

**NOTICE OF A MEETING OF THE COMMISSIONERS COURT
OF CALDWELL COUNTY, TEXAS**



Notice is hereby given that an open meeting of the Caldwell County Commissioners Court will be held on Monday, December 23, 2024 at 9:00 AM in 110 S Main St. 2nd Floor, Lockhart, Texas at which time the following subjects will be discussed, considered, passed or adopted, to wit:

A. CALL MEETING TO ORDER

B. INVOCATION

C. PLEDGE OF ALLEGIANCE TO THE U.S. AND TEXAS FLAGS:

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

D. ANNOUNCEMENTS:

Items or comments from Court members or staff.

E. 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 comments will continue as the last agenda item of the day.) Citizens' Comments may be submitted to the Court by using the form found at: <http://www.co.caldwell.tx/us/page/caldwell.CommissionersCourtForm>

F. PRESENTATION:

F.1 35 Years of Service - Darla Law, Caldwell County Tax Assessor-Collector

G. CONSENT AGENDA:

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

G.1 To approve County Payroll payment in the amount of \$446,139.45 (12/01/2024 - 12/14/2024).

G.2 To approve County Payroll Tax payment in the amount of \$131,964.96 (12/01/2024 - 12/14/2024).

G.3 To approve payments of County Invoices and Purchase Orders in the amount of \$1,283,509.85.

G.4 To ratify emergency check request for veteran rent assistance.

G.5 To accept the November 2024 Tax Collection Report from the Caldwell County Appraisal District.

G.6 To accept Caldwell County Constable PCT. 4 November 2024 Report.

H. DISCUSSION/ACTION ITEMS:

H.1 To approve the Short Form Plat for Cruz Acres consisting of two residential lots on approximately 2.514 acres located on Old Lockhart Road and Williamson Road. Speaker: Commissioner Theriot/Kasi Miles; Backup: 2; Cost: \$0.00

- H.2 To discuss and take possible action on an Interlocal Agreement between Caldwell County and the City of Niederwald concerning maintenance of a portion of Schuelke Road. Speaker: Commissioner Theriot; Backup: 3; Cost: \$0.00
- H.3 To approve the Short Form Plat for Jaramillo Subdivision consisting of four residential lots on approximately on 23.203 acres located on Taylorsville Road and FM 86. Speaker: Commissioner Horne/Kasi Miles; Backup: 2; Cost: \$0.00
- H.4 To approve the reappointment of Gary Dickenson to the Luling Foundation Board. Speaker: Judge Haden/Wayne Morse ; Backup: 0; Cost: \$0.00
- H.5 Regarding the burn ban. Speaker: Judge Haden/Hector Rangel; Backup: 3; Cost: \$0.00
- H.6 To review and approve Caldwell County Financial Audit Report for FY 2023. Speaker: Judge Haden/Danie Teltow; Backup: 116; Cost: \$0.00
- H.7 To approve Change Order No. 2 to the Interlocal Cooperation Agreement for Radio Services and Equipment between LCRA and Caldwell County. Speaker: Judge Haden/Richard Sitton/Amber Quinley; Backup: 4; Cost: \$413,500.00
- H.8 To approve Resolution 08-2025 granting authority for Veterans Services Officer Sara Love to sign Interagency Agreement (IAA) with regards to SLFRF - ARPA funding. Speaker: Judge Haden/Richard Sitton/Amber Quinley; Backup: 4; Cost: \$0.00
- H.9 To approve Resolution 09-2025 granting authority for Unit Road Administrator Donald LeClerc to sign Interagency Agreement (IAA) with regards to SLFRF - ARPA funding. Speaker: Judge Haden/Richard Sitton/Amber Quinley; Backup: 4; Cost: \$0.00
- H.10 To approve Resolution 10-2025 regarding settlement with Kroger in Texas Opioid Litigation. Speaker: Judge Haden/Richard Sitton; Backup: 60; Cost: \$0.00
- H.11 To discuss and possibly approve authorizing the County Judge to execute a Non-disclosure Agreement (NDA) on behalf of the County with TXLCO. Speaker: Judge Haden/Richard Sitton; Cost: \$0.00

I. EXECUTIVE SESSION:

- I.1 Pursuant to Texas Government Code Section 551.87: To discuss Non-disclosure Agreement (NDA) between the County and TXLCO regarding potential economic development discussions. Speaker: Judge Haden/Richard Sitton; Cost: \$0.00

J. 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 Prospective Gift Donations); Texas Government Code Section 551.074 (Deliberations about Personnel Matters); Texas Government Code Section 551.0745 (Deliberations about a County Advisory Body); Texas Government Code Section 551.076 (Deliberations about Security Devices or Security Audits); Texas Government Code Section 551.084 (Exclusion of Witness from Hearing); Texas Government Code Section 551.087 (Deliberations about Economic Development Negotiations); and Texas Government Code Section 551.089 (Deliberations about Security Devices or Security Audits). In the event that the Court adjourns into Executive Session, the Court will announce the section of the 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. Requests 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.

Notice: Any documents linked to an item listed in this Agenda are subject to change both after posting and after discussion and vote during the Commissioners Court meeting. A copy of this Notice has been posted on the outdoor bulletin board located at the Caldwell County Courthouse, 110 S. Main Street, Lockhart, Texas 78644. Said place is readily accessible to the general public at all times, and will remain posted continuously for at least 72 hours preceding the scheduled time of the meeting. A copy of this Notice has also been posted online at the County's website at <https://www.co.caldwell.tx.us/page/caldwell.CommissionersCourtAgendaMinutesandVideo>.

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Information Only

Subject: 35 Years of Service - Darla Law, Caldwell County Tax Assessor-Collector

Costs:

Agenda Speakers:

Backup Materials:

Total # of Pages:

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Recurring Payment

Subject: To approve County Payroll payment in the amount of \$446,139.45 (12/01/2024 - 12/14/2024).

Costs: \$446,139.45

Agenda Speakers: Judge Haden/Kristianna Ortiz

Backup Materials: Attached

Total # of Pages: 21



Packet: PYPKT03140 - Payroll12012024 thru 12142024
 Payroll Set: 01 - Payroll Set 01

Pay Period: 12/01/2024 - 12/14/2024

Department: 0000 - 911-GIS

Total Direct Deposits: 1,713.04
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
SAL	1.00	2,206.47
Total:	1.00	2,241.09

TAXES

Code	Subject To	Employee	Employer
Federal W/H	1,865.88	0.00	0.00
MC	1,977.93	28.68	28.68
SS	1,977.93	122.63	122.63
Unemployment	2,210.51	0.00	0.00
Total:		151.31	151.31

DEDUCTIONS

Code	Subject To	Employee	Employer
400	2,241.09	112.05	121.02
550	0.00	30.58	0.00
551	0.00	12.50	0.00
580	0.00	1.53	0.00
590	0.00	159.39	430.97
595	0.00	4.24	0.00
650	0.00	56.45	0.00
Total:		376.74	551.99

RECAP 0000 - 911-GIS

Earnings:	2,241.09	Benefits:	0.00	Deductions:	376.74	Taxes:	151.31	Net Pay:	1,713.04
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Department: 1000 - Courthouse Security

Total Direct Deposits: 12,723.98
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
1 - Specialty	0.00	23.08
165 Stipend w/RET	0.00	16.15
2 - Specialty	0.00	46.16
Certification - Adv.	0.00	115.40
Certification - Mstr	0.00	346.15
FLOAT	16.00	441.58
Hourly	505.00	14,153.18
OT	2.00	91.09
S	16.00	447.11
Uniform	0.00	175.00
Vacation	23.00	634.78
Total:	562.00	16,489.68

TAXES

Code	Subject To	Employee	Employer
Federal W/H	15,246.08	1,286.60	0.00
MC	16,070.58	233.01	233.01
SS	16,070.58	996.37	996.37
Unemployment	14,172.41	0.00	0.00
Total:		2,515.98	1,229.38

DEDUCTIONS

Code	Subject To	Employee	Employer
400	16,489.68	824.50	890.46
550	0.00	15.12	0.00
551	0.00	120.00	0.00
580	0.00	6.12	0.00
590	0.00	159.39	1,957.13
595	0.00	12.57	0.00
650	0.00	112.02	0.00
Total:		1,249.72	2,847.59

RECAP 1000 - Courthouse Security

Earnings: 16,489.68 Benefits: 0.00 Deductions: 1,249.72 Taxes: 2,515.98 Net Pay: 12,723.98

Department: 1101 - Unit Road

Total Direct Deposits: 40,400.72
Total Check Amounts: 1,590.87

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	66.92
FLOAT	23.00	513.31
Hourly	2,029.50	45,532.28
OT	18.00	592.10
S	82.92	1,921.41
SAL	-7.00	2,430.90
Vacation	112.58	2,600.84
Total:	2,259.00	53,657.76

TAXES

Code	Subject To	Employee	Employer
Federal W/H	49,442.64	3,446.61	0.00
MC	52,125.60	755.82	755.82
SS	52,125.60	3,231.79	3,231.79
Unemployment	53,444.88	0.00	0.00
Total:		7,434.22	3,987.61

DEDUCTIONS

Code	Subject To	Employee	Employer
400	53,657.76	2,682.96	2,897.47
550	0.00	212.88	0.00
551	0.00	15.00	0.00
580	0.00	16.83	0.00
590	0.00	924.70	9,658.58
595	0.00	43.62	0.00
650	0.00	335.96	0.00
Total:		4,231.95	12,556.05

RECAP 1101 - Unit Road

Earnings: 53,657.76 Benefits: 0.00 Deductions: 4,231.95 Taxes: 7,434.22 Net Pay: 41,991.59

Department: 1102 - Vehicle Maintenance

Total Direct Deposits: 1,417.36
Total Check Amounts: 3,173.19

EARNINGS

Pay Code	Units	Pay Amount
Hourly	201.50	4,767.09
OT	2.00	70.88
S	30.50	715.72
Vacation	8.00	174.89
Total:	242.00	5,728.58

TAXES

Code	Subject To	Employee	Employer
Federal W/H	5,411.90	383.89	0.00
MC	5,698.34	82.63	82.63
SS	5,698.34	353.30	353.30
Unemployment	5,698.34	0.00	0.00
Total:	819.82	435.93	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	5,728.58	286.44	309.34
550	0.00	30.24	0.00
580	0.00	1.53	0.00
590	0.00	0.00	1,144.62
Total:	318.21	1,453.96	

RECAP 1102 - Vehicle Maintenance

Earnings: 5,728.58 Benefits: 0.00 Deductions: 318.21 Taxes: 819.82 Net Pay: 4,590.55

Department: 1103 - Fleet Maintenance

Total Direct Deposits: 1,433.64
Total Check Amounts: 1,579.17

EARNINGS

Pay Code	Units	Pay Amount
Hourly	160.00	3,717.93
Total:	160.00	3,717.93

TAXES

Code	Subject To	Employee	Employer
Federal W/H	3,475.32	179.36	0.00
MC	3,661.21	53.09	53.09
SS	3,661.21	227.00	227.00
Unemployment	3,702.81	0.00	0.00
Total:	459.45	280.09	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	3,717.93	185.89	200.77
550	0.00	15.12	0.00
580	0.00	3.06	0.00
590	0.00	0.00	381.54
595	0.00	4.02	0.00
650	0.00	37.58	0.00
Total:	245.67	582.31	

RECAP 1103 - Fleet Maintenance

Earnings: 3,717.93 Benefits: 0.00 Deductions: 245.67 Taxes: 459.45 Net Pay: 3,012.81

Department: 2120 - County Treasurer

Total Direct Deposits: 4,892.01
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	66.92
Hourly	160.00	3,676.92
SAL	1.00	2,517.23
Total:	161.00	6,261.07

TAXES

Code	Subject To	Employee	Employer
Federal W/H	5,706.68	351.10	0.00
MC	6,019.74	87.28	87.28
SS	6,019.74	373.23	373.23
Unemployment	6,245.95	0.00	0.02
Total:	811.61	460.53	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	6,261.07	313.06	338.09
550	0.00	15.12	0.00
551	0.00	25.00	0.00
580	0.00	3.06	0.00
590	0.00	159.39	812.51
595	0.00	4.24	0.00
650	0.00	37.58	0.00
Total:	557.45	1,150.60	

RECAP 2120 - County Treasurer

Earnings: 6,261.07 Benefits: 0.00 Deductions: 557.45 Taxes: 811.61 Net Pay: 4,892.01

Department: 2130 - County Auditor

Total Direct Deposits: 8,827.63
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	99.22
Hourly	109.00	2,535.89
LWOP	30.84	0.00
S	44.08	1,799.31
SAL	-33.00	7,026.66
Vacation	12.08	283.77
Total:	163.00	11,744.85

TAXES

Code	Subject To	Employee	Employer
Federal W/H	10,632.54	942.02	0.00
MC	11,219.79	162.68	162.68
SS	11,219.79	695.62	695.62
Unemployment	11,704.41	0.00	0.00
Total:	1,800.32	858.30	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	11,744.85	587.25	634.23
550	0.00	40.44	0.00
551	0.00	20.00	0.00
580	0.00	4.59	0.00
590	0.00	318.78	2,006.56
595	0.00	14.59	0.00
650	0.00	131.25	0.00
Total:	1,116.90	2,640.79	

RECAP 2130 - County Auditor

Earnings: 11,744.85 Benefits: 0.00 Deductions: 1,116.90 Taxes: 1,800.32 Net Pay: 8,827.63

Department: 2140 - Tax Assessor-Collector

Total Direct Deposits: 8,199.62
Total Check Amounts: 0.00

EARNINGS			TAXES			
Pay Code	Units	Pay Amount	Code	Subject To	Employee	Employer
165 Stipend w/RET	0.00	34.62	Federal W/H	9,597.81	612.58	0.00
Hourly	333.00	6,718.62	MC	10,249.55	148.62	148.62
S	8.00	153.85	SS	10,249.55	635.46	635.46
SAL	1.00	2,516.50	Unemployment	8,053.49	0.00	0.00
Vacation	59.00	1,211.26				
Total:	401.00	10,634.85	Total:	1,396.66	784.08	

DEDUCTIONS			
Code	Subject To	Employee	Employer
400	10,634.85	531.74	574.29
520	0.00	120.00	0.00
550	0.00	45.36	0.00
551	0.00	57.70	0.00
580	0.00	1.53	0.00
590	0.00	159.39	2,338.67
595	0.00	10.57	0.00
650	0.00	112.28	0.00
Total:	1,038.57	2,912.96	

RECAP 2140 - Tax Assessor-Collector

Earnings: 10,634.85 Benefits: 0.00 Deductions: 1,038.57 Taxes: 1,396.66 Net Pay: 8,199.62

Department: 2150 - County Clerk

Total Direct Deposits: 10,706.66
Total Check Amounts: 0.00

EARNINGS			TAXES			
Pay Code	Units	Pay Amount	Code	Subject To	Employee	Employer
FLOAT	16.00	346.64	Federal W/H	12,491.42	749.23	0.00
Hourly	464.00	9,457.39	MC	13,239.86	191.98	191.98
LWOP	9.00	0.00	SS	13,239.86	820.87	820.87
S	38.00	760.45	Unemployment	11,196.76	0.00	0.00
SAL	1.00	2,517.97				
Vacation	33.00	686.64				
Total:	561.00	13,769.09	Total:	1,762.08	1,012.85	

DEDUCTIONS			
Code	Subject To	Employee	Employer
400	13,769.09	688.44	743.54
520	0.00	60.00	0.00
550	0.00	69.48	0.00
551	0.00	114.99	0.00
580	0.00	9.18	0.00
590	0.00	159.39	2,720.21
595	0.00	16.90	0.00
610	0.00	13.50	0.00
650	0.00	168.47	0.00
Total:	1,300.35	3,463.75	

RECAP 2150 - County Clerk

Earnings: 13,769.09 Benefits: 0.00 Deductions: 1,300.35 Taxes: 1,762.08 Net Pay: 10,706.66

Department: 3000 - County Clerk

Total Direct Deposits: 1,232.62
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
Hourly	77.50	1,490.38
S	2.50	48.08
Total:	80.00	1,538.46

TAXES

Code	Subject To	Employee	Employer
Federal W/H	1,446.42	97.26	0.00
MC	1,523.34	22.09	22.09
SS	1,523.34	94.45	94.45
Unemployment	1,523.34	0.00	0.00
Total:	213.80	213.80	116.54

DEDUCTIONS

Code	Subject To	Employee	Employer
400	1,538.46	76.92	83.08
550	0.00	15.12	0.00
590	0.00	0.00	381.54
Total:	92.04	92.04	464.62

RECAP 3000 - County Clerk

Earnings: 1,538.46 Benefits: 0.00 Deductions: 92.04 Taxes: 213.80 Net Pay: 1,232.62

Department: 3200 - District Attorney

Total Direct Deposits: 33,643.97
Total Check Amounts: 2,668.57

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	66.92
ADA Supplement	0.00	1,121.94
ADA/ETF Stipend	0.00	3,488.27
DA Staff Supplement	0.00	859.61
Hourly	525.00	12,205.85
S	85.00	3,367.54
SAL	-89.00	26,422.30
Vacation	48.00	1,540.50
Total:	569.00	49,072.93

TAXES

Code	Subject To	Employee	Employer
Federal W/H	44,985.83	5,033.81	0.00
MC	47,454.77	688.10	688.10
SS	47,454.77	2,942.20	2,942.20
Unemployment	43,492.89	0.00	0.02
Total:	8,664.11	8,664.11	3,630.32

DEDUCTIONS

Code	Subject To	Employee	Employer
400	48,178.70	2,408.94	2,601.61
520	0.00	60.00	0.00
550	0.00	75.60	0.00
551	0.00	349.92	0.00
580	0.00	9.18	0.00
590	0.00	924.70	5,843.18
595	0.00	25.03	0.00
650	0.00	242.91	0.00
Total:	4,096.28	4,096.28	8,444.79

RECAP 3200 - District Attorney

Earnings: 49,072.93 Benefits: 0.00 Deductions: 4,096.28 Taxes: 8,664.11 Net Pay: 36,312.54

Department: 3201 - Environmental Task Force

Total Direct Deposits: 6,726.98
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	85.39
ADA/ETF Stipend	0.00	162.35
Hourly	284.00	7,728.91
S	28.00	733.48
Uniform	0.00	75.00
Vacation	8.00	198.08
Total:	320.00	8,983.21

TAXES

Code	Subject To	Employee	Employer
Federal W/H	8,142.58	753.74	0.00
MC	8,591.74	124.58	124.58
SS	8,591.74	532.69	532.69
Unemployment	8,743.19	0.00	0.00
Total:	1,411.01	657.27	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	8,983.21	449.16	485.09
550	0.00	77.67	0.00
551	0.00	69.24	0.00
580	0.00	4.59	0.00
590	0.00	159.39	1,194.05
595	0.00	10.37	0.00
650	0.00	74.80	0.00
Total:	845.22	1,679.14	

RECAP 3201 - Environmental Task Force

Earnings:	8,983.21	Benefits:	0.00	Deductions:	845.22	Taxes:	1,411.01	Net Pay:	6,726.98
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Department: 3220 - District Clerk

Total Direct Deposits: 8,359.99
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
FLOAT	8.00	162.58
Hourly	279.50	5,781.33
LWOP	27.52	0.00
PEO	13.50	259.62
S	57.32	1,114.41
SAL	1.00	2,518.15
Vacation	44.16	901.40
Total:	431.00	10,737.49

TAXES

Code	Subject To	Employee	Employer
Federal W/H	9,930.16	764.86	0.00
MC	10,467.03	151.77	151.77
SS	10,467.03	648.95	648.95
Unemployment	7,860.69	0.00	0.00
Total:	1,565.58	800.72	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	10,737.49	536.87	579.82
550	0.00	43.86	0.00
551	0.00	123.00	0.00
580	0.00	4.59	0.00
590	0.00	0.00	1,907.70
595	0.00	10.55	0.00
650	0.00	93.05	0.00
Total:	811.92	2,487.52	

RECAP 3220 - District Clerk

Earnings:	10,737.49	Benefits:	0.00	Deductions:	811.92	Taxes:	1,565.58	Net Pay:	8,359.99
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Department: 3230 - District Judge

Total Direct Deposits: 7,119.77
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
Hourly	157.00	3,746.37
S	15.00	664.20
SAL	-6.00	4,877.57
Total:	166.00	9,288.14

TAXES

Code	Subject To	Employee	Employer
Federal W/H	8,305.37	504.01	0.00
MC	8,869.77	128.60	128.60
SS	8,869.77	549.93	549.93
Unemployment	8,737.15	0.00	0.00
Total:	1,182.54	678.53	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	9,288.14	464.40	501.57
520	0.00	100.00	0.00
550	0.00	61.16	0.00
551	0.00	76.92	0.00
580	0.00	3.06	0.00
590	0.00	159.39	1,194.05
595	0.00	8.26	0.00
650	0.00	112.64	0.00
Total:	985.83	1,695.62	

RECAP 3230 - District Judge

Earnings: 9,288.14 Benefits: 0.00 Deductions: 985.83 Taxes: 1,182.54 Net Pay: 7,119.77

