - | \$ 57,464 | \$ 57,464 |
| Due to Other Funds | - | 469,617 | 469,617 |
| <i>Total Liabilities</i> | <i><u>-</u></i> | <i><u>527,081</u></i> | <i><u>527,081</u></i> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable Revenue - Property Taxes | 158,233 | - | 158,233 |
| <i>Total Deferred Inflows of Resources</i> | <i><u>158,233</u></i> | <i><u>-</u></i> | <i><u>158,233</u></i> |
| <i>Fund Balance:</i> | | | |
| Restricted Fund Balance | | | |
| Debt Services | 1,066,387 | - | 1,066,387 |
| Other Purposes | - | 627,407 | 627,407 |
| Unrestricted Fund Balance | - | (469,730) | (469,730) |
| <i>Total Fund Balance</i> | <i><u>1,066,387</u></i> | <i><u>157,677</u></i> | <i><u>1,224,064</u></i> |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | <u>\$ 1,224,620</u> | <u>\$ 684,758</u> | <u>\$ 1,909,378</u> |

CALDWELL COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
SEPTEMBER 30, 2019

| | Debt Fund | Total Special Revenue Funds | Total Nonmajor Governmental Funds |
|--|---------------------|--------------------------------------|--|
| REVENUES | | | |
| Property Tax Revenue | \$ 1,489,773 | \$ - | \$ 1,489,773 |
| Intergovernmental | - | 163,197 | 163,197 |
| Fees of Office | - | 261,773 | 261,773 |
| Investment Earnings | 23,316 | - | 23,316 |
| Miscellaneous Revenue | - | 3,317 | 3,317 |
| TOTAL REVENUES | 1,513,089 | 428,287 | 1,941,376 |
| EXPENDITURES | | | |
| General Administration | - | 559,974 | 559,974 |
| Judicial | - | 76,093 | 76,093 |
| Public Safety | - | 89,962 | 89,962 |
| Health and Welfare | - | 96,616 | 96,616 |
| Debt Service: | | | |
| Principal | 4,400,000 | - | 4,400,000 |
| Interest and Fiscal Charges | 674,918 | - | 674,918 |
| TOTAL EXPENDITURES | 5,074,918 | 822,645 | 5,897,563 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,561,829) | (394,358) | (3,956,187) |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers In | - | 464,286 | 464,286 |
| Transfers Out | - | (8,024) | (8,024) |
| Proceeds on Bonds Sold | 3,670,747 | - | 3,670,747 |
| TOTAL OTHER FINANCING SOURCES (USES) | 3,670,747 | 456,262 | 4,127,009 |
| Net Change in Fund Balance | 108,918 | 61,904 | 170,822 |
| Fund Balance at Beginning of Year | 957,469 | 95,773 | 1,053,242 |
| Fund Balance at End of Year | \$ 1,066,387 | \$ 157,677 | \$ 1,224,064 |



CALDWELL COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources which are legally restricted to expenditures for specified current operating purposes, or to the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short – lived fixed assets. The Special Revenue Funds used by the County are as follows:

Grants Fund – A special revenue fund to account for Grant revenue from various sources.

LEOSE Constable Fund – To account for fees collected from the Law Enforcement Officer Standards and Education Fund. These funds must be used to provide continuing education for law enforcement officers.

Justice Court Technology Fund – To account for the fees collected from a defendant convicted of a misdemeanor offense in Justice Court. The expenses may be used to purchase technological enhancements for the Justice Courts.

District Records Management Fee Fund – To account for the fees collected by the County Clerk and District Clerk. These funds must be spent on records management and preservation in line with Local Government Code Section 118.0216 and 118.0546.

Records Preservation Fund – To account for receipts and expenditures for records management.

Law Library Fund – To account for receipts and expenditures for the law library.

Sheriff Forfeiture Fund – To account for federal and state forfeitures restricted to expenditures for law enforcement.

Hot Check Fund – To account for receipts and expenditures for hot checks.

District Attorney Forfeiture Fund – To account for federal and state forfeitures restricted to expenditures for law enforcement.

Records Management Fund – To account for receipts and expenditures for records management.

Courthouse Security Fund – A special revenue fund to account for the fees collected by the County Clerk and District Clerk. These expenses must be spent in accordance with the Code of Criminal Procedures, Section 102.017.

**CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2019**

| | LEOSE Grant | Constables Fund | Justice Court Technology | DRC Program | Records Preservation Fund |
|--|-------------------------|-------------------------|--------------------------------|---------------------|---------------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ - | \$ 10,704 | 14,395 | 61 | \$ 79,759 |
| Intergovernmental Receivables | <u>10,571</u> | - | - | - | - |
| TOTAL ASSETS | <u>\$ 10,571</u> | <u>\$ 10,704</u> | <u>\$ 14,395</u> | <u>\$ 61</u> | <u>\$ 79,759</u> |
| LIABILITIES AND FUND BALANCE | | | | | |
| <i>Liabilities:</i> | | | | | |
| Accounts Payable | \$ 9,690 | \$ - | \$ - | 635 | \$ 46,320 |
| Due to Other Funds | <u>426,471</u> | - | - | - | - |
| <i>Total Liabilities</i> | <i><u>436,161</u></i> | <i>-</i> | <i>-</i> | <i>635</i> | <i>46,320</i> |
| <i>Fund Balance:</i> | | | | | |
| Restricted Fund Balance | - | 10,704 | 14,395 | - | 33,439 |
| Unassigned Fund Balance | <u>(425,590)</u> | - | - | <u>(574)</u> | - |
| <i>Total Fund Balance</i> | <i><u>(425,590)</u></i> | <i>10,704</i> | <i>14,395</i> | <i><u>(574)</u></i> | <i>33,439</i> |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | <u>\$ 10,571</u> | <u>\$ 10,704</u> | <u>\$ 14,395</u> | <u>\$ 61</u> | <u>\$ 79,759</u> |

| Law Library | Sheriff's Forfeiture | Hot Check | DA Forfeiture Fund | Records Management | Courthouse Security | Special Revenue Subtotals |
|-----------------|----------------------|------------------|--------------------|--------------------|---------------------|---------------------------|
| \$ - | \$ 28,164 | \$ 63,696 | \$ 31,291 | \$ 59,138 | \$ 386,979 | \$ 674,187 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,571</u> |
| <u>\$ -</u> | <u>\$ 28,164</u> | <u>\$ 63,696</u> | <u>\$ 31,291</u> | <u>\$ 59,138</u> | <u>\$ 386,979</u> | <u>\$ 684,758</u> |
| | | | | | | |
| \$ 420 | \$ - | \$ 375 | \$ - | \$ 23 | \$ 1 | \$ 57,464 |
| <u>43,146</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>469,617</u> |
| <u>43,566</u> | <u>-</u> | <u>375</u> | <u>-</u> | <u>23</u> | <u>1</u> | <u>527,081</u> |
| | | | | | | |
| - | 28,164 | 63,321 | 31,291 | 59,115 | 386,978 | 627,407 |
| <u>(43,566)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(469,730)</u> |
| <u>(43,566)</u> | <u>28,164</u> | <u>63,321</u> | <u>31,291</u> | <u>59,115</u> | <u>386,978</u> | <u>157,677</u> |
| | | | | | | |
| <u>\$ -</u> | <u>\$ 28,164</u> | <u>\$ 63,696</u> | <u>\$ 31,291</u> | <u>\$ 59,138</u> | <u>\$ 386,979</u> | <u>\$ 684,758</u> |

**CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

| | LEOSE Constables Fund | Justice Court Technology | DRC Program | Records Preservation Fund |
|--|-----------------------------|--------------------------------|------------------|---------------------------------|
| REVENUES | | | | |
| Intergovernmental | \$ 154,124 | \$ 9,073 | \$ - | \$ - |
| Fees of Office | - | - | 26,066 | 5,142 |
| Miscellaneous Revenue | - | - | - | - |
| TOTAL REVENUES | 154,124 | 9,073 | 26,066 | 5,142 |
| EXPENDITURES | | | | |
| General Administration | 21,270 | - | - | 171,405 |
| Judicial Expenses | 17,413 | - | 36,136 | 6,729 |
| Public Safety Expenses | 88,232 | 1,730 | - | - |
| Health and Welfare | 96,616 | - | - | - |
| TOTAL EXPENDITURES | 223,531 | 1,730 | 36,136 | 6,729 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (69,407) | 7,343 | (10,070) | (1,587) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | - | - | 8,046 | - |
| Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 8,046 | - |
| Net Change in Fund Balance | (69,407) | 7,343 | (2,024) | (1,587) |
| Fund Balance at Beginning of Year | (356,183) | 3,361 | 16,419 | 1,013 |
| Fund Balance at End of Year | \$ (425,590) | \$ 10,704 | \$ 14,395 | \$ (574) |
| | | | | \$ 33,439 |

| Law Library | Sheriff's Forfeiture | Hot Check | DA Forfeiture Fund | Records Management | Courthouse Security | Special Revenue Subtotals |
|--------------------|----------------------|------------------|--------------------|--------------------|---------------------|---------------------------|
| \$ - 21,814 | \$ - | \$ 1,810 | \$ - | \$ 14,975 | \$ 41,814 | \$ 163,197 261,773 |
| 61 | 542 | 2,714 | - | - | - | 3,317 |
| <u>21,814</u> | <u>61</u> | <u>2,352</u> | <u>2,714</u> | <u>14,975</u> | <u>41,814</u> | <u>428,287</u> |
| 5,040 | - | 3,840 | 11,217 | - | 347,202 | 559,974 |
| - | - | - | - | 15,815 | - | 76,093 |
| - | - | - | - | - | - | 89,962 |
| - | - | - | - | - | - | 96,616 |
| <u>5,040</u> | <u>-</u> | <u>3,840</u> | <u>11,217</u> | <u>15,815</u> | <u>347,202</u> | <u>822,645</u> |
| 16,774 | 61 | (1,488) | (8,503) | (840) | (305,388) | (394,358) |
| - | - | - | - | - | 435,470 | 464,286 |
| <u>(8,024)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(8,024)</u> |
| <u>(8,024)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>435,470</u> | <u>456,262</u> |
| 8,750 | 61 | (1,488) | (8,503) | (840) | 130,082 | 61,904 |
| <u>(52,316)</u> | <u>28,103</u> | <u>64,809</u> | <u>39,794</u> | <u>59,955</u> | <u>256,896</u> | <u>95,773</u> |
| <u>\$ (43,566)</u> | <u>\$ 28,164</u> | <u>\$ 63,321</u> | <u>\$ 31,291</u> | <u>\$ 59,115</u> | <u>\$ 386,978</u> | <u>\$ 157,677</u> |

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS - GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | <u>Budgeted Amounts</u> | | | Variance With | |
|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| | | | 2019 | Final Budget - | 2018 |
| | Original | Final | Actual | Positive (Negative) | Actual |
| REVENUES | | | | | |
| Intergovernmental Revenue | \$ 241,002 | \$ 466,432 | \$ 154,124 | \$ (312,308) | \$ 451,465 |
| TOTAL REVENUES | 241,002 | 466,432 | 154,124 | (312,308) | 451,465 |
| EXPENDITURES | | | | | |
| General Administration | - | 25,350 | 21,270 | 4,080 | 131,551 |
| Judicial | 89,215 | 89,215 | 17,413 | 71,802 | 56,739 |
| Public Safety | 36,987 | 128,017 | 88,232 | 39,785 | 652 |
| Public Transportation | - | - | - | - | 118,052 |
| Health and Welfare | 114,800 | 226,850 | 96,616 | 130,234 | - |
| TOTAL EXPENDITURES | 241,002 | 469,432 | 223,531 | 245,901 | 306,994 |
| Excess (Deficiency) of Revenues | | | | | |
| Over (Under) Expenditures | - | (3,000) | (69,407) | (66,407) | 144,471 |
| OTHER FINANCING | | | | | |
| SOURCES (USES) | | | | | |
| Transfers In | - | 3,000 | - | (3,000) | 20,000 |
| TOTAL OTHER FINANCING | - | 3,000 | - | (3,000) | 20,000 |
| Net Change in Fund Balance | - | - | (69,407) | (69,407) | 164,471 |
| Fund Balances at Beginning of Year | (356,183) | (356,183) | (356,183) | - | (520,654) |
| Fund Balances at End of Year | <u><u>\$ (356,183)</u></u> | <u><u>\$ (356,183)</u></u> | <u><u>\$ (425,590)</u></u> | <u><u>\$ (69,407)</u></u> | <u><u>\$ (356,183)</u></u> |

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS – JUSTICE COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | Budgeted Amounts | | | Variance With Final Budget - | |
|--|------------------|------------------|------------------|---------------------------------|------------------|
| | Original | Final | 2019 Actual | Positive (Negative) | 2018 Actual |
| | | | | | |
| REVENUES | | | | | |
| Fees of Office | \$ 26,450 | \$ 26,450 | \$ 26,066 | \$ (384) | \$ 30,236 |
| TOTAL REVENUES | 26,450 | 26,450 | 26,066 | (384) | 30,236 |
| EXPENDITURES | | | | | |
| Judicial | 34,496 | 34,496 | 36,136 | (1,640) | 34,496 |
| TOTAL EXPENDITURES | 34,496 | 34,496 | 36,136 | (1,640) | 34,496 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (8,046) | (8,046) | (10,070) | (2,024) | (4,260) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 8,046 | 8,046 | 8,046 | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 8,046 | 8,046 | 8,046 | - | - |
| Net Change in Fund Balance | - | - | (2,024) | (2,024) | (4,260) |
| Fund Balances at Beginning of Year | 16,419 | 16,419 | 16,419 | - | 20,679 |
| Fund Balances at End of Year | \$ 16,419 | \$ 16,419 | \$ 14,395 | \$ (2,024) | \$ 16,419 |

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS – RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | Budgeted Amounts | | | Variance With | |
|--|------------------|------------------|------------------|------------------------|------------------|
| | | | 2019 | Final Budget - | 2018 |
| | Original | Final | Actual | Positive (Negative) | Actual |
| REVENUES | | | | | |
| Fees of Office | \$ 152,000 | \$ 152,000 | \$ 150,152 | \$ (1,848) | \$ 164,090 |
| TOTAL REVENUES | 152,000 | 152,000 | 150,152 | (1,848) | 164,090 |
| EXPENDITURES | | | | | |
| General Administration | 172,770 | 172,770 | 171,405 | 1,365 | 155,950 |
| TOTAL EXPENDITURES | 172,770 | 172,770 | 171,405 | 1,365 | 155,950 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (20,770) | (20,770) | (21,253) | (483) | 8,140 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 20,770 | 20,770 | 20,770 | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 20,770 | 20,770 | 20,770 | - | - |
| Net Change in Fund Balance | - | - | (483) | (483) | 8,140 |
| Fund Balances at Beginning of Year | 33,922 | 33,922 | 33,922 | - | 25,782 |
| Fund Balances at End of Year | \$ 33,922 | \$ 33,922 | \$ 33,439 | \$ (483) | \$ 33,922 |

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS – LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | <u>Budgeted Amounts</u> | | | Variance With Final Budget - | |
|--|-------------------------|--------------------|--------------------|---------------------------------|--------------------|
| | Original | Final | 2019 Actual | Positive (Negative) | 2018 Actual |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| REVENUES | | | | | |
| Fees of Office | \$ 12,500 | \$ 12,500 | \$ 21,814 | \$ 9,314 | \$ 15,789 |
| TOTAL REVENUES | <u>12,500</u> | <u>12,500</u> | <u>21,814</u> | <u>9,314</u> | <u>15,789</u> |
| EXPENDITURES | | | | | |
| General Administration | 4,476 | 4,476 | 5,040 | (564) | 4,788 |
| TOTAL EXPENDITURES | <u>4,476</u> | <u>4,476</u> | <u>5,040</u> | <u>(564)</u> | <u>4,788</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 8,024 | 8,024 | 16,774 | 8,750 | 11,001 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers Out | (8,024) | (8,024) | (8,024) | - | (7,024) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(8,024)</u> | <u>(8,024)</u> | <u>(8,024)</u> | <u>-</u> | <u>(7,024)</u> |
| Net Change in Fund Balance | - | - | 8,750 | 8,750 | 3,977 |
| Fund Balances at Beginning of Year | (52,316) | (52,316) | (52,316) | - | (56,293) |
| Fund Balances at End of Year | <u>\$ (52,316)</u> | <u>\$ (52,316)</u> | <u>\$ (43,566)</u> | <u>\$ 8,750</u> | <u>\$ (52,316)</u> |

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS – HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | <u>Budgeted Amounts</u> | | | Variance With Final Budget - | | | <u>2018 Actual</u> | |
|------------------------------------|-------------------------|------------------|------------------|---------------------------------|--------------------------------|--|------------------------|--|
| | <u>Original</u> | <u>Final</u> | <u>2019</u> | | <u>Positive (Negative)</u> | | | |
| | | | <u>Actual</u> | <u>Final</u> | | | | |
| REVENUES | | | | | | | | |
| Fees of Office | \$ 5,000 | \$ 5,000 | \$ 1,810 | \$ (3,190) | \$ 8,280 | | | |
| Miscellaneous Revenue | 540 | 540 | 542 | 2 | 521 | | | |
| TOTAL REVENUES | 5,540 | 5,540 | 2,352 | (3,188) | 8,801 | | | |
| EXPENDITURES | | | | | | | | |
| General Administration | 5,540 | 5,540 | 3,840 | 1,700 | 8,183 | | | |
| TOTAL EXPENDITURES | 5,540 | 5,540 | 3,840 | 1,700 | 8,183 | | | |
| Net Change in Fund Balance | - | - | (1,488) | 1,488 | 618 | | | |
| Fund Balances at Beginning of Year | 64,809 | 64,809 | 64,809 | - | 64,191 | | | |
| Fund Balances at End of Year | \$ 64,809 | \$ 64,809 | \$ 63,321 | \$ 1,488 | \$ 64,809 | | | |

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS – RECORDS MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | Budgeted Amounts | | | Variance With | |
|--|------------------|------------------|------------------|--|------------------|
| | | | 2019 Actual | Final Budget - Positive (Negative) | 2018 Actual |
| | Original | Final | | | |
| REVENUES | | | | | |
| Fees of Office | \$ 15,500 | \$ 15,500 | \$ 14,975 | \$ (525) | \$ 14,926 |
| TOTAL REVENUES | 15,500 | 15,500 | 14,975 | (525) | 14,926 |
| EXPENDITURES | | | | | |
| General Administration | 1,100 | 1,100 | - | 1,100 | 1,077 |
| Judicial | 15,815 | 15,815 | 15,815 | - | 31,652 |
| TOTAL EXPENDITURES | 16,915 | 16,915 | 15,815 | 1,100 | 32,729 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,415) | (1,415) | (840) | 575 | (17,803) |
| OTHER FINANCING | | | | | |
| SOURCES (USES) | | | | | |
| Transfers In | 1,415 | 1,415 | - | (1,415) | 38,432 |
| TOTAL OTHER FINANCING | | | | | |
| SOURCES (USES) | | | | | |
| Net Change in Fund Balance | - | - | (840) | (840) | 20,629 |
| Fund Balances at Beginning of Year | 59,955 | 59,955 | 59,955 | - | 39,326 |
| Fund Balances at End of Year | \$ 59,955 | \$ 59,955 | \$ 59,115 | \$ (840) | \$ 59,955 |