Department: 3240 - County Court Law

Total Direct Deposits: 9,426.52
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
Jud Stip	1.00	3,230.77
S	32.00	1,270.14
SAL	-45.00	7,508.57
Vacation	16.00	775.90
Total:	4.00	12,820.00

TAXES

Code	Subject To	Employee	Employer
Federal W/H	11,721.35	1,344.53	0.00
MC	12,362.35	179.25	179.25
SS	12,362.35	766.46	766.46
Unemployment	6,320.11	0.00	0.00
Total:	2,290.24	945.71	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	12,820.00	641.00	692.28
550	0.00	45.70	0.00
551	0.00	20.00	0.00
580	0.00	4.59	0.00
590	0.00	318.78	1,243.48
595	0.00	16.72	0.00
650	0.00	56.45	0.00
Total:	1,103.24	1,935.76	

RECAP 3240 - County Court Law

Earnings: 12,820.00 Benefits: 0.00 Deductions: 1,103.24 Taxes: 2,290.24 Net Pay: 9,426.52

Department: 3251 - JP Prect. 1

Total Direct Deposits: 3,514.35
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
Hourly	147.00	2,868.32
S	5.00	98.91
SAL	1.00	2,254.43
Vacation	8.00	153.85
Total:	161.00	5,375.51

TAXES

Code	Subject To	Employee	Employer
Federal W/H	4,222.46	284.94	0.00
MC	4,511.23	65.41	65.41
SS	4,511.23	279.70	279.70
Unemployment	3,121.08	0.00	0.00
Total:	630.05	345.11	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	5,375.51	268.77	290.28
520	0.00	20.00	0.00
550	0.00	31.15	0.00
551	0.00	186.46	0.00
560	0.00	75.00	0.00
580	0.00	3.06	0.00
590	0.00	563.26	1,208.19
595	0.00	8.35	0.00
650	0.00	75.06	0.00
Total:	1,231.11	1,498.47	

RECAP 3251 - JP Prect. 1

Earnings: 5,375.51 Benefits: 0.00 Deductions: 1,231.11 Taxes: 630.05 Net Pay: 3,514.35

Department: 3252 - JP Prect. 2

Total Direct Deposits: 4,162.53
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
Hourly	152.00	2,955.48
S	8.00	153.98
SAL	1.00	2,254.43
Total:	161.00	5,363.89

TAXES

Code	Subject To	Employee	Employer
Federal W/H	5,013.82	429.12	0.00
MC	5,282.01	76.60	76.60
SS	5,282.01	327.48	327.48
Unemployment	3,078.88	0.00	0.00
Total:	833.20	404.08	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	5,363.89	268.19	289.65
550	0.00	61.16	0.00
580	0.00	4.59	0.00
590	0.00	0.00	1,144.62
595	0.00	2.11	0.00
610	0.00	13.50	0.00
650	0.00	18.61	0.00
Total:	368.16	1,434.27	

RECAP 3252 - JP Prect. 2

Earnings: 5,363.89 Benefits: 0.00 Deductions: 368.16 Taxes: 833.20 Net Pay: 4,162.53

Department: 3253 - JP Prec. 3

Total Direct Deposits: 3,916.75
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
Hourly	152.00	2,955.48
S	8.00	153.98
SAL	1.00	2,254.43
Total:	161.00	5,398.51

TAXES

Code	Subject To	Employee	Employer
Federal W/H	4,836.83	526.35	0.00
MC	5,106.75	74.05	74.05
SS	5,106.75	316.62	316.62
Unemployment	3,079.22	0.00	0.00
Total:	917.02	917.02	390.67

DEDUCTIONS

Code	Subject To	Employee	Employer
400	5,398.51	269.92	291.52
550	0.00	30.24	0.00
580	0.00	3.06	0.00
590	0.00	159.39	1,194.05
595	0.00	8.46	0.00
650	0.00	93.67	0.00
Total:	564.74	1,485.57	

RECAP 3253 - JP Prec. 3

Earnings: 5,398.51 Benefits: 0.00 Deductions: 564.74 Taxes: 917.02 Net Pay: 3,916.75

Department: 3254 - JP Prec. 4

Total Direct Deposits: 2,867.91
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	50.77
Hourly	80.00	1,569.69
SAL	1.00	2,254.43
Total:	81.00	3,874.89

TAXES

Code	Subject To	Employee	Employer
Federal W/H	3,413.52	266.59	0.00
MC	3,607.26	52.31	52.31
SS	3,607.26	223.65	223.65
Unemployment	1,570.72	0.00	0.00
Total:	542.55	542.55	275.96

DEDUCTIONS

Code	Subject To	Employee	Employer
400	3,874.89	193.74	209.25
550	0.00	45.70	0.00
580	0.00	3.06	0.00
590	0.00	159.39	812.51
595	0.00	6.35	0.00
650	0.00	56.19	0.00
Total:	464.43	1,021.76	

RECAP 3254 - JP Prec. 4

Earnings: 3,874.89 Benefits: 0.00 Deductions: 464.43 Taxes: 542.55 Net Pay: 2,867.91

Department: 4300 - County Sheriff

Total Direct Deposits: 73,667.88
 Total Check Amounts: 0.00

EARNINGS			TAXES			
Pay Code	Units	Pay Amount	Code	Subject To	Employee	Employer
1 - Specialty	0.00	69.24	Federal W/H	90,214.87	9,216.92	0.00
165 Stipend w/RET	0.00	450.02	MC	95,084.82	1,378.75	1,378.75
2 - Specialty	0.00	230.80	SS	95,084.82	5,895.25	5,895.25
Certification - Adv.	0.00	230.80	Unemployment	93,355.84	0.00	0.00
Certification - Mstr	0.00	484.61				
Certification- Inter	0.00	43.16				
FH - LAW	36.00	849.65				
FLOAT	12.00	269.92				
Hourly	2,109.00	57,197.45				
Night Shift	0.00	276.96				
OT	216.00	8,589.63				
S	63.00	1,502.80				
SAL	-2.00	18,753.72				
Uniform	0.00	775.00				
Vacation	292.00	7,675.49				
Total:	2,726.00	97,399.25			16,490.92	7,274.00

DEDUCTIONS			
Code	Subject To	Employee	Employer
400	97,399.25	4,869.95	5,259.57
550	0.00	391.58	0.00
551	0.00	313.50	0.00
580	0.00	29.07	0.00
590	0.00	956.34	12,124.32
595	0.00	54.45	0.00
610	0.00	27.00	0.00
650	0.00	598.56	0.00
Total:		7,240.45	17,383.89

RECAP 4300 - County Sheriff

Earnings: 97,399.25 Benefits: 0.00 Deductions: 7,240.45 Taxes: 16,490.92 Net Pay: 73,667.88

Department: 4310 - County Jail

Total Direct Deposits: 86,697.31
 Total Check Amounts: 774.01

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	249.21
Certification - Adv.	0.00	346.20
Certification - Mstr	0.00	138.46
Certification- Inter	0.00	184.64
FH - LAW	22.50	562.67
FLOAT	28.00	752.17
Hourly	3,316.50	84,583.50
Night Shift	0.00	461.60
OT	287.00	10,971.22
S	128.75	3,517.31
SAL	-13.00	8,213.54
Uniform	0.00	950.00
Vacation	139.50	3,479.51
Total:	3,909.25	114,410.03

TAXES

Code	Subject To	Employee	Employer
Federal W/H	105,205.79	8,835.23	0.00
MC	110,926.29	1,608.43	1,608.43
SS	110,926.29	6,877.46	6,877.46
Unemployment	113,909.03	0.00	0.02
Total:		17,321.12	8,485.91

DEDUCTIONS

Code	Subject To	Employee	Employer
400	114,410.03	5,720.50	6,178.18
530	0.00	373.84	0.00
550	0.00	501.00	0.00
551	0.00	155.38	0.00
580	0.00	26.01	0.00
590	0.00	1,636.56	17,239.71
595	0.00	104.40	0.00
610	0.00	13.50	0.00
650	0.00	1,086.40	0.00
Total:		9,617.59	23,417.89

RECAP 4310 - County Jail

Earnings: 114,410.03 Benefits: 0.00 Deductions: 9,617.59 Taxes: 17,321.12 Net Pay: 87,471.32

Department: 4321 - Constables-Pct. 1

Total Direct Deposits: 7,063.25
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
Hourly	321.50	7,145.86
SAL	1.00	1,730.77
Uniform	0.00	25.00
Total:	322.50	8,936.25

TAXES

Code	Subject To	Employee	Employer
Federal W/H	8,489.44	742.57	0.00
MC	8,936.25	129.58	129.58
SS	8,936.25	554.04	554.04
Unemployment	6,406.25	0.00	0.00
Total:		1,426.19	683.62

DEDUCTIONS

Code	Subject To	Employee	Employer
400	8,936.25	446.81	482.55
Total:		446.81	482.55

RECAP 4321 - Constables-Pct. 1

Earnings: 8,936.25 Benefits: 0.00 Deductions: 446.81 Taxes: 1,426.19 Net Pay: 7,063.25

Department: 4322 - Constables-Pct. 2

Total Direct Deposits: 3,196.92
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
Hourly	152.50	2,483.44
SAL	1.00	1,730.77
Uniform	0.00	50.00
Total:	153.50	4,298.83

TAXES

Code	Subject To	Employee	Employer
Federal W/H	4,051.66	528.35	0.00
MC	4,266.60	61.86	61.86
SS	4,266.60	264.53	264.53
Unemployment	2,508.44	0.00	0.00
Total:	854.74	854.74	326.39

DEDUCTIONS

Code	Subject To	Employee	Employer
400	4,298.83	214.94	232.14
550	0.00	13.62	0.00
590	0.00	0.00	381.54
650	0.00	18.61	0.00
Total:	247.17	247.17	613.68

RECAP 4322 - Constables-Pct. 2

Earnings: 4,298.83 Benefits: 0.00 Deductions: 247.17 Taxes: 854.74 Net Pay: 3,196.92

Department: 4323 - Constables-Pct. 3

Total Direct Deposits: 5,374.53
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	50.77
Hourly	234.00	4,777.93
OT	4.00	118.92
SAL	1.00	1,730.77
Uniform	0.00	50.00
Vacation	6.00	115.38
Total:	245.00	6,843.77

TAXES

Code	Subject To	Employee	Employer
Federal W/H	6,387.80	495.37	0.00
MC	6,729.99	97.58	97.58
SS	6,729.99	417.26	417.26
Unemployment	2,385.18	0.00	0.00
Total:	1,010.21	1,010.21	514.84

DEDUCTIONS

Code	Subject To	Employee	Employer
400	6,843.77	342.19	369.57
550	0.00	30.58	0.00
580	0.00	3.06	0.00
590	0.00	0.00	763.08
595	0.00	8.04	0.00
650	0.00	75.16	0.00
Total:	459.03	459.03	1,132.65

RECAP 4323 - Constables-Pct. 3

Earnings: 6,843.77 Benefits: 0.00 Deductions: 459.03 Taxes: 1,010.21 Net Pay: 5,374.53

Department: 4324 - Constables-Pct. 4

Total Direct Deposits: 11,831.45
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
CSP-OT	231.50	5,324.50
Hourly	369.00	7,773.54
S	2.00	38.46
SAL	1.00	1,730.77
Total:	603.50	14,867.27

TAXES

Code	Subject To	Employee	Employer
Federal W/H	13,712.77	548.82	0.00
MC	14,496.15	210.21	210.21
SS	14,496.15	898.76	898.76
Unemployment	12,277.83	0.00	0.01
Total:	1,657.79	1,108.98	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	14,867.27	743.38	802.83
520	0.00	40.00	0.00
530	0.00	222.00	0.00
550	0.00	51.90	0.00
551	0.00	57.70	0.00
580	0.00	1.53	0.00
590	0.00	159.39	1,194.05
595	0.00	8.46	0.00
650	0.00	93.67	0.00
Total:	1,378.03	1,996.88	

RECAP 4324 - Constables-Pct. 4

Earnings: 14,867.27 Benefits: 0.00 Deductions: 1,378.03 Taxes: 1,657.79 Net Pay: 11,831.45

Department: 4330 - Driver's License

Total Direct Deposits: 479.45
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
Hourly	40.00	620.80
Total:	40.00	620.80

TAXES

Code	Subject To	Employee	Employer
Federal W/H	589.76	62.82	0.00
MC	620.80	9.00	9.00
SS	620.80	38.49	38.49
Unemployment	620.80	0.00	0.00
Total:	110.31	47.49	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	620.80	31.04	33.52
Total:	31.04	33.52	

RECAP 4330 - Driver's License

Earnings: 620.80 Benefits: 0.00 Deductions: 31.04 Taxes: 110.31 Net Pay: 479.45

Department: 5401 - Juvenile Probation

Total Direct Deposits: 18,313.39
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	163.82
Hourly	467.25	14,839.70
JP COMP TAKEN	8.75	310.58
S	19.00	688.54
SAL	-22.00	6,782.14
Vacation	89.00	3,170.64
Total:	562.00	25,955.42

BENEFITS

Pay Code	Units	Pay Amount
JP COMP EARNED	6.00	217.00
Total:	6.00	217.00

TAXES

Code	Subject To	Employee	Employer
Federal W/H	22,170.24	2,014.29	0.00
MC	23,985.60	347.80	347.80
SS	23,985.60	1,487.11	1,487.11
Unemployment	25,955.42	0.00	0.00
Total:	3,849.20	1,834.91	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	25,955.42	1,297.79	1,401.58
520	0.00	517.57	0.00
551	0.00	642.93	0.00
552	0.00	192.30	0.00
580	0.00	7.65	0.00
590	0.00	999.00	3,306.55
595	0.00	4.24	0.00
650	0.00	131.35	0.00
Total:	3,792.83	4,708.13	

RECAP 5401 - Juvenile Probation

Earnings: 25,955.42 Benefits: 217.00 Deductions: 3,792.83 Taxes: 3,849.20 Net Pay: 18,313.39

Department: 6520 - Building Maintenance

Total Direct Deposits: 10,950.32
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	147.67
Hourly	510.00	10,197.75
S	42.00	853.90
SAL	1.00	2,064.49
Vacation	8.00	188.85
Total:	561.00	13,452.66

TAXES

Code	Subject To	Employee	Employer
Federal W/H	12,633.19	648.86	0.00
MC	13,305.82	192.95	192.95
SS	13,305.82	824.96	824.96
Unemployment	11,834.47	0.00	0.01
Total:	1,666.77	1,017.92	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	13,452.66	672.63	726.44
550	0.00	63.58	0.00
580	0.00	9.18	0.00
590	0.00	0.00	2,670.78
595	0.00	8.46	0.00
610	0.00	6.92	0.00
650	0.00	74.80	0.00
Total:	835.57	3,397.22	

RECAP 6520 - Building Maintenance

Earnings: 13,452.66 Benefits: 0.00 Deductions: 835.57 Taxes: 1,666.77 Net Pay: 10,950.32

Department: 6550 - Elections

Total Direct Deposits: 5,075.26
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
BEREAVEMENT	20.00	384.62
FLOAT	8.00	154.80
Hourly	196.00	3,819.48
S	8.00	158.58
SAL	1.00	2,468.63
Vacation	8.00	154.80
Total:	241.00	7,175.53

TAXES

Code	Subject To	Employee	Employer
Federal W/H	5,960.22	400.03	0.00
MC	6,318.99	91.63	91.63
SS	6,318.99	391.77	391.77
Unemployment	5,544.37	0.00	0.00
Total:	24,142.57	883.43	483.40

DEDUCTIONS

Code	Subject To	Employee	Employer
400	7,175.53	358.77	387.48
550	0.00	45.36	0.00
551	0.00	123.07	0.00
580	0.00	1.53	0.00
590	0.00	563.26	1,589.73
595	0.00	12.57	0.00
650	0.00	112.28	0.00
Total:	7,175.53	1,216.84	1,977.21

RECAP 6550 - Elections

Earnings: 7,175.53 Benefits: 0.00 Deductions: 1,216.84 Taxes: 883.43 Net Pay: 5,075.26

Department: 6560 - Commissioners Court

Total Direct Deposits: 14,492.33
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	228.47
Hourly	60.00	1,298.08
S	8.00	201.95
SAL	-1.00	17,012.21
Vacation	20.00	461.56
Total:	87.00	19,202.27

TAXES

Code	Subject To	Employee	Employer
Federal W/H	17,187.82	1,294.94	0.00
MC	18,247.94	264.59	264.59
SS	18,247.94	1,131.37	1,131.37
Unemployment	6,148.82	0.00	0.00
Total:	59,832.52	2,690.90	1,395.96

DEDUCTIONS

Code	Subject To	Employee	Employer
400	19,202.27	960.12	1,036.91
520	0.00	100.00	0.00
550	0.00	42.36	0.00
551	0.00	246.14	0.00
580	0.00	4.59	0.00
590	0.00	520.83	3,158.26
595	0.00	14.37	0.00
650	0.00	130.63	0.00
Total:	19,202.27	2,019.04	4,195.17

RECAP 6560 - Commissioners Court

Earnings: 19,202.27 Benefits: 0.00 Deductions: 2,019.04 Taxes: 2,690.90 Net Pay: 14,492.33

Department: 6570 - Veteran Service Officer

Total Direct Deposits: 2,703.17
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
Hourly	56.00	977.20
SAL	1.00	2,256.00
Total:	57.00	3,267.82

TAXES

Code	Subject To	Employee	Employer
Federal W/H	3,051.22	102.13	0.00
MC	3,214.61	46.61	46.61
SS	3,214.61	199.31	199.31
Unemployment	3,237.24	0.00	0.00
Total:		348.05	245.92

DEDUCTIONS

Code	Subject To	Employee	Employer
400	3,267.82	163.39	176.46
550	0.00	30.58	0.00
590	0.00	0.00	381.54
595	0.00	4.02	0.00
650	0.00	18.61	0.00
Total:		216.60	558.00

RECAP 6570 - Veteran Service Officer

Earnings: 3,267.82 Benefits: 0.00 Deductions: 216.60 Taxes: 348.05 Net Pay: 2,703.17

Department: 6580 - Human Resources

Total Direct Deposits: 2,977.17
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	50.77
FLOAT	4.00	111.54
Hourly	72.00	1,730.77
SAL	-7.00	2,007.64
Vacation	12.00	303.85
Total:	81.00	4,204.57

TAXES

Code	Subject To	Employee	Employer
Federal W/H	3,960.00	662.27	0.00
MC	4,170.23	60.47	60.47
SS	4,170.23	258.56	258.56
Unemployment	4,190.95	0.00	0.00
Total:		981.30	319.03

DEDUCTIONS

Code	Subject To	Employee	Employer
400	4,204.57	210.23	227.05
550	0.00	13.62	0.00
580	0.00	1.53	0.00
590	0.00	0.00	381.54
595	0.00	2.11	0.00
650	0.00	18.61	0.00
Total:		246.10	608.59

RECAP 6580 - Human Resources

Earnings: 4,204.57 Benefits: 0.00 Deductions: 246.10 Taxes: 981.30 Net Pay: 2,977.17

Department: 6590 - Purchasing Department

Total Direct Deposits: 4,858.46
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	66.92
Hourly	143.00	3,095.70
S	24.00	667.97
SAL	-15.00	2,056.51
Vacation	9.00	216.90
Total:	161.00	6,104.00

TAXES

Code	Subject To	Employee	Employer
Federal W/H	5,579.00	265.82	0.00
MC	5,884.20	85.31	85.31
SS	5,884.20	364.82	364.82
Unemployment	6,104.00	0.00	0.00
Total:	715.95	715.95	450.13

DEDUCTIONS

Code	Subject To	Employee	Employer
400	6,104.00	305.20	329.61
580	0.00	4.59	0.00
590	0.00	159.39	1,194.05
595	0.00	4.22	0.00
650	0.00	56.19	0.00
Total:	529.59	529.59	1,523.66

RECAP 6590 - Purchasing Department

Earnings: 6,104.00 Benefits: 0.00 Deductions: 529.59 Taxes: 715.95 Net Pay: 4,858.46

Department: 6630 - Grants Department

Total Direct Deposits: 2,364.50
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	34.62
S	8.00	340.67
SAL	-7.00	3,066.06
Total:	1.00	3,441.35

TAXES

Code	Subject To	Employee	Employer
Federal W/H	2,895.55	294.85	0.00
MC	3,067.62	44.48	44.48
SS	3,067.62	190.19	190.19
Unemployment	3,410.77	0.00	0.00
Total:	529.52	529.52	234.67

DEDUCTIONS

Code	Subject To	Employee	Employer
400	3,441.35	172.07	185.83
550	0.00	30.58	0.00
551	0.00	123.07	0.00
580	0.00	1.53	0.00
590	0.00	159.39	430.97
595	0.00	4.24	0.00
650	0.00	56.45	0.00
Total:	547.33	547.33	616.80

RECAP 6630 - Grants Department

Earnings: 3,441.35 Benefits: 0.00 Deductions: 547.33 Taxes: 529.52 Net Pay: 2,364.50

Department: 6650 - Emerg Mgnt/Homeland Sec

Total Direct Deposits: 3,883.02
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	16.15
Hourly	80.00	2,020.99
OT	4.00	151.57
SAL	1.00	2,794.29
Total:	85.00	4,983.00

TAXES

Code	Subject To	Employee	Employer
Federal W/H	4,699.05	437.49	0.00
MC	4,948.20	71.75	71.75
SS	4,948.20	306.79	306.79
Unemployment	4,952.42	0.00	0.00
Total:	816.03	816.03	378.54

DEDUCTIONS

Code	Subject To	Employee	Employer
400	4,983.00	249.15	150.89
550	0.00	30.58	0.00
590	0.00	0.00	763.08
595	0.00	4.22	0.00
Total:	283.95	913.97	

RECAP 6650 - Emerg Mgnt/Homeland Sec

Earnings: 4,983.00 Benefits: 0.00 Deductions: 283.95 Taxes: 816.03 Net Pay: 3,883.02

Department: 7610 - Sanitation Department

Total Direct Deposits: 6,498.34
Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
165 Stipend w/RET	0.00	50.77
FLOAT	16.00	479.86
Hourly	223.00	4,698.15
S	1.00	22.78
SAL	-11.00	2,622.05
Uniform	0.00	25.00
Vacation	12.00	336.47
Total:	241.00	8,235.08

TAXES

Code	Subject To	Employee	Employer
Federal W/H	7,587.78	469.83	0.00
MC	8,039.53	116.57	116.57
SS	8,039.53	498.45	498.45
Unemployment	8,158.71	0.00	0.00
Total:	1,084.85	1,084.85	615.02

DEDUCTIONS

Code	Subject To	Employee	Employer
400	8,235.08	411.75	444.70
520	0.00	40.00	0.00
550	0.00	76.37	0.00
551	0.00	79.85	0.00
580	0.00	4.59	0.00
590	0.00	0.00	1,144.62
595	0.00	2.11	0.00
650	0.00	37.22	0.00
Total:	651.89	1,589.32	

RECAP 7610 - Sanitation Department

Earnings: 8,235.08 Benefits: 0.00 Deductions: 651.89 Taxes: 1,084.85 Net Pay: 6,498.34

Department: 8700 - County Agent

Total Direct Deposits: 4,640.84
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
Hourly	80.00	1,624.99
SAL	3.00	4,043.06
Total:	83.00	5,668.05

TAXES

Code	Subject To	Employee	Employer
Federal W/H	5,473.15	400.13	0.00
MC	5,649.44	81.91	81.91
SS	5,649.44	350.27	350.27
Unemployment	5,668.05	0.00	0.00
Total:	832.31	432.18	

DEDUCTIONS

Code	Subject To	Employee	Employer
400	3,525.83	176.29	190.40
590	0.00	0.00	763.08
650	0.00	18.61	0.00
Total:	194.90	953.48	

RECAP 8700 - County Agent

Earnings:	5,668.05	Benefits:	0.00	Deductions:	194.90	Taxes:	832.31	Net Pay:	4,640.84
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Packet: PYPKT03140 - Payroll12012024 thru 12142024
Payroll Set: 01 - Payroll Set 01

Pay Period: 12/01/2024 - 12/14/2024

Total Direct Deposits: 436,353.64
Total Check Amounts: 9,785.81

Males Paid: 157
Females Paid: 123
Unknown Paid: 0
Total Employees: 280

EARNINGS

Pay Code	Units	Pay Amount
1 - Specialty	0.00	92.32
165 Stipend w/RET	0.00	2,238.44
2 - Specialty	0.00	276.96
ADA Supplement	0.00	1,121.94
ADA/ETF Stipend	0.00	3,650.62
BEREAVEMENT	20.00	384.62
Certification - Adv.	0.00	692.40
Certification - Mstr	0.00	969.22
Certification- Inter	0.00	227.80
CSP-OT	231.50	5,324.50
DA Staff Supplement	0.00	859.61
FH - LAW	58.50	1,412.32
FLOAT	131.00	3,232.40
Hourly	14,245.75	340,746.44
JP COMP TAKEN	8.75	310.58
Jud Stip	1.00	3,230.77
LWOP	67.36	0.00
Night Shift	0.00	738.56
OT	533.00	20,585.41
PEO	13.50	259.62
S	764.07	21,395.53
SAL	-238.00	150,623.46
Uniform	0.00	2,125.00
Vacation	967.32	25,265.36
Total:	16,803.75	585,763.88

BENEFITS

Pay Code	Units	Pay Amount
JP COMP EARNED	6.00	217.00
Total:	6.00	217.00

TAXES

Code	Subject To	Employee	Employer
Federal W/H	535,737.92	45,377.32	0.00
MC	565,931.93	8,206.03	8,206.03
SS	565,931.93	35,087.79	35,087.79
Unemployment	520,625.42	0.00	0.08
Total:	88,671.14	43,293.90	

FWH - \$45,377.32
 MC - \$14,412.04
 SS - \$70,175.58

 \$131,964.94

DEDUCTIONS

Code	Subject To	Employee	Employer
400	582,727.43	29,136.44	31,349.07
520	0.00	1,057.57	0.00
530	0.00	596.84	0.00
550	0.00	2,283.41	0.00
551	0.00	2,932.37	0.00
552	0.00	192.30	0.00
560	0.00	75.00	0.00
580	0.00	182.07	0.00
590	0.00	9,638.89	85,061.06
595	0.00	442.86	0.00
610	0.00	74.42	0.00
650	0.00	4,342.12	0.00
Total:	50,953.29	116,410.13	

RECAP 01 - Payroll Set 01

Earnings:	585,763.88	Benefits:	217.00	Deductions:	50,953.29	Taxes:	88,671.14	Net Pay:	446,139.45
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Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Recurring Payment

Subject: To approve County Payroll Tax payment in the amount of \$131,964.96 (12/01/2024 - 12/14/2024).

Costs: \$131,964.96

Agenda Speakers: Judge Haden/Kristianna Ortiz

Backup Materials: Attached

Total # of Pages: 2



Packet: PYPKT03140 - Payroll12012024 thru 12142024
Payroll Set: 01 - Payroll Set 01

Pay Period: 12/01/2024 - 12/14/2024

Total Direct Deposits: 436,353.64
Total Check Amounts: 9,785.81

Males Paid: 157
Females Paid: 123
Unknown Paid: 0
Total Employees: 280

EARNINGS

Pay Code	Units	Pay Amount
1 - Specialty	0.00	92.32
165 Stipend w/RET	0.00	2,238.44
2 - Specialty	0.00	276.96
ADA Supplement	0.00	1,121.94
ADA/ETF Stipend	0.00	3,650.62
BEREAVEMENT	20.00	384.62
Certification - Adv.	0.00	692.40
Certification - Mstr	0.00	969.22
Certification- Inter	0.00	227.80
CSP-OT	231.50	5,324.50
DA Staff Supplement	0.00	859.61
FH - LAW	58.50	1,412.32
FLOAT	131.00	3,232.40
Hourly	14,245.75	340,746.44
JP COMP TAKEN	8.75	310.58
Jud Stip	1.00	3,230.77
LWOP	67.36	0.00
Night Shift	0.00	738.56
OT	533.00	20,585.41
PEO	13.50	259.62
S	764.07	21,395.53
SAL	-238.00	150,623.46
Uniform	0.00	2,125.00
Vacation	967.32	25,265.36
Total:	16,803.75	585,763.88

BENEFITS

Pay Code	Units	Pay Amount
JP COMP EARNED	6.00	217.00
Total:	6.00	217.00

TAXES

Code	Subject To	Employee	Employer
Federal W/H	535,737.92	45,377.32	0.00
MC	565,931.93	8,206.03	8,206.03
SS	565,931.93	35,087.79	35,087.79
Unemployment	520,625.42	0.00	0.08
Total:		88,671.14	43,293.90

FWH - \$45,377.32
 MC - \$14,412.04
 SS - \$70,175.58

 \$131,964.94

DEDUCTIONS

Code	Subject To	Employee	Employer
400	582,727.43	29,136.44	31,349.07
520	0.00	1,057.57	0.00
530	0.00	596.84	0.00
550	0.00	2,283.41	0.00
551	0.00	2,932.37	0.00
552	0.00	192.30	0.00
560	0.00	75.00	0.00
580	0.00	182.07	0.00
590	0.00	9,638.89	85,061.06
595	0.00	442.86	0.00
610	0.00	74.42	0.00
650	0.00	4,342.12	0.00
Total:		50,953.29	116,410.13

RECAP 01 - Payroll Set 01

Earnings:	585,763.88	Benefits:	217.00	Deductions:	50,953.29	Taxes:	88,671.14	Net Pay:	446,139.45
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Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Recurring Payment

Subject: To approve payments of County Invoices and Purchase Orders in the amount of \$1,283,509.85.

Costs: \$1,283,509.85

Agenda Speakers: Judge Haden/Danie Teltow

Backup Materials: Attached

Total # of Pages: 25



Table with columns: Vendor Name, Payable Number, Description (Item), Account Name, Account Number, Amount. Includes sub-sections for Fund: 001 - GENERAL FUND, Department: 2120 - COUNTY TREASURER, Department: 2130 - COUNTY AUDITOR, Department: 2140 - TAX ASSESSOR - COLLECTOR, Department: 2150 - COUNTY CLERK, Department: 3200 - DISTRICT ATTORNEY, and Department: 3201 - ENVIRONMENTAL TASK FORCE.

Expense Approval Register

Packet: APPKT17263 - 12/23/2024 AP

Vendor Name	Payable Number	Description (Item)	Account Name	Account Number	Amount
T7 ENTERPRISES, LLC	60006	Tire disposal	DISPOSAL FEES	001-3201-3151	610.00
CITIBANK NA	084961	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3201-3110	40.88
PRINTING SOLUTIONS	5499 POS	Violation Signs	PUBLIC OUTREACH	001-3201-4300	304.00
PRINTING SOLUTIONS	5499 POS	Door Hangers	PUBLIC OUTREACH	001-3201-4300	112.68
PRINTING SOLUTIONS	5499 POS	Can Coolies	PUBLIC OUTREACH	001-3201-4300	302.00
PRINTING SOLUTIONS	5499 POS	Tri-fold Brochure English	PUBLIC OUTREACH	001-3201-4300	477.00
PRINTING SOLUTIONS	5499 POS	Spiral Notebooks	PUBLIC OUTREACH	001-3201-4300	559.00
PRINTING SOLUTIONS	5499 POS	Tri-fold Brochure Spanish	PUBLIC OUTREACH	001-3201-4300	477.00
PRINTING SOLUTIONS	5499 POS	Business Cards Tony Castillo	PUBLIC OUTREACH	001-3201-4300	80.48
PRINTING SOLUTIONS	5499 POS	Stadium Cups 16oz	PUBLIC OUTREACH	001-3201-4300	381.00
Department 3201 - ENVIRONMENTAL TASK FORCE Total:					3,643.84

Department : 3220 - DISTRICT CLERK

CITIBANK NA	265693 11/13/2024	TRAINING - 2025 WINTER CO	TRAINING	001-3220-4810	200.00
SOUTHWEST FILING & STOR	16222	OFFICE SUPPLIES - CASE BIN	OFFICE SUPPLIES	001-3220-3110	436.00
Department 3220 - DISTRICT CLERK Total:					636.00

Department : 3230 - DISTRICT JUDGE

MELISSA VOIGT	2024-33	COURT REPORTER	VISITING COURT REPORTERS	001-3230-4030	600.00
DEWITT POTTH & SON	775953-0	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3230-3110	39.00
S. LYNN PEACH	18-306	18-306	ADULT - INDIGENT ATTORNE	001-3230-4160	540.00
S. LYNN PEACH	19-128	19-128	ADULT - INDIGENT ATTORNE	001-3230-4160	930.00
S. LYNN PEACH	20-017 / 20-018 2	20-017 / 20-018	ADULT - ATTY LITIGATION EX	001-3230-4080	5.00
S. LYNN PEACH	20-017 / 20-018 2	20-017 / 20-018	ADULT - INDIGENT ATTORNE	001-3230-4160	650.00
THE CASEY LAW FIRM	20-152	20-152	ADULT - INDIGENT ATTORNE	001-3230-4160	750.00
S. LYNN PEACH	21-124	21-124	ADULT - ATTY LITIGATION EX	001-3230-4080	5.00
S. LYNN PEACH	21-124	21-124	ADULT - INDIGENT ATTORNE	001-3230-4160	1,865.00
S. LYNN PEACH	21-291 2	21-291	ADULT - INDIGENT ATTORNE	001-3230-4160	620.00
S. LYNN PEACH	22-215 2	22-215	ADULT - INDIGENT ATTORNE	001-3230-4160	520.00
S. LYNN PEACH	22-258	22-258	ADULT - ATTY LITIGATION EX	001-3230-4080	5.00
S. LYNN PEACH	22-258	22-258	ADULT - INDIGENT ATTORNE	001-3230-4160	825.00
S. LYNN PEACH	23-292	23-292	ADULT - ATTY LITIGATION EX	001-3230-4080	5.00
S. LYNN PEACH	23-292	23-292	ADULT - INDIGENT ATTORNE	001-3230-4160	1,670.00
S. LYNN PEACH	DCCR-23-343	DCCR-23-343	ADULT - ATTY LITIGATION EX	001-3230-4080	125.00
S. LYNN PEACH	DCCR-23-343	DCCR-23-343	ADULT - INDIGENT ATTORNE	001-3230-4160	1,180.00
S. LYNN PEACH	DCCR-24-033	DCCR-24-033	ADULT - ATTY LITIGATION EX	001-3230-4080	53.00
S. LYNN PEACH	DCCR-24-033	DCCR-24-033	ADULT - INDIGENT ATTORNE	001-3230-4160	1,500.00
WALTER S. DEAN, SR.	DCCR-24-175	DCCR-24-175	ADULT - INDIGENT ATTORNE	001-3230-4160	730.00
ALLISON LANTY C/O THE REE	DCCR-24-201 / DCCR-24-202	DCCR-24-201 / DCCR-24-202	ADULT - ATTY LITIGATION EX	001-3230-4080	5.00
ALLISON LANTY C/O THE REE	DCCR-24-201 / DCCR-24-202	DCCR-24-201 / DCCR-24-202	ADULT - INDIGENT ATTORNE	001-3230-4160	1,040.00
DEWITT POTTH & SON	776412-0	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3230-3110	134.78
DEWITT POTTH & SON	776453-0	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3230-3110	34.17
Department 3230 - DISTRICT JUDGE Total:					13,830.95

Department : 3240 - COUNTY COURT LAW

DAVID MENDOZA	48866	48866	ADULT - INDIGENT ATTORNE	001-3240-4160	300.00
ALLISON LANTY C/O THE REE	24CR-50631 / 24CR-50900	24CR-50631 / 24CR-50900	ADULT - ATTY LITIGATION EX	001-3240-4080	10.00
ALLISON LANTY C/O THE REE	24CR-50631 / 24CR-50900	24CR-50631 / 24CR-50900	ADULT - INDIGENT ATTORNE	001-3240-4160	590.00
THE CASEY LAW FIRM	24CR-50770	24CR-50770	ADULT - INDIGENT ATTORNE	001-3240-4160	250.00
MIKE LUNA LAW	24CR-50772	24CR-50772	ADULT - INDIGENT ATTORNE	001-3240-4160	300.00
MIKE LUNA LAW	47885	47885	ADULT - INDIGENT ATTORNE	001-3240-4160	300.00
HOMER P. CAMPBELL	47683	47683	ADULT - ATTY LITIGATION EX	001-3240-4080	5.00
HOMER P. CAMPBELL	47683	47683	ADULT - INDIGENT ATTORNE	001-3240-4160	745.00
EDUARDO XAVIER ESCOBAR	24CR-50670	24CR-50670	ADULT - ATTY LITIGATION EX	001-3240-4080	5.00
EDUARDO XAVIER ESCOBAR	24CR-50670	24CR-50670	ADULT - INDIGENT ATTORNE	001-3240-4160	495.00
DAVID MENDOZA	24CR-50499 / 24CR-50884	24CR-50799 / 24CR-50884	ADULT - INDIGENT ATTORNE	001-3240-4160	800.00
CARLOS GARCIA	24CR-50478	24CR-50478	ADULT - INDIGENT ATTORNE	001-3240-4160	350.00
LAW OFFICE OF DAVID GLICK	24CR-50606	24CR-50606	ADULT - INDIGENT ATTORNE	001-3240-4160	950.00
CARLOS GARCIA	24CR-50727	24CR-50727	ADULT - INDIGENT ATTORNE	001-3240-4160	700.00
EDUARDO XAVIER ESCOBAR	46612	46612	ADULT - ATTY LITIGATION EX	001-3240-4080	5.00
EDUARDO XAVIER ESCOBAR	46612	46612	ADULT - INDIGENT ATTORNE	001-3240-4160	395.00
CLIFFORD W. MCCORMACK	47825	47825	ADULT - INDIGENT ATTORNE	001-3240-4160	750.00

Expense Approval Register

Packet: APPKT17263 - 12/23/2024 AP

Vendor Name	Payable Number	Description (Item)	Account Name	Account Number	Amount
CARLOS GARCIA	50025	50025	ADULT - INDIGENT ATTORNE	001-3240-4160	650.00
CARLOS GARCIA	50052	50052	ADULT - INDIGENT ATTORNE	001-3240-4160	600.00
CARLOS GARCIA	50084	50084	ADULT - INDIGENT ATTORNE	001-3240-4160	1,200.00
Department 3240 - COUNTY COURT LAW Total:					9,400.00
Department : 3251 - JUSTICE OF THE PEACE - PRCT. 1					
MATT KIELY	NOVEMBER 2024	TRANSPORATION - MILEAGE	TRANSPORTATION	001-3251-4260	74.50
MATT KIELY	OCTOBER 2024	TRANSPORTATION - MILEAG	TRANSPORTATION	001-3251-4260	120.21
Department 3251 - JUSTICE OF THE PEACE - PRCT. 1 Total:					194.71
Department : 3252 - JUSTICE OF THE PEACE - PRCT. 2					
DEWITT POTH & SON	758359-0	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3252-3110	103.84
DEWITT POTH & SON	763931-0	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3252-3110	79.00
Department 3252 - JUSTICE OF THE PEACE - PRCT. 2 Total:					182.84
Department : 3253 - JUSTICE OF THE PEACE - PRCT. 3					
DEWITT POTH & SON	773647-0	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3253-3110	20.13
ANITA DELEON	NOVEMBER 2024	TRANSPORTATION: MILEAGE	TRANSPORTATION	001-3253-4260	316.51
PRINTING SOLUTIONS	5220 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-3253-3110	318.00
Department 3253 - JUSTICE OF THE PEACE - PRCT. 3 Total:					654.64
Department : 4300 - COUNTY SHERIFF					
LIVENGOD FEED	LOINV000313805	OPERATING SUPPLIES	OPERATING SUPPLIES	001-4300-3130	69.52
ODP BUSINESS SOLUTIONS	394061534001	OPERATING SUPPLIES	OPERATING SUPPLIES	001-4300-3130	142.72
ODP BUSINESS SOLUTIONS	396128804001	OPERATING SUPPLIES	OPERATING SUPPLIES	001-4300-3130	79.50
CITIBANK NA	11/18/2024	OPERATING SUPPLIES	OPERATING SUPPLIES	001-4300-3130	10.00
D&T WRECKER SERVICE	75885	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-4300-4510	362.21
D&T WRECKER SERVICE	75898	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-4300-4510	274.00
TRANSUNION RISK AND ALTE	245302-202411-1	OPERATING SUPPLIES	OPERATING SUPPLIES	001-4300-3130	75.00
BRIAN BARRINGTON	133312	OPERATING SUPPLIES - ACO	OPERATING SUPPLIES	001-4300-3130	250.00
BRIAN BARRINGTON	133313	OPERATING SUPPLIES - ACO	OPERATING SUPPLIES	001-4300-3130	100.00
Department 4300 - COUNTY SHERIFF Total:					1,362.95
Department : 4310 - COUNTY JAIL					
ODP BUSINESS SOLUTIONS	396857610001	OPERATING SUPPLIES	OPERATING SUPPLIES	001-4310-3130	292.25
Department 4310 - COUNTY JAIL Total:					292.25
Department : 4321 - CONSTABLES - PCT 1					
DEWITT POTH & SON	775046-0	4 Boxes of Paper - Constable	OFFICE SUPPLIES	001-4321-3110	259.80
AMAZON.COM SALES, INC	1P3V-RL49-9MDG	OFFICE SUPPLIES	OFFICE SUPPLIES	001-4321-3110	124.99
PRINTING SOLUTIONS	5343 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-4321-3110	15.82
Department 4321 - CONSTABLES - PCT 1 Total:					400.61
Department : 4322 - CONSTABLES - PCT 2					
PRINTING SOLUTIONS	5429 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-4322-3110	33.90
Department 4322 - CONSTABLES - PCT 2 Total:					33.90
Department : 4324 - CONSTABLES - PCT 4					
LASR SIGNS - LARRY D. RIVER	EMT-32643	OFFICE SUPPLIES	OFFICE SUPPLIES	001-4324-3110	187.64
PRINTING SOLUTIONS	5341 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-4324-3110	60.00
PRINTING SOLUTIONS	5568 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-4324-3110	32.40
Department 4324 - CONSTABLES - PCT 4 Total:					280.04
Department : 6510 - NON-DEPARTMENTAL					
BENNY GEORGE COURTNEY	102424	FY 2025 contract renewal	PROFESSIONAL SERVICES	001-6510-4110	4,600.00
DOUCET & ASSOCIATES, INC	000002738	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	27,930.00
DOUCET & ASSOCIATES, INC	000002739	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	123.75
DOUCET & ASSOCIATES, INC	000002741	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	2,525.00
DOUCET & ASSOCIATES, INC	000002742	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	2,993.75
DOUCET & ASSOCIATES, INC	000002743	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	606.25
DOUCET & ASSOCIATES, INC	000002745	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	487.50
DOUCET & ASSOCIATES, INC	000002746	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	785.00
DOUCET & ASSOCIATES, INC	000002747	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	4,221.25
DOUCET & ASSOCIATES, INC	000002772	Blanket PO FY 24-25 Doucet	PROFESSIONAL SERVICES	001-6510-4110	447.50
WORK QUEST, F/K/A TIBH IN	SINV0228973	ATI Shredding Service	PROFESSIONAL SERVICES	001-6510-4110	390.00
TRAVIS COUNTY MEDICAL EX	3300008970	Blanket PO Travis Co Medical	AUTOPSY	001-6510-4123	3,891.00