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS – COURTHOUSE SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | <u>Budgeted Amounts</u> | | Variance With Final Budget - | | |
|--|-------------------------|-------------------|---------------------------------|------------------------|-------------------|
| | | | 2019 Actual | Positive (Negative) | 2018 Actual |
| | Original | Final | | | |
| REVENUES | | | | | |
| Fees of Office | \$ 11,700 | \$ 11,700 | \$ 41,814 | \$ 30,114 | \$ 40,592 |
| TOTAL REVENUES | 11,700 | 11,700 | 41,814 | 30,114 | 40,592 |
| EXPENDITURES | | | | | |
| General Administration | 435,736 | 447,170 | 347,202 | 99,968 | 361,291 |
| TOTAL EXPENDITURES | 435,736 | 447,170 | 347,202 | 99,968 | 361,291 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (424,036) | (435,470) | (305,388) | 130,082 | (320,699) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 424,036 | 435,470 | 435,470 | - | 386,934 |
| TOTAL OTHER FINANCING SOURCES (USES) | 424,036 | 435,470 | 435,470 | - | 386,934 |
| Net Change in Fund Balance | - | - | 130,082 | 130,082 | 66,235 |
| Fund Balances at Beginning of Year | 256,896 | 256,896 | 256,896 | - | 190,661 |
| Fund Balances at End of Year | \$ 256,896 | \$ 256,896 | \$ 386,978 | \$ 130,082 | \$ 256,896 |

**CALDWELL COUNTY, TEXAS
DEBT FUND**
**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

| | Budgeted Amounts | | | Variance With Final Budget - | |
|--|---------------------|---------------------|---------------------|---------------------------------|-------------------|
| | Original | Final | 2019 Actual | Positive | 2018 |
| | | | | (Negative) | Actual |
| REVENUES | | | | | |
| Taxes | \$ 5,000 | \$ 5,000 | \$ 1,489,773 | \$ 1,484,773 | \$ 1,416,605 |
| Investment earnings | 540 | 540 | 23,316 | 22,776 | 15,673 |
| TOTAL REVENUES | 5,540 | 5,540 | 1,513,089 | 1,507,549 | 1,432,278 |
| EXPENDITURES | | | | | |
| Debt Service: | | | | | |
| Principal | 5,540 | 5,540 | 4,400,000 | (4,394,460) | 816,830 |
| Interest and Fiscal Charges | 5,540 | 5,540 | 674,918 | (669,378) | 402,822 |
| TOTAL EXPENDITURES | 11,080 | 11,080 | 5,074,918 | (5,063,838) | 1,219,652 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,540) | (5,540) | (3,561,829) | 3,556,289 | 212,626 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds on Bonds Sold | 424,036 | 435,470 | 3,670,747 | 3,235,277 | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 424,036 | 435,470 | 3,670,747 | 3,235,277 | - |
| Net Change in Fund Balance | 418,496 | 429,930 | 108,918 | (321,012) | 212,626 |
| Fund Balances at Beginning of Year | 957,469 | 957,469 | 957,469 | - | 744,843 |
| Fund Balances at End of Year | \$ 1,375,965 | \$ 1,387,399 | \$ 1,066,387 | \$ (321,012) | \$ 957,469 |

CALDWELL COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2019

| | Beginning | | | Ending Balance 9/30/19 |
|---------------------------|---------------------|---------------------|-----------------------|---------------------------|
| | Balance 9/30/18 | Additions | Deductions | |
| DISTRICT ATTORNEY | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | <u>\$ 36,136</u> | <u>\$ 145,659</u> | <u>\$ (96,658)</u> | <u>\$ 85,137</u> |
| Liabilities: | | | | |
| Due to Others | <u>\$ 36,136</u> | <u>\$ 145,659</u> | <u>\$ (96,658)</u> | <u>\$ 85,137</u> |
| DISTRICT CLERK | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | <u>\$ 490,967</u> | <u>\$ 162,134</u> | <u>\$ (266,553)</u> | <u>\$ 386,548</u> |
| Liabilities: | | | | |
| Due to Others | <u>\$ 490,967</u> | <u>\$ 162,134</u> | <u>\$ (266,553)</u> | <u>\$ 386,548</u> |
| COUNTY CLERK | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | <u>\$ 1,384,623</u> | <u>\$ 392,677</u> | <u>\$ (597,591)</u> | <u>\$ 1,179,709</u> |
| Liabilities: | | | | |
| Due to Others | <u>\$ 1,384,623</u> | <u>\$ 392,677</u> | <u>\$ (597,591)</u> | <u>\$ 1,179,709</u> |
| COUNTY SHERIFF | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | <u>\$ 261,611</u> | <u>\$ 1,460,480</u> | <u>\$ (1,403,515)</u> | <u>\$ 318,576</u> |
| Liabilities: | | | | |
| Due to Others | <u>\$ 261,611</u> | <u>\$ 1,460,480</u> | <u>\$ (1,403,515)</u> | <u>\$ 318,576</u> |
| ELECTIONS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | <u>\$ 4,886</u> | <u>\$ 15,796</u> | <u>\$ (14,113)</u> | <u>\$ 6,569</u> |
| Liabilities: | | | | |
| Due to Others | <u>\$ 4,886</u> | <u>\$ 15,796</u> | <u>\$ (14,113)</u> | <u>\$ 6,569</u> |

CALDWELL COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
SEPTEMBER 30, 2019

| | Beginning Balance 9/30/18 | Additions | Deductions | Ending Balance 9/30/19 |
|---------------------------|---------------------------------|---------------------|-----------------------|---------------------------|
| UNCLAIMED MONEYS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 634 | \$ 5 | \$ (30) | \$ 609 |
| Liabilities: | | | | |
| Due to Governmental Funds | \$ 172 | \$ - | \$ - | \$ 172 |
| Due to Others | 462 | 5 | (30) | 437 |
| Total Liabilities | <u>\$ 634</u> | <u>\$ 5</u> | <u>\$ (30)</u> | <u>\$ 609</u> |
| JUVENILE PROBATION | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 551,847 | \$ 486,253 | \$ (567,997) | \$ 470,103 |
| Other Receivables | 3,051 | 25,635 | (28,335) | 351 |
| Intergovernmental | 304,605 | 782,257 | (968,116) | 118,746 |
| Total Assets | <u>\$ 859,503</u> | <u>\$ 1,294,145</u> | <u>\$ (1,564,448)</u> | <u>\$ 589,200</u> |
| Liabilities: | | | | |
| Accounts Payable | \$ 82,690 | \$ 754,851 | \$ (787,635) | \$ 49,906 |
| Due to Governmental Funds | 645,064 | 452,741 | (645,064) | 452,741 |
| Due to Other Governments | 131,749 | 86,553 | (131,749) | 86,553 |
| Total Liabilities | <u>\$ 859,503</u> | <u>\$ 1,294,145</u> | <u>\$ (1,564,448)</u> | <u>\$ 589,200</u> |
| TOTAL AGENCY FUNDS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 2,730,704 | \$ 2,663,004 | \$ (2,946,457) | \$ 2,447,251 |
| Other Receivables | 3,051 | 25,635 | (28,335) | 351 |
| Intergovernmental | 304,605 | 782,257 | (968,116) | 118,746 |
| Total Assets | <u>\$ 3,038,360</u> | <u>\$ 3,470,896</u> | <u>\$ (3,942,908)</u> | <u>\$ 2,566,348</u> |
| Liabilities: | | | | |
| Accounts Payable | \$ 82,690 | \$ 754,851 | \$ (787,635) | \$ 49,906 |
| Due to Governmental Funds | 645,236 | 452,741 | (645,064) | 452,913 |
| Due to Other Governments | 131,749 | 86,553 | (131,749) | 86,553 |
| Due to Others | 2,178,685 | 2,176,751 | (2,378,460) | 1,976,976 |
| Total Liabilities | <u>\$ 3,038,360</u> | <u>\$ 3,470,896</u> | <u>\$ (3,942,908)</u> | <u>\$ 2,566,348</u> |

26. Discussion/Action to review and approve the Caldwell County Statement of Financial Goals and Policies. **Speaker: Judge Haden/Barbara Gonzales; Cost: None; Backup: 20**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: June 9, 2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

To review and approve the Caldwell County Statement of Financial Goals and Policies.

1. Costs:

Actual Cost or Estimated Cost \$ n/a

Is this cost included in the County Budget? n/a

Is a Budget Amendment being proposed? n/a

2. Agenda Speakers:

| Name | Representing | Title |
|---------------------|----------------|-------|
| Judge Hoppy Haden | County Judge | |
| Barbara A. Gonzales | County Auditor | |
| (3) | | |

3. Backup Materials: None To Be Distributed 20 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 10/3/2020

CALDWELL COUNTY

STATEMENT OF FINANCIAL GOALS AND POLICIES

ORGANIZATIONAL GOAL STATEMENT

The overall financial and service goals of Caldwell County are to provide the full range of statutorily required services to its citizens while maintaining the lowest prudent property tax rate. The County intends to continue to expand non-tax revenues to allow for budgetary growth as dictated both by the growth in the County's population and the growth in the demand for the County's services. The County will insure that budgetary growth is balanced by increases in demand for services. Caldwell County will provide for expansion and renewal of its infrastructure through the use of long-term debt when it is considered appropriate and fiscally responsible.

I. GENERAL POLICIES

The County will operate on a fiscal year which begins on October 1 and ends on September 30.

The County will conduct its financial affairs in conformity with State and Federal laws, and this Statement of Financial Policy, which shall be approved by Commissioners Court and reviewed on an annual basis as part of the budget process.

II. ACCOUNTING, AUDITING, AND FINANCIAL PLANNING

The Caldwell County Auditor's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting, as determined by the Governmental Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA).

Regular monthly and annual financial reports are issued summarizing financial activity by fund, and department, and comparing actual resources and expenditures with budgeted amounts, as required by Texas Local Government Code sections 114.025, 111.091 and 111.092.

The Auditor's Office provides monthly reports on the total cost of specific services by type of expenditure and by fund, in accordance with sections 114.025, 111.091 and 111.092.

A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by section 115.043.

Caldwell County will continue to identify areas for evaluation efforts, by staff, committees, or consultants, in order to judge the effectiveness and efficiencies of County services.

Cost benefit studies will be conducted, where appropriate and applicable, on non-recurring expenditures and capital project.

Full disclosure will continue to be provided in the annual financial and budget reports and bond representations, in accordance with sections 115.043 and 114.025, 111.091 and 111.092.

III. BUDGETING POLICIES

Budgetary Basis – The County's budgetary basis and accounting records are maintained on a modified accrual basis, and organized and operated on a fund basis in accordance with generally accepted accounting principles. Encumbrance accounting is utilized for materials, goods and services documented by purchase orders or contracts. The County will increase the subsequent year's appropriations, but only if necessary, to complete these transactions. The approved annual budget with amendments as approved by the Commissioners Court is the management control device utilized by the County. Annual appropriated budgets are adopted for the General, Special Revenue, and Debt Service funds. All annual appropriations lapse at fiscal year-end. Encumbrance accounting, under which funds are reserved from purchase orders, contracts, and other commitments, is employed in these funds and as of September 30, encumbrances are subject to re-appropriations in the budget of the subsequent year.

The County budgets resources on a fiscal year which begins October 1 and ends on the following September 30th.

Budget guidance is distributed, and budget module training is provided, for annual budget preparation, which includes forms and instructions to County Departments after the Budget Calendar is approved by Commissioners Court each year. Departments and Elected Officials must return their proposals as instructed by the County Judge, Budget Officer.

The recommended budget shall be prepared and distributed to the Commissioners Court no later than the second regularly scheduled meeting in July of the preceding fiscal year.

The proposed budget estimate shall be presented in the following format:

Revenue estimates by major item.

Operating and maintenance expenditures by object code, major expense categories, functionally related departments and program summaries.

Debt Service summarized by issues detailing principal, interest and reserve amount by fund.

The proposed budget estimate shall also contain information regarding:

Proposed personnel staffing levels.

A detailed listing of capital equipment to be purchased by each department.

A detailed schedule of capital projects.

Any additional information, data, or analysis requested of management by the Commissioners Court.

The proposed budgeted revenues shall be provided by the Auditor's Office including ad valorem taxes, grant revenues, and inter-fund transfers.

The Commissioners Court shall adopt the budget by Court Order prior to October 1.

The Caldwell County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The County will continue to integrate performance measurement and productivity indicators with the budget process where appropriate.

The committed, but not yet received purchases as of September 30th will be re-appropriated in the subsequent fiscal year prepared by the Purchasing Agent with appropriate Budget Amendment authorized and/or reviewed by the Budget Officer and County Auditor.

Any transfer shall ONLY be made when it is submitted on the appropriate Budget Transfer / Amendment Request Form. If the request is over \$1,000, it will be submitted to the County Commissioners for final approval. The Budget Transfer / Amendment Request Form must be submitted four (4) business working days prior to the agenda deadline.

IV. REVENUES AND TRANSFERS AND POLICIES

Caldwell County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:

Establishing user charges and fees as permitted by law at a level related to the cost of providing that service.

Pursuing legislative change, where necessary, to permit increases in user charges and fee.

Aggressively collecting property tax revenues, including the filing of suit where appropriate and necessary, as authorized by the Texas Property Tax Code.

Caldwell County will pay for all current expenditures with current resources as required by Article XI, Section 7 of the Texas Constitution, and by Texas Local Government Code sections 111.091-111.092.

Transfers of monies between funds will only be accomplished after approval of the Commissioners Court.

The County will support the majority of operations of the road and Bridge districts from the vehicle registration fee authorized by the Texas Legislature, and property taxes.

V. CONTINGENCY FUND POLICIES

The county will maintain an unappropriated contingency to provide for small increases in service delivery costs as well as unanticipated needs that may arise throughout the year.

THEREFORE, IT WILL BE NECESSARY FOR OFFICIALS AND DEPARTMENT HEADS TO REVIEW AND CONTROL EXPENDITURES SUCH THAT THE RATE OF EXPENDITURE DOES NOT EXCEED THE APPROVED BUDGET.

Cases of anticipated material deviation should be covered by a request for a budget amendment. This request shall be from the Department Head in writing and include justification for such action. Such requests should be submitted to the Budget Officer for initial review, they will then process the request and forward to Commissioners Court for their consideration and approval.

VI. PERSONNEL POLICIES

The number of employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected official's request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected official's budgeted positions will only be accomplished with their approval after the budget is adopted.

Additions, position reclassifications, reorganizations, and equity adjustments must be presented with the initial budget request. Exceptions to this policy will only be allowed with Court approval.

The Court may institute a freeze during the fiscal year on hiring, promotions, transfers and capital equipment purchases. Such action will be used arbitrarily and will allow for exceptions in appropriate areas to comply and emergency needs such as natural disasters and/or loss of major revenue source.

VII. FIXED ASSET POLICIES

All purchases of physical assets with a value of \$5,000 (five thousand dollars) except computer software shall be placed on the County inventory.

The County will maintain these assets at a level adequate to protect Caldwell County's capital investment and to minimize future maintenance and replacement costs by:

Providing for adequate maintenance of capital equipment and equipment replacement under the above stated amount in the annual operating budget.

Capital expenditures for projects and equipment are budgeted by item or project and must be spent accordingly. Any request for unbudgeted capital equipment or projects throughout the fiscal year must be submitted to the Budget Officer and approved by the Commissioners Court as a budget amendment prior to a requisition being presented to Purchasing.

Where possible, items in good useable condition placed in surplus will be used:

- To supplement expenditure for new, budgeted capital purchases.
- To supplement expenditure for replacement/budgeted capital purchases.
- To supply needed unbudgeted new and replacement equipment.

VIII. DEBT MANAGEMENT POLICIES

CALDWELL COUNTY, TEXAS **DEBT MANAGEMENT POLICY**

Caldwell County recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt, and it provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated.

POLICY SUMMARY

Caldwell County will adhere to the following specific policy statements with regards to (1) conditions for debt issuance; (2) restrictions on debt issuance; (3) debt service limitations; (4) limitations on outstanding debt; (5) debt structure; (6) the debt issuance process; and (7) debt maintenance procedures.

Conditions for debt issuance – The County will consider the use of debt financing for capital improvement projects. Long-term borrowing will not be used to finance current operations or normal maintenance. Debt financing may include general obligation bonds, revenue bonds, certificate of obligation, certificates of participation, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law. The County shall consider refunding outstanding bonds if one or more of the following conditions exist: (1) present value savings are at least three percent (3%), of the par amount of the refunding bonds; (2) the bonds to be refunded have restrictive or outdated covenants; or (3) restructuring debt is deemed to be desirable.

Restrictions on debt issuance - Proceeds from long-term debt will not be used for current ongoing operations.

Debt Service Limitations – In evaluating debt capacity, general-purpose annual debt service payment should generally not exceed twenty percent (20%) of the County's total budgeted expenditures for all funds.

Limitations on Outstanding Debt - As provided in the Constitution of the State of Texas, the Net Bonded Debt of Caldwell County shall not exceed twenty-five percent (25%) of the net value of the taxable real property of the County.

Characteristic of Debt Structure – The County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The County shall strive to repay at least 20 percent (20%) of the principal amount of its general obligation debt within five years and at least forty percent (40%) within ten years. The scheduled maturity of individual debt issued shall not exceed the expected useful life of the capital project of asset(s) financed. Also, the County shall consider purchasing bond insurance for debt issues when the present value of the estimated debt service savings from insurance (to be derived) is equal to or greater than the insurance premium.

Debt Issuance Process – The County shall use a competitive bidding process in the sale of debt unless market conditions or the nature of the issue, such as refunding bonds, warrants a negotiated sale. The County may also privately place bonds with banks through a competitive

bidding process should that method be preferable financially. The County will employ outside financial specialists, including financial advisors and bond counsel, to assist it in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors.

Debt Maintenance Responsibilities – The County will seek to maintain and, if possible, improve our current bond ratings in order to minimize borrowing costs and preserve access to credit. Caldwell County will adhere to a policy of full public disclosure with regard to the issuance of debt, and the County will meet all requirements for continuing disclosure on debt of the County.

CALDWELL COUNTY, TEXAS
BONDED DEBT COMPLIANCE MANAGEMENT POLICY

Caldwell County acknowledges and will abide by any federal or state law regarding tax-exempt bonds.

POLICY SUMMARY

Caldwell County will adhere to the following specific policy statement with regards (1) separate record keeping per bond issuance; (2) not mingling bond issuance money; (3) the use of bond proceeds only for their approved purposes; (4) the intent to use bond funds within three (3) years of issuance; (5) meeting post-issue reporting requirements; (6) keeping interest earning with bond principal or debt service; (7) maintaining an interest and sinking fund for all tax-exempt debt; and (8) maintaining the tax-exempt status of all tax-exempt outstanding bonded debt of County.

Separate Accounting – The County will keep separate financial records of each bond issuance. A construction fund will be maintained for each bond issuance in the County's general ledger, the fund will be accounted for separately from all other funds of the county, and the fund will be used solely to pay costs of the projects for which the debt obligations were issued.

Not Mingling Bond Funds – Bond proceeds will not be co-mingled with any other County funds.