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Vendor Name	Payable Number	Description (Item)	Account Name	Account Number	Amount
TRAVIS COUNTY MEDICAL EX EWEAC	3300008981 120124	Blanket PO Travis Co Medical EWEAC FY 24-25 Blanket PO	AUTOPSY PROFESSIONAL SERVICES	001-6510-4123 001-6510-4110	3,891.00 5,250.00
LEGENDS TRI-COUNTY FUNE	JP2024/ACC/11/10	Autopsy	AUTOPSY	001-6510-4123	440.00
LEGENDS TRI-COUNTY FUNE	JP2024/DAHG/11/29	Autopsy	AUTOPSY	001-6510-4123	490.00
LEGENDS TRI-COUNTY FUNE	JP2024/LE/11/24	Autopsy	AUTOPSY	001-6510-4123	490.00
LEGENDS TRI-COUNTY FUNE	JP2024/SB/11/29	Autopsy	AUTOPSY	001-6510-4123	490.00
LEGENDS TRI-COUNTY FUNE	JP2024/UD/11/8	Autopsy	AUTOPSY	001-6510-4123	490.00
LEGENDS TRI-COUNTY FUNE	JP2024/UP/11/8	Autopsy	AUTOPSY	001-6510-4123	490.00
CALDWELL COUNTY TAX ASS	1085 2024-2025	VIN 1085 2024-2025	County Fleet-Tags-Titles	001-6510-4853	7.50
CALDWELL COUNTY TAX ASS	9673 2024-2025	VIN 9673 2024-2025	County Fleet-Tags-Titles	001-6510-4853	7.50
WILL RHODES	576023	MACHINERY & EQUIPMENT	MACHINERY AND EQUIPMEN	001-6510-5310	300.00
ENTERPRISE FM TRUST	588175A-120524	Enterprise Repairs & Mainte	Lease-REPAIR & MAINTENAN	001-6510-4841	2,444.11
ENTERPRISE FM TRUST	588175A-120524	Enterprise Lease	Vehicle Leases	001-6510-4851	49,062.18
Department 6510 - NON-DEPARTMENTAL Total:					112,853.29

Department : 6520 - BUILDING MAINTENANCE

WASTE CONNECTIONS - SUP	13728616V150	LYTTON SPRINGS ANNEX	Lytton Springs Annex	001-6520-3660	241.01
LOCKHART HARDWARE	55637/1	UNIT RD MAINT	UNIT ROAD MAINTENANCE	001-6520-3630	54.57
LOCKHART HARDWARE	55646/1	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	7.59
CINTAS CORPORATION #86	4212280807	UNIFORMS	UNIFORMS	001-6520-3140	82.32
LOCKHART HARDWARE	55669/1	UNIT RD MAINT	UNIT ROAD MAINTENANCE	001-6520-3630	23.97
LOCKHART HARDWARE	55687/1	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	13.57
SMITH SUPPLY CO.- LOCKHA	2411-681338	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	44.29
SMITH SUPPLY CO.- LOCKHA	2411-681343	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	60.95
LOCKHART HARDWARE	55740/1	COURTHOUSE	CALDWELL CO. COURTHOUSE	001-6520-5120	14.99
LOCKHART HARDWARE	55746/1	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	43.24
PRINTING SOLUTIONS	5975 POS	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	5.00
JOHN DEERE FINANCIAL	2411-017727	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	28.98
LOCKHART HARDWARE	55763/1	UNIT RD MAINT	UNIT ROAD MAINTENANCE	001-6520-3630	21.96
LOCKHART HARDWARE	55773/1	COURTHOUSE	CALDWELL CO. COURTHOUS	001-6520-5120	8.99
LOCKHART HARDWARE	55775/1	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	9.00
CITIBANK NA	79899	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	172.62
CINTAS CORPORATION #86	4213140024	UNIFORMS	UNIFORMS	001-6520-3140	82.32
CITIBANK NA	96179	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	239.00
CITIBANK NA	23010523	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	40.98
MAJIC STAIRS INC	5002	Wide Railing System	CALDWELL CO. COURTHOUS	001-6520-5120	758.00
MAJIC STAIRS INC	5002	Shipping	CALDWELL CO. COURTHOUS	001-6520-5120	900.00
MAJIC STAIRS INC	5002	Crating	CALDWELL CO. COURTHOUS	001-6520-5120	550.00
MAJIC STAIRS INC	5002	T17 Stairs	CALDWELL CO. COURTHOUS	001-6520-5120	4,180.00
CITIBANK NA	99244	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	141.02
SCHMIDT FIRE & SAFETY CO.	26800	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6520-4510	33.00
LOCKHART HARDWARE	55808/1	COURTHOUSE	CALDWELL CO. COURTHOUS	001-6520-5120	22.99
AMAZON.COM SALES, INC	1J96-DY3N-P7QR	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6520-3110	40.95
Department 6520 - BUILDING MAINTENANCE Total:					7,821.31

Department : 6550 - ELECTIONS

CITIBANK NA	025474	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6550-3110	9.59
CITIBANK NA	2410-287324	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6550-3110	33.58
BAM BAM MOVING & PIANO	1081	Delivery on 10/18/24	DELIVERY FEE	001-6550-1116	1,225.00
CITIBANK NA	21016939	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6550-3110	103.96
ELECTION SYSTEMS & SOFT	CD2107769	ES&S Ballot Supplies	Ballot Supplies	001-6550-3115	2,166.42
CITIBANK NA	086456	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	001-6550-4510	5.75
THE LULING NEWSBOY & SIG	10312024	Public notice	ADVERTISING AND LEGAL N	001-6550-4310	1,309.00
OWEN G. DUNN COMPANY	34848	ExpressVote Curbside cart	MACHINERY AND EQUIPMEN	001-6550-5310	11,263.20
THREE RIVERS COMMUNITY	17	October 21 - November 1 Pol	RENTALS	001-6550-4610	1,500.00
THREE RIVERS COMMUNITY	17	October 20 Set Up	RENTALS	001-6550-4610	125.00
PATRICIA SMITH	11/18/2024 B	TRANSPORTATION - LULING	TRANSPORTATION	001-6550-4260	20.70
PATRICIA SMITH	11/18/2024	TRANSPORTATION - 2024 GE	TRANSPORTATION	001-6550-4260	47.64
CITIBANK NA	1319	DUES & SUBSCRIPTIONS - Q	DUES & SUBSCRIPTIONS	001-6550-3050	150.00
CITIBANK NA	13964860	RENTALS	RENTALS	001-6550-4610	95.45
CITIBANK NA	13964860	RENTALS	RENTALS	001-6550-4610	14.85
BAM BAM MOVING & PIANO	1087	Deliver Voting Equipment 11	DELIVERY FEE	001-6550-1116	2,500.00

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Vendor Name	Payable Number	Description (Item)	Account Name	Account Number	Amount
BAM BAM MOVING & PIANO	1088	Delivery on 11/06/24	DELIVERY FEE	001-6550-1116	2,500.00
EASYVOTE SOLUTIONS, INC.	INV-24719	Campaign Finance March 20	DUES & SUBSCRIPTIONS	001-6550-3050	2,000.00
ELECTION SYSTEMS & SOFT	CD2109068	ES&S Ballot Supplies	Ballot Supplies	001-6550-3115	1,825.94
CITIBANK NA	14418728	RENTALS	RENTALS	001-6550-4610	80.44
VISTA SOLUTIONS, LP	12027	Year Subscription	DUES & SUBSCRIPTIONS	001-6550-3050	2,143.28
Department 6550 - ELECTIONS Total:					29,119.80

Department : 6560 - COMMISSIONERS COURT

LOCKHART POST REGISTER	00097842	PUBLICATIONS	ADVERTISING AND LEGAL N	001-6560-4310	184.62
LEXISNEXIS RISK DATA MANA	1100056736	MEMBERSHIP DUES NOV 20	DUES & SUBSCRIPTIONS	001-6560-3050	150.00
PRINTING SOLUTIONS	5573 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6560-3110	40.80
TEXAS ASSOCIATION OF COU	244059 9/1/2024	MEMBERSHIP DUES 2024-20	DUES & SUBSCRIPTIONS	001-6560-3050	200.00
Department 6560 - COMMISSIONERS COURT Total:					575.42

Department : 6590 - PURCHASING

AMAZON.COM SALES, INC	1XRG-XW73-TKH4	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6590-3110	202.27
ODP BUSINESS SOLUTIONS	390940872001	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6590-3110	240.48
DEWITT POTH & SON	775046-0	4 Boxes of Paper	OFFICE SUPPLIES	001-6590-3110	259.80
CITIBANK NA	110724	Purchasing Dept Conference	TRAINING	001-6590-4810	621.11
PRINTING SOLUTIONS	5221 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6590-3110	131.00
Department 6590 - PURCHASING Total:					1,454.66

Department : 6610 - IT-TECHNOLOGY

TYLER TECHNOLOGIES, INC.	020-157182	Odyssey & Tyler Jury Fees Yr.	COMPUTER SUPPORT	001-6610-4185	192,565.00
TYLER TECHNOLOGIES, INC.	020-157208	Invoice 020-157208	COMPUTER SUPPORT	001-6610-4185	5,063.72
Department 6610 - IT-TECHNOLOGY Total:					197,628.72

Department : 6630 - GRANT WRITING/ADMIN

ODP BUSINESS SOLUTIONS	400243441001	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6630-3110	163.67
ODP BUSINESS SOLUTIONS	400245599001	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6630-3110	10.13
Department 6630 - GRANT WRITING/ADMIN Total:					173.80

Department : 6650 - EMERG MGNT / HOMELAND SEC

JOHNNY & SON'S, LLC	22504	Tahoe Repairs	MACHINERY AND EQUIPMEN	001-6650-5310	671.13
PRINTING SOLUTIONS	5868 POS	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6650-3110	60.00
CITIBANK NA	087989	OFFICE SUPPLIES	OFFICE SUPPLIES	001-6650-3110	272.80
SCHMIDT FIRE & SAFETY CO.	26748	EMERGENCY OPS CENTER	EMERGENCY OPERATIONS C	001-6650-4800	29.50
AMAZON.COM SALES, INC	1M4H-KC64-CXRC	UNIFORMS	UNIFORMS	001-6650-3140	42.42
Department 6650 - EMERG MGNT / HOMELAND SEC Total:					1,075.85

Department : 7610 - SANITATION DEPARTMENT

LOCKHART POST REGISTER	00097668	ADVERTISING & LEGAL NOTI	ADVERTISING AND LEGAL N	001-7610-4310	54.06
Department 7610 - SANITATION DEPARTMENT Total:					54.06

Department : 8700 - COUNTY AGENT

ELSIE LACY	12/9/2024	TRAVEL EXPENSES - DISTRICT	MILEAGE REIMB- FAMILY/CO	001-8700-4251	738.65
LAUREN PAIGE BIELAMOWIC	12/9/2024	TRAVEL EXPENSES - DISTRICT	TRANSPORTATION-AG/4H/N	001-8700-4260	325.42
Department 8700 - COUNTY AGENT Total:					1,064.07

Fund 001 - GENERAL FUND Total: 398,535.68

Fund: 002 - UNIT ROAD FUND

Department : 1101 - ADMINISTRATION

PRINTING SOLUTIONS	5938 POS	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1101-3130	384.00
ERGON ASPHALT AND EMUL	9403341821	Paving	PAVING	002-1101-3106	4,967.48
ERGON ASPHALT AND EMUL	9403342646	Seal Coating	SEAL COATING	002-1101-4630	4,905.86
ERGON ASPHALT AND EMUL	9403343154	Seal Coating	SEAL COATING	002-1101-4630	100.00
ERGON ASPHALT AND EMUL	9403343285	Seal Coating	SEAL COATING	002-1101-4630	5,005.67
ERGON ASPHALT AND EMUL	9403344183	Seal Coating	SEAL COATING	002-1101-4630	4,739.08
ERGON ASPHALT AND EMUL	9403343580	Seal Coating	SEAL COATING	002-1101-4630	4,900.11
ERGON ASPHALT AND EMUL	9403344111	Paving	PAVING	002-1101-3106	100.00
ERGON ASPHALT AND EMUL	9403344184	Seal Coating	SEAL COATING	002-1101-4630	4,844.45
ERGON ASPHALT AND EMUL	9403344185	Seal Coating	SEAL COATING	002-1101-4630	5,003.75
UNIFIRST CORPORATION	2740210994	Unit Road Uniform	UNIFORMS	002-1101-3140	472.93
UNIFIRST CORPORATION	2740210995	Unit Road Uniform	UNIFORMS	002-1101-3140	69.32
ERGON ASPHALT AND EMUL	9403344569	Seal Coating	SEAL COATING	002-1101-4630	5,025.06

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Vendor Name	Payable Number	Description (Item)	Account Name	Account Number	Amount
ERGON ASPHALT AND EMUL	9403345169	Paving	PAVING	002-1101-3106	4,790.71
ERGON ASPHALT AND EMUL	9403345525	Paving	PAVING	002-1101-3106	15,935.50
ERGON ASPHALT AND EMUL	9403346298	Paving	PAVING	002-1101-3106	16,184.81
PETROLEUM TRADERS CORP	2041943	Blaket PO FY 24-25	FUEL	002-1101-3163	7,559.08
ERGON ASPHALT AND EMUL	9403346413	Paving	PAVING	002-1101-3106	16,020.78
ERGON ASPHALT AND EMUL	9403346414	Paving	PAVING	002-1101-3106	16,348.80
ERGON ASPHALT AND EMUL	9403347067	Paving	PAVING	002-1101-3106	125.00
UNIFIRST CORPORATION	2740212669	Unit Road Uniform	UNIFORMS	002-1101-3140	83.22
UNIFIRST CORPORATION	2740212676	Unit Road Uniform	UNIFORMS	002-1101-3140	468.65
UNIFIRST CORPORATION	2740212677	Unit Road Uniform	UNIFORMS	002-1101-3140	87.66
CINTAS FAS LOCKBOX 63652	9298574711	RENTALS	RENTALS	002-1101-4610	130.00
HOFMANN'S SUPPLY	CR11240066	RENTALS	RENTALS	002-1101-4610	152.83
LOCKHART HARDWARE	55815/1	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1101-3130	29.16
GRAINGER	9330885964	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1101-3130	97.60
CINTAS FAS LOCKBOX 63652	5242379712	RENTALS	RENTALS	002-1101-4610	201.10
JOHN DEERE FINANCIAL	2412-023399	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1101-3130	183.65
LOCKHART HARDWARE	55884/1	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1101-3130	152.00
UNIFIRST CORPORATION	2740215031	Unit Road Uniform	UNIFORMS	002-1101-3140	468.65
UNIFIRST CORPORATION	2740215032	Unit Road Uniform	UNIFORMS	002-1101-3140	87.66
PRINTING SOLUTIONS	5486 POS	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1101-3130	384.00
CINTAS FAS LOCKBOX 63652	9290170681	RENTALS	RENTALS	002-1101-4610	130.00
Department 1101 - ADMINISTRATION Total:					120,138.57

Department : 1102 - VEHICLE MAINTENANCE

HOLT TRUCK CENTERS OF TE	R301029092	Repair Unit - Multi Failures	REPAIRS & MAINTENANCE	002-1102-4510	16,257.60
SALT FLAT MERCANTILE, LLC	15583-91817	SUPPLIES AND TOOLS	SUPPLIES & SMALL TOOLS	002-1102-3136	152.43
SEAN MATTHEW MANN	182781	SUPPLIES AND TOOLS	SUPPLIES & SMALL TOOLS	002-1102-3136	182.17
GORDON'S EQUIPMENT	70204	Hydraulic Repair	REPAIRS & MAINTENANCE	002-1102-4510	524.00
SEAN MATTHEW MANN	182948	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	002-1102-4510	193.33
E & R SUPPLY CO., INC	233116	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	002-1102-4510	207.39
HYDRAULIC HOUSE	6178	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	002-1102-4510	427.41
SEAN MATTHEW MANN	181614	SUPPLIES AND TOOLS	SUPPLIES & SMALL TOOLS	002-1102-3136	-36.00
SEAN MATTHEW MANN	182988	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	002-1102-4510	168.99
SEAN MATTHEW MANN	182989	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	002-1102-4510	109.78
SEAN MATTHEW MANN	183022	SUPPLIES AND TOOLS	SUPPLIES & SMALL TOOLS	002-1102-3136	25.96
DOGGETT FREIGHTLINER OF	X112056080.01	REPAIRS AND MAINT	REPAIRS & MAINTENANCE	002-1102-4510	183.98
SEAN MATTHEW MANN	183089	SUPPLIES AND TOOLS	SUPPLIES & SMALL TOOLS	002-1102-3136	87.56
Department 1102 - VEHICLE MAINTENANCE Total:					18,484.60

Department : 1103 - FLEET MAINTENANCE

AUTO ZONE	01408963229	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	53.22
SEAN MATTHEW MANN	182699	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	77.88
SEAN MATTHEW MANN	182704	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	27.98
SEAN MATTHEW MANN	182709	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	37.99
LOCKHART MOTOR CO.,INC.	103553	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	28.00
XL PARTS, LLC	0416SF3518	Fleet Maintenance Supplies	OPERATING SUPPLIES	002-1103-3135	504.04
XL PARTS, LLC	0416SF3572	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	282.84
XL PARTS, LLC	0416SF3750	Fleet Maintenance Supplies	OPERATING SUPPLIES	002-1103-3135	504.04
XL PARTS, LLC	0416SF6410	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	18.24
SEAN MATTHEW MANN	182960	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	48.69
XL PARTS, LLC	0416SH7737	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	220.97
LOCKHART MOTOR CO.,INC.	103581	OPERATING SUPPLIES	OPERATING SUPPLIES	002-1103-3135	137.48
Department 1103 - FLEET MAINTENANCE Total:					1,941.37
Fund 002 - UNIT ROAD FUND Total:					140,564.54

Fund: 010 - GRANT FUND - GENERAL

Department : 4300 - COUNTY SHERIFF

APPRISS INSIGHTS, LLC	2063295228	1st Quarters Vine grants	SAVNS/VINE GRANT	010-4300-4960	4,642.83
Department 4300 - COUNTY SHERIFF Total:					4,642.83

Department : 4301 - SO

UNMANNED VEHICLE TECHN	INV/2024/001931	Anzu Robotics Raptor	SB22- SO Machinery and Equ	010-4301-5310	15,398.00
UNMANNED VEHICLE TECHN	INV/2024/001931	Battery Kit	SB22- SO Machinery and Equ	010-4301-5310	1,038.00

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Vendor Name	Payable Number	Description (Item)	Account Name	Account Number	Amount
GT DISTRIBUTORS, INC.	INV1024850	Holster	SB22- SO Machinery and Equ	010-4301-5310	658.00
GT DISTRIBUTORS, INC.	INV1024850	Weapon Lights	SB22- SO Machinery and Equ	010-4301-5310	3,372.50
GT DISTRIBUTORS, INC.	INV1024850	Freight	SB22- SO Machinery and Equ	010-4301-5310	40.00
Department 4301 - SO Total:					20,506.50
Department : 4323 - CONSTABLES - PCT 3					
CLARKE JAKEL	12/10/2024	TOBACCO STING	Operating Exp-PCT 3	010-4323-4515	100.00
Department 4323 - CONSTABLES - PCT 3 Total:					100.00
Fund 010 - GRANT FUND - GENERAL Total:					25,249.33
Fund: 020 - EMERGENCY SHELTER					
Department : 1010 - EMERGENCY SHELTER					
CENTURY CONSTRUCTION G	16162	PAY APP #1, INVOICE #16162	CDBG-MIT-CONSTRUCTION	020-1010-5125	718,546.50
PRINTING SOLUTIONS	5453 POS	WF Plans BW 24X36	EMERGENCY SHELTER COUN	020-1010-5135	613.80
Department 1010 - EMERGENCY SHELTER Total:					719,160.30
Fund 020 - EMERGENCY SHELTER Total:					719,160.30
Grand Total:					1,283,509.85

Fund Summary

Fund	Expense Amount
001 - GENERAL FUND	398,535.68
002 - UNIT ROAD FUND	140,564.54
010 - GRANT FUND - GENERAL	25,249.33
020 - EMERGENCY SHELTER	719,160.30
Grand Total:	1,283,509.85

Account Summary

Account Number	Account Name	Expense Amount
001-1281	JP I TICKETS - NET DATA (1,104.00
001-2120-3110	OFFICE SUPPLIES	13.86
001-2120-4260	TRANSPORTATION	162.81
001-2130-5310	MACHINERY AND EQUIP	79.00
001-2140-3110	OFFICE SUPPLIES	1,982.98
001-2140-4610	RENTALS	359.00
001-2140-5310	MACHINERY AND EQUIP	3,325.59
001-2150-3110	OFFICE SUPPLIES	408.41
001-2308	CC DUE TO ADR-Alterna	1,012.49
001-2835	DUE TO GRAVES, HUMP	6,011.97
001-2865	DUE TO STATE - FARMER	125.00
001-3200-3050	DUES & SUBSCRIPTIONS	71.00
001-3200-3110	OFFICE SUPPLIES	590.04
001-3200-4315	PUBLICATIONS	555.82
001-3201-3110	OFFICE SUPPLIES	300.68
001-3201-3151	DISPOSAL FEES	610.00
001-3201-4300	PUBLIC OUTREACH	2,693.16
001-3201-4810	TRAINING	40.00
001-3220-3110	OFFICE SUPPLIES	436.00
001-3220-4810	TRAINING	200.00
001-3230-3110	OFFICE SUPPLIES	207.95
001-3230-4030	VISITING COURT REPOR	600.00
001-3230-4080	ADULT - ATTY LITIGATIO	203.00
001-3230-4160	ADULT - INDIGENT ATTO	12,820.00
001-3240-4080	ADULT - ATTY LITIGATIO	25.00
001-3240-4160	ADULT - INDIGENT ATTO	9,375.00
001-3251-4260	TRANSPORTATION	194.71
001-3252-3110	OFFICE SUPPLIES	182.84
001-3253-3110	OFFICE SUPPLIES	338.13
001-3253-4260	TRANSPORTATION	316.51
001-4300-3130	OPERATING SUPPLIES	726.74
001-4300-4510	REPAIRS & MAINTENAN	636.21
001-4310-3130	OPERATING SUPPLIES	292.25
001-4321-3110	OFFICE SUPPLIES	400.61
001-4322-3110	OFFICE SUPPLIES	33.90
001-4324-3110	OFFICE SUPPLIES	280.04
001-6510-4110	PROFESSIONAL SERVICE	50,360.00
001-6510-4123	AUTOPSY	10,672.00
001-6510-4841	Lease-REPAIR & MAINTEN	2,444.11
001-6510-4851	Vehicle Leases	49,062.18
001-6510-4853	County Fleet-Tags-Titles	15.00
001-6510-5310	MACHINERY AND EQUIP	300.00
001-6520-3110	OFFICE SUPPLIES	40.95
001-6520-3140	UNIFORMS	164.64
001-6520-3630	UNIT ROAD MAINTENAN	100.50
001-6520-3660	Lytton Springs Annex	241.01
001-6520-4510	REPAIRS & MAINTENAN	839.24
001-6520-5120	CALDWELL CO. COURTH	6,434.97
001-6550-1116	DELIVERY FEE	6,225.00
001-6550-3050	DUES & SUBSCRIPTIONS	4,293.28
001-6550-3110	OFFICE SUPPLIES	147.13

Account Summary

Account Number	Account Name	Expense Amount
001-6550-3115	Ballot Supplies	3,992.36
001-6550-4260	TRANSPORTATION	68.34
001-6550-4310	ADVERTISING AND LEGA	1,309.00
001-6550-4510	REPAIRS & MAINTENAN	5.75
001-6550-4610	RENTALS	1,815.74
001-6550-5310	MACHINERY AND EQUIP	11,263.20
001-6560-3050	DUES & SUBSCRIPTIONS	350.00
001-6560-3110	OFFICE SUPPLIES	40.80
001-6560-4310	ADVERTISING AND LEGA	184.62
001-6590-3110	OFFICE SUPPLIES	833.55
001-6590-4810	TRAINING	621.11
001-6610-4185	COMPUTER SUPPORT	197,628.72
001-6630-3110	OFFICE SUPPLIES	173.80
001-6650-3110	OFFICE SUPPLIES	332.80
001-6650-3140	UNIFORMS	42.42
001-6650-4800	EMERGENCY OPERATIO	29.50
001-6650-5310	MACHINERY AND EQUIP	671.13
001-7610-4310	ADVERTISING AND LEGA	54.06
001-8700-4251	MILEAGE REIMB- FAMILY	738.65
001-8700-4260	TRANSPORTATION-AG/4	325.42
002-1101-3106	PAVING	74,473.08
002-1101-3130	OPERATING SUPPLIES	1,230.41
002-1101-3140	UNIFORMS	1,738.09
002-1101-3163	FUEL	7,559.08
002-1101-4610	RENTALS	613.93
002-1101-4630	SEAL COATING	34,523.98
002-1102-3136	SUPPLIES & SMALL TOOL	412.12
002-1102-4510	REPAIRS & MAINTENAN	18,072.48
002-1103-3135	OPERATING SUPPLIES	1,941.37
010-4300-4960	SAVNS/VINE GRANT	4,642.83
010-4301-5310	SB22- SO Machinery and	20,506.50
010-4323-4515	Operating Exp-PCT 3	100.00
020-1010-5125	CDBG-MIT-CONSTRUCTI	718,546.50
020-1010-5135	EMERGENCY SHELTER C	613.80
	Grand Total:	1,283,509.85

Project Account Summary

Project Account Key	Expense Amount
None	1,283,509.85
Grand Total:	1,283,509.85



Caldwell County, TX

Payment Register

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01 - Vendor Set 01

Bank: 2022 AP BNK - POOLED CASH-OPERATION-2022

Vendor Number ALLLAN	Vendor Name ALLISON LANTY C/O THE REESE LAW FIRM L.L.P.					Total Vendor Amount 1,645.00
Payment Type Check	Payment Number			Payment Date 12/17/2024	Payment Amount 1,645.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
24CR-50631 / 24CR-50900	24CR-50631 / 24CR-50900	11/14/2024	12/23/2024	0.00	600.00	
DCCR-24-201 / DCCR-24-202	DCCR-24-201 / DCCR-24-202	12/03/2024	12/23/2024	0.00	1,045.00	

Vendor Number AMACOM	Vendor Name AMAZON.COM SALES, INC					Total Vendor Amount 489.63
Payment Type Check	Payment Number			Payment Date 12/17/2024	Payment Amount 489.63	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1J96-DY3N-P7QR	OFFICE SUPPLIES	12/07/2024	12/23/2024	0.00	40.95	
1M4H-KC64-CXRC	UNIFORMS	12/06/2024	12/23/2024	0.00	42.42	
1P3V-RL49-9MDG	OFFICE SUPPLIES	12/03/2024	12/23/2024	0.00	124.99	
1XRG-XW73-TKH4	OFFICE SUPPLIES	10/23/2024	12/23/2024	0.00	202.27	
1Y6K-19PW-71MD	MACHINERY AND EQUIP	11/26/2024	12/23/2024	0.00	79.00	

Vendor Number ANIDEL	Vendor Name ANITA DELEON					Total Vendor Amount 316.51
Payment Type Check	Payment Number			Payment Date 12/17/2024	Payment Amount 316.51	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
NOVEMBER 2024	TRANSPORTATION: MILEAGE NOV 2024	12/06/2024	12/23/2024	0.00	316.51	

Vendor Number APPINS	Vendor Name APPRISS INSIGHTS, LLC					Total Vendor Amount 4,642.83
Payment Type Check	Payment Number			Payment Date 12/17/2024	Payment Amount 4,642.83	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2063295228	Cust. 0245/102513	11/30/2024	12/23/2024	0.00	4,642.83	

Vendor Number AUTZON	Vendor Name AUTO ZONE					Total Vendor Amount 53.22
Payment Type Check	Payment Number			Payment Date 12/17/2024	Payment Amount 53.22	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
01408963229	OPERATING SUPPLIES	11/25/2024	12/23/2024	0.00	53.22	

Vendor Number BAMBAM	Vendor Name BAM BAM MOVING & PIANO EXPERTS					Total Vendor Amount 6,225.00
Payment Type Check	Payment Number			Payment Date 12/17/2024	Payment Amount 6,225.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1081	Delivery Equipment	10/19/2024	12/23/2024	0.00	1,225.00	
1087	Delivery Equipment	11/27/2024	12/23/2024	0.00	2,500.00	
1088	Delivery Equipment	11/27/2024	12/23/2024	0.00	2,500.00	

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Vendor Number	Vendor Name					Total Vendor Amount
BENCOU	BENNY GEORGE COURTNEY					4,600.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	4,600.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
102424	Annual Service maint. for Tower Clock	10/24/2024	12/23/2024	0.00	4,600.00	
BRIBAR	BRIAN BARRINGTON					350.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	350.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
133312	OPERATING SUPPLIES - ACO ASSIST	12/07/2024	12/23/2024	0.00	250.00	
133313	OPERATING SUPPLIES - ACO ASSIST	12/09/2024	12/23/2024	0.00	100.00	
CALTAX	CALDWELL COUNTY TAX ASSESSOR					15.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	7.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1085 2024-2025	VIN 1085 2024-2025	12/11/2024	12/23/2024	0.00	7.50	
Check				12/17/2024	7.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9673 2024-2025	VIN 9673 2024-2025	12/11/2024	12/23/2024	0.00	7.50	
CARGAR	CARLOS GARCIA					3,500.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	3,500.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
24CR-50478	24CR-50478	11/27/2024	12/23/2024	0.00	350.00	
24CR-50727	24CR-50727	11/27/2024	12/23/2024	0.00	700.00	
50025	50025	11/27/2024	12/23/2024	0.00	650.00	
50052	50052	11/27/2024	12/23/2024	0.00	600.00	
50084	50084	11/27/2024	12/23/2024	0.00	1,200.00	
CENDIS	CENTRAL TEXAS ALTERNATIVE DISPUTE RESOLUTION, I					1,012.49
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	1,012.49	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
NOVEMBER 2024	NOVEMBER 2024 - CC, DC, ALL JP'S	12/16/2024	12/23/2024	0.00	1,012.49	
CENCNST	CENTURY CONSTRUCTION GROUP, INC.					718,546.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	718,546.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
16162	PAY APP #1, INVOICE #16162 - GLO#22-085-024-D265	11/04/2024	12/23/2024	0.00	718,546.50	
CINTAS	CINTAS CORPORATION #86					164.64
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	164.64	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4212280807	UNIFORMS	11/21/2024	12/23/2024	0.00	82.32	
4213140024	UNIFORMS	11/29/2024	12/23/2024	0.00	82.32	

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Vendor Number CINFIR	Vendor Name CINTAS FAS LOCKBOX 636525					Total Vendor Amount 461.10
Payment Type Check	Payment Number		Payment Date 12/17/2024		Payment Amount 461.10	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
5242379712	RENTALS	12/03/2024	12/23/2024	0.00	201.10	
9290170681	RENTALS	09/30/2024	12/23/2024	0.00	130.00	
9298574711	RENTALS	11/30/2024	12/23/2024	0.00	130.00	

Vendor Number CITBAN	Vendor Name CITIBANK NA					Total Vendor Amount 2,272.03
Payment Type Check	Payment Number		Payment Date 12/17/2024		Payment Amount 2,272.03	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
025474	OFFICE SUPPLIES	10/17/2024	12/23/2024	0.00	9.59	
084961	OFFICE SUPPLIES	11/06/2024	12/23/2024	0.00	40.88	
086456	REPAIRS AND MAINT	10/30/2024	12/23/2024	0.00	5.75	
087989	OFFICE SUPPLIES	11/14/2024	12/23/2024	0.00	272.80	
11/18/2024	OPERATING SUPPLIES	11/18/2024	12/23/2024	0.00	10.00	
110724	Conference Hotel Stay	11/07/2024	12/23/2024	0.00	621.11	
1319	DUES & SUBSCRIPTIONS - QUICKBOOKS	11/19/2024	12/23/2024	0.00	150.00	
13964860	RENTALS	11/02/2024	12/23/2024	0.00	110.30	
14418728	RENTALS	11/06/2024	12/23/2024	0.00	80.44	
21016939	OFFICE SUPPLIES	10/25/2024	12/23/2024	0.00	103.96	
23010523	REPAIRS AND MAINT	11/06/2024	12/23/2024	0.00	40.98	
2410-287324	OFFICE SUPPLIES	10/17/2024	12/23/2024	0.00	33.58	
265693 11/13/2024	TRAINING - 2025 WINTER CONFERENCE, J. ALLEN	11/13/2024	12/23/2024	0.00	200.00	
634055	TRAINING - ACD TEST CENTERS	11/18/2024	12/23/2024	0.00	40.00	
79899	REPAIRS AND MAINT	11/26/2024	12/23/2024	0.00	172.62	
96179	REPAIRS AND MAINT	11/05/2024	12/23/2024	0.00	239.00	
99244	REPAIRS AND MAINT	11/06/2024	12/23/2024	0.00	141.02	

Vendor Number CLAJAK	Vendor Name CLARKE JAKEL					Total Vendor Amount 100.00
Payment Type Check	Payment Number		Payment Date 12/17/2024		Payment Amount 100.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
12/10/2024	TOBACCO STING	12/10/2024	12/23/2024	0.00	100.00	

Vendor Number CLIMCC	Vendor Name CLIFFORD W. MCCORMACK					Total Vendor Amount 750.00
Payment Type Check	Payment Number		Payment Date 12/17/2024		Payment Amount 750.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
47825	47825	11/27/2024	12/23/2024	0.00	750.00	

Vendor Number D&TWRE	Vendor Name D&T WRECKER SERVICE					Total Vendor Amount 636.21
Payment Type Check	Payment Number		Payment Date 12/17/2024		Payment Amount 636.21	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
75885	REPAIRS AND MAINT	11/24/2024	12/23/2024	0.00	362.21	
75898	REPAIRS AND MAINT	11/25/2024	12/23/2024	0.00	274.00	

Vendor Number DAVIMEN	Vendor Name DAVID MENDOZA					Total Vendor Amount 1,100.00
Payment Type Check	Payment Number		Payment Date 12/17/2024		Payment Amount 1,100.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
24CR-50499 / 24CR-50884	24CR-50799 / 24CR-50884	11/26/2024	12/23/2024	0.00	800.00	
48866	48866	11/13/2024	12/23/2024	0.00	300.00	

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Vendor Number	Vendor Name			Total Vendor Amount	
DEWPOT	DEWITT POTH & SON			7,065.34	
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	7,065.34		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
758359-0	OFFICE SUPPLIES	06/28/2024	12/23/2024	0.00	103.84
763931-0	OFFICE SUPPLIES	08/07/2024	12/23/2024	0.00	79.00
764207-0	Acct. 12430	08/12/2024	12/23/2024	0.00	3,325.59
764352-0	OFFICE SUPPLIES	08/13/2024	12/23/2024	0.00	17.50
768602-0	OFFICE SUPPLIES	09/23/2024	12/23/2024	0.00	372.96
769544-0	Acct. 12430	09/30/2024	12/23/2024	0.00	1,015.00
770632-0	OFFICE SUPPLIES	10/09/2024	12/23/2024	0.00	29.32
771644-0	OFFICE SUPPLIES	10/18/2024	12/23/2024	0.00	90.32
771644-1	OFFICE SUPPLIES	10/22/2024	12/23/2024	0.00	79.49
771915-0	OFFICE SUPPLIES	10/22/2024	12/23/2024	0.00	21.39
772273-0	OFFICE SUPPLIES	10/25/2024	12/23/2024	0.00	448.57
772307-0	OFFICE SUPPLIES	10/24/2024	12/23/2024	0.00	66.47
773647-0	OFFICE SUPPLIES	11/04/2024	12/23/2024	0.00	20.13
775046-0	Printing Paper	11/19/2024	12/23/2024	0.00	779.40
775953-0	OFFICE SUPPLIES	11/26/2024	12/23/2024	0.00	39.00
776412-0	OFFICE SUPPLIES	12/05/2024	12/23/2024	0.00	134.78
776453-0	OFFICE SUPPLIES	12/06/2024	12/23/2024	0.00	34.17
776454-0	OFFICE SUPPLIES	12/06/2024	12/23/2024	0.00	408.41

Vendor Number	Vendor Name			Total Vendor Amount	
DOGFRE	DOGGETT FREIGHTLINER OF SOUTH TEXAS, LLC			183.98	
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	183.98		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
X112056080.01	REPAIRS AND MAINT	12/04/2024	12/23/2024	0.00	183.98

Vendor Number	Vendor Name			Total Vendor Amount	
DOUASS	DOUCET & ASSOCIATES, INC			40,120.00	
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	27,930.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
000002738	Proj No 01911100.000R Caldwell County Engr. Serv.	11/18/2024	12/23/2024	0.00	27,930.00
Check		12/17/2024	123.75		
000002739	Proj No 01911225.100R Sunset Oaks Sect VII Final	11/18/2024	12/23/2024	0.00	123.75
Check		12/17/2024	2,525.00		
000002741	Proj No 01911240.060R Luna Rosa Ph 3 Road Const	11/18/2024	12/23/2024	0.00	2,525.00
Check		12/17/2024	2,993.75		
000002742	Proj No 01911262.040R Lively Stone Ph 2 Const	11/18/2024	12/23/2024	0.00	2,993.75
Check		12/17/2024	606.25		
000002743	Proj No 01911330.020R Schulle Farms Prelim Plat	11/18/2024	12/23/2024	0.00	606.25
Check		12/17/2024	487.50		
000002745	Proj No 01911380.010R Mesquite Meadows Prelim Plat	11/18/2024	12/23/2024	0.00	487.50
Check		12/17/2024	785.00		
000002746	Proj No 01911381.010R Promise Land Church Site Pl	11/18/2024	12/23/2024	0.00	785.00
Check		12/17/2024	4,221.25		
000002747	Proj No 01911383.010R Bluebonnet Pipeline	11/18/2024	12/23/2024	0.00	4,221.25

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Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	00002772	Proj No 01911130.010C Lytton Hills Ph 1	11/21/2024	12/23/2024	0.00	447.50
Vendor Number E&RSUP Vendor Name E & R SUPPLY CO., INC Total Vendor Amount 207.39						
	Payment Type Check				Payment Date 12/17/2024	Payment Amount 207.39
Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	233116	REPAIRS AND MAINT	12/02/2024	12/23/2024	0.00	207.39
Vendor Number EASVOT Vendor Name EASYVOTE SOLUTIONS, INC. Total Vendor Amount 2,000.00						
	Payment Type Check				Payment Date 12/17/2024	Payment Amount 2,000.00
Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	INV-24719	Campaign Finance System	11/04/2024	12/23/2024	0.00	2,000.00
Vendor Number EDUESC Vendor Name EDUARDO XAVIER ESCOBAR Total Vendor Amount 900.00						
	Payment Type Check				Payment Date 12/17/2024	Payment Amount 900.00
Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	24CR-50670	24CR-50670	11/25/2024	12/23/2024	0.00	500.00
	46612	46612	11/27/2024	12/23/2024	0.00	400.00
Vendor Number ELESYS Vendor Name ELECTION SYSTEMS & SOFTWARE INC. Total Vendor Amount 3,992.36						
	Payment Type Check				Payment Date 12/17/2024	Payment Amount 3,992.36
Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	CD2107769	Ballot Supplies	10/25/2024	12/23/2024	0.00	2,166.42
	CD2109068	Ballot Supplies	11/05/2024	12/23/2024	0.00	1,825.94
Vendor Number ELSLAC Vendor Name ELSIE LACY Total Vendor Amount 738.65						
	Payment Type Check				Payment Date 12/17/2024	Payment Amount 738.65
Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	12/9/2024	TRAVEL EXPENSES - DISTRICT 10, 4-H ROUNDUP	12/09/2024	12/23/2024	0.00	738.65
Vendor Number ENTFMT Vendor Name ENTERPRISE FM TRUST Total Vendor Amount 51,506.29						
	Payment Type Check				Payment Date 12/17/2024	Payment Amount 51,506.29
Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	588175A-120524	December 2024	12/05/2024	12/23/2024	0.00	51,506.29
Vendor Number ERGASP Vendor Name ERGON ASPHALT AND EMULSIONS, INC. Total Vendor Amount 108,997.06						
	Payment Type Check				Payment Date 12/17/2024	Payment Amount 108,997.06
Check	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
	9403341821	BOL 38138	11/19/2024	12/23/2024	0.00	4,967.48
	9403342646	BOL 112024	11/20/2024	12/23/2024	0.00	4,905.86
	9403343154	BOL 38091	11/20/2024	12/23/2024	0.00	100.00
	9403343285	BOL 38156	11/20/2024	12/23/2024	0.00	5,005.67
	9403343580	BOL 38168	11/21/2024	12/23/2024	0.00	4,900.11
	9403344111	BOL 38087	11/21/2024	12/23/2024	0.00	100.00
	9403344183	BOL 38166	11/20/2024	12/23/2024	0.00	4,739.08
	9403344184	BOL 38171	11/21/2024	12/23/2024	0.00	4,844.45
	9403344185	BOL 38174	11/21/2024	12/23/2024	0.00	5,003.75