Approved Purposes – Bond proceeds will only be used for allowable purposes as specified by bond election and bond order authorizing the issuance of the bonds.

Intent to Use within Three Years of Issuance – Caldwell County intends to use bond proceeds for their approved purposes within three (3) years of their issuance.

Post-Issue Reporting Requirements – The County will adhere to all reporting requirements and deadlines that are applicable to tax exempt bonds. Specifically, Caldwell County will comply with the requirements of Securities and Exchange Commission Rule 15c2-12 which requires the filing of annual financial reports and other financial data and the filing of any required material events notices with each agency designated as an information repository. Caldwell County will also comply with US Treasury Regulation Section 148 which requires the computation and payment of any arbitrage rebate owed no less frequent than five (5) years after issuing any tax-free debt.

Interest Earned Remains with Principal or Debt Service – Interest earned on bond proceeds will remain with the bond principal and will be used only to pay any cost overruns on approved projects, to fund new projects meeting the usage criteria in the original bond indentures, or it will be specified to go towards the payment of Debt Service.

Interest and Sinking Fund – Caldwell County will levy a tax on all taxable property in the County to pay principal of and interest on bonds or debt instruments issued. Amounts collected from the tax levied will be deposited to the credit of the Interest and Sinking Fund maintained in the accounting records of the County. Caldwell County will maintain its Interest and Sinking Fund in a manner to a proper matching of revenues and debt service payments on its debt issues. Specifically, the Interest and Sinking fund will be depleted at least once each bond year

to the amount of the allowable carryover, all amounts deposited to the fund will be expended within twelve months of receipt, and all amounts received from the investment of the fund will be deposited to the fund and expended within twelve months.

Maintenance of Tax-Exempt Status - Caldwell County shall not use, permit the use, or omit the use the gross proceeds of any debt issuance in a manner which if allowed or omitted would cause the interest on any tax-exempt bond or debt instrument of the County to become includable in the gross income of the owner of the bond for federal income tax purposes. The County specifically will comply with bond covenants which prohibit: (1) private use or private payments of assets constructed or acquired with debt proceeds; (2) private loans of bond proceeds to any person other than a state or local government; (3) investment of bond proceeds in any investment with a yield that exceeds that of the bonds; (4) taking any actions that would cause the bonds to be federally guaranteed within the meaning of section 149(b) of the Internal Revenue Code; and (5) taking any unauthorized action having the effect of diverting arbitrage profits from payment to the US Treasury. Caldwell County will maintain its financial records until three (3) years after final payment of all bonds to show compliance with federal and state laws regarding tax-exempt debt. Caldwell County will allow for the issuance of taxable bond which are exempt from these requirements.

IX. INVESTMENT AND CASH MANAGEMENT

The Treasurer's Office will continue to collect, disburse and deposit all funds on a schedule which insures optimum cash availability, in accordance with Texas Local Government Code sections 113.001-005, 113.021-024, 113.041-047, 113.065, and 113.901.

The County Treasurer shall handle all original reconciliation of Caldwell County bank accounts with the Depository Bank and shall resolve any financial difference between Caldwell County and the Depository Bank.

The Caldwell County Investment Officer as authorized by the Commissioners Court and shall invest the funds of Caldwell County to achieve the highest and best yield, while at the same time maintaining the security and integrity of said funds.

Caldwell County shall maintain a written Caldwell County Investment Policy, as approved by the Commissioners Court, to achieve the highest and best yield, while at the same time, maintaining the security and integrity of said funds.

The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of Caldwell County funds.

The County Treasurer will maintain an original copy of all security advice for all Caldwell County investment transactions.

There shall be a Caldwell County Investment Committee, consisting of the County Treasurer, County Auditor, Budget Officer, County Attorney and a citizen appointed by the Commissioners Court.

The County Auditor's Office will continue to provide regular information concerning the cash position and investment performance as required by Texas Local Government Code sections 114.025, 111.091, and 111.092.

Caldwell County conducts its treasury activities with financial institution(s) based upon written contracts which specify compensating balances, service charges, term, and other conditions as authorized by the Local Government Code inclusive of the Revised Statutes of Texas.

X. GENERAL FUND UNRESERVED FUND BALANCE POLICY

CALDWELL COUNTY, TEXAS GENERAL FUND UNRSERVED FUND BALANCE POLICY

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's general fund.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments.

I. POLICY

The GASB released Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classifications.

The purpose of this policy is to establish operating and reporting guidelines for the fund balances of the governmental funds for Caldwell County, Texas.

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

Nonspendable Fund Balance: This classification includes amounts that cannot be spent because they: (a) are not in spendable form (e.g., inventories and prepaid items); (b) are expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) are legally or contractually required to be maintained intact (e.g., the non-spendable corpus of an endowment).

Restricted Fund Balance: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners Court¹. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same a type of action used to initially commit them.

Assigned Fund Balance: This classification includes amounts intended by the County for use for a specific purpose but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners court or by a Court designee (e.g., County Auditor).² This classification applies to the positive

unrestricted and uncommitted fund balances of all governmental funds except the General Fund.

Unassigned Fund Balance: This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

Order of Spending: Where appropriate, Caldwell County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

Minimum Fund Balance: Caldwell County generally aims to maintain the following minimum fund balance:

General Fund: Unassigned fund balance of approximately 2.5 to 4.5 months of budgeted expenditures for the fiscal year, to be used for unanticipated needs.

1. **A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. This is often important near year-end, when a purpose or need is known but a cost is not.**
2. **An assignment of fund balance implies intent of Commissioners Court, but operationally, the ability to implement the intent may be delegated to one or more persons.**

II. PROCEDURES

A goal of each year's budgeting process will be to adopt a budget that maintains compliance with the stated General fund unreserved fund balanced policy.

Specific County financial conditions, economic conditions, or special initiatives may be considered reasons for temporary non-compliance with this policy.

In the event of either planned or unplanned non-compliance, it is the County's intention to take action during the annual budget process to reach compliance with two (2) annual budget cycles.

Actions in the budget process available to increase the unreserved General Fund balance may include increasing taxes decreasing spending in specific areas, dedicating one-time revenues to fund reserves or making transfers of excess fund balances from other funds.

In the event that the level of unreserved General Fund balance is judged to be in excess of the amount acquired by this policy, amounts over that required may be used to fund one-time, non-recurring expenditures such as acquisition of capital items. Excess fund balances will not be used to fund recurring operating expenditures.

XI. CAPITAL BUDGET IMPACT ON OPERATING BUDGET

All Capital Improvement Program requests must include the operating budget impact of the request including but not limited to additional staffing, operating expenses as well as any cost savings anticipated if the request is approved and funded.

A Capital Improvement request form must be submitted with the overall capital project justification and operating expenses data. Projects without sufficient data will not be considered.

Operating expenses for capital projects will be funded on a pay-as-you-go basis for annual, recurring maintenance type expenses.

XII. INTERNAL GUIDELINES FOR MANAGEMENT OF FEDERAL AND/OR STATE FUNDS

All costs charged by the County must be necessary, reasonable, allowable, and allocable to all Federal and/or State grant programs received administered by the County. The County must assure that all costs are appropriate and eligible including but not limited to the following areas of concern:

- Administrative requirements - Including duplication of benefits requirements, provisions related to charging pre-award costs, conflict of interest, reporting fraud, and distinction between agencies/government components, contractors, developers, and beneficiaries;
- Recordkeeping and Reporting requirements - Including records retention and financial reporting requirements;
- Procurement requirements - Including requirements related to bonding, insurance, suspension and debarment;
- Contract conditions;
- Force Account - Including requirements for tracking, documenting, and charging personnel costs and applicable fringe benefits and classification, purchasing, tracking, insuring, and disposing of equipment, supplies, and federally purchased tangible and intangible property;
- Contract amendments;
- Contract closeout;
- Monitoring and Quality Assurance - Including requirements related to preventing fraud, waste, and abuse;
- Audit - Including Single Audit or program-specific audit requirements

The following is a list of key federal and state regulations governing financial management of grant programs:

- 24 CFR § 570 Subpart I- governs the state CDBG-DR program;
- 2 CFR § 200, including all of Subpart E Cost Principles;
- Uniform Grant Management Standards (UGMS) - Texas Comptroller of Public Accounts and guidance under 2 CFR § 200;
- Texas Local Government Code Chapter 171

It is the County's responsibility to be knowledgeable and compliant with these requirements to ensure the appropriate, effective, timely, and eligible use of all funds related to Federal and/or State Programs. The County is responsible for monitoring vendors and projects and compliance with applicable financial management standards, for processing payment requests for funds, and for audit review.

A cost objective is a pool of related costs, which could be related based on the County's departments, function, eligible, activity, agreement with State and/or Federal agencies or any

other basis. The term is used to capture a variety of scenarios in which costs may be categorized for purposes of cost allocation or eligibility determinations.

As per of 2 CFR § 200.303, the County has established this and other written policies and procedures for internal controls and guidance documentation for responsible financial management of federal and/or state funds and include the adherence to the following:

- All federal, state, and local conflict of interest provisions, including the requirements of Texas Local Government Code Chapter 171;
- The County has an established internal control system and documented segregation of duties. Including the appropriate segregation of duties as follows:
 - No person has complete control over every phase of a significant transaction. For example, the person who authorizes payments to contractors should not draft and issue the payment check and the person who writes a payment check should not reconcile associated bank records;
 - Monthly bank reconciliation and/or direct deposit monthly statements are reviewed by someone who is not responsible for handling cash or issuing checks;
 - The person issuing checks for grant expenses does not also handle payroll preparation/issuance of paychecks;
- The County will take prompt action when an instance of noncompliance is identified internally or through audit findings;
- The County takes reasonable measures to safeguard protected personally identifiable information (PII) and other information that the County considers sensitive consistent with applicable Federal, state, and local laws regarding privacy and obligations of confidentiality;

Per 24 CFR § 570.502, through established budgets and accounting records, the County is responsible for ensuring all Federal and/or State expenditures are authorized in an approved, documented budget and do not exceed the total budget amount and do not exceed the amount in the County's grant agreement(s).

The County will use one of two general methods available to draw federal and/or state grant funds to pay for project and vendor costs: the reimbursement method and the cash advance method.

- The reimbursement method entails a transfer of grant funds to the County based on actual expenditures already incurred by the County before it requests a draw;
- The cash advance method entails the transfer of grant funds from the federal and/or state agency based upon the County's received invoices before the actual cash disbursements have been made by the County.

The County establishes a separate account for each grant it receives. When using a cash advance basis process, the County will ensure that all received grant funding is held in an insured, interest-bearing account (2 CFR § 200.305(b)). Distinct accounting information for each grant is created. Accurate records of encumbrances/obligations against distinct line items within each grant for vendor contracts are made. Accurate records on grant awards, unobligated balances, assets, liabilities, expenditures, program income (if any) and applicable interest are kept and supported by sources documentation, including vendor contracts, invoices, and purchase orders.

Pursuant to 2 CFR § 200.302(a), the County's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, are sufficient to permit the preparation of reports required to demonstrate compliance with general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the County's State and/or Federal grant agreement(s).

Caldwell County through its annual audit process has proven effective control over, and accountability for, all funds, property, and other assets in its possession. The County makes every effort to adequately safeguard all assets and assure that they are used solely for their intended purpose.

Financial Records for all Federal and/or State grant programs include the following:

- Transaction registry documenting:
 - All invoices associated with each Request for Payment; and
 - Source of funds for each invoice (grant funds by activity, matching funds and/or other funds)
- Source documentation, including the following:
 - Copies of Requests for Payment;
 - Addendum record of direct deposit payments;
 - Verification of deposits;
 - Monthly bank statements
 - Check register/transaction ledger;
 - Employee time sheets (as applicable);
 - Equipment time record sheets(as applicable);
 - Property inventory;
 - Purchase orders, invoices, and contractor requests for payments;
 - Electronic Transfer Form (EFT);
 - All original source documents

The County for each grant agreement received, establishes Responsible Persons. Through resolution, the County identifies the Responsible Persons (at least 2, preferably 4 by job title) responsible for both contractual documents (executed County agreement(s), associated

amendments, and various program certifications) and financial documents (requests for payment, issuance of check).

The County, where allowable by the Federal and/or State funding program, will authorize direct deposit to receive payments from the agency(ies) to post directly to the County's local bank account.

The County will ensure that there exists staff and contractor capacity necessary to manage all grant funds under its control. The County may procure a Grant administrator to assist with management of grant compliance, subject to 2 CFR § 200 procurement guidelines and requirements.

Eligible/Allowable Costs: All costs charged to the County's grant agreement(s) will be deemed eligible as identified in each Grantor's agreement/implementation manual. Eligible costs are those that conform to the federal/state requirements, including limitations and waivers described in applicable Federal Register Notices, comply with federal cost principles, and align with all associated cross-cutting federal requirements (Davis Bacons and Related Acts, Environmental requirements, etc.) and State and Local law.

The County will assure pursuant to 2 CFR § 200.403, costs meet the following general criteria to be allowable as a charge against any Federal award:

- Costs must be necessary and reasonable for the performance of the Federal award and be allocable to that award and not to a different award;
- Costs must conform to any limitations or exclusions set forth in 2 CFR § 200 or in the Federal award as to types or amount of cost items;
- Costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the County;
- Costs must be accorded consistent treatment;
 - A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;
- Costs must be determined in accordance with generally accepted accounting principles (GAAP);
- Costs must be adequately documented

Reasonable Costs (2 CFR § 200.404): A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration will be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the County or the proper and efficient performance of the State and/or Federal award;

- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of the State and/or Federal award;
- Market prices for comparable goods or services for the geographic area;
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County, its employees, the public at large, the State Government and/or Federal Government;
- Whether the County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the cost

The County will insure that all grant reimbursement requests meet the definition of Allocable Costs (2 CFR § 200.405 and § 200.406) A cost is allocable to a particular grant, County agreement, vendor contract, program or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for that cost objective; • Benefits both that cost objective and other work of the County and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the County and is assignable in part to the specified cost objective in accordance with 2 CFR § 200.

Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the County from shifting costs that are allowable under two or more cost objectives in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Costs should only be charged net of all applicable credits. Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the cost objective. Examples include:

- Purchase discounts;
- Rebates or allowances;
- Recoveries or indemnities on losses;
- Insurance refunds or rebates; and
- Adjustments of overpayments or erroneous charges

To the extent that such credits accruing to or received by the County relate to allowable costs, they must be credited to the State and/or Federal award either as a cost reduction or cash refund, as appropriate. These credits do not constitute program income.

The County will submit a draw request for eligible costs as often as is needed, subject to limitations in grant agreements and at least quarterly throughout the life of a project. The County will submit costs to a Grantor for draw within 60 days of receipt of invoices as allowable.

Pursuant to 24 CFR § 570.489(c), 2 CFR § 200.305(b), and 31 CFR § 205, the County when utilizing the cash advance method will minimize the time elapsing between the transfer of funds from the Federal or State agency and the disbursement by the County for eligible costs. This period must not exceed 5 business days from the date of receipt/deposit of funds.

27. Discussion/Action regarding the administration and procedures relating to public nuisance enforcement under the Texas Health and Safety Code. **Speaker: Commissioner Theriot; Cost: None; Backup: 12**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us . Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. “Anything missing will cause the Agenda Item to be held over to the next Regular meeting,” according to our Rules & Procedures.

AGENDA DATE: 6.9.2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion regarding administration and procedures relating to public nuisance enforcement under the Texas Health and Safety Code.

1. Costs:

Actual Cost or Estimated Cost \$ None

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| Name | Representing | Title |
|------------------------------|--------------|-------|
| Commissioners Theriot (1) | | |
| (2) | | |
| (3) | | |

3. Backup Materials: None To Be Distributed 12 total # of backup pages
(including this page)

4. _____
Signature of Court Member _____ **Date** _____



IN THE COMMISSIONERS COURT OF CALDWELL COUNTY, TEXAS

AN ORDER ADOPTING PROCEDURES FOR ABATEMENT OF A PUBLIC NUISANCE

The Commissioners Court of Caldwell County, Texas, acting pursuant to the authority provided by Chapter 343 of the Texas Health and Safety Code, hereby adopts the following procedures for the abatement of a public nuisance, as defined under Section 343.011 of the Texas Health and Safety Code:

Section I: Definitions, as provided by Section 343.002 of the Texas Health and Safety Code:

(1) "Abate" means to eliminate or remedy:

- (A) by removal, repair, rehabilitation, or demolition;
- (B) in the case of a nuisance under Section 343.011(c)(1), (9), or (10) of the Texas Health and Safety Code, by prohibition or control of access; and
- (C) in the case of a nuisance under Section 343.011(c)(12) of the Texas Health and Safety Code, by removal, remediation, storage, transportation, disposal, or other means of waste management authorized by Chapter 361 of the Texas Health and Safety Code.

(2) "Building" means a structure built for the support, shelter, or enclosure of a person, animal, chattel, machine, equipment, or other moveable property.

(3) "Garbage" means decayable waste from a public or private establishment or restaurant. The term includes vegetable, animal, and fish offal and animal and fish carcasses, but does not include sewage, body waste, or an industrial by-product.

(4) "Neighborhood" means:

- (A) a platted subdivision; or
- (B) property contiguous to and within 300 feet of a platted subdivision.

(5) "Platted subdivision" means a subdivision that has its approved or unapproved plat recorded with the county clerk of the county in which the subdivision is located.

(6) "Premises" means all privately owned property, including vacant land or a building designed or used for residential, commercial, business, industrial, or religious purposes. The term includes a yard, ground, walk, driveway, fence, porch, steps, or other structure appurtenant to the property.

(7) "Public street" means the entire width between property lines of a road, street, way, thoroughfare, or bridge if any part of the road, street, way, thoroughfare, or bridge is open to the public for vehicular or pedestrian traffic.

(8) "Receptacle" means a container that is composed of durable material and designed to prevent the discharge of its contents and to make its contents inaccessible to animals, vermin, or other pests.

(9) "Refuse" means garbage, rubbish, paper, and other decayable and nondecayable waste, including vegetable matter and animal and fish carcasses.

(10) "Rubbish" means nondecayable waste from a public or private establishment or residence.

(10-a) "Undeveloped land" means land in a natural, primitive state that lacks improvements, infrastructure, or utilities and that is located in an unincorporated area at least 5,000 feet outside the boundaries of a home-rule-municipality.

(11) "Weeds" means all rank and uncultivated vegetable growth or matter that:

(A) has grown to more than 36 inches in height; or

(B) creates an unsanitary condition likely to attract or harbor mosquitoes, rodents, vermin, or other disease-carrying pests, regardless of the height of the weeds.

(12) "Flea market" means an outdoor or indoor market, conducted on non-residential premises, for selling secondhand articles or antiques, unless conducted by a religious, educational, fraternal, or charitable organization.

Section II: Public Nuisance, as Defined by Section 343.011 of the Texas Health and Safety Code:

(a) This section applies only to the unincorporated area of a county.

(b) A person may not cause, permit, or allow a public nuisance under this section.

(c) A public nuisance is:

- (1) keeping, storing, or accumulating refuse on premises in a neighborhood unless the refuse is entirely contained in a closed receptacle;
- (2) keeping, storing, or accumulating rubbish, including newspapers, abandoned vehicles, refrigerators, stoves, furniture, tires, and cans, on premises in a neighborhood or within 300 feet of a public street for 10 days or more, unless the rubbish or object is completely enclosed in a building or is not visible from a public street;
- (3) maintaining premises in a manner that creates an unsanitary condition likely to attract or harbor mosquitoes, rodents, vermin, or disease-carrying pests;
- (4) allowing weeds to grow on premises in a neighborhood if the weeds are located within 300 feet of another residence or commercial establishment;
- (5) maintaining a building in a manner that is structurally unsafe or constitutes a hazard to safety, health, or public welfare because of inadequate maintenance, unsanitary conditions, dilapidation, obsolescence, disaster, damage, or abandonment or because it constitutes a fire hazard;
- (6) maintaining on abandoned and unoccupied property in a neighborhood a swimming pool that is not protected with:
 - (A) a fence that is at least four feet high and that has a latched and locked gate; and
 - (B) a cover over the entire swimming pool that cannot be removed by a child;
- (7) maintaining on any property in a neighborhood in a county with a population of more than 1.1 million a swimming pool that is not protected with:
 - (A) a fence that is at least four feet high and that has a latched gate that cannot be opened by a child; or
 - (B) a cover over the entire swimming pool that cannot be removed by a child;
- (8) maintaining a flea market in a manner that constitutes a fire hazard;
- (9) discarding refuse or creating a hazardous visual obstruction on:
 - (A) county-owned land; or

(B) land or easements owned or held by a special district that has the commissioners court of the county as its governing body;

(10) discarding refuse on the smaller of:

(A) the area that spans 20 feet on each side of a utility line; or

(B) the actual span of the utility easement;

(11) filling or blocking a drainage easement, failing to maintain a drainage easement, maintaining a drainage easement in a manner that allows the easement to be clogged with debris, sediment, or vegetation, or violating an agreement with the county to improve or maintain a drainage easement;

(12) discarding refuse on property that is not authorized for that activity; or

(13) surface discharge from an on-site septic system, as regulated by Section 366.002 Texas Health and Safety Code.

(d) This section does not apply to:

(1) a site or facility that is:

(A) permitted and regulated by a state agency for the activity described by Subsection (c); or

(B) licensed or permitted under Chapter 361 of the Texas Health and Safety Code for the activity described by Subsection (c); or

(2) agricultural land.

(e) In Subsection (d), "agricultural land" means land that qualifies for tax appraisal under Subchapter C or D, Chapter 23, Texas Tax Code.

Section III: Exceptions or Variances, as delineated in Section 343.0111 of the Texas Health and Safety Code:

(a) The Commissioners Court of Caldwell County by order may:

(1) describe the circumstances in which a special exception to the application of Section 343.011 of the Texas Health and Safety Code (included as Section II of this Order) is available to a person and may grant the special exception in a specific case if the Commissioners Court finds that the specific case justifies a special exception, that the grant of the exception promotes justice, that the grant of the exception is not contrary to the public interest, and that the grant of the

exception is consistent with the general purpose of Section 343.011 of the Texas Health and Safety Code; and

(2) authorize in a specific case not covered by a special exception a variance from the terms of Section 343.011 of the Texas Health and Safety Code, if the Commissioners Court makes the same findings in connection with the specific case that it makes in connection with a special exception under Subdivision (1) and finds that due to special conditions a literal enforcement of Section 343.011 of the Texas Health and Safety Code (included as Section II of this Order) would result in an unnecessary hardship.

(b) The Commissioners Court shall keep a record of its proceedings under this section and must include in the record a showing of the reasons for each decision made under this section.

Section IV: Penalties, Remedies and Enforcement:

(1) Enforcement, per Section 343.025 of the Texas Health and Safety Code:

(a) A court of competent jurisdiction in the County may issue any order necessary to enforce this chapter.

(2) Criminal Penalty, as set forth in Section 343.012 of the Texas Health and Safety Code:

(a) A person commits an offense if:

(1) the person violates Section 343.011(b) of the Texas Health and Safety Code (Section II of this Order); and

(2) the nuisance remains unabated after the 30th day after the date on which the person receives notice from a county official, agent, or employee to abate the nuisance.

(b) An offense under this section is a misdemeanor punishable by a fine of not less than \$50 or more than \$200.

(c) If it is shown on the trial of the defendant that the defendant has been previously convicted of an offense under this section, the defendant is punishable by a fine of not less than \$200 or more than \$1,000, confinement in jail for not more than six months, or both.

(d) Each day a violation occurs is a separate offense.

(e) The court shall order abatement of the nuisance if the defendant is convicted of an offense under this section.

(3) Civil Injunction, as delineated in Section 343.013 of the Texas Health and Safety Code:

(a) A county or district court may by injunction prevent, restrain, abate, or otherwise remedy a violation of this chapter in the unincorporated area of the county.

(b) Caldwell County, or a person affected or to be affected by a violation under the provisions of Chapter 343 of the Texas Health and Safety Code, including a property owner, resident of a neighborhood, or organization of property owners or residents of a neighborhood, may bring suit under Subsection (a). If the court grants the injunction, the court may award the plaintiff reasonable attorney's fees and court costs.

(c) Caldwell County may bring suit under this section to prohibit or control access to the premises to prevent a continued or future violation of Section 343.011(c)(1), (6), (9), or (10) of the Texas Health and Safety Code, or of Section II of this Order. The court may grant relief under this subsection only if the County demonstrates that:

(1) the person responsible for causing the public nuisance has not responded sufficiently to previous attempts to abate a nuisance on the premises, if the relief sought prohibits or controls access of a person other than the owner; or

(2) the owner of the premises knew about the nuisance and has not responded sufficiently to previous attempts to abate a nuisance on the premises, if the relief sought controls access of the owner.

(d) In granting relief under Subsection (c), the court:

(1) may not, in a suit brought under Section 343.011(c)(10) of the Texas Health and Safety Code, or Section II of this Order, prohibit or control access by the owner or operator of a utility line or utility easement to that utility line or utility easement; and

(2) may not prohibit the owner of the premises from accessing the property but may prohibit a continued or future violation.

Section V: Authority To Abate Nuisance, as explained in Section 343.021 of the Texas Health and Safety Code:

(a) Caldwell County has adopted these procedures and therefore is authorized to abate a nuisance under this chapter.

- (1) by demolition or removal; except as provided by Subsection (b);
- (2) in the case of a nuisance under Section 343.011(c)(1), (9), or (10) of the Texas Health and Safety Code, (Section II of this Order), by prohibiting or controlling access to the premises;
- (3) in the case of a nuisance under Section 343.011(c)(6) of the Texas Health and Safety Code, (Section II of this Order), by:
 - (A) prohibiting or controlling access to the premises and installing a cover that cannot be opened by a child over the entire swimming pool; or
 - (B) draining and filling the swimming pool; or
- (4) in the case of a nuisance under Section 343.011(c)(12) of the Texas Health and Safety Code (Section II of this Order), by removal, remediation, storage, transportation, disposal, or other means of waste management authorized under Chapter 361 of the Texas Health and Safety Code.

(b) In the case of a nuisance under Section 343.011(c)(13), Caldwell County may use any means of abatement reasonably necessary to bring the system into compliance with Chapter 366 only after the defendant fails to abate the nuisance as ordered by the court under Section 343.012(e).

Section VI: Nuisance Abatement Officer and Abatement Procedures, as delineated in Section 343.022 of the Texas Health and Safety Code:

- (a) The abatement procedures adopted by the Commissioners Court must be administered by a regularly salaried, full-time county employee. Thus, the Caldwell County Commissioners Court appoints Mike Bittner, Caldwell County Environmental Investigator, to administer the abatement program. The person authorized by the person administering the abatement program may administer:
 - (1) the prohibition or control of access to the premises to prevent a violation of Section 343.011(c)(1), (6), (9), or (10) of the Texas Health and Safety Code (Section II of this Order);
 - (2) the removal or demolition of the nuisance; and
 - (3) the abatement of a nuisance described by Section 343.011(c)(12) of the Texas Health and Safety Code (Section II of this Order).
- (b) The abatement procedures require written notice given to:
 - (1) the owner, lessee, occupant, agent, or person in charge of the premises; and

(2) the person responsible for causing a public nuisance on the premises when:

(A) that person is not the owner, lessee, occupant, agent, or person in charge of the premises; and

(B) the person responsible can be identified.

(c) The notice must state:

(1) the specific condition that constitutes a nuisance;

(2) that the person receiving notice shall abate the nuisance before the:

(A) 31st day after the date on which the notice is served, if the person has not previously received a notice regarding a nuisance on the premises; or
(B) 10th business day after the date on which the notice is served, if the person has previously received a notice regarding a nuisance on the premises;

(3) that failure to abate the nuisance may result in:

(A) abatement by the county;

(B) assessment of costs to the person responsible for causing the nuisance when that person can be identified; and

(C) a lien against the property on which the nuisance exists, if the person responsible for causing the nuisance has an interest in the property;

(4) that the county may prohibit or control access to the premises to prevent a continued or future nuisance described by Section 343.011(c)(1), (6), (9), or (10); and

(5) that the person receiving notice is entitled to submit a written request for a hearing before the:

(A) 31st day after the date on which the notice is served, if the person has not previously received a notice regarding a nuisance on the premises; or

(B) 10th business day after the date on which the notice is served, if the person has previously received a notice regarding a nuisance on the premises.

(d) The notice must be given:

(1) by service in person or by registered or certified mail, return receipt requested; or

(2) if personal service cannot be obtained or the address of the person to be notified is unknown, by posting a copy of the notice on the premises on which the nuisance exists and by publishing the notice in a newspaper with general circulation in the county two times within 10 consecutive days.

(e) Except as provided in Subsection (f), the abatement procedures must require a hearing before the county abates the nuisance if a hearing is requested. The hearing may be conducted before the Commissioners Court or any board, commission, or official designated by the Commissioners Court. The Commissioners Court may designate a board, commission, or official to conduct each hearing.

(1) The Caldwell County Commissioners Court hereby designates the Caldwell County Justice of the Peace courts to conduct such hearings.

(f) A county may, before conducting a hearing, abate a nuisance under Section 343.011(c)(6) of the Texas Health and Safety Code (Section II of this Order) by prohibiting or controlling access to the premises on which the nuisance is located and installing a cover that cannot be opened by a child over the entire swimming pool, but only if the County conducts a hearing otherwise in accordance with Subsection (e) after the nuisance is abated.

Section VII: Assessment of Costs; Lien, as set forth in Section 343.023 of the Texas Health and Safety Code

(a) Caldwell County may:

(1) assess:

(A) the cost of abating the nuisance, including management, remediation, storage, transportation, and disposal costs, and damages and other expenses incurred by the County;

(B) the cost of legal notification by publication; and

(C) an administrative fee of not more than \$100 on the person receiving notice under Section 343.022 of the Texas Health and Safety Code; or

(2) by resolution or order, assess:

(A) the cost of abating the nuisance;

(B) the cost of legal notification by publication; and

(C) an administrative fee of not more than \$100 against the property on which the nuisance exists.

- (b) The County may not make an assessment against property unless the owner or owner's agent receives notice of the nuisance in accordance with Section 343.022 of the Texas Health and Safety Code.
- (c) To obtain a lien against the property to secure an assessment, the Commissioners Court of the county must file a notice that contains a statement of costs, a legal description of the property sufficient to identify the property, and the name of the property owner, if known, with the county clerk of the county in which the property is located.
- (d) The county's lien to secure an assessment attaches when the notice of lien is filed and is inferior to a previously recorded bona fide mortgage lien attached to the real property to which the county's lien attaches, if the mortgage was filed for record in the office of the county clerk of the county in which the real property is located before the date on which the county files the notice of lien with the county clerk.
- (e) The county is entitled to accrued interest beginning on the 31st day after the date of the assessment against the property at the rate of 10 percent a year.
- (f) The statement of costs or a certified copy of the statement of costs is prima facie proof of the costs incurred to abate the nuisance.

Section VIII: Use of County Funds, as provided by Section 343.0235 of the Texas Health and Safety Code:

Caldwell County is entitled to use any money available under other law for a cleanup or remediation of private property to abate a nuisance described by Section 343.011 (c)(1), (9), or (10) of the Texas Health and Safety Code, or provisions of this Order.

Section IX: Authority to Enter Premises, as explained in Section 343.024 of the Texas Health and Safety Code:

- (a) A county official, agent, or employee charged with the enforcement of health, environmental, safety, or fire laws may enter any premises in the unincorporated area of the county at a reasonable time to inspect, investigate, or abate a nuisance or to enforce this chapter.
- (b) Before entering the premises, the official, agent, or employee must exhibit proper identification to the occupant, manager, or other appropriate person.

Section X: Severability

Should any section of Chapter 343 of the Texas Health and Safety Code, or of this Order, be determined to be unlawful or unenforceable by a court of competent jurisdiction, that section

alone shall be deemed invalid, and shall not affect, impair or restrict reliance upon any other section of Chapter 343 of the Texas Health and Safety Code, or of this Order.

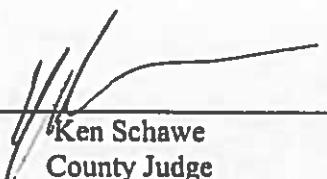
Section XI: Amendment

Should Chapter 343 of the Texas Health and Safety Code, or this Order, be amended, revised, recodified, or otherwise altered, such amendments shall be deemed applicable to this Order, unless such a construction of the amended statute renders such a construction unreasonable.

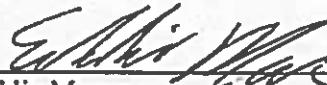
Section XII: Adoption

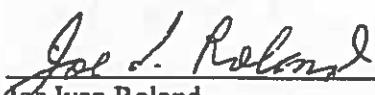
The above and foregoing Order for the Abatement of Public Nuisance in Caldwell County, Texas was this date ADOPTED and APPROVED by a majority of the Commissioners Court of Caldwell County, Texas, in a meeting duly posted as required by law, this 12th day of February, 2018.


Terry Wright
Commissioner, Precinct 1


Ken Schawe
County Judge


Ed Theriot
Commissioner, Precinct 3


Eddie Moses
Commissioner, Precinct 2


Joe Ivan Roland
Commissioner, Precinct 4

Attest:




Carol Holcomb
County Clerk, acting as Ex Officio Clerk of the
Commissioners Court

28. Discussion/Action to accept public improvements in Forister Ranch Subdivision Sections 4 & 5 for permanent county maintenance and to release the maintenance bond posted by Aus – Tex Parts & Services, LTD as security against damages or defected work for public improvements in Forister Ranch Subdivision Sections 4 & 5 as provided by subsections 3.8.5(G) and 3.8.5(H) of the Caldwell County Development Ordinance. **Speaker: Commissioner Roland/ Donald LeClerc; Cost: None; Backup: 4**

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06-09-20

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion/Action to accept public improvements in Forister Ranch Subdivision Sections 4 & 5 for permanent county maintenance and to release the maintenance bond posted by Aus-Tex Parts & Services, LTD as security against damages or defected work for public improvements in Forister Ranch Subdivision Sections 4 & 5 as provided by subsections 3.8.5(G) and 3.8.5(H) of the Caldwell County Development Ordinance.

1. Costs:

Actual Cost or Estimated Cost \$ 0.00

Is this cost included in the County Budget? _____

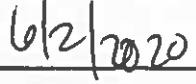
Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| | Name | Representing | Title |
|-----|---------------------|--------------|-------|
| (1) | Commissioner Roland | | |
| (2) | Donald Leclerc | | |
| (3) | | | |

3. Backup Materials: None To Be Distributed 4 total # of backup pages (including this page)

4. 
Signature of Court Member

Date 



MAINTENANCE BOND

BOND NO. 0575544

KNOW ALL MEN BY THESE PRESENTS: THAT WE, AUS-TEX PARTS & SERVICES, LTD

as Principal, and
International Fidelity Insurance Company, New Jersey Corporation of One Newark Center, 20th
Floor, Newark, New Jersey, licensed to do business in the State of New Jersey and
as Surety, are held and firmly bound unto CALDWELL COUNTY
as Obligee, in the full and just sum of SEVENTYTHOUSAND SEVEN HUNDRED TEN DOLLARS & 00/100 (\$ 70,710.00)

Dollars lawful money of the United States of America to the payment of which sum, well and truly to be made,
the Principal and the Surety bind themselves, their successors and assigns, jointly and severally, firmly by these
presents.

SIGNED, SEALED AND DATED THIS 5TH day of MAY, 20 17

THE CONDITION OF THIS OBLIGATION IS THAT, WHEREAS the Principal entered into a contract with the
Obligee for

*** PROJECT NO 105 01 02 - FORIESTER RANCH SEC 4 IN CALDWELL COUNTY

AND WHEREAS, the Obligee requires a guarantee from the Principal against defective workmanship in
connection with said Contract.

NOW, THEREFORE, if the Principal shall make any repairs or replacements which may become necessary during
the period of 5-5-2017 thru 5-5-2019 because of defective workmanship in connection with said
contract of which defectiveness the Obligee shall give the Principal and Surety written notice within (30)
thirty days after discovery thereof, then this obligation shall be void, otherwise it shall be in full force and effect.

All suits at law or proceedings in equity to recover on this bond must be instituted within twelve (12) months after the
expiration of the maintenance period provided for herein.

Witness

AUS-TEX PARTS & SERVICES, LTD

Principal

Witness

International Fidelity Insurance Company

Attorney-in-Fact

POWER OF ATTORNEY

INTERNATIONAL FIDELITY INSURANCE COMPANY
ALLEGHENY CASUALTY COMPANY

ONE NEWARK CENTER, 20TH FLOOR NEWARK, NEW JERSEY 07102-5207

KNOW ALL MEN BY THESE PRESENTS: That INTERNATIONAL FIDELITY INSURANCE COMPANY, a corporation organized and existing under the laws of the State of New Jersey, and ALLEGHENY CASUALTY COMPANY a corporation organized and existing under the laws of the State of New Jersey, having their principal office in the City of Newark, New Jersey, do hereby constitute and appoint

MOLLY REAGAN SALAZAR

Houston, TX.

their true and lawful attorney(s)-in-fact to execute, seal and deliver for and on its behalf as surety, any and all bonds and undertakings, contracts of indemnity and other writings obligatory in the nature thereof, which are or may be allowed, required or permitted by law, statute, rule, regulation, contract or otherwise, and the execution of such instrument(s) in pursuance of these presents, shall be as binding upon the said INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY, as fully and amply, to all intents and purposes, as if the same had been duly executed and acknowledged by their regularly elected officers at their principal offices.

This Power of Attorney is executed, and may be revoked, pursuant to and by authority of the By-Laws of INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY and is granted under and by authority of the following resolution adopted by the Board of Directors of INTERNATIONAL FIDELITY INSURANCE COMPANY at a meeting duly held on the 20th day of July, 2010 and by the Board of Directors of ALLEGHENY CASUALTY COMPANY at a meeting duly held on the 15th day of August, 2000:

"RESOLVED, that (1) the President, Vice President, Chief Executive Officer or Secretary of the Corporation shall have the power to appoint, and to revoke the appointments of, Attorneys-in-Fact or agents with power and authority as defined or limited in their respective powers of attorney, and to execute on behalf of the Corporation and affix the Corporation's seal thereto, bonds, undertakings, recognizances, contracts of indemnity and other written obligations in the nature thereof or related thereto; and (2) any such Officers of the Corporation may appoint and revoke the appointments of joint-control custodians, agents for acceptance of process, and Attorneys-in-fact with authority to execute waivers and consents on behalf of the Corporation; and (3) the signature of any such Officer of the Corporation and the Corporation's seal may be affixed by facsimile to any power of attorney or certification given for the execution of any bond, undertaking, recognizance, contract of indemnity or other written obligation in the nature thereof or related thereto, such signature and seals when so used whether heretofore or hereafter, being hereby adopted by the Corporation as the original signature of such officer and the original seal of the Corporation, to be valid and binding upon the Corporation with the same force and effect as though manually affixed."