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9403344569	BOL38176	11/22/2024	12/23/2024	0.00	5,025.06
9403345169	BOL 38179	11/22/2024	12/23/2024	0.00	4,790.71
9403345525	BOL 38190	11/25/2024	12/23/2024	0.00	15,935.50
9403346298	BOL 38193	11/25/2024	12/23/2024	0.00	16,184.81
9403346413	BOL 38199	11/26/2024	12/23/2024	0.00	16,020.78
9403346414	BOL 38200	11/26/2024	12/23/2024	0.00	16,348.80
9403347067	BOL 38156	11/26/2024	12/23/2024	0.00	125.00

Vendor Number	Vendor Name				Total Vendor Amount
EWEAC	EWEAC				5,250.00
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	5,250.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
120124	Nov. 1,24 to Nov. 30,24 Consulting	12/01/2024	12/23/2024	0.00	5,250.00

Vendor Number	Vendor Name				Total Vendor Amount
GLOGAR	GLORIA GARCIA				147.40
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	147.40		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
12/11/2024	TRANSPORTATION - TAC WORKSHOP	12/12/2024	12/23/2024	0.00	147.40

Vendor Number	Vendor Name				Total Vendor Amount
GOREQU	GORDON'S EQUIPMENT				524.00
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	524.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
70204	Hydraulic Repair	11/27/2024	12/23/2024	0.00	524.00

Vendor Number	Vendor Name				Total Vendor Amount
GRAING	GRAINGER				97.60
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	97.60		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
9330885964	OPERATING SUPPLIES	12/02/2024	12/23/2024	0.00	97.60

Vendor Number	Vendor Name				Total Vendor Amount
GHSLTD	GRAVES, HUMPHRIES, STAHL, LTD				6,011.97
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	6,011.97		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
NOVEMBER 2024	NOVEMBER 2024 ALL JP'S	12/10/2024	12/23/2024	0.00	6,011.97

Vendor Number	Vendor Name				Total Vendor Amount
GTDIST	GT DISTRIBUTORS, INC.				4,070.50
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	4,070.50		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
INV1024850	Sights, Holsters, Mounted Lights	11/21/2024	12/23/2024	0.00	4,070.50

Vendor Number	Vendor Name				Total Vendor Amount
HOFSUP	HOFMANN'S SUPPLY				152.83
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		12/17/2024	152.83		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
CR11240066	RENTALS	11/30/2024	12/23/2024	0.00	152.83

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Vendor Number	Vendor Name					Total Vendor Amount
HLTRK	HOLT TRUCK CENTERS OF TEXAS					16,257.60
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	16,257.60	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
R301029092	Acct. 106166 VIN#5508	11/11/2024	12/23/2024	0.00	16,257.60	
Vendor Number	Vendor Name					Total Vendor Amount
HOMCAM	HOMER P. CAMPBELL					750.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	750.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
47683	47683	11/22/2024	12/23/2024	0.00	750.00	
Vendor Number	Vendor Name					Total Vendor Amount
HYDHOU	HYDRAULIC HOUSE					427.41
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	427.41	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6178	REPAIRS AND MAINT	12/02/2024	12/23/2024	0.00	427.41	
Vendor Number	Vendor Name					Total Vendor Amount
FARPLA	JOHN DEERE FINANCIAL					212.63
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	212.63	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2411-017727	REPAIRS AND MAINT	11/26/2024	12/23/2024	0.00	28.98	
2412-023399	OPERATING SUPPLIES	12/04/2024	12/23/2024	0.00	183.65	
Vendor Number	Vendor Name					Total Vendor Amount
JOHPAI	JOHNNY & SON'S, LLC					671.13
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	671.13	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
22504	Tahoe Repairs	10/22/2024	12/23/2024	0.00	671.13	
Vendor Number	Vendor Name					Total Vendor Amount
KAYMAR	KAYLEE MARTINEZ					15.41
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	15.41	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
12/11/2024	TRANSPORTATION - BREAKING GROUND CEREMONY 12/	12/05/2024	12/23/2024	0.00	15.41	
Vendor Number	Vendor Name					Total Vendor Amount
LASSIG	LASR SIGNS - LARRY D. RIVERA					187.64
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	187.64	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
EMT-32643	OFFICE SUPPLIES	11/12/2024	12/23/2024	0.00	187.64	
Vendor Number	Vendor Name					Total Vendor Amount
LAUBIE	LAUREN PAIGE BIELAMOWICZ					325.42
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	325.42	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
12/9/2024	TRAVEL EXPENSES - DISTRICT 4-H ROUNDUP	12/09/2024	12/23/2024	0.00	325.42	

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Vendor Number	Vendor Name					Total Vendor Amount
RYAVIC	LAW OFFICE OF DAVID GLICKER					950.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check				12/17/2024		950.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
24CR-50606	24CR-50606	11/27/2024	12/23/2024	0.00	950.00	
Vendor Number	Vendor Name					Total Vendor Amount
LEGTRI	LEGENDS TRI-COUNTY FUNERAL SERVICES					2,890.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check				12/17/2024		2,890.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
JP2024/ACC/11/10	Cremona transportation 11/10/2024	12/01/2024	12/23/2024	0.00	440.00	
JP2024/DAHG/11/29	Daniel Armando Hernandez-Gomez	12/01/2024	12/23/2024	0.00	490.00	
JP2024/LE/11/24	Leroy Escobedo	12/01/2024	12/23/2024	0.00	490.00	
JP2024/SB/11/29	Storm Boles	12/01/2024	12/23/2024	0.00	490.00	
JP2024/UD/11/8	Unidentified Driver	12/01/2024	12/23/2024	0.00	490.00	
JP2024/UP/11/8	Unidentified Passenger	12/01/2024	12/23/2024	0.00	490.00	
Vendor Number	Vendor Name					Total Vendor Amount
LEXRIS	LEXISNEXIS RISK DATA MANAGEMENT					150.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check				12/17/2024		150.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1100056736	MEMBERSHIP DUES NOV 2024	11/30/2024	12/23/2024	0.00	150.00	
Vendor Number	Vendor Name					Total Vendor Amount
LIVFEE	LIVENGOD FEED					69.52
Payment Type	Payment Number			Payment Date		Payment Amount
Check				12/17/2024		69.52
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
LOINV000313805	OPERATING SUPPLIES	10/23/2024	12/23/2024	0.00	69.52	
Vendor Number	Vendor Name					Total Vendor Amount
LOCTRU	LOCKHART HARDWARE					402.03
Payment Type	Payment Number			Payment Date		Payment Amount
Check				12/17/2024		402.03
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
55637/1	UNIT RD MAINT	11/20/2024	12/23/2024	0.00	54.57	
55646/1	REPAIRS AND MAINT	11/20/2024	12/23/2024	0.00	7.59	
55669/1	UNIT RD MAINT	11/21/2024	12/23/2024	0.00	23.97	
55687/1	REPAIRS AND MAINT	11/21/2024	12/23/2024	0.00	13.57	
55740/1	COURTHOUSE	11/25/2024	12/23/2024	0.00	14.99	
55746/1	REPAIRS AND MAINT	11/25/2024	12/23/2024	0.00	43.24	
55763/1	UNIT RD MAINT	11/26/2024	12/23/2024	0.00	21.96	
55773/1	COURTHOUSE	11/26/2024	12/23/2024	0.00	8.99	
55775/1	REPAIRS AND MAINT	11/26/2024	12/23/2024	0.00	9.00	
55808/1	COURTHOUSE	12/02/2024	12/23/2024	0.00	22.99	
55815/1	OPERATING SUPPLIES	12/02/2024	12/23/2024	0.00	29.16	
55884/1	OPERATING SUPPLIES	12/05/2024	12/23/2024	0.00	152.00	
Vendor Number	Vendor Name					Total Vendor Amount
LOCMOT	LOCKHART MOTOR CO.,INC.					165.48
Payment Type	Payment Number			Payment Date		Payment Amount
Check				12/17/2024		165.48
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
103553	OPERATING SUPPLIES	11/26/2024	12/23/2024	0.00	28.00	
103581	OPERATING SUPPLIES	12/06/2024	12/23/2024	0.00	137.48	

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Vendor Number	Vendor Name					Total Vendor Amount
LOCPOS	LOCKHART POST REGISTER					238.68
Payment Type	Payment Number		Payment Date		Payment Amount	
Check			12/17/2024		54.06	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
00097668	ADVERTISING & LEGAL NOTICES	09/12/2024	12/23/2024	0.00	54.06	
Check			12/17/2024		184.62	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
00097842	PUBLICATIONS	10/24/2024	12/23/2024	0.00	184.62	
Vendor Number	Vendor Name					Total Vendor Amount
MAJSTA	MAJIC STAIRS INC					6,388.00
Payment Type	Payment Number		Payment Date		Payment Amount	
Check			12/17/2024		6,388.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
5002	Courthouse Attic Stairs	11/06/2024	12/23/2024	0.00	6,388.00	
Vendor Number	Vendor Name					Total Vendor Amount
MATKIE	MATT KIELY					194.71
Payment Type	Payment Number		Payment Date		Payment Amount	
Check			12/17/2024		194.71	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
NOVEMBER 2024	TRANSPORATION - MILEAGE NOV 2024	12/06/2024	12/23/2024	0.00	74.50	
OCTOBER 2024	TRANSPORTATION - MILEAGE OCT 2024	12/06/2024	12/23/2024	0.00	120.21	
Vendor Number	Vendor Name					Total Vendor Amount
MELVOI	MELISSA VOIGT					600.00
Payment Type	Payment Number		Payment Date		Payment Amount	
Check			12/17/2024		600.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2024-33	COURT REPORTER	11/25/2024	12/23/2024	0.00	600.00	
Vendor Number	Vendor Name					Total Vendor Amount
MKLUNA	MIKE LUNA LAW					600.00
Payment Type	Payment Number		Payment Date		Payment Amount	
Check			12/17/2024		600.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
24CR-50772	24CR-50772	11/20/2024	12/23/2024	0.00	300.00	
47885	47885	11/20/2024	12/23/2024	0.00	300.00	
Vendor Number	Vendor Name					Total Vendor Amount
NETDAT	NET DATA					1,104.00
Payment Type	Payment Number		Payment Date		Payment Amount	
Check			12/17/2024		1,104.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
NOVEMBER 2024	NOVEMBER 2024 ALL JPS	12/10/2024	12/23/2024	0.00	1,104.00	
Vendor Number	Vendor Name					Total Vendor Amount
OFFIDE	ODP BUSINESS SOLUTIONS					928.75
Payment Type	Payment Number		Payment Date		Payment Amount	
Check			12/17/2024		928.75	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
390940872001	OFFICE SUPPLIES	11/19/2024	12/23/2024	0.00	240.48	
394061534001	OPERATING SUPPLIES	11/11/2024	12/23/2024	0.00	142.72	
396128804001	OPERATING SUPPLIES	11/15/2024	12/23/2024	0.00	79.50	
396857610001	OPERATING SUPPLIES	11/26/2024	12/23/2024	0.00	292.25	
400243441001	OFFICE SUPPLIES	12/03/2024	12/23/2024	0.00	163.67	
400245599001	OFFICE SUPPLIES	12/04/2024	12/23/2024	0.00	10.13	

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Vendor Number PRIELE	Vendor Name OWEN G. DUNN COMPANY			Total Vendor Amount 11,263.20
Payment Type Check	Payment Number	Payment Date 12/17/2024	Payment Amount 11,263.20	
Payable Number 34848	Description Elections Cart	Payable Date 10/31/2024	Due Date 12/23/2024	Discount Amount 0.00
				Payable Amount 11,263.20

Vendor Number PATSMI	Vendor Name PATRICIA SMITH			Total Vendor Amount 68.34
Payment Type Check	Payment Number	Payment Date 12/17/2024	Payment Amount 68.34	
Payable Number 11/18/2024	Description TRANSPORTATION - 2024 GENERAL ELECTION	Payable Date 11/18/2024	Due Date 12/23/2024	Discount Amount 0.00
11/18/2024 B	TRANSPORTATION - LULING 150TH CELEBRATION 9/21/2	11/18/2024	12/23/2024	0.00
				Payable Amount 47.64
				Payable Amount 20.70

Vendor Number PETTRA	Vendor Name PETROLEUM TRADERS CORPORATION			Total Vendor Amount 7,559.08
Payment Type Check	Payment Number	Payment Date 12/17/2024	Payment Amount 7,559.08	
Payable Number 2041943	Description Acct. 990644/1	Payable Date 11/26/2024	Due Date 12/23/2024	Discount Amount 0.00
				Payable Amount 7,559.08

Vendor Number PRISOL	Vendor Name PRINTING SOLUTIONS			Total Vendor Amount 5,142.74
Payment Type Check	Payment Number	Payment Date 12/17/2024	Payment Amount 5,142.74	
Payable Number 5220 POS	Description OFFICE SUPPLIES	Payable Date 05/08/2024	Due Date 12/23/2024	Discount Amount 0.00
5221 POS	OFFICE SUPPLIES	05/08/2024	12/23/2024	0.00
5341 POS	OFFICE SUPPLIES	06/10/2024	12/23/2024	0.00
5343 POS	OFFICE SUPPLIES	06/10/2024	12/23/2024	0.00
5429 POS	OFFICE SUPPLIES	07/05/2024	12/23/2024	0.00
5453 POS	CC Evac Architectural Prints	07/12/2024	12/23/2024	0.00
5461 POS	OFFICE SUPPLIES	07/17/2024	12/23/2024	0.00
5486 POS	OPERATING SUPPLIES	07/25/2024	12/23/2024	0.00
5499 POS	Environmental Supplies Order	07/31/2024	12/23/2024	0.00
5568 POS	OFFICE SUPPLIES	08/15/2024	12/23/2024	0.00
5573 POS	OFFICE SUPPLIES	08/15/2024	12/23/2024	0.00
5868 POS	OFFICE SUPPLIES	10/29/2024	12/23/2024	0.00
5937 POS	OFFICE SUPPLIES	11/14/2024	12/23/2024	0.00
5938 POS	OPERATING SUPPLIES	11/14/2024	12/23/2024	0.00
5975 POS	REPAIRS AND MAINT	11/25/2024	12/23/2024	0.00
				Payable Amount 318.00
				Payable Amount 131.00
				Payable Amount 60.00
				Payable Amount 15.82
				Payable Amount 33.90
				Payable Amount 613.80
				Payable Amount 357.00
				Payable Amount 384.00
				Payable Amount 2,693.16
				Payable Amount 32.40
				Payable Amount 40.80
				Payable Amount 60.00
				Payable Amount 13.86
				Payable Amount 384.00
				Payable Amount 5.00

Vendor Number LYNPEAC	Vendor Name S. LYNN PEACH			Total Vendor Amount 10,498.00
Payment Type Check	Payment Number	Payment Date 12/17/2024	Payment Amount 10,498.00	
Payable Number 18-306	Description 18-306	Payable Date 12/02/2024	Due Date 12/23/2024	Discount Amount 0.00
19-128	19-128	12/02/2024	12/23/2024	0.00
20-017 / 20-018 2	20-017 / 20-018 2	12/02/2024	12/23/2024	0.00
21-124	21-124	12/02/2024	12/23/2024	0.00
21-291 2	21-291	12/02/2024	12/23/2024	0.00
22-215 2	22-215	12/02/2024	12/23/2024	0.00
22-258	22-258	12/02/2024	12/23/2024	0.00
23-292	23-292	12/02/2024	12/23/2024	0.00
DCCR-23-343	DCCR-23-343	12/02/2024	12/23/2024	0.00
DCCR-24-033	DCCR-24-033	12/02/2024	12/23/2024	0.00
				Payable Amount 540.00
				Payable Amount 930.00
				Payable Amount 655.00
				Payable Amount 1,870.00
				Payable Amount 620.00
				Payable Amount 520.00
				Payable Amount 830.00
				Payable Amount 1,675.00
				Payable Amount 1,305.00
				Payable Amount 1,553.00

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Vendor Number	Vendor Name					Total Vendor Amount
SALMER	SALT FLAT MERCANTILE, LLC					152.43
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	152.43	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
15583-91817	SUPPLIES AND TOOLS	11/26/2024	12/23/2024	0.00	152.43	
SCHFIR	SCHMIDT FIRE & SAFETY CO.					62.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	62.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
26748	EMERGENCY OPS CENTER	12/04/2024	12/23/2024	0.00	29.50	
26800	REPAIRS AND MAINT	11/07/2024	12/23/2024	0.00	33.00	
REDAUT	SEAN MATTHEW MANN					924.33
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	924.33	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
181614	SUPPLIES AND TOOLS	12/23/2024	12/23/2024	0.00	-36.00	
182699	OPERATING SUPPLIES	11/25/2024	12/23/2024	0.00	77.88	
182704	OPERATING SUPPLIES	11/25/2024	12/23/2024	0.00	27.98	
182709	OPERATING SUPPLIES	11/25/2024	12/23/2024	0.00	37.99	
182781	SUPPLIES AND TOOLS	11/26/2024	12/23/2024	0.00	182.17	
182948	REPAIRS AND MAINT	12/02/2024	12/23/2024	0.00	193.33	
182960	OPERATING SUPPLIES	12/02/2024	12/23/2024	0.00	48.69	
182988	REPAIRS AND MAINT	12/03/2024	12/23/2024	0.00	168.99	
182989	REPAIRS AND MAINT	12/03/2024	12/23/2024	0.00	109.78	
183022	SUPPLIES AND TOOLS	12/03/2024	12/23/2024	0.00	25.96	
183089	SUPPLIES AND TOOLS	12/05/2024	12/23/2024	0.00	87.56	
SMISUP	SMITH SUPPLY CO.- LOCKHART					105.24
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	105.24	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2411-681338	REPAIRS AND MAINT	11/25/2024	12/23/2024	0.00	44.29	
2411-681343	REPAIRS AND MAINT	11/25/2024	12/23/2024	0.00	60.95	
SOUFIL	SOUTHWEST FILING & STORAGE					436.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	436.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
16222	OFFICE SUPPLIES	12/03/2024	12/23/2024	0.00	436.00	
T7ENTE	T7 ENTERPRISES, LLC					610.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	610.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
60006	Tire disposal	11/27/2024	12/23/2024	0.00	610.00	
TXAGFI	TEXAS AGRICULTURAL FINANCE AUTHORITY					125.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	125.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
NOVEMBER 2024	FARMER FEES NOVEMBER 2024	12/04/2024	12/23/2024	0.00	125.00	

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Vendor Number	Vendor Name					Total Vendor Amount
TACEDU	TEXAS ASSOCIATION OF COUNTIES					200.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	200.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
244059 9/1/2024	MEMBERSHIP DUES 2024-2025	09/01/2024	12/23/2024	0.00	200.00	
Vendor Number	Vendor Name					Total Vendor Amount
MOTVEH	TEXAS DEPARTMENT OF MOTOR VEHICLES					359.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	359.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
202410	RENTALS: WORKSTATIONS	11/22/2024	12/23/2024	0.00	359.00	
Vendor Number	Vendor Name					Total Vendor Amount
JAMCAS	THE CASEY LAW FIRM					1,000.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	1,000.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
20-152	20-152	12/02/2024	12/23/2024	0.00	750.00	
24CR-50770	24CR-50770	11/20/2024	12/23/2024	0.00	250.00	
Vendor Number	Vendor Name					Total Vendor Amount
LULNEW	THE LULING NEWSBOY & SIGNAL					1,309.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	1,309.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
10312024	Election Notice Ad	10/31/2024	12/23/2024	0.00	1,309.00	
Vendor Number	Vendor Name					Total Vendor Amount
THOREU	THOMSON REUTERS					555.82
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	555.82	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
851117833	PUBLICATIONS	12/01/2024	12/23/2024	0.00	441.00	
851207347	PUBLICATIONS	12/01/2024	12/23/2024	0.00	114.82	
Vendor Number	Vendor Name					Total Vendor Amount
THRRIV	THREE RIVERS COMMUNITY CHURCH					1,625.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	1,625.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
17	Early Voting Polling Location	11/15/2024	12/23/2024	0.00	1,625.00	
Vendor Number	Vendor Name					Total Vendor Amount
TRARIS	TRANSUNION RISK AND ALTERNATIVE DATA SOLUTION					150.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	150.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
234599-202411-1	DUES AND SUBSCRIPTIONS	12/01/2024	12/23/2024	0.00	75.00	
245302-202411-1	OPERATING SUPPLIES	12/01/2024	12/23/2024	0.00	75.00	
Vendor Number	Vendor Name					Total Vendor Amount
TRAMED	TRAVIS COUNTY MEDICAL EXAMINER					7,782.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	7,782.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3300008970	Betty Sue Peyton PA 24-05830	11/27/2024	12/23/2024	0.00	3,891.00	
3300008981	Howard Orozco Harris PA 24-03816	11/27/2024	12/23/2024	0.00	3,891.00	