IN WITNESS WHEREOF, INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY have each executed and attested these presents on this 31st day of December, 2016.



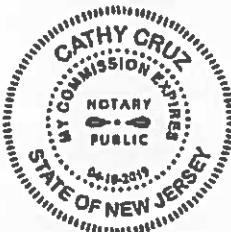
STATE OF NEW JERSEY
County of Essex

ROBERT W. MINSTER
Chief Executive Officer (International Fidelity
Insurance Company) and President (Allegheny
Casualty Company)



On this 31st day of December 2016, before me came the individual who executed the preceding instrument, to me personally known, and, being by me duly sworn, said he is the therein described and authorized officer of INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY; that the seals affixed to said instrument are the Corporate Seals of said Companies; that the said Corporate Seals and his signature were duly affixed by order of the Boards of Directors of said Companies.

IN TESTIMONY WHEREOF, I have hereunto set my hand affixed my Official Seal, at the City of Newark, New Jersey the day and year first above written.



CERTIFICATION

I, the undersigned officer of INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY do hereby certify that I have compared the foregoing copy of the Power of Attorney and affidavit, and the copy of the Sections of the By-Laws of said Companies as set forth in said Power of Attorney, with the originals on file in the home office of said companies, and that the same are correct transcripts thereof, and of the whole of the said originals, and that the said Power of Attorney has not been revoked and is now in full force and effect.

IN TESTIMONY WHEREOF, I have hereunto set my hand this

5th day of May 2017

MARIA BRANCO, Assistant Secretary

RIDER

To be attached to and form a part of Bond No. 0575544 in the amount
of \$ 70,710.00 issued by INTERNATIONAL FIDELITY INSURANCE COMPANY on
behalf of AUS-TEX PARTS & SERVICES, LTD
in favor of CALDWELL COUNTY
Effective date of Rider MAY 5th 2017

Amend TERM DATES to read:

JUNE 12TH 2017 THRU JUNE 12TH 2019

It is further expressly understood and agreed that the aggregate liability of
INTERNATIONAL FIDELITY INSURANCE COMPANY under said bond to the Obligee
herein mentioned shall not exceed the amount stated above.

Nothing herein contained shall be held to vary, alter, waive, or extend any of the
terms, agreements, conditions or limitations of the above mentioned bond, other than as
above stated.

Signed, sealed and dated this 31st day of MAY 20 17.

INTERNATIONAL FIDELITY INSURANCE COMPANY

By: Molly Reggan Salazar
Molly Reggan Salazar Attorney-in-Fact

29. Discussion / Action concerning approval of the Final Plat for Grizzly Estates Subdivision to include 5 lots on approximately 6.09 acres located on State Highway 80 and Stairtown Loop (CR 118)
Speaker: Commissioner Shelton/ Kasi Miles; Cost: None; Backup: 23

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

Discussion/ Action to consider the approval of the Final Plat for Grizzley Estates Subdivision to include 5 lots on approximately 6.09 acres located on State Highway 80 and Stairtown Loop (CR 118).

Cost: None. Speaker: Commissioner Shelton / Kasi Miles. Backup: 22

1. Costs:

Actual Cost or Estimated Cost \$ 0

Is this cost included in the County Budget? n/a

Is a Budget Amendment being proposed? n/a

2. Agenda Speakers:

| | Name | Representing | Title |
|-----|------------|-----------------|------------------------|
| (1) | Kasi Miles | Caldwell County | Director of Sanitation |
| (2) | | | |
| (3) | | | |

3. Backup Materials: None To Be Distributed 22 total # of backup pages (including this page)

4. Commissioner Shelton

Signature of Court Member

06/01/2020

Date

Exhibit A



7401B Highway 71 West, Suite 160
Austin, TX 78735
Office: 512.583.2600
Fax: 512.583.2601

Doucetengineers.com

May 27, 2020

Kasi Miles
Caldwell County
1700 FM 2720
Lockhart, Texas 78644

Re: Grizzly Acres Subdivision Final Plat
Project No. 1911-124-02

Dear Ms. Miles,

Doucet has completed our review of the final plat application for the Grizzly Acres, a 6.09+/-acre subdivision State Highway 80 and Stairtown Loop (CR 118) consisting of five (5) lots for single family residences. Access to Lot 1 of the subdivision is from State Highway 80 via an existing residential driveway. The remaining lots are accessed via Stairtown Loop. The homes will be provided water from Tri-Community Water Supply and utilize on-site sewage facilities.

The final plat appears to be in general conformance with the rules and regulations of Caldwell County. Therefore, we recommend placing the plat on the Commissioners Court agenda for consideration.

It is our pleasure to be of assistance to the County on this project.

A handwritten signature in blue ink that reads "Tracy A. Bratton".

Tracy A. Bratton, P.E.
Division Manager, Land Development

TBPE Firm # 3937
State of Texas Surveying Firm Certification # 10105800

COMMITMENT YOU EXPECT.
EXPERIENCE YOU NEED.
PEOPLE YOU TRUST.

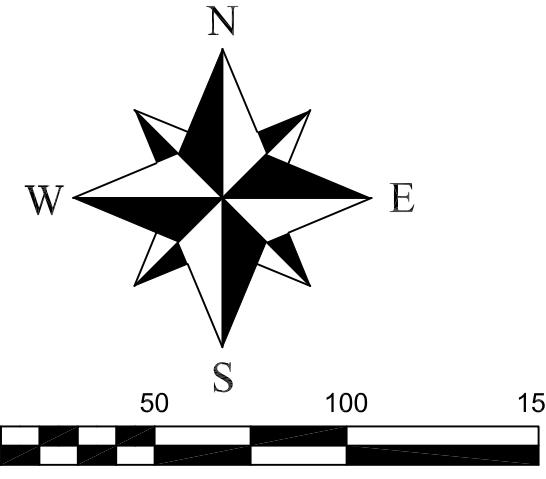
GRIZZLY ESTATES

FINAL PLAT

CALDWELL COUNTY, TEXAS

"PRELIMINARY"

NOT TO BE RECORDED FOR ANY PURPOSE



LEGAL DESCRIPTION:

A 6.09 acre tract situated in the John Henry Survey, A-12, being the same as a called 6.09 acre tract conveyed to Classen Aquisitions LLC, and described Instrument Number 2020-005532 recorded in the Official Public Records, Caldwell County, Texas, being more particularly described by metes and bounds as follows:

Beginning at a found 2 inch iron pipe at the intersection of the north right-of-way line of Stairtown Loop (50' R.O.W.), and the south right-of-way line of Highway 80 (100' R.O.W.), and being west corner of the herein described tract;

Thence with said south Right-Of-Way line of Highway 80, S 62°38'30" E, a distance of 123.45 feet to a found railroad post for the northwest corner of a tract conveyed to Roquemore Jimmy Et Al, recorded in Vol. 480, Pg. 578, Deed Records, Caldwell County, Texas and for the northeast corner of the herein described property;

Thence with the west line of said Roquemore Jimmy Et Al tract, S 49°19'24" W a distance of 462.16 feet to a found railroad post in the said right-of-way north line of Stairtown Loop for the southwest corner of said Roquemore Jimmy Et Al tract, and being the southeast corner of the herein described tract;

Thence with said line of Stairtown Loop, N 40°42'41" W a distance of 1147.63 feet to the POINT OF BEGINNING, containing 6.09 acres, more or less.

SUBDIVISION NOTES:

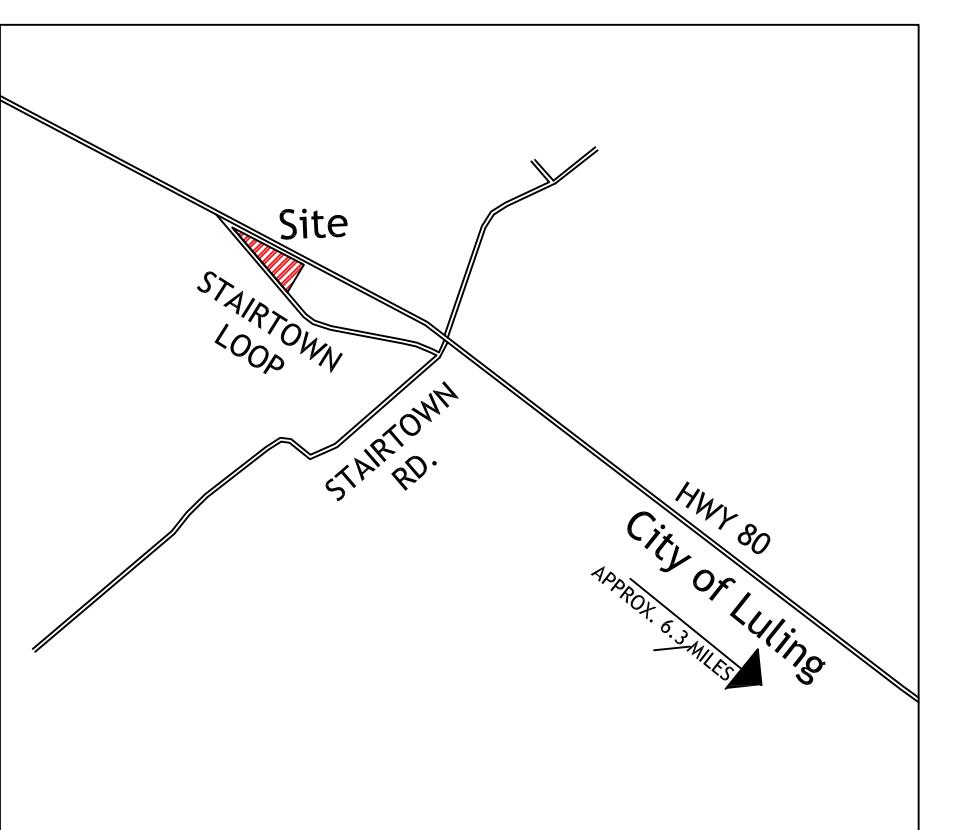
- 1 Bearing Basis is from GPS observations, State Plane NAD 83, Texas South Central (4204), on Dec. 16, 2019.
- 2 The Subdivision is located within Caldwell County Precinct #2.
- 3) Lot 1 has access to State Highway 80 per existing driveway.
- 4) Lots 2, 3, 4 & 5 can not access State Highway 80.
- 5) All lot corners are $\frac{1}{2}$ inch iron rod with orange cap set unless otherwise noted.
- 6) Utilities provided by:
 - Electricity: Bluebonnet electric cooperative, Inc.
 - Water: Tri-Community Water Supply Corp.
- 7) Rainfall run-off shall be to the amount existing at undeveloped status by ponding or other approved methods.
- 8) Flood Statement: I have examined the Federal Emergency Management Agency's Flood Insurance Rate Map for Caldwell County, Texas, Map Number 48055C0375E, effective date of June 19, 2012, and the map indicates this tract to be in "Zone X", determined to be outside 100 year flood plain; No portion of this plat lies within a designated Special Flood Hazard Area, inundated by 100 year flood or Other Flood Areas. Warning: if this site is not within an identified Special Flood Hazard Area, this statement does not imply that the property and/or the structures thereon will be free from flooding or flood damage. This determination has been made by scaling the property on the referenced map and is not the result of an elevation survey. This flood statement shall not create liability on the part of the surveyor.
- 9) In order to promote safe use of roadways and preserve the conditions of public roadways, no driveway constructed on any lot within this subdivision shall be permitted access onto publicly dedicated county roadway and or state highway unless a DRIVEWAY PERMIT has been issued by the appropriate County Road and Bridge Department and or TxDot.
- 10) No lot in this subdivision shall be occupied until connected to a municipal water distribution system or an approved onsite water well.

CALDWELL COUNTY ON-SITE WASTEWATER PROGRAM NOTES

1. NO STRUCTURE IN THIS SUBDIVISION SHALL BE OCCUPIED UNTIL CONNECTED TO A PUBLIC SEWER SYSTEM OR A PRIVATE ON-SITE SEWAGE DISPOSAL SYSTEM APPROVED BY THE CALDWELL COUNTY ON-SITE WASTEWATER PROGRAM.
2. NO STRUCTURE IN THIS SUBDIVISION SHALL BE OCCUPIED UNTIL CONNECTS TO A POTABLE WATER SUPPLY FROM AN APPROVED PUBLIC WATER SYSTEM OR WELL.
3. NO ON-SITE WASTEWATER SYSTEM MAY BE INSTALLED WITHIN 100 FEET OF A PRIVATE WATER WELL NO MAY AN ON-SITE WASTEWATER DISPOSAL SYSTEM BE INSTALLED WITHIN 150 FEET OF A PUBLIC WATER WELL.
4. NO CONSTRUCTION MAY BEGIN ON ANY LOT IN THIS SUBDIVISION UNTIL PLANS FOR THE PRIVATE ON-SITE WASTEWATER DISPOSAL SYSTEM ARE SUBMITTED AND APPROVED BY THE CALDWELL COUNTY ON-SITE WASTEWATER PROGRAM.
5. THESE RESTRICTIONS ARE ENFORCEABLE BY THE CALDWELL COUNTY ON-SITE WASTEWATER PROGRAM AND/OR LOT OWNERS.

KASI MILES, R.S.
DIRECTOR OF SANITATION

| No. | REVISIONS | Date |
|-----|---|------------|
| 1 | Preliminary Plat Submittal | 03/30/2020 |
| 2 | Intake questions answered and submitted | 04/17/2020 |
| | | |
| | | |
| | | |
| | | |



VICINITY MAP

LEGEND / ABBREVIATIONS

| | |
|-----------------------|--------|
| SET 1/2 IRON ROD | ○ |
| FOUND IRON ROD | ● |
| SET CONCRETE MONUMENT | ▲ |
| PROPERTY LINE | — PL — |
| RECORD CALL | (***) |

THE STATE OF TEXAS
THE COUNTY OF CALDWELL

KNOW ALL MEN BY THESE PRESENTS:
THAT I, MITCHELL CLASSEN, MANAGING MEMBER OF CLASSEN ACQUISITIONS, LLC, OWNER OF 6.09 ACRES OF LAND IN THE JOHN HENRY SURVEY, ABSTRACT NO. 12, SITUATED IN CALDWELL COUNTY, TEXAS, AS CONVEYED BY DEED RECORDED IN INSTRUMENT NUMBER 2020-005532, OFFICIAL PUBLIC RECORDS, CALDWELL COUNTY, TEXAS, DOES HEREBY SUBDIVIDE ALL 6.09 ACRES IN ACCORDANCE WITH THE ATTACHED MAP OR PLAT TO BE KNOWN AS:

GRIZZLY ESTATES

AND DO HEREBY DEDICATE TO THE PUBLIC THE USE OF ALL EASEMENTS SHOWN HEREON, SUBJECT TO ANY EASEMENTS AND/OR RESTRICTIONS HERETOFORE GRANTED AND NOT RELEASED.

WITNESS MY HAND THIS THE ____ DAY OF _____, 20 ____ A.D.

MITCHELL CLASSEN
CLASSEN ACQUISITIONS, LLC
215 FARMERS RD.
MAXWELL, TX 78656

THE STATE OF TEXAS

THIS INSTRUMENT WAS ACKNOWLEDGED BEFORE ME ON THE ____ DAY OF _____, 20 ___, A.D. BY MITCHELL CLASSEN.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS THE ____ DAY OF _____, 20 ___, A.D.

NOTARY PUBLIC

I, CHRIS WALTERSCHEIDT, A REGISTERED PROFESSIONAL LAND SURVEY IN THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND IS BASED ON AN ON THE GROUND SURVEY PERFORMED UNDER MY DIRECT SUPERVISION DURING THE MONTH OF OCTOBER 2019.

CHRIS WALTERSCHEIDT
R.P.L.S. NO. 6180

DATE

STATE OF TEXAS
COUNTY OF CALDWELL

I, Teresa Rodriguez, County Clerk in and for Caldwell County, Texas do hereby certify that this map or plat has been fully presented and approved by the Commissioners Court of Caldwell County, Texas on the ____ day of _____, 20 ____ to be recorded in the Plat Records of Caldwell County, Texas.

Teresa Rodriguez
Caldwell County Clerk

These lots will be serviced by individual sewage system(s) that satisfy the State and County requirements for septic systems.

Jesse R. Guerra Jr.
Professional Engineer

Date

THE STATE OF TEXAS
THE COUNTY OF CALDWELL

KNOW ALL MEN BY THESE PRESENTS:
THAT I, TERESA RODRIGUEZ, CLERK OF THE COUNTY COURT OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING INSTRUMENT IN WRITING, WITH ITS CERTIFICATE OF AUTHENTICATION WAS FILED FOR RECORD IN MY OFFICE ON THE ____ DAY OF _____, 20 ___, A.D., AT ____ OCLOCK ____ M. AND DULY RECORDED THIS DAY OF _____, 20 ___, A.D. AT ____ OCLOCK ____ M. IN THE PLAT RECORDS OF SAID COUNTY IN PLAT CABINET ____, SLIDE ____.

TO CERTIFY WHICH, WITNESS MY HAND AND SEAL AT THE COUNTY COURT OF SAID COUNTY, AT MY OFFICE IN LOCKHART, TEXAS, THE DATE LAST SHOWN ABOVE WRITTEN.

TERESA RODRIGUEZ CLERK, COUNTY COURT
CALDWELL COUNTY, TEXAS

Survey Prepared By:



500 NORTH LOOP 1604 EAST, SUITE 200
SAN ANTONIO, TX 78232 - TX FIRM # 10193814

JOB NO. 19-1628

Sheet No. 1 of 1



CLASSEN ACQUISITIONS LLC
215 FARMERS RD
MAXWELL, TX 78656

1034

pay to the
order of

Caldwell County

5-18-20
5/18/20
\$ 1,500.00

One thousand five hundred dollars 0/100

DOLLARS



PROSPERITY BANK
BASTROP
499 HIGHWAY 71 WEST • BASTROP, TX 78602
512-308-9937 www.prosperitybankusa.com

FOR Final Plat Application

Mark Clark

CALDWELL COUNTY SANITATION DEPT.

405 E. MARKET ST.
LOCKHART, TEXAS 78644
(512) 398-1803

7163
5-18-20

DATE

RECEIVED FROM

Clasen Acquisitions

\$ 1,500.00

One thousand five hundred dollars + no/xx DOLLARS

FOR Final Plat Fees - Grizzly Acres

| AMOUNT OF ACCOUNT | | |
|-------------------|-----------------|--|
| THIS PAYMENT | <u>1,500.00</u> | |
| BALANCE DUE | <u>0</u> | |

CASH
 CHECK
 CREDIT CARD BY
 MONEY ORDER

*Thank You
Kasi L. Miles*

3-30-2020

One thousand five hundred dollars 00/100

PROSPERITY BANK

BASTROP
439 HIGHWAY 11 WEST • BASTROP, TX 78602
512 398-9352 www.prosperitybank.com

FOR 5805 SH-80 Subdivision Preliminary
Platting Fees

Matthew Classen

CALDWELL COUNTY SANITATION DEPT.

405 E. MARKET ST.
LOCKHART, TEXAS 78644
(512) 398-1803

7140

DATE 3-30-20

RECEIVED FROM

Classen Acquisitions \$ 1,500.00
One thousand five hundred dollars
FOR Pre. Plat - Grizzley Estates

Thank You

| AMOUNT OF ACCOUNT | THIS PAYMENT | BALANCE DUE |
|-------------------|--------------|-------------|
| | 1,500.00 | 0.00 |

CASH
CHECK
CREDIT CARD
MONEY ORDER

Kari L. Miles



December 10, 2019

Miles Classen

5805 San Marcos Hwy, Luling Tx 78648

Re: Availability of service

To Whom It May Concern:

We have determined that the location of your inquiry in Caldwell County is in the certificated service territory of Bluebonnet Electric Cooperative, Inc. and we are therefore willing to provide electric service. Bluebonnet's promise to provide service is contingent upon the applicant fulfilling all the requirements of our Tariff including our Line Extension Policy.

If you have any questions regarding this request, please contact a new service coordinator at 800-842-7708, option 3 or email newservice@bluebonnet.coop.

Sincerely,

Barbara Seilheimer

Manager, Member Services

COPY

TRI-COMMUNITY WATER SUPPLY CORP.

P.O. Box 11 • 92 Ward St
Fentress, TX 78622
Office (512) 488-2573
tricommunitywater@gmail.com

12/12/2019

**Kasi L. Miles
Director of Sanitation
1700 FM 2720
Lockhart, TX 78644**

RE: Proof of utility service

Kasi L. Miles.

Tri-Community Water Supply Corporation services potable water to the address listed as 5805 San Marcos Hwy. Prairie Lea, TX 78661. (Lots # 26801 & 26802). Miles Classen c/o Classen Acquisitions, LLC, is an active member of The Tri-Community Water Supply Corporation System. If you have any questions or concerns regarding the Classen service contact us at 512-488-2573 or tricommunitywater@gmail.com.

Sincerely,

W. H. Deeks

E.A. Weeks – Office Manager

TRI-COMMUNITY WATER SUPPLY CORP.
TOMMY FORESTER - MANAGER
ELIZABETH WEEKS - OFFICE MANAGER



PO Box 111 OFFICE [512] 488 - 2573
Fentress, TX 78602 1F C111 [512] 738 - 0713
TW - tricommunitywater@gmail.com TW C111 [512] 227 - 4311
TW - tricommunitywater.tinyurl.com

Updated: March 27, 2020

February 19, 2020

Caldwell County – Floodplain Management
1700 FM 2720
Lockhart, TX 78644

RE: Grizzly Estates – Engineering Summary and Drainage Report
5805 San Marcos HWY, Prairie Lea, Texas
UP Engineering Project # 87.01

To Whom it May Concern:

Engineering Summary

The above-mentioned project is a proposed residential development of a 6.08-acre tract of land. The project site is located within developed rural large residential lots at 5805 San Marcos Hwy, Caldwell County, Texas. The site is currently developed with a residential structure on-site. The proposed development will establish 5 lots for residential use with no public or private streets proposed.

The site is not located within, nor is it immediately adjacent to a designated FEMA flood hazard area Zone AE (Figure 2). The site is not located within the Edwards Aquifer Recharge Zone. No revisions to the FEMA Flood Insurance Study are proposed as part of the subdivision plat.

The site is not situated within the Edwards Aquifer Authority, Guadalupe County Groundwater Conservation District, or Plum Creek Conservation District. There are no applicable rules nor constraints associated with protection of local groundwaters for the project site. However, the groundwater map is provided in Appendix B for reference.

Water is being provided through a municipality (Tri-Community Water Supply Corp.); a proof of utility service letter is provided in Appendix B.

A septic system is being proposed with the development of the project site, as municipal wastewater system is not available for use. The facility planning report will be submitted and provided separately from this engineering report.

Drainage Summary

Existing Conditions

The contents of this report follow the TxDOT Hydraulic Manual 2019 and Caldwell County's Storm Water Design Criteria Manual. TxDOT c-values were used for this report since none were provided in the County's subdivision ordinance and design guidelines. The current site is currently developed with an existing residential structure. Existing conditions runoff coefficients are based on aerial photography and physical inspection of the site. The site was inspected, and a c-value

was assigned based on the site existing conditions and the type of 'drainage area' from Table 4-10 of TxDOT Hydraulic Manual 2019. The overall slope of the site averages around 2%, resulting in C-value of 0.38 (Figure 3).

The time of concentration path utilized to calculate the runoff for the area was computed using the Kirby Method for overland flow and TR-55 method for concentrated flow. Rainfall intensities were taken from Table E-2 of Caldwell County's Storm Water Design Criteria Manual.

Under existing conditions, runoff from drainage areas E1 flows from northeast to southwest towards Stairtown Loop. Runoff from drainage area E2 flows from southeast to northwest towards Stairtown Loop. Once runoff is within Stairtown Loop it is then conveyed west towards an existing creek, located near the intersection of Stairtown Loop and San Marcos Hwy, ultimately discharging onto San Marcos River.

A summary of the existing conditions hydrologic parameters is provided in Table 1 below. This reflects the project site under existing conditions.

Table 1 – Existing Hydrologic Parameters

| Reference Point | Drainage Area | Area (ac) | T _c (min) | 5-yr Intensity (in/hr) | 25-yr Intensity (in/hr) | 100-yr Intensity (in/hr) | Runoff Coefficient |
|-----------------|---------------|-----------|----------------------|------------------------|-------------------------|--------------------------|--------------------|
| 1 | E1 | 4.04 | 19.7 | 4.77 | 6.96 | 9.11 | 0.38 |
| 2 | E2 | 2.04 | 17.1 | 5.11 | 7.45 | 9.74 | 0.40 |

Table 2 – Existing Flow Rates

| Reference Point | Drainage Area | Area (ac) | Q _s (cfs) | Q ₂₅ (cfs) | Q ₁₀₀ (cfs) |
|-----------------|---------------|-----------|----------------------|-----------------------|------------------------|
| 1 | E1 | 4.04 | 7.4 | 10.7 | 14.0 |
| 2 | E2 | 2.04 | 4.2 | 6.1 | 8.0 |

Proposed/Ultimate Conditions

As previously noted, the project site is to be developed as 5 lots for residential use. The drainage patterns of the site will generally be maintained. The c-value for drainage area P1 for proposed/ultimate conditions was assigned based on the site's proposed/ultimate conditions and the type of 'drainage area' from Table 4-10 of TxDOT Hydraulic Manual 2019, resulting in a c-value of 0.40. The c-value maintained its value from existing to proposed conditions for drainage area P2, maintaining its c-value of 0.40 (Figure 4).

Tables 3 and 4 below represent the hydrologic parameters and proposed flow rates, respectively, of the project site as developed. These parameters are for local conditions of the site.

Table 3 – Proposed/Ultimate Hydrologic Parameters

| Reference Point | Drainage Area | Area (ac) | T _c (min) | 5-yr Intensity (in/hr) | 25-yr Intensity (in/hr) | 100-yr Intensity (in/hr) | Runoff Coefficient |
|-----------------|---------------|-----------|----------------------|------------------------|-------------------------|--------------------------|--------------------|
| 1 | P1 | 4.04 | 19.7 | 4.77 | 6.96 | 9.11 | 0.40 |
| 2 | P2 | 2.04 | 17.1 | 5.11 | 7.45 | 9.74 | 0.40 |

Table 4 – Proposed/Ultimate Flow Rates

| Reference Point | Drainage Area | Area (ac) | Q _s (cfs) | Q ₂₅ (cfs) | Q ₁₀₀ (cfs) |
|-----------------|---------------|-----------|----------------------|-----------------------|------------------------|
| 1 | P1 | 4.04 | 7.8 | 11.3 | 14.8 |
| 2 | P2 | 2.04 | 4.2 | 6.1 | 8.0 |

Hydraulics

As previously noted, the proposed development will establish 5 lots for residential use. Under proposed conditions, runoff from drainage area P1 and P2 will generally maintain the existing drainage patterns. As previously noted, the c-value maintained its value from existing to proposed conditions for drainage area P2, maintaining its c-value of 0.40.

The downstream analysis was terminated at the floodplain Zone AE. Once runoff leaves the site it is conveyed along San Marcos Hwy. Once runoff is within San Marcos Hwy, it is then conveyed west towards an existing creek, located near the intersection of Stairtown Loop and San Marcos Hwy, ultimately discharging onto San Marcos River.

Summary

The 6.09-acre tract is being subdivided into five lots for residential use. Lot 1 consists of an existing residential home with septic system and water connection to Tri-Community Water Supply. The remaining four lots (Lots 2 through 5) will be established for similar use. Septic systems are proposed for each individual lot, with individual lot connections to Tri-Community Water Supply.

As previously noted, the site is not situated within the Edwards Aquifer Authority, Guadalupe County Groundwater Conservation District, or Plum Creek Conservation District. No wells are proposed as part of this development.

The site is not within, nor immediately adjacent to a FEMA Floodplain; therefore, no special permitting or map revisions are required.

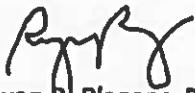
Based on the information provided above, it does not appear that the proposed development will have a significant impact on areas downstream of the site, nor exacerbate any existing issues downstream of the site. The site is located within developed rural large residential lots. Runoff

from the site under proposed/ultimate conditions is discharged onto an existing drainage ditch, located south of the site.

Please contact us at (210) 774-5504 if you may have any questions or concerns with regards to this submittal.

Sincerely,

UP ENGINEERING, LLC.
Texas Engineering Firm No. F-17992



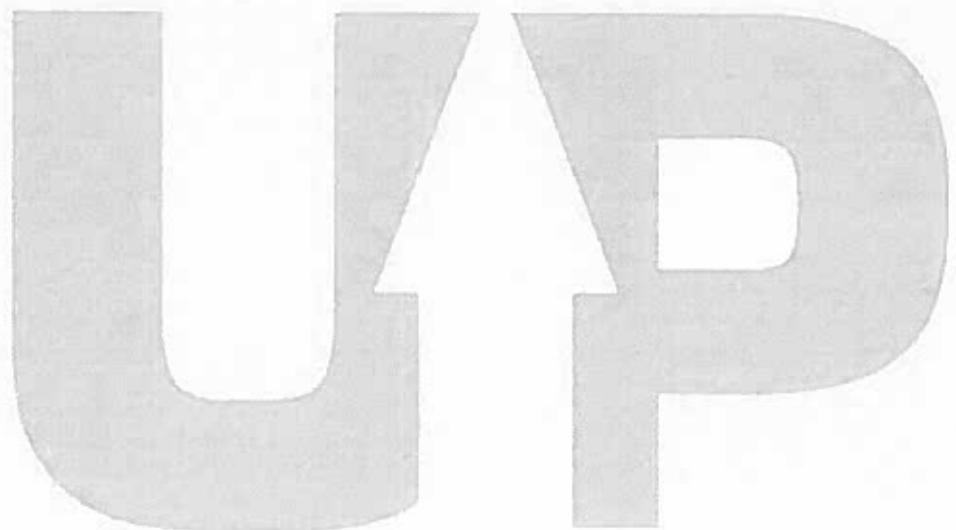
Ryan R. Plagens, P.E., CFM
Vice President
ryan@upengineering.com

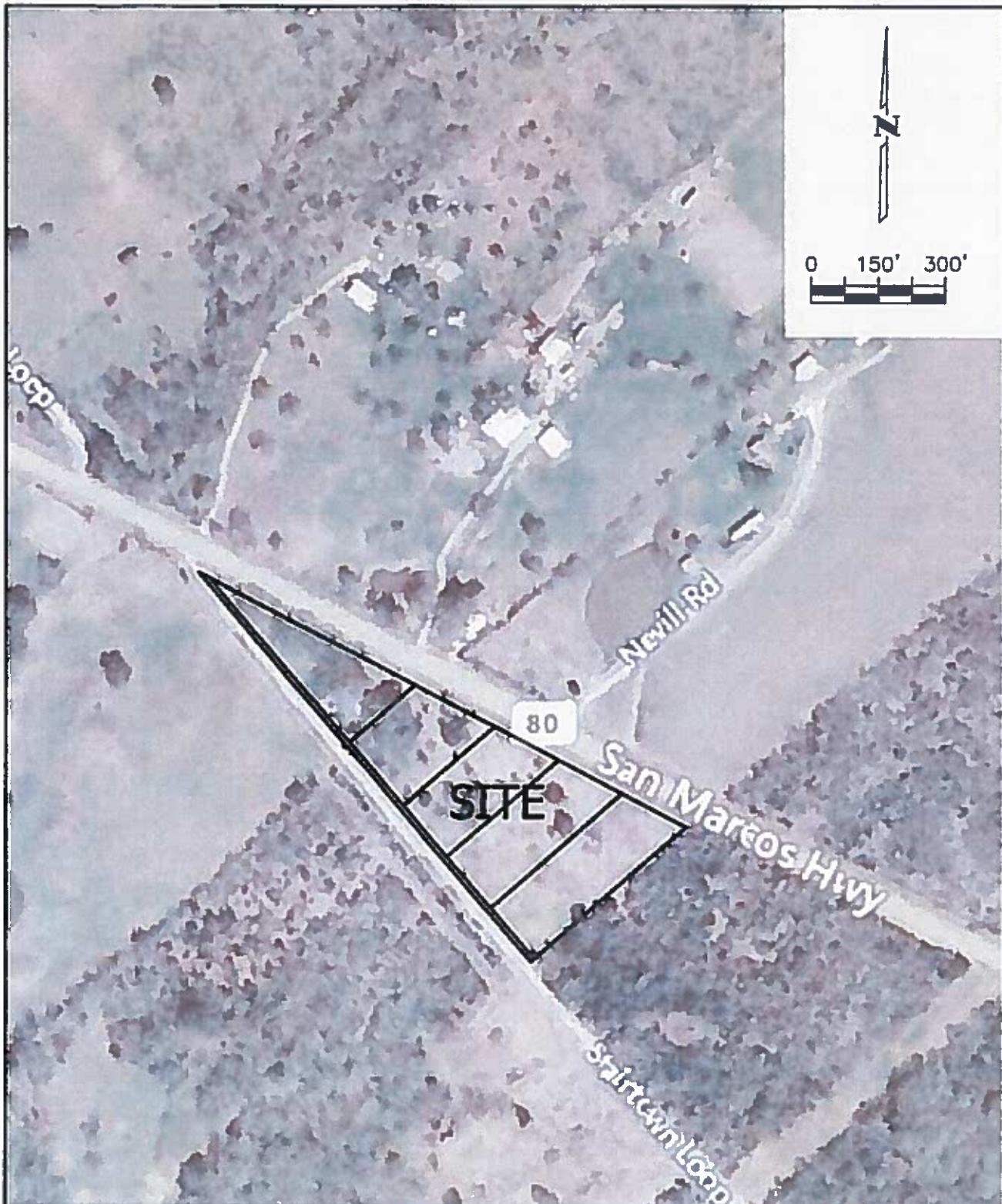
Attachments:

| | |
|------------|---------------------------------|
| Appendix A | Report Figures and Calculations |
| Appendix B | Utility Letters |
| Appendix C | Preliminary Engineering Plan |