Payment Register

APPKT17263 - 12/23/2024 AP

Vendor Number	Vendor Name					Total Vendor Amount
TYLTEC	TYLER TECHNOLOGIES, INC.					197,628.72
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	192,565.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
020-157182	Odyssey & Tyler Jury Fees Year 4	11/30/2024	12/23/2024	0.00	192,565.00	
Check				12/17/2024	5,063.72	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
020-157208	Jury Summons Annual Fee 11/1/24 thru 10/30/25	12/03/2024	12/23/2024	0.00	5,063.72	
Vendor Number	Vendor Name					Total Vendor Amount
UNIFIR	UNIFIRST CORPORATION					1,738.09
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	1,738.09	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2740210994	Cust. #2558334	11/22/2024	12/23/2024	0.00	472.93	
2740210995	Cust. #2562058	11/22/2024	12/23/2024	0.00	69.32	
2740212669	Cust. #2562059	11/29/2024	12/23/2024	0.00	83.22	
2740212676	Cust. #2558334	11/29/2024	12/23/2024	0.00	468.65	
2740212677	Cust. #2562058	11/29/2024	12/23/2024	0.00	87.66	
2740215031	Cust. #2558334	12/06/2024	12/23/2024	0.00	468.65	
2740215032	Cust. #2562058	12/06/2024	12/23/2024	0.00	87.66	
Vendor Number	Vendor Name					Total Vendor Amount
UNVETE	UNMANNED VEHICLE TECHNOLOGIES, LLC					16,436.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	16,436.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV/2024/001931	UVT	11/19/2024	12/23/2024	0.00	16,436.00	
Vendor Number	Vendor Name					Total Vendor Amount
VISTA	VISTA SOLUTIONS, LP					2,143.28
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	2,143.28	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
12027	Annual Support Service 09/27/24 to 09/26/25	09/06/2024	12/23/2024	0.00	2,143.28	
Vendor Number	Vendor Name					Total Vendor Amount
WALDEA	WALTER S. DEAN, SR.					730.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	730.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
DCCR-24-175	DCCR-24-175	12/02/2024	12/23/2024	0.00	730.00	
Vendor Number	Vendor Name					Total Vendor Amount
SUPEDI	WASTE CONNECTIONS - SUPERIOR DISPOSAL, LLC					241.01
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	241.01	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
13728616V150	LYTTON SPRINGS ANNEX	11/18/2024	12/23/2024	0.00	241.01	
Vendor Number	Vendor Name					Total Vendor Amount
CNASUR	WESTERN SURETY COMPANY					71.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	71.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
72691706N 2024-2028	DUES AND SUBSCRIPTIONS	12/03/2024	12/23/2024	0.00	71.00	

Payment Register

APPKT17263 - 12/23/2024 AP

Vendor Number	Vendor Name					Total Vendor Amount
WLLRDS	WILL RHODES					300.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	300.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
576023	MACHINERY & EQUIPMENT	12/05/2024	12/23/2024	0.00	300.00	
Vendor Number	Vendor Name					Total Vendor Amount
WORQUE	WORK QUEST, F/K/A TIBH INDUSTRIES, INC					390.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	390.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SINV0228973	1703 S. Colorado	11/26/2024	12/23/2024	0.00	390.00	
Vendor Number	Vendor Name					Total Vendor Amount
XLPART	XL PARTS, LLC					1,530.13
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/17/2024	1,530.13	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0416SF3518	Cust. #490093	12/02/2024	12/23/2024	0.00	504.04	
0416SF3572	OPERATING SUPPLIES	12/02/2024	12/23/2024	0.00	282.84	
0416SF3750	Cust. #490093	12/02/2024	12/23/2024	0.00	504.04	
0416SF6410	OPERATING SUPPLIES	12/02/2024	12/23/2024	0.00	18.24	
0416SH7737	OPERATING SUPPLIES	12/04/2024	12/23/2024	0.00	220.97	

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
2022 AP BNK	Check	240	98	0.00	1,283,509.85
Packet Totals:		240	98	0.00	1,283,509.85

Cash Fund Summary

Fund	Name	Amount
999	POOLED CASH	-1,283,509.85
Packet Totals:		<u>-1,283,509.85</u>

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Information Only

Subject: To ratify emergency check request for veteran rent assistance.

Costs: \$3,337.50

Agenda Speakers: Judge Haden/Danie Teltow

Backup Materials: Attached

Total # of Pages: 3

Hoppy Haden
County Judge
512 398-1808

Gloria Garcia
County Treasurer
512 398-1800

Danie Teltow
County Auditor
512 398-1801



Caldwell County Courthouse
110 South Main Street
Lockhart, TX 78644
Fax: 512 398-1828

B.J. Westmoreland
Commissioner Precinct 1

Rusty Horne
Commissioner Precinct 2

Edward "Ed" Theriot
Commissioner Precinct 3

Dyral Thomas
Commissioner Precinct 4

December 6, 2024

Caldwell County Treasurer's Office
110 S Main St
Lockhart, Texas 78644

Re: Emergency Check Request

Dear Ms. Garcia:

The purpose of this memo is to request a manual check to be cut out of the scheduled AP Cycle. The check is to be made to **Sandia Crossing OTM Harmony LP** in the amount of **\$3,337.50**.

Vendor Name: Sandia Crossing OTM Harmony LP


Address: 1110 N Magnolia Avenue
Luling, TX 78648

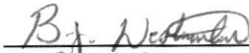
Country: United States

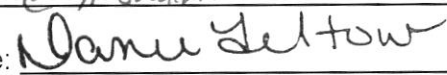

Vendor ID: SNDCRS

Amount for check: **\$3,337.50** out of budget line item: 019-1000-4854

*Note: - Must be signed off by two (2) of the five (5) court members for approval of payment. *

Court member #1 signature: 
Date & Time: 12/6/2024 10:31AM

Court Member #2 signature: 
Date & Time: 12/6/2024 @ 11:32am

Auditor & Treasurer Signature:  

Emergency Check Needed - Veterans Grant - Rental Assistance.

From Sara Love <sara.love@co.caldwell.tx.us>

Date Thu 12/5/2024 2:56 PM

To Gabi Saldana <Gabi.Saldana@co.caldwell.tx.us>

Cc Danie Teltow <danie.teltow@co.caldwell.tx.us>

 1 attachment (36 KB)

APT. 311.pdf;

Ladies,

I need an emergency check cut for a Veteran in need. This veteran is on the verge of eviction, having falling a few months behind in his rent. He was just made aware of our office and applied for the Grant.

I have been in touch with the Property Manager/Landlord and made them aware that the grant will be stepping in. I am pending the W9 from them, though I am getting a bit of a hassle with that for some reason and hoping we can proceed somehow forward with this until I get it.

The check would need to be made out to: Sandia Crossing - 1110 N. Magnolia Ave. Luling, TX 78648

Check Amount is \$3,337.50 - This is the calculation the past due balance of \$2292.00 and one month ahead, \$1040.00, to allow for time, and catch up with the wife having just started a new job.

The leasing agency only takes Checks or Money Orders; which is why I was unable to handle this with the Veterans Card. I did contact Walmart and HEB to see if a money order could be gotten, but that is only available with a Debit card.

If I could have an update as to how long this process takes for the check to be cut and processed for this Veteran, it would be greatly appreciated. I did let the leasing agent know that it would be a few days.

If you need anything further from me, please let me know and I will get it to you ASAP.

Respectfully,

Sara Love

Veteran Service Officer

Caldwell County Veteran Services

1403 Blackjack Street. Lockhart, TX 78644

PH: 512-398-6492

Sara.Love@co.caldwell.tx.us

Sandia Crossing
 1110 N. Magnolia Avenue
 Luling, TX 78648

[REDACTED]
 1115 N Magnolia Ave [REDACTED]
 Luling, TX 78648

Statement Date	Billing Period
12/4/2024	11/1/2024 - 12/31/2024

Unit	Lease Period
[REDACTED]	4/1/2024 - 3/31/2025

Balance Due	Amount Enclosed
2,292.50	

PLEASE RETURN TOP PORTION WITH YOUR REMITTANCE

Date	Reference	Description	Notes	Amount	Balance
10/31/2024		Balance as of 10/31/2024		0.00	1,147.50
12/13/2021	SUB	Setup Deposit	Set Up Balance	800.00	
11/03/2022	19-418887829	Security Deposits		250.00	
11/30/2022		Pymt-Dep Corr 19-418887829: Security Deposits		-250.00	
11/30/2022		Pymt-Dep Corr: Payment		250.00	
11/01/2024		Base Rent		1,025.00	2,172.50
11/01/2024		Pet Rent		20.00	2,192.50
11/05/2024		Late Fee		102.50	2,295.00
11/27/2024	19669974633	Payment		1,000.00	1,295.00
11/27/2024	19669974632	Payment		150.00	1,145.00
12/01/2024		Base Rent		1,025.00	2,170.00
12/01/2024		Pet Rent		20.00	2,190.00
12/04/2024		Late Fee		102.50	2,292.50
				Balance Due	2,292.50

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Departmental Report

Subject: To accept the November 2024 Tax Collection Report from the Caldwell County Appraisal District.

Costs: \$0.00

Agenda Speakers: Judge Haden/Shanna Ramzinski/Vicki Schneider

Backup Materials: Attached

Total # of Pages: 3

CALDWELL COUNTY COMMISSIONERS

Tax Collection Report

NOVEMBER 2024

	November	Prior Months	YTD TOTAL	PRIOR YEAR
2024 Tax Collection	\$1,804,384.95	\$666,919.35	\$2,471,304.30	\$2,159,481.04
2023 & Prior Collection	\$190,756.58	\$117,387.28	\$308,143.86	\$170,020.81
Total Tax Collection =	\$1,995,141.53	\$784,306.63	\$2,779,448.16	\$2,329,501.85

note: Above figures include penalties and interest collected

2024 Original Levy \$26,350,864.81

November 30, 2024 Percent of 2024 Tax Collected	9.37%
November 30, 2023 Percent of 2023 Tax Collected	8.54%
November 30, 2022 Percent of 2022 Tax Collected	11.28%
November 30, 2024 - Balance of Delinquent Tax	\$3,298,530.61
November 30, 2023 - Balance of Delinquent Tax	\$2,673,811.29
November 30, 2022 - Balance of Delinquent Tax	\$2,538,491.43

Corrections made to Current Tax Roll \$22,748.91

Corrections made to Delinquent Tax Roll \$54,068.11

NOTE:

Caldwell County Appraisal District has collected and disbursed Attorney Fees in the amount of \$25,935.80

Submitted by:

Shanna Ramzinski

Shanna Ramzinski
 Chief Appraiser
 Caldwell County Appraisal District

CALDWELL COUNTY

Balance Sheet

NOVEMBER 2024

DEPOSITS

Date	Amount		CHECK #
	M & O	I & S	
(1) 6-Nov-24	\$310,847.02	\$26,724.60	EFT
(2) 12-Nov-24	\$192,363.51	\$16,688.35	EFT
(3) 14-Nov-24	\$123,797.07	\$10,836.15	EFT
(4) 19-Nov-24	\$295,288.06	\$25,713.09	EFT
(5) 21-Nov-24	\$122,094.08	\$10,700.77	EFT
(6) 25-Nov-24	\$227,829.19	\$20,003.33	EFT
(7) 26-Nov-24	\$70,735.62	\$6,154.65	EFT
(8) 27-Nov-24	\$213,040.85	\$18,698.47	EFT
(9) 6-Dec-24	\$279,476.56	\$24,150.16	EFT
(10)	\$0.00	\$0.00	
(11)	\$0.00	\$0.00	
(12)	\$0.00	\$0.00	
(13)	\$0.00	\$0.00	
(14)	\$0.00	\$0.00	
(15)	\$0.00	\$0.00	
(16)	\$0.00	\$0.00	
(17)	\$0.00	\$0.00	
(18)	\$0.00	\$0.00	
(19)	\$0.00	\$0.00	
(20)	\$0.00	\$0.00	
(21)	\$0.00	\$0.00	
(22)	\$0.00	\$0.00	
(23)	\$0.00	\$0.00	
(24)	\$0.00	\$0.00	
(25)	\$0.00	\$0.00	
Subtotals	\$1,835,471.96	\$159,669.57	
TOTAL ALL DEPOSITS	\$1,995,141.53		

CALDWELL COUNTY

Balance Sheet

NOVEMBER 2024

Collections

	FARM TO MARKET M & O	GENERAL FUND M & O I & S	
Current Tax	\$403.61	\$1,658,166.27	\$145,815.07
Current P & I	\$0.00	\$0.00	\$0.00
Delinquent Tax	\$29.10	\$139,326.60	\$10,890.12
Delinquent P & I	\$7.28	\$37,539.10	\$2,964.38
		Subtotals	
		\$1,835,031.97	\$159,669.57
TOTAL FTM	\$439.99	TOTAL GCA	\$1,994,701.54
	ROAD & BRIDGE M & O	STATE TAX M & O	
Current Tax	n/a	n/a	
Current P & I	n/a	n/a	
Delinquent Tax	\$0.00	\$0.00	
Delinquent P & I	\$0.00	\$0.00	
		Subtotals	
	\$0.00	\$0.00	
TOTAL RAB	\$0.00	TOTAL STX	\$0.00
TOTAL COUNTY COLLECTIONS		\$1,995,141.53	

NOTE:

Caldwell County Appraisal District has collected and disbursed Attorney Fees in the amount of \$25,935.80

Attorney Fees Detail

FTM	\$4.62
GCA	\$25,931.18
RAB	\$0.00
STX	\$0.00

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Information Only

Subject: To accept Caldwell County Constable PCT. 4 November 2024 Report.

Costs: \$0.00

Agenda Speakers: Commissioner Thomas/Art Villarreal

Backup Materials: Attached

Total # of Pages: 2



CALDWELL COUNTY CONSTABLES OFFICE PCT #4

2990 FM-1185 • Lockhart, TX 78644

Tips Line: (512) 398-1836 • Criminal Enforcement: (512) 398-1836

Fax: (512) 398-1837 • J.P., Pct. 4 (512) 398-1841 • Office: (512) 359-4698

November 2024 Monthly Report

During the month of November Pct. 4 collected \$760 in fees. Pct. 4 received 5 civil citations and executed each one in a timely manner. While serving civil citations Deputies continue to stay vigilant noting any suspicious activity. Deputies also provided security for all JP4 court cases.

For the month of November, Deputies issued a total of 71 traffic violations with a total of \$4030 paid ticket fees and \$11651 unpaid tickets. Citations were written for multiple violations such as expired registration, speeding, no liability insurance, no driver's license, and unauthorized reproduction/purchase/use of a temporary tag. Pct. 4 continues the self-initiated traffic enforcement throughout the precinct. Pct. 4 will maintain heightened vigilance against unsafe driving throughout the upcoming holiday season.

Close patrols were conducted throughout all subdivisions to help reduce celebratory gunfire. Due to all of the close patrols conducted in subdivisions such as, Highland Ranch Way, Forester Ranch and Tierra Verde Run, the number of complaints for celebratory gunfire have gone down immensely. On November 23rd the Caldwell County Constable's Office PCT 4 held our first annual Thanksgiving luncheon for the community where we handed out a free Thanksgiving meal along with a drink and dessert. Deputies engaged with the community at the luncheon, and numerous attendees expressed appreciation for Pct. 4's efforts.

Over the course of November Deputies assisted on a major crash in Luling, as well as a 4-car collision major rollover accident. On November 8th, deputies conducted a warrant arrest. On November 13th, Pct. 4 Deputies conducted a High-Risk Writ of Possession with the assistance of Pct. 3, Pct. 1, and the Lockhart Police Department.

Sincerely,

Art Villarreal



CALDWELL COUNTY CONSTABLES OFFICE PCT #4

2990 FM-1185 • Lockhart, TX 78644
Tips Line: (512) 398-1836 • Criminal Enforcement: (512) 398-1836
Fax: (512) 398-1837 • J.P., Pct. 4 (512) 398-1841 • Office: (512) 359-4698

School Monthly Report

November 2024

On November 5th there was a suspicious person reported at Plum Creek, this was investigated by Deputies as well as LPD. Unfortunately, the male suspect was not located but a report of this incident was taken. On November 8th there was an investigation conducted for a possible law enforcement threat, this threat was investigated by Constable Villarreal and Sgt. Salas and was unfounded/not credible. There was a medical hold at ABS as well as a Lockdown Drill.

On November 19th, Chief Morales and Sgt. Salas provided support to Deputy Jimenez at Strawn Elementary School regarding a report of a student potentially possessing a firearm on campus. Personnel from Pct. 4 assisted school administrators to confirm the student did not possess a firearm. No immediate threat was identified, and the matter was subsequently referred to school administrators for further investigation.

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Subdivision

Subject: To approve the Short Form Plat for Cruz Acres consisting of two residential lots on approximately 2.514 acres located on Old Lockhart Road and Williamson Road.

Costs: \$0.00

Agenda Speakers: Commissioner Theriot/Kasi Miles

Backup Materials: Attached

Total # of Pages: 2

CRUZ ACRES

A subdivision of 2.514 acres out of the Thomas Hatton Survey A-121 in Caldwell County, Texas

LEGAL DESCRIPTION

All of a certain tract or parcel of land situated in Caldwell County, Texas and being a part of the Thomas Hatton Survey A-121 and being also all of a tract of land called 2.514 acres and conveyed to Adriana Perez Cruz by deed recorded in Instrument #2017-001270 of the Official Public Records of Caldwell County, Texas and being more particularly described as follows:

BEGINNING at a capped iron pin set (stamped "HINKLE SURVEYORS") in the South corner of the above mentioned 2.514 acre tract and in the NW line of Old Lockhart Highway and in the apparent East corner of a tract of land called Lot 4 in Mustang Ridge Industrial Park Second Amending Plat according to the map or plat thereof recorded in Plat Cabinet B Slide 85 of the Plat Records of Caldwell County, Texas for the North corner this tract.

THENCE N 45 degrees 20 minutes 21 seconds W with the SW line of the said 2.514 acre tract and the apparent NE line of the above mentioned Lot 4 277.31 feet passing a yellow capped iron pin found (stamped "RPLS 3693") in apparent North corner of the said Lot 4 and the apparent East corner of Lot 3 of the said Mustang Ridge Industrial Park Second Amending Plat and continue for a total distance of **399.42 feet** to a capped 1/2" iron pin set (stamped "HINKLE SURVEYORS") in the West corner of the said 2.514 acre tract and the apparent South corner of a tract of land called 2.000 acres and conveyed to Martin Cruz et ux by deed recorded in Volume 125 Page 284 of the said Official Public Records for the West corner this tract.

THENCE N 25 degrees 48 minutes 00 seconds E with the NW line of the said 2.514 acre tract and the apparent SE line of the above mentioned 2.000 acre tract **308.80 feet** to a 1/2" iron pin found used for basis of bearing in the North corner of the said 2.514 acre tract and the apparent West corner of a tract of land designated as Second Tract called .50 acres and conveyed to Antonia Fry by deed recorded in Volume 391 Page 444 of the said Official Public Records for the North corner this tract.

THENCE with the NE line of the said 2.514 acre tract and the apparent SW line of the said .50 acre tract and the apparent SW line of a tract of land designated as First Tract and conveyed to the above mentioned Antonia Fry in said deed recorded in Volume 391 Page 444 for the following Two (2) courses:

(1) **S 44 degrees 49 minutes 52 seconds E 252.05 feet** to a 1/2" iron pin found used for basis of bearing for an angle point this tract.
 (2) **S 62 degrees 57 minutes 11 seconds E 68.76 feet** to a 1/2" iron pin found in the East corner of the said stamped "HINKLE SURVEYORS" for the most Northerly West acre tract and the NW line of Old Lockhart Highway for the East corner this tract.

THENCE with the SE line of the said 2.514 acre tract and the NW line of Old Lockhart Highway for the following Two (2) courses:

(1) **S 08 degrees 04 minute 43 seconds W 34.78 feet** to a concrete monument found in the PC of a curve.
 (2) **With a curve turning to the right having a radius of 1,344.80 feet and an arc length of 326.24 feet and the chord of which bears S 15 degrees 01 minutes 20 seconds W 325.44 feet** to the place of beginning containing 2.514 acres of land more or less.

STATE OF TEXAS
COUNTY OF CALDWELL

I, the undersigned owner of the tract of land as shown on this plat and being all of tract of land called 2.514 acres and conveyed to Adriana Perez Cruz by deed recorded in Instrument #2017-001270 of the Official Public Records of Caldwell County Texas and to be designated as **CRUZ ACRES** out of the Thomas Hatton Survey A-121 in Caldwell County, Texas, do hereby dedicate to the use of the public forever, the streets and alleys shown hereon, and further reserves to the public all easements for the mutual use of all public utilities desiring to use the same; that any public utility shall have the right to remove and keep removed all or any part of any growth or construction for maintenance or efficient use of its respective system in such easements, and further shall have full and uninterrupted access along such easements.

DATE _____ ADRIANA PEREZ CRUZ
13500 CLARA MARTIN ROAD
MANOR, TX 78653

STATE OF TEXAS
COUNTY OF _____

Before me, the undersigned authority, personally appeared ADRIANA PEREZ CRUZ, known to me to be the person whose name is subscribed to the foregoing document and acknowledged to me that he/she executed the same for the purpose and considerations stated hereon.

Given under my hand and seal of office this the _____ day of _____, 20____.