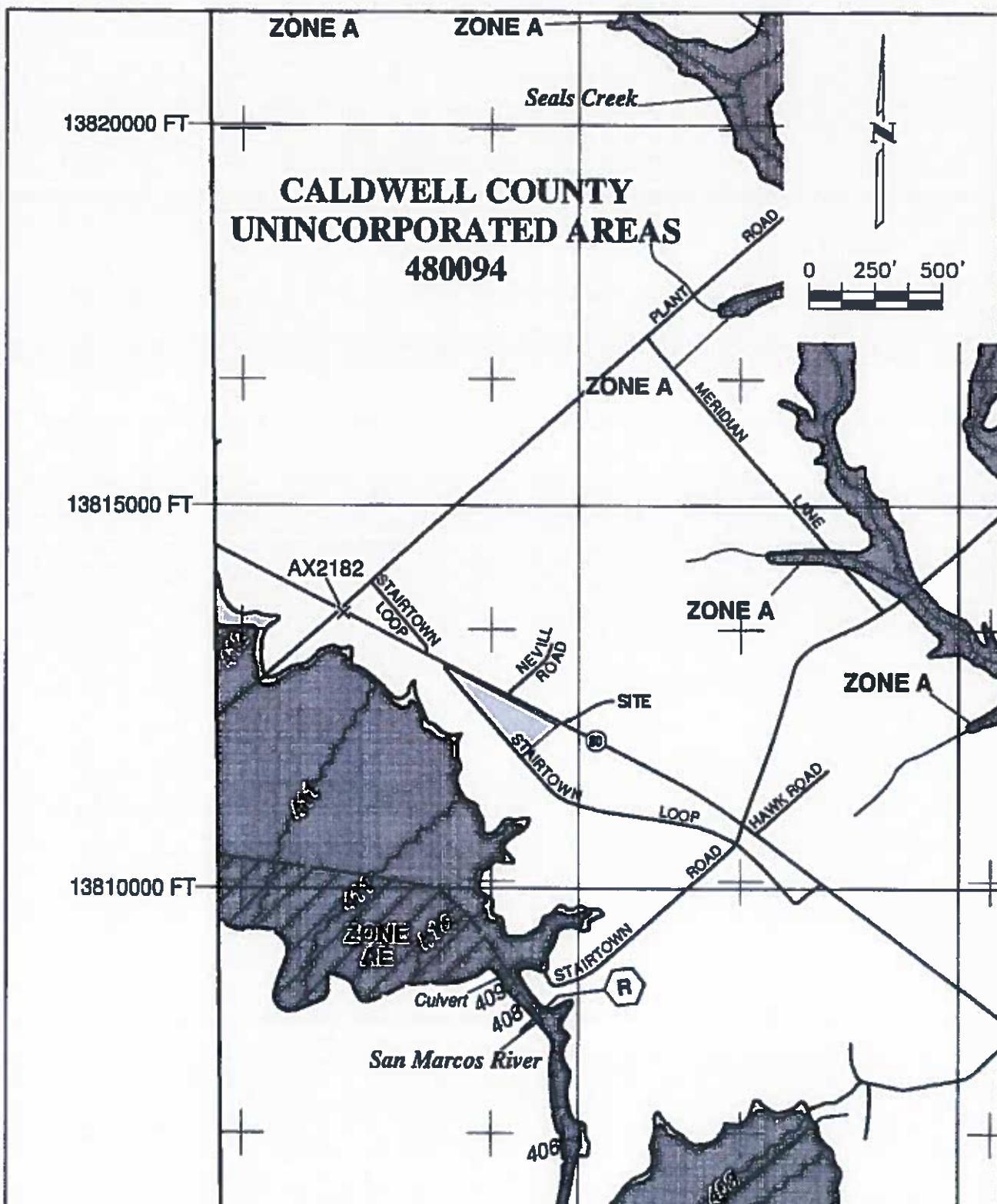
APPENDIX A

REPORT FIGURES AND CALCULATIONS

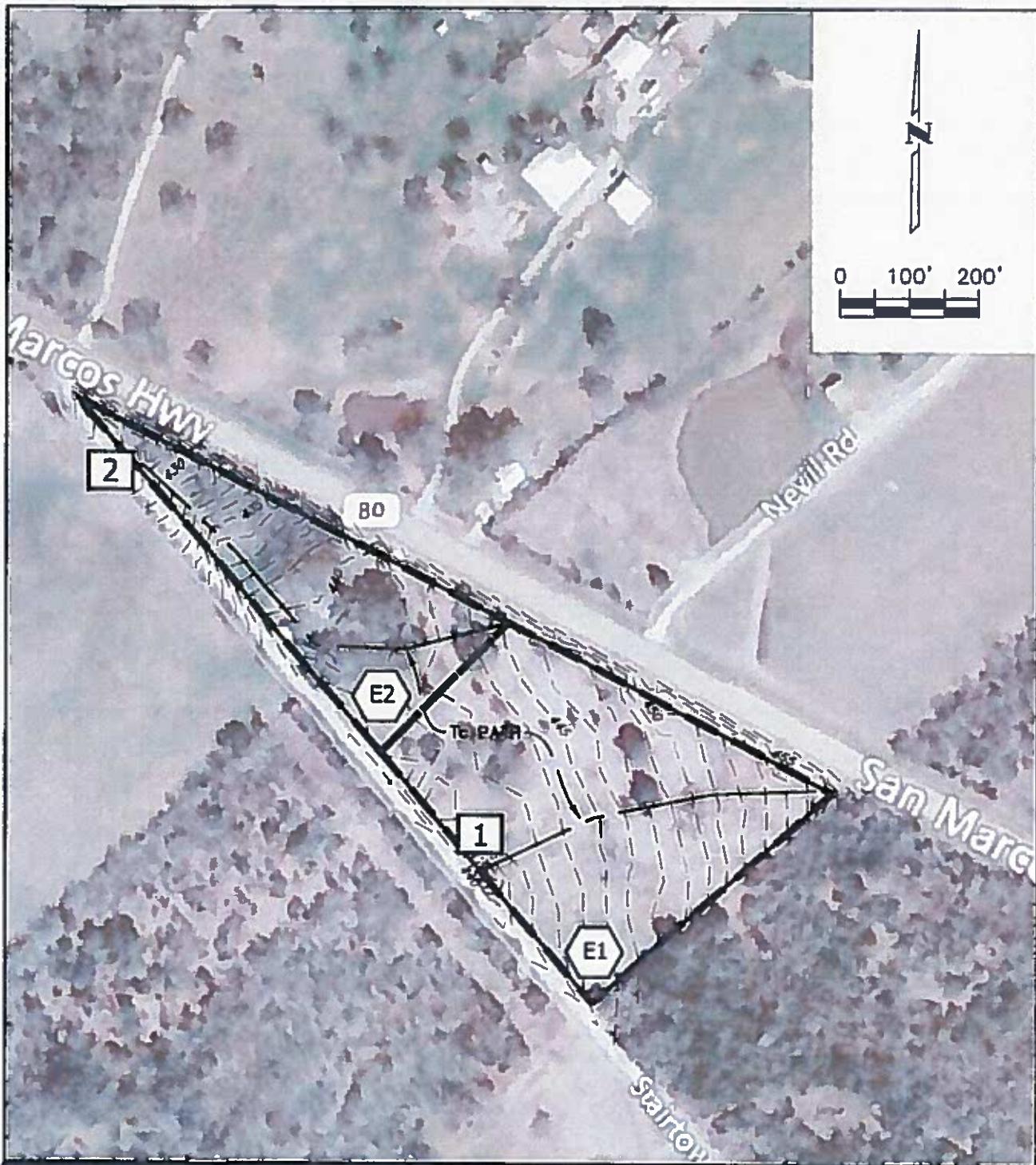




| | | | |
|--------------|--|---------------------------------------|---|
| EXHIBIT 1 | GRIZZLY ESTATES 5805 SAN MARCOS HWY, CALDWELL COUNTY, TX | AERIAL MAP WITH PROPOSED LOT LINES | UP ENGINEERING 1270 N LOOP 1604 E, SUITE 1310 SAN ANTONIO, TX 78232 TEL 210-774-3304 www.uponengineering.com TEXAS REEL NO. F-17893 |
|--------------|--|---------------------------------------|---|

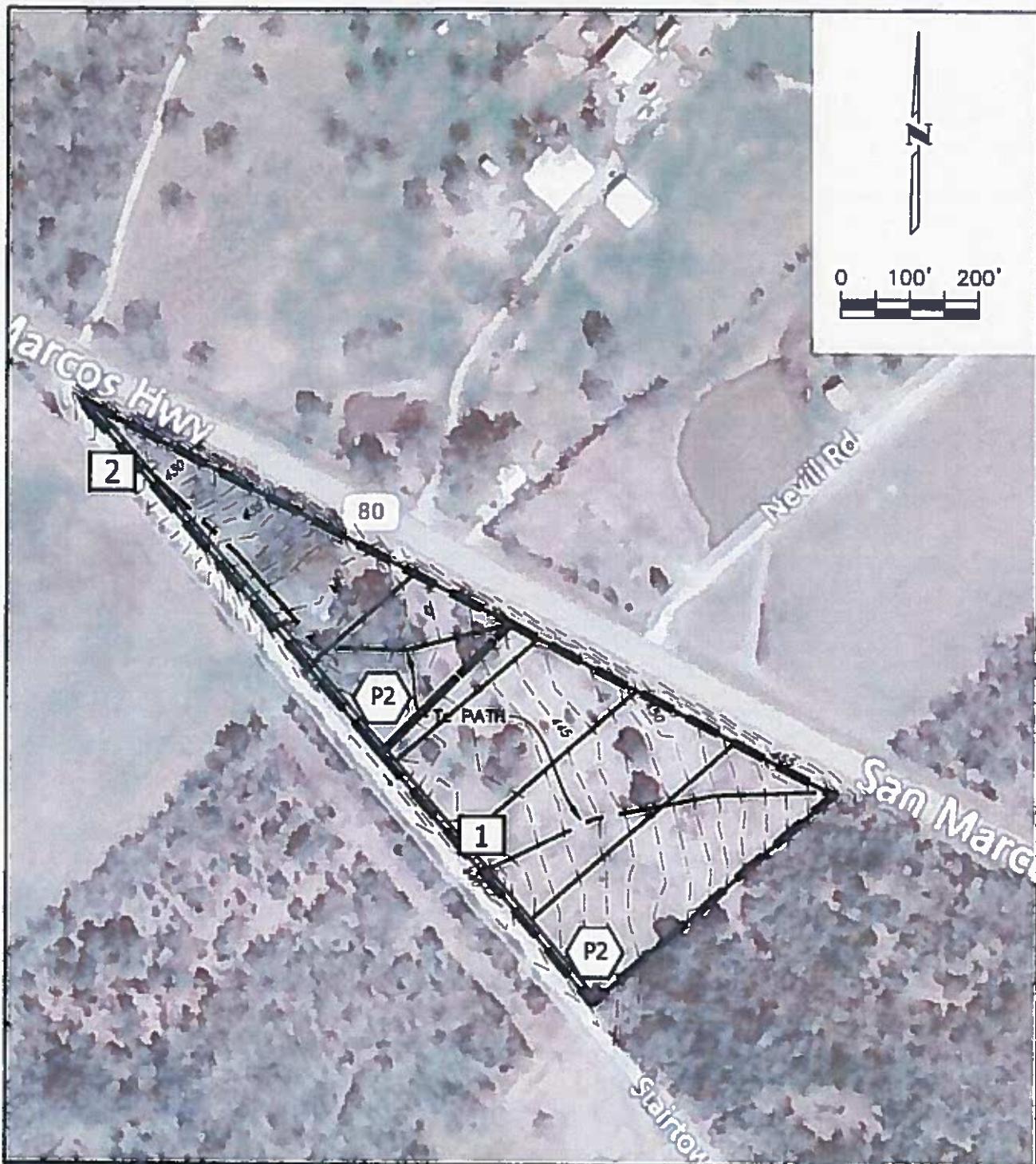


| EXHIBIT 2 | GRIZZLY ESTATES 5805 SAN MARCOS HWY, CALDWELL COUNTY, TX | FEMA MAP (MAP #48055C0375E) | UP ENGINEERING |
|--------------|--|--------------------------------|---|
| | | | 1270 N LOOP 1604 E, SUITE 1310 SAN ANTONIO, TX 78232 TEL 210-774-5304 WWW.UPENGINEERING.COM TEXAS FED. NO. F-17982 |



| REFERENCE POINT | Existing On-Site Runoff | | | | | | | | | | | | | | | |
|-----------------|-------------------------|------|--------------------|----------|--------------|--------------|---------------|---------------|---------------|----------------|------------|------------|-------------|-------------|-------------|--------------|
| | Drainage Areas | C | Drainage Area (ac) | Tc (min) | I(2) (in/hr) | I(5) (in/hr) | I(10) (in/hr) | I(25) (in/hr) | I(50) (in/hr) | I(100) (in/hr) | Q(2) (cfs) | Q(5) (cfs) | Q(10) (cfs) | Q(25) (cfs) | Q(50) (cfs) | Q(100) (cfs) |
| 1 | E1 | 0.38 | 4.04 | 19.7 | 3.74 | 4.77 | 5.85 | 6.86 | 8.00 | 9.11 | 5.8 | 7.4 | 8.7 | 10.7 | 12.3 | 14.0 |
| 2 | E2 | 0.40 | 2.04 | 17.1 | 4.01 | 5.11 | 6.08 | 7.45 | 8.58 | 9.74 | 3.3 | 4.2 | 5.0 | 6.1 | 7.0 | 8.0 |

| | | | |
|--------------|--|---------------------------------------|--|
| EXHIBIT 3 | GRIZZLY ESTATES 5805 SAN MARCOS HWY, CALDWELL COUNTY, TX | EXISTING ON-SITE DRAINAGE AREA MAP | UP ENGINEERING |
| | | | 1220 N LOOP 1804 E, SUITE 1310 SAN ANTONIO, TX 78233 TEL 210-774-5504 WWW.UPENGINEERING.COM TEXAS REG. NO. F-17942 |

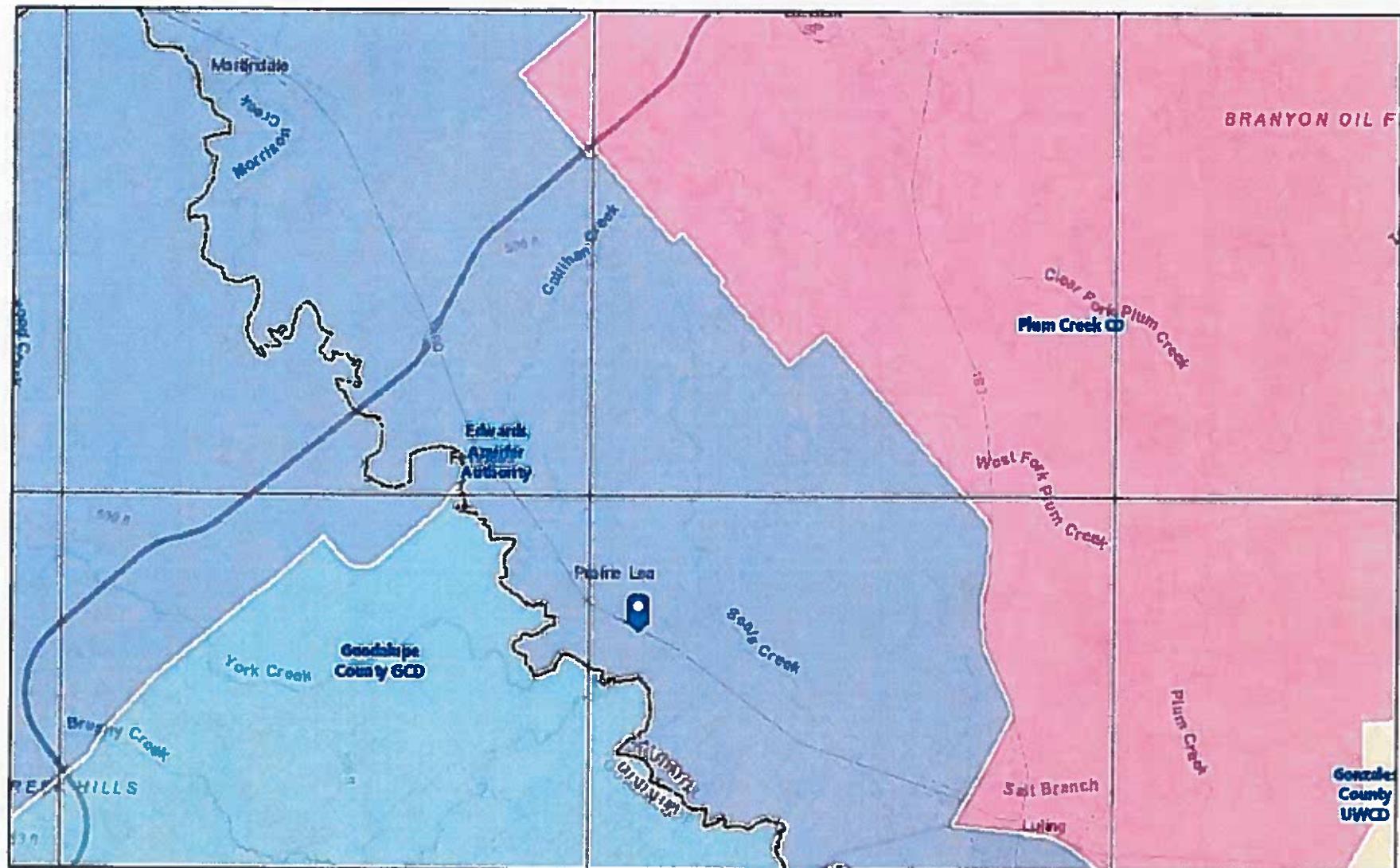


Proposed On-Site Drainage Area

| REFERENCE POINT | Drainage Area | C | Drainage Area (ac) | Tc (min) | K(2) (in/hr) | K(5) (in/hr) | K(10) (in/hr) | K(25) (in/hr) | K(50) (in/hr) | K(100) (in/hr) | Q(2) (cfs) | Q(5) (cfs) | Q(10) (cfs) | Q(25) (cfs) | Q(50) (cfs) | Q(100) (cfs) |
|-----------------|---------------|------|--------------------|----------|--------------|--------------|---------------|---------------|---------------|----------------|------------|------------|-------------|-------------|-------------|--------------|
| 1 | P1 | 0.40 | 4.04 | 19.7 | 3.74 | 4.77 | 5.85 | 6.96 | 8.00 | 9.11 | 6.1 | 7.8 | 9.2 | 11.3 | 13.0 | 14.6 |
| 2 | P2 | 0.40 | 2.04 | 17.1 | 4.01 | 5.11 | 6.08 | 7.45 | 8.56 | 9.74 | 3.3 | 4.2 | 5.0 | 6.1 | 7.0 | 8.0 |

| | | | |
|--------------|--|---------------------------------------|--|
| EXHIBIT 4 | GRIZZLY ESTATES 5805 SAN MARCOS HWY, CALDWELL COUNTY, TX | PROPOSED ON-SITE DRAINAGE AREA MAP | UP ENGINEERING 1270 N LOOP 1604 E, SUITE 1310 SAN ANTONIO, TX 78232 TEL 210-774-8804 WWW.UPONCEENGINEERING.COM TEXAS REG. NO. F-17912 |
|--------------|--|---------------------------------------|--|

Edwards Aquifer Viewer Custom Print



2/13/2020, 7:44:40 AM

1:144,448

Groundwater Conservation Districts

Anderson County UWCD

Bandera County River Authority & Ground Water District

Barton Springs/Edwards Aquifer CD

Bee GCD

Blanco-Pedernales GCD

Bluebonnet GCD

Brazoria County GCD

Brazos Valley GCD

0 1 2 3.5 4 mi
0 1.75 3.5 7 km

Sources: Esri, HERE, Garmin, Intermap, Increment P Corp., GEBCO, USGS,

Web AppBuilder for ArcGIS
City of Austin, Texas Parks & Wildlife, Esri, HERE, Garmin, USGS, NGA, EPA, USDA, HPS | TCEQ |

| Information about the Calculation Sheet | | | | | | | | | | | | | | | | | | | |
|--|-------------------------------|------|--------------------|----------|---|-----------------|-----------------|------------------|-----------------|-----------------|------------------|------------|-------------|-------------|-------------|--------------|--|--|--|
| Rational Method (Q = CI) | | | | | | | | | | | | | | | | | | | |
| *Use less than 200 acres otherwise use hydrograph method | | | | | | | | | | | | | | | | | | | |
| Variable | Description | | | | Source of Information | | | | | | | | | | | | | | |
| Q | Maximum Rate of Run Off (cfs) | | | | Calculated | | | | | | | | | | | | | | |
| C | runoff coefficient | | | | TxDOT Hydraulic Design Manual 2019 (Table 4-11:Runoff Coefficients for Rural Watersheds) or (Respective Jurisdiction) | | | | | | | | | | | | | | |
| i | rainfall intensity | | | | Caldwell County Water Design Criteria (Table E-2) - Tabular Data Tab or (Respective Jurisdiction) | | | | | | | | | | | | | | |
| A | drainage area | | | | Survey Data or LIDAR from Autocad | | | | | | | | | | | | | | |
| Runoff and Tc Calculations - SITE | | | | | | | | | | | | | | | | | | | |
| | | | | | Coefficient | 80% (2-year) | 20% (5-year) | 10% (10-year) | 4% (25-year) | 2% (50-year) | 1% (100-year) | | | | | | | | |
| | | | | | c | 0.7399 | 0.7228 | 0.7147 | 0.6954 | 0.6732 | 0.6524 | | | | | | | | |
| | | | | | b | 45.24 | 53.47 | 61.25 | 69.98 | 73.59 | 77.31 | | | | | | | | |
| | | | | | a | 9.339 | 8.65 | 8.352 | 7.941 | 7.329 | 6.832 | | | | | | | | |
| CALDWELL COUNTY | | | | | | | | | | | | | | | | | | | |
| $I = \frac{b}{(T_c + a)^c}$ | | | | | | | | | | | | | | | | | | | |
| Existing Onsite Runoff | | | | | | | | | | | | | | | | | | | |
| REFERENCE POINT | Drainage Area | C | Drainage Area (ac) | Tc (min) | I(2) (in/hr) | I(5) (in/hr) | I(10) (in/hr) | I(25) (in/hr) | I(50) (in/hr) | I(100) (in/hr) | Q(2) (cfs) | Q(5) (cfs) | Q(10) (cfs) | Q(25) (cfs) | Q(50) (cfs) | Q(100) (cfs) | | | |
| 1 | E1 | 0.38 | 4.04 | 19.7 | 3.74 | 4.77 | 5.65 | 6.96 | 8.00 | 9.11 | 5.8 | 7.4 | 8.7 | 10.7 | 12.3 | 14.0 | | | |
| 2 | E2 | 0.40 | 2.04 | 17.1 | 4.01 | 5.11 | 6.08 | 7.45 | 8.56 | 9.74 | 3.3 | 4.2 | 5.0 | 6.1 | 7.0 | 8.0 | | | |
| Proposed/Ultimate Onsite Runoff | | | | | | | | | | | | | | | | | | | |
| REFERENCE POINT | Drainage Areas | C | Drainage Area (ac) | Tc (min) | I(2) (in/hr) | I(5) (in/hr) | I(10) (in/hr) | I(25) (in/hr) | I(50) (in/hr) | I(100) (in/hr) | Q(2) (cfs) | Q(5) (cfs) | Q(10) (cfs) | Q(25) (cfs) | Q(50) (cfs) | Q(100) (cfs) | | | |
| 1 | P1 | 0.40 | 4.04 | 19.7 | 3.74 | 4.77 | 5.65 | 6.96 | 8.00 | 9.11 | 6.1 | 7.8 | 9.2 | 11.3 | 13.0 | 14.8 | | | |
| 2 | P2 | 0.40 | 2.04 | 17.1 | 4.01 | 5.11 | 6.06 | 7.45 | 8.56 | 9.74 | 3.3 | 4.2 | 5.0 | 6.1 | 7.0 | 8.0 | | | |

T_c Calculations - SITE

| Time of Concentration | Variable | Units | POINT | EXISTING | EXISTING | PROPOSED | PROPOSED |
|---|----------------|----------------|---------|----------|----------|----------|----------|
| | | | AREAS | SITE | SITE | SITE | SITE |
| | | | CALLOUT | E1 | E2 | P1 | P2 |
| Overland (1st Area) Sheet Flow which is usually 300 ft in length, developed 150ft | L | ft | 150 | 150 | 150 | 150 | 150 |
| | n | | 0.800 | 0.400 | 0.800 | 0.400 | 0.400 |
| | s | ft/ft | 0.030 | 0.020 | 0.030 | 0.020 | 0.020 |
| | T _c | min | 17.59 | 13.99 | 17.59 | 13.99 | 13.99 |
| | T _c | hr | 0.29 | 0.23 | 0.29 | 0.23 | 0.23 |
| Overland (2nd Area) change in surface/slope/veg 1+2 = max | L | ft | | | | | |
| | n | | | | | | |
| | s | ft/ft | | | | | |
| | T _c | min | | | | | |
| | T _c | hr | | | | | |
| Concentrated (Unpaved) braided creek | L | ft | 353 | 495 | 353 | 495 | 495 |
| | s | ft/ft | 0.031 | 0.027 | 0.031 | 0.027 | 0.027 |
| | V | ft/sec | 2.84 | 2.65 | 2.84 | 2.65 | 2.65 |
| | T _t | min | 2.07 | 3.11 | 2.07 | 3.11 | 3.11 |
| | T _t | hr | 0.03 | 0.05 | 0.03 | 0.05 | 0.05 |
| Concentrated (Paved) Gutter, Inlet, roadway | L | ft | | | | | |
| | s | ft/ft | | | | | |
| | V | ft/sec | | | | | |
| | T _t | min | | | | | |
| | T _t | hr | | | | | |
| Channel (stream/creek/pipe, River) standard 6fps | L | ft | | | | | |
| | V | ft/sec | | | | | |
| | T _t | min | | | | | |
| | T _t | hr | | | | | |
| Total Time of Concentration | | T _c | min | 19.7 | 17.1 | 19.7 | 17.1 |
| | | T _c | hr | 0.33 | 0.29 | 0.33 | 0.29 |

APPENDIX B UTILITY LETTERS

UP

TRI-COMMUNITY WATER SUPPLY CORP.

P.O. Box 11 • 92 Ward St.
Fentress, TX 78622
Office (512) 488-2573
tricommunitywater@gmail.com

1/27/2020

Jennifer Veliz
Up Engineering, LLC
1270 N. Loop 1604 E, Suite 1310
San Antonio, TX 78232

RE: Proof of utility service

Jennifer Veliz,

Tri-Community Water Supply Corporation services potable water to the address listed as 5805 San Marcos Hwy. Luling , TX 78648. Mr. Miles Classen aka Classen Acquisitions, LLC. Is an active member of The Tri-Community Water Supply Corporation System. If you have any questions or concerns regarding their service contact us at 512-488-2573 or tricommunitywater@gmail.com.

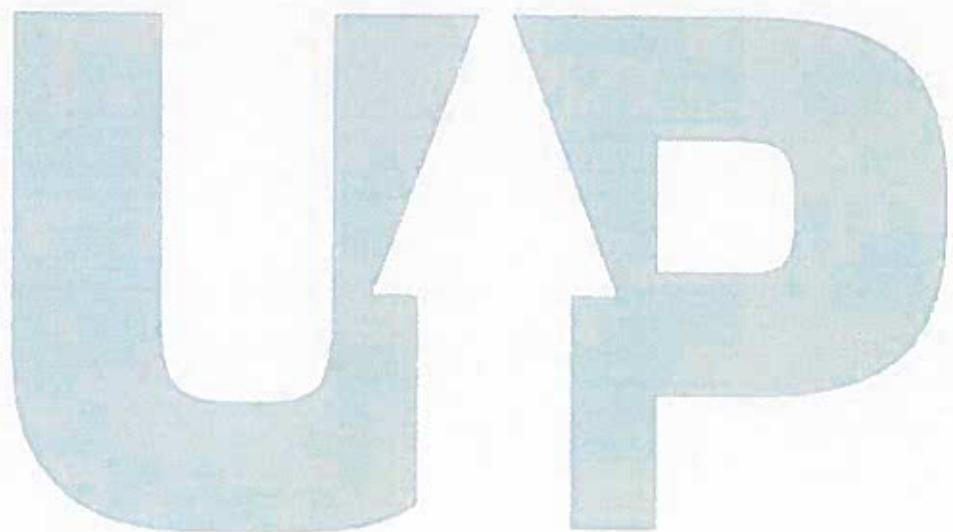
Sincerely,

E.A. Weeks

E.A. Weeks – Office Manager

APPENDIX C

PRELIMINARY ENGINEERING PLAN



PRELIMINARY ENGINEERING AND DRAINAGE PLAN
GRIZZLY ESTATES
CALDWELL COUNTY, TEXAS



LEGEND

- R - R - R - R - **REMARKS / END OF THE LINE**
 - - - - - **THE NAME ELEMENT**
SPACES,
OPTIONAL PUBLIC NUMBER OF
ALLCALL ELEMENT, NAME
 - - - - - **OPTIONAL SPACES**
VOLUME LEVEL
WORD REPS
END
OPTIONAL PUNCTUATION



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3. The name of the person who is the beneficiary of the account and the name and address of the bank where the account is held.

4. Any information of the kind as to which the following questions (a) through (e) are presented as respects to the firm and (b) through (e) as respects to the firm's officers.

5. Disclosure of information is subject to change as a result of further facts and circumstances arising afterwards.

2001-2

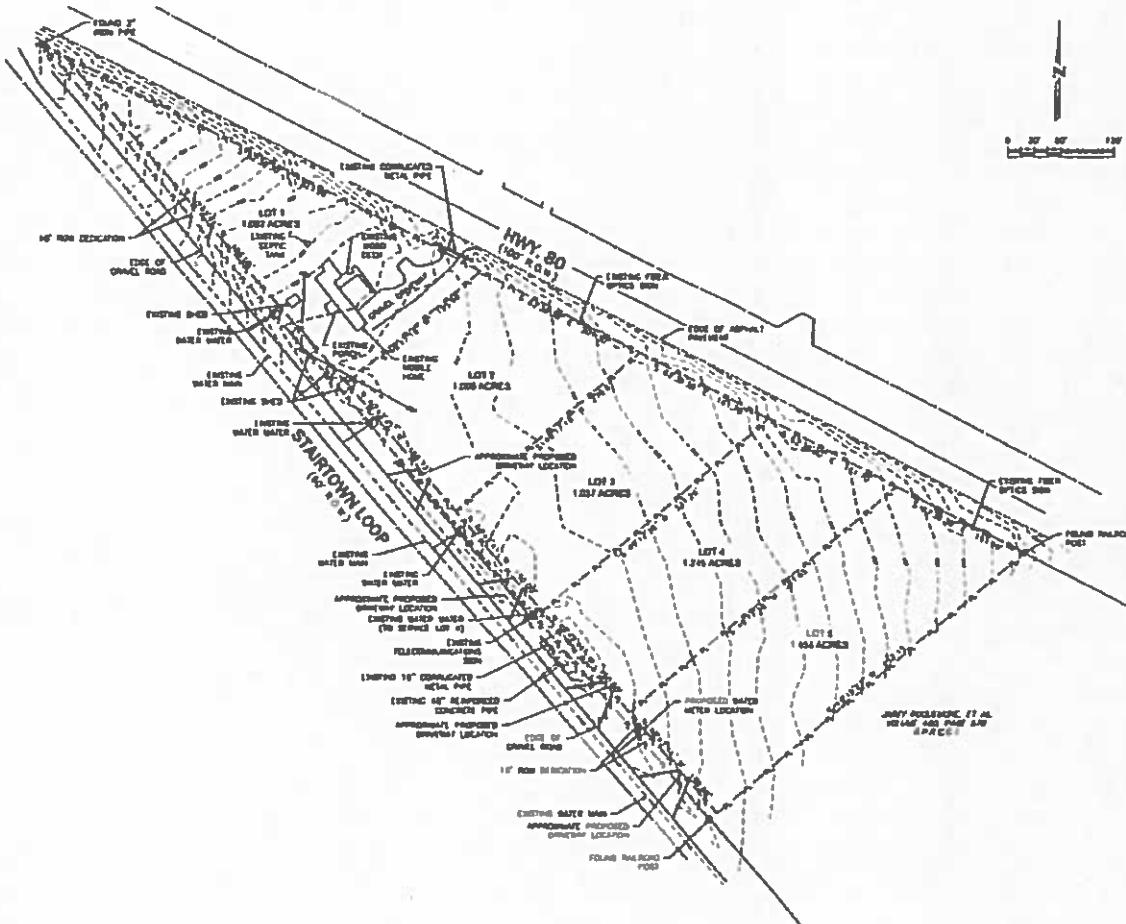
1. **Чему соответствует обозначение \mathbb{R}^3 ?** \mathbb{R}^3 это множество
трехмерных векторов, то есть векторов, имеющих
три координаты.

A faint, high-angle aerial photograph of a rural area, likely a map or sketch, showing fields, roads, and a cluster of buildings labeled "City of Leavenworth". The image is grainy and lacks sharp detail.

Следует отметить, что в 1990-х годах в Китае было введено ограничение

- 10. NO STRUCTURE IN THIS SUBDIVISION SHALL BE LOCATED UNLESS CONNECTED TO A PUBLIC SEWER SYSTEM OR TO A PRIVATE SEWER SYSTEM APPROVED BY THE LAUREL HILL COUNTY ENGINEER OR APPROVED BY THE STATE.
- 11. NO STRUCTURE IN THIS SUBDIVISION SHALL BE LOCATED UNLESS PROVIDED WITH A PRIVATE SEWER SYSTEM OR PROVIDED WITH A PUBLIC SEWER SYSTEM APPROVED BY THE STATE.
- 12. NO STRUCTURE IN THIS SUBDIVISION SHALL BE LOCATED UNLESS PROVIDED WITH A PRIVATE SEWER SYSTEM OR PROVIDED WITH A PUBLIC SEWER SYSTEM APPROVED BY THE STATE.
- 13. NO CONSTRUCTION AND USE SHALL BE MADE IN THESE SUBDIVISIONS UNLESS APPROVED BY THE LAUREL HILL COUNTY ENGINEER OR APPROVED BY THE STATE.
- 14. NO CONSTRUCTION AND USE SHALL BE MADE IN THESE SUBDIVISIONS UNLESS APPROVED BY THE LAUREL HILL COUNTY ENGINEER OR APPROVED BY THE STATE.

Long Beach, B.C.
November 20, 1970



30. Discussion/Action to approve the changes made to Budget since 5/26/2020 report.

Speaker: Judge Haden/ Ezzy Chan;
Cost: None; Backup: 3

Caldwell County Agenda Item Request Form

To: All Elected Officials and Department Heads – Hand deliver or scan & email to hoppy.haden@co.caldwell.tx.us and ezzy.chan@co.caldwell.tx.us. Deadline is 5:00 pm Tuesday before the Regular meetings, however, please submit this completed form ASAP. "Anything missing will cause the Agenda Item to be held over to the next Regular meeting," according to our Rules & Procedures.

AGENDA DATE: 06/09/2020

Type of Agenda Item

Consent Discussion/Action Executive Session Workshop
 Public Hearing

What will be discussed? What is the proposed motion?

to accept the Changes Made to Budget Since 05/26/2020 report

1. Costs:

Actual Cost or Estimated Cost \$ none

Is this cost included in the County Budget? _____

Is a Budget Amendment being proposed? _____

2. Agenda Speakers:

| | Name | Representing | Title |
|-----|-------------|--------------|-------|
| (1) | Judge Haden | | |
| (2) | Ezzy Chan | | |
| (3) | | | |

3. Backup Materials: None To Be Distributed 3 total # of backup pages (including this page)

4. _____
Signature of Court Member

Date

6/2/2020

Changes Made to Budget Since 5/26/2020 - Departmental Budget Talks

| Department | Line Item | Previous | New Amt. | Description of Change |
|-------------------------------|---------------------------------|-----------|-----------|--|
| 2120 - Treasurer | 1115- Phone Stipend | \$900 | \$0 | Does not want |
| | 2020- Grp Medical x 2 | \$0 | \$16,588 | renewal rate for FY 21 |
| | 2070- Employee Bond | \$1,775 | \$75 | Bond for Chief Deputy only |
| 2130 - Auditor | 1039 - 1st Asst. Auditor | \$0 | \$55,000 | Proposed FY 2020 salary |
| | 1110 - Longevity | \$1,000 | \$1,150 | Corrected amount |
| | 2020 - Grp Medical x5 | \$0 | \$41,471 | renewal rate for FY 21 |
| 2140 - Tax Assessor-Collector | 1010 - Elected Official | \$50,765 | \$53,955 | Increase \$3,189.60 5yr. Step Plan |
| | 2020 - Grp Medical x6 | \$0 | \$49,765 | renewal rate for FY 21 |
| | 2070 - Employee Bond | \$1,500 | \$1,700 | Includes 4 yr. renewal TAC bond plus employee bonds |
| | 4110 - Professional Services | \$470,330 | \$497,000 | past year expenses have exceeded budget amount. Projected to increase in FY 2021 |
| 2150 - County Clerk | 1010 - Elected Official | \$51,576 | \$54,572 | Increase \$2,996- 5yr Step Plan |
| | 1105 - PR Acct. Adjust | \$8,000 | \$0 | Code no longer being used |
| | 1110 - Longevity | \$2,550 | \$3,000 | Corrected amount |
| | 2020- Grp Medical x 10 | \$0 | \$82,942 | renewal rate for FY 21 |
| | 2070 - Employee Bond | \$1,000 | \$700 | for deputy clerks only |
| | 3110 - Office Supplies | \$8,700 | \$10,900 | increase in vital statistics forms, paper, ink, general supplies |
| | 5310 - Mach. & Equip. | \$2,100 | \$4,800 | replace old scanners |
| 3240 - County Court at Law | 2020 - Grp Medical x 2 | \$0 | \$16,588 | renewal rate for FY 21 |
| 6550 - Elections | 1020 - Appointed Official | \$49,122 | \$47,719 | 2% increase |
| | 1115 - Delivery Fee | \$0 | \$500 | increase in polling places |
| | 1150 Temp Election Poll Workers | \$0 | \$4,000 | increase in polling places |
| | 1151 - Overtime Employee | | | increase in polling places |
| | 2020- Grp Medical | \$0 | \$16,588 | renewal rate for FY 21 |
| | 4510 - Rep. & Maint. | \$43,100 | \$42,200 | Corrected amount |
| 6560 - Comm. Crt | 1015 - Commissioners | \$197,122 | \$197,124 | Corrected amount |
| | 1110 - Longevity | \$500 | \$450 | Corrected amount |
| | 2020 - Grp Medical x 7 | \$0 | \$58,059 | renewal rate for FY 21 |
| 6590 - Purchasing | 1110 - Longevity | \$50 | \$100 | Corrected amount |
| | 1115 - Phone stipend | \$1,800 | \$1,320 | Corrected amount |
| | 2020 - Grp Medical x 2 | \$0 | \$16,588 | renewal rate for FY 21 |

Changes Made to Budget Since 5/26/2020 - Departmental Budget Talks

| Department | Line Item | Previous | New Amt. | Description of Change |
|-----------------------|------------------------|----------|-----------|--------------------------------|
| 6630 - Grants Dept. | 1115 - Phone stipend | \$450 | \$900 | Corrected amount |
| | 2020 - Grp Medical x 2 | \$0 | \$16,588 | Corrected amount |
| 7610- Sanitation | 1115 - Phone stipend | \$0 | \$900 | Corrected amount |
| | 2070 - Employee Bond | \$0 | \$150 | increased from other insurance |
| | 2020 - Grp Medical x 1 | \$0 | \$8,294 | renewal rate for FY 21 |
| | 2090 - Other insurance | \$100 | \$0 | moved to employee bond |
| 7620 - County Welfare | 4312 - Sanity Hearings | \$0 | \$8,000 | Corrected amount |
| | 4340 - Luling EMS | \$0 | \$317,000 | increase in quarterly pymts |
| 8700 - County Agent | 1047 - Ext. Ag Agent | \$1,267 | \$42,230 | Corrected amount |
| | 1110 - Longevity | \$800 | \$750 | Corrected amount |
| | 2020 - Grp Medical x 2 | \$0 | \$16,588 | renewal rate for FY 21 |
| | 3110 - Office Supplies | \$1,400 | \$1,200 | Corrected amount |
| | 3120 - Postage | \$550 | \$500 | Corrected amount |

31. Adjournment.

As authorized by Chapter 551 of the Texas Government Code, the Commissioners Court of Caldwell County, Texas reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed above. The Court may adjourn for matters that may relate to Texas Government Code Section 551.071(1) (Consultation with Attorney about pending or contemplated litigation or settlement offers); Texas Government Code Section 551.071(2) (Consultation with Attorney when the attorney's obligations under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with Chapter 551 of the Texas Government Code); Texas Government Code Section 551.072 (Deliberations about Real Property); Texas Government Code Section 551.073 (Deliberations about Gifts and Donations); Texas Government Code Section 551.074 (Personnel Matters); Texas Government Code Section 551.0745 (Deliberations about a County Advisory Body); Texas Government Code Section 551.076 (Deliberations about Security Devices); and Texas Government Code Section 551.087 (Economic Development Negotiations). In the event that the Court adjourns into Executive Session, the Court will announce under what section of the Texas Government Code the Commissioners Court is using as its authority to enter into an Executive Session. The meeting facility is wheelchair accessible and accessible parking spaces are available. Request for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the County Judge's office at 512-398-1808 for further information. www.co.caldwell.tx.us