PRELIMINARY RESULTS

Notary Public in and for the State of Texas

STATE OF TEXAS
COUNTY OF CALDWELL

I, Jerry L. Hinkle, registered professional land surveyor, State of Texas, hereby certify that this plat is a true and correct representation of a survey made on the ground under my direct supervision and that all necessary monuments are correctly shown and complies with all survey requirements of the Caldwell County Subdivision Ordinance and is true and correct to the best of my knowledge.

IN WITNESS THEREOF, my hand and seal, this the _____ day of _____, 20____.

Jerry L. Hinkle
Registered Professional Land Surveyor #5459

STATE OF TEXAS
COUNTY OF CALDWELL

NOT FOR PUBLIC RELEASE

I, Teresa Rodriguez, County Clerk in and for Caldwell County, Texas do hereby certify that this map or plat, with field notes shown hereon, 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

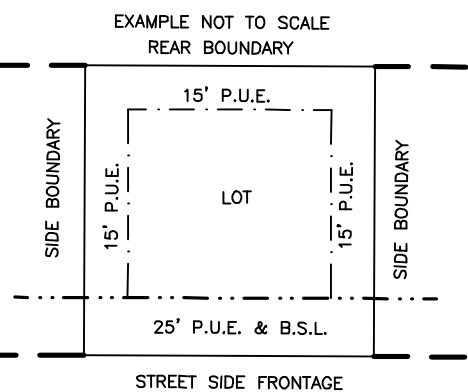
STATE OF TEXAS
COUNTY OF CALDWELL

I, Teresa Rodriguez, County Clerk in and for Caldwell County, Texas do hereby certify that the foregoing instrument with its certificates of authentication was filed for record in my office the ____ day of _____, 20____, at ____ o'clock ____ M. and duly recorded on the ____ day of _____, 20____, in the Plat Records of Caldwell County, Texas in Plat Cabinet ____ at Slide _____.

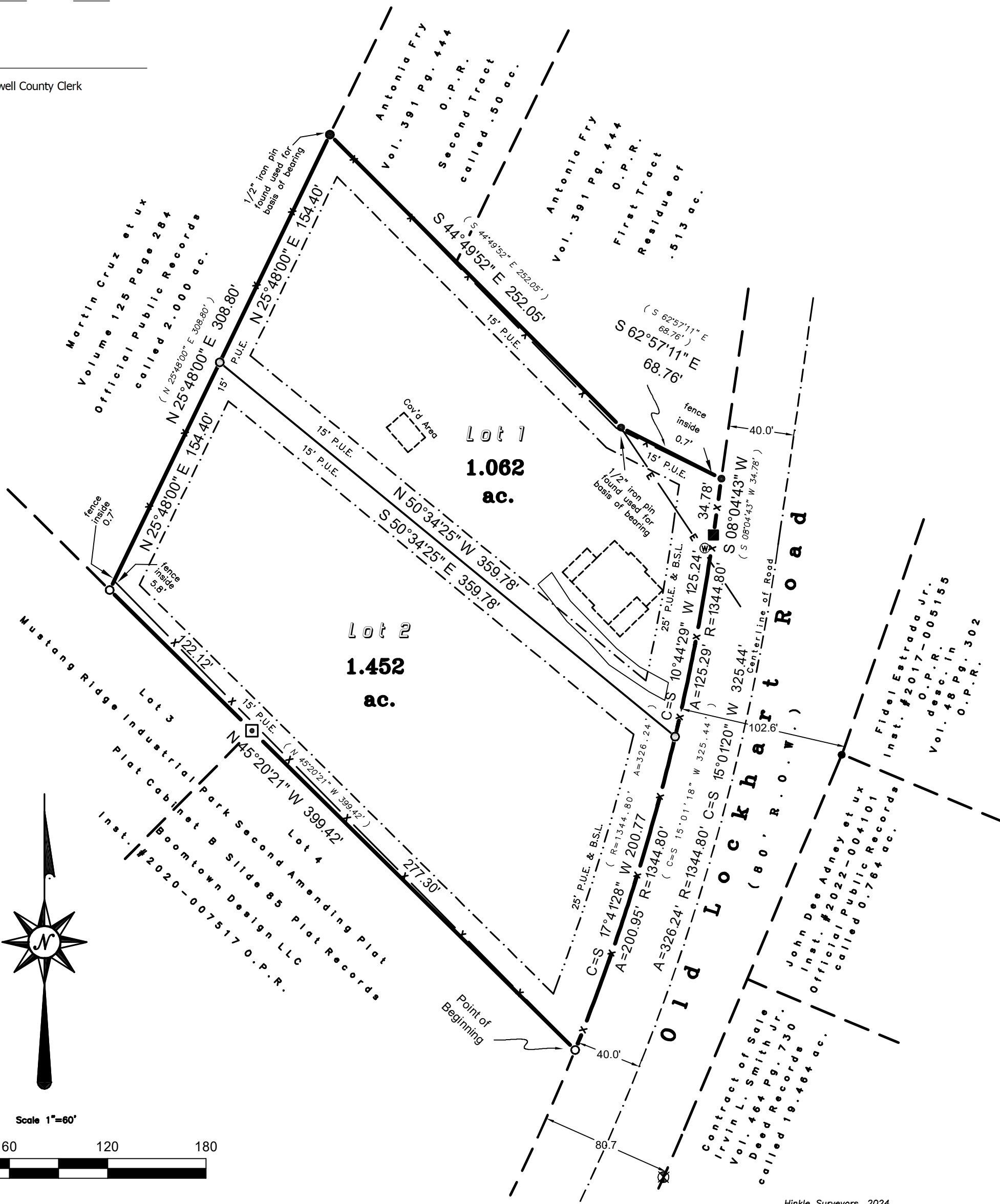
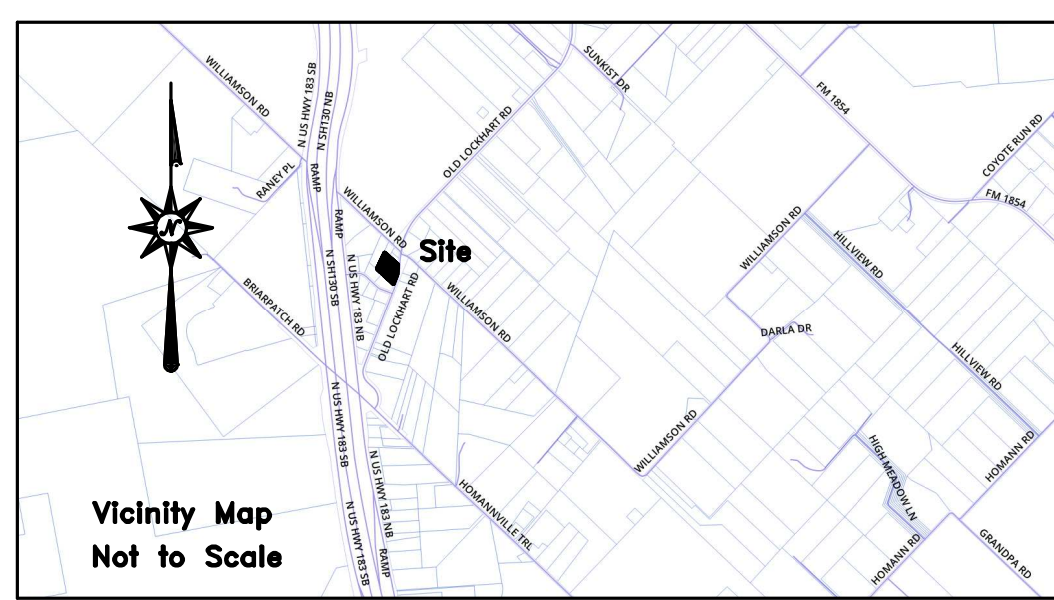
Teresa Rodriguez, Caldwell County Clerk

SURVEYORS NOTES:

- The Lots shown lie in Flood Zone "X" and create no liability on the part of the surveyor and are based on from a flood insurance rate map according to FEMA Panel #4805C0025E effective date June 19, 2012. Flood Zone "X" is areas determined to be outside the 0.2% annual chance floodplain. WARNING: This Flood Statement, as Determined by a H.U.D. - F.I.A. FLOOD HAZARD BOUNDARY MAP, DOES NOT IMPLY that the Property or the improvements thereon will be Free from Flooding or Flood Damage. On rare occasions, Greater Floods Can and Will Occur, and Flood Heights may be increased by Man-Made or Natural Causes.
- According to Section 3.6.1 (1) any lot shown containing or within three hundred (300) feet of a floodplain shall have the finished floor of any habitable structure on said lot shall be built at least 2 feet above the 100 year flood level as determined by a Professional Engineer or RPLS or as shown on FEMA FIRM maps. Any structure built within this zone shall have an elevation certificate prepared by a Professional Engineer or an RPLS.
- Within the shaded areas shown as FEMA floodplain hereon or as amended by issuance of new FEMA Flood Insurance Rate Maps no new structures will be constructed any new fencing installed shall be of split rail or wire design that permits free flow of water within the floodplain.
- Prior to installation of any new residential structures on these lots the owner shall engage a RPLS or Professional Engineer to a) accurately determine the location of FEMA floodplain on the property and b) determine the base flood elevation. All new residential construction shall comply with Caldwell County regulations for construction within or near floodplains.
- This Subdivision is located within the boundaries of the Lockhart Independent School District.
- This Subdivision is located within Caldwell County Precinct #3.
- This Subdivision is serviced by the Caldwell-Hays ESD #1 and Chisolm Trail Fire & Rescue.
- The parcel shown lies within the ETJ of the City of Lockhart.
- The original deeded calls of record are in parentheses shown on this plat.
- 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 a 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.
- According to the Caldwell County Development Ordinance Section 3.7(A) a Short Form Plat is a Final Plat that: (1) Consists of four or fewer lots; (2) does not require the dedication of new streets; (3) includes an entire Legal Tract; and (4) does not require stormwater detention facilities at the time of platting. Situations that do not require stormwater detention facilities at the time a short form plat is approved; (a) Plats of 4 lots or less that are a minimum of one-acre in size, restricted to one single family residences. Such lots shall be restricted by plat note from installation of greater than 20% impervious cover and from further subdivision, OR b) Plats of 4 lots or less that are designated by plat note for Commercial Development Permit including stormwater detention will be provided prior to development or clearing of the lot.
- No Lots are to be occupied until OSF Permitted or public sewer, public water distribution system or an approved onsite water well with a copy of the water availability study prepared in accordance with TCEQ guidelines (3.6.3.D), and electric utility availability/intent to serve letters for electricity (3.6.3.G) is completed and approved by Caldwell County Sanitation Department.
- Utilities Provided by:
ELECTRICITY: Bluebonnet Electric Cooperative, Inc.
WATER: Creedmoor Maha Water Supply
RECORD OWNERS OF LAND: Adriana Perez Cruz
DESIGNER OF PLAT: Hinkle Surveyors, PO Box 1027, Lockhart TX 78644 (512) 398-2000
DATE OF PREPARATION: November 2024
SURVEYOR: Jerry L. Hinkle, R.P.L.S. #5459 PO Box 1027, Lockhart TX 78644 (512) 398-2000
15) The monumented NE line of the 2.514 acre tract was used for basis of bearing as GPS Observations were not feasible to use due to excess canopy coverage.
16) Boundary Closure: 1 in 370765'. Lot Closures-- Lot 1: 1 in 320793'; Lot 2: 1 in 137862'.
17) See Example Diagram below for:
Building Setback Lines (B.S.L.)--25' along all street frontages
Private Utility Easements (P.U.E.)--25' along all street frontages and 15' along all side and rear lot boundaries



- NOTES**
- UNLESS SHOWN OTHERWISE HEREON THE FOLLOWING BUILDING SETBACK LINES (B.S.L.) SHALL APPLY:
FRONT STREET SIDE--25'
 - UNLESS SHOWN OTHERWISE HEREON THE FOLLOWING PRIVATE UTILITY EASEMENTS (P.U.E.) SHALL APPLY:
FRONT STREET SIDE--25'
SIDE STREET--15'
SIDE YARD--15'
REAR YARD--15'

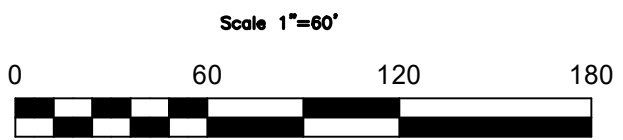


- LEGEND**
- CAPPED 1/2" IRON PIN SET
 - STAMPED "HINKLE SURVEYORS"
 - 1/2" IRON PIN FOUND
 - YELLOW CAPPED IRON PIN FOUND STAMPED "RPLS 3693"
 - CONCRETE MONUMENT FOUND
 - △ EL POLE
 - ⋯ GUY WIRE
 - ⋯ ORIGINAL DEEDED CALLS
 - FENCED BOUNDARY
 - FENCES MEANDER
 - ⊗ 3" IRON PIPE FOUND
 - GRAVEL
 - ⊙ WATER METER
 - R.O.W.
 - RIGHT OF WAY
 - RIGHT OF WAY DEDICATION
 - LOT INTERNAL BOUNDARY LINE
 - 15' PRIVATE UTILITY EASEMENT (P.U.E.)
 - 25' BUILDING SETBACK LINE (B.S.L. & P.U.E.)
 - FENCED ADJOINER BOUNDARY LINE
 - ADJOINER BOUNDARY LINE
 - BOUNDARY LINE
 - APPROXIMATE CENTERLINE OF ROAD
 - RIGHT OF WAY DEDICATION
 - EXISTING STRUCTURE
 - UNLESS OTHERWISE NOTED

Field Book: d.o.	Drawn By: JLH LH
Job No. 20170611-sub	Drawing: 20170611-sub.dwg
Date: November 2024	Word Disk: Begin 11012024
Surveyed By: JLH JDB	Autocad Disk: Begin 11012024

HINKLE SURVEYORS

P.O. Box 1027 1109 S. Main Street Lockhart, TX 78644
Ph: (512) 398-2000 Fax: (512) 398-7683 Email: contact@hinklesurveyors.com Firm Registration No. 100886-00





7401B Highway 71 West, Suite 160
Austin, TX 78735
Office: 512.583.2600

DoucetEngineers.com

December 11, 2024

Kasi Miles
Caldwell County
1700 FM 2720
Lockhart, Texas 78644

Re: Cruz Acres Short Form Plat
Project No. 01911403.010R

Dear Ms. Miles,

Doucet has completed our review of the short form plat application for Cruz Acres, a 2-lot subdivision of a 2.514-acres located on Old Lockhart and Williamson Road. The subdivision will be served by Creedmoor Maha Water Supply for water and OSSF for wastewater.

Doucet has not performed calculations or other detailed work to check the performance of the professional services of the sealing engineer and / or surveyor.

Based on Doucet's review, the plat appears to comply with the rules, regulations, and applicable ordinances 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, appearing to read "Kimberly Johnson-Hopkins", is written over a light blue circular stamp or watermark.

Kimberly Johnson-Hopkins
Planner, Land Development

TBPELS Surveying Firm No. 10194551
TBPELS Firm No. F-3937

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Subdivision

Subject: To discuss and take possible action on an Interlocal Agreement between Caldwell County and the City of Niederwald concerning maintenance of a portion of Schuelke Road.

Costs: \$0.00

Agenda Speakers: Commissioner Theriot

Backup Materials: Attached

Total # of Pages: 3

**INTERLOCAL AGREEMENT BETWEEN
CALDWELL COUNTY AND CITY OF NIEDERWALD
CONCERNING MAINTENANCE OF A PORTION OF SCHUELKE ROAD**

This Interlocal Agreement (“Agreement”) is entered into as of December 23, 2024, by and between Caldwell County, Texas (the “County”) and the City of Niederwald, Texas (the “City”) pursuant to their authority under Chapter 791 of the Texas Government Code.

RECITALS

WHEREAS: County currently maintains a large portion of Schuelke Road between Highway 183 and Highway 21;

WHEREAS: County does not maintain a small portion of Schuelke Road on the northern end of said road – the portion being described as that portion that lies between the point where there presently exists a sign marked “County Road Maintenance Ends” and where the right of way for Highway 21 begins (the “balance of Schuelke Road”); and

WHEREAS: City desires to have County provide road maintenance for the balance of Schuelke Road which lies in Caldwell County.

NOW THEREFORE: in consideration of the provisions hereunder the parties hereby agree as follows:

1. During the term of this Agreement the County shall maintain the balance of Schuelke Road in the same manner that the County provides maintenance on the balance of Schuelke Road in exchange for payment from the City to the County’s for the County’s actual cost in providing such maintenance.
2. County shall invoice the City on a monthly basis for the cost to County of such maintenance and the City agrees to remit payment to the County within thirty (30) days after receipt of each such invoice.
3. The County’s actual cost of such maintenance shall include without limitation, labor expense, material expense, machinery expense, fuel and transportation expense at the rates in effect at the time of such maintenance.
4. Either party to this Agreement shall have the right to terminate this Agreement by providing written notice to the other party of such termination. Termination shall occur immediately upon receipt of such notice by the non-terminating party. Proper addresses for such notices are as follows:

TO THE COUNTY:

Caldwell County Judge
Caldwell County Judge's Office
Caldwell County Courthouse, Room 103
110 South Main Street
Lockhart, Texas 78644

TO THE CITY:

Mayor of Neiderwald
Mayor Office
City of Nierwald
8807 Niederwald Strasse
Niederwald, Texas 78640

5. The term of this Agreement shall be for a period of one (1) year from the date set forth above unless earlier terminated pursuant to the provisions of paragraph 4 above. Thereafter this Agreement will be continued for a period of one (1) year on each anniversary of this Agreement unless earlier terminated pursuant to the provisions of paragraph 4 above.
6. Each party hereto represents that it has the full power and authority to execute and enter into this Agreement and that its governing body has approved the entering into of this Agreement.
7. County represents that it has previously adopted a resolution approving the execution of this Agreement pursuant to the provisions of §791.014 of the Texas Government Code.
8. City represents that the governing body of the City has approved of the City entering into this Agreement pursuant to the provisions of §791.032 of the Texas Government Code.
9. This Agreement sets forth the entire agreement between the parties with respect to the subject hereof and no amendment or modification of this Agreement shall be binding or valid unless expressed in a writing executed by both parties hereto. This Agreement supersedes any prior agreement or understandings, written or oral, between the parties with respect to the subject matter hereof.
10. . Venue for any cause of action their respective successors and assigns.
11. If any term or provision of this Agreement or the application thereof to any person or any party or any circumstance shall to any extent be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or parties or circumstances other than those to which it is invalid or unenforceable, shall not be affected thereby.

12. This Agreement shall be construed under and in accordance with the laws of the State of Texas. Venue for any cause of action, controversy or dispute regarding this Agreement or the subject matter hereof shall be in Caldwell County, Texas.
13. In the event either party brings suit to enforce this Agreement, the prevailing party shall be entitled to an award for all reasonable attorneys' fees and expenses.
14. The parties expressly covenant that they will act in good faith towards one another in the execution and performance of this Agreement.
15. This Agreement may be executed in one or more counterparts.
16. The parties acknowledge and agree that (a) this Agreement has been negotiated and prepared in an arms-length manner, (b) neither party shall be deemed to have drafted this Agreement, and (c) this Agreement shall not be interpreted against either party as the draftsman.

Executed as of the date first written above.

CALDWELL COUNTY

Hoppy Haden
County Judge

CITY OF NIEDERWALD



Mayor

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Subdivision

Subject: To approve the Short Form Plat for Jaramillo Subdivision consisting of four residential lots on approximately on 23.203 acres located on Taylorsville Road and FM 86.

Costs: \$0.00

Agenda Speakers: Commissioner Horne/Kasi Miles

Backup Materials: Attached

Total # of Pages: 2

LEGAL DESCRIPTION

All of a certain tract or parcel of land situated in Caldwell County, Texas and being also a part of the G.W. James Survey A-156 and being also a part of a tract of land designated as First Tract called 24 1/2 acres and conveyed to Charles Allen by deed recorded in Volume 311 Page 578 of the Deed Records of Caldwell County, Texas and being also all of a tract of land called 20.000 acres and conveyed to Victor Jaramillo et ux by deed recorded in Instrument #2014-005798 of the Official Public Records of Caldwell County, Texas and being also all of a tract of land called 3.328 acres and recorded in Instrument #2016-002906 (further described in Instrument #2024-006272) of the said Official Public Records and being more particularly described as follows:

BEGINNING at a capped 1/2" iron pin set stamped HINKLE SURVEYORS in the NW line of the above mentioned 20.000 acre tract and the newly dedicated SW line of Taylorsville Road (County Road #158) and the apparent SE line of a tract of land called 62.05 acres and conveyed to Tiffany Fischer by document recorded in Instrument #2016-004323 of the said Official Public Records and further described in Volume 163 Page 470 of the said Deed Records for the North corner this tract and from which point the original North corner of the said 20.000 acre tract bears N 29°42'29" E 4.35 feet.

THENCE S 62 degrees 41 minutes 56 seconds E with the newly dedicated SW line of Taylorsville Road and over and across the said 20.000 acre tract and over and across the above mentioned 3.328 acre tract 659.46 feet to a capped 1/2" iron pin set stamped HINKLE SURVEYORS in the SE line of the said 3.328 acre tract and the NW line of the above mentioned residue 24 1/2 acre tract for the most Northerly East corner this tract and from which point the original East corner of the said 3.328 acre tract bears N 28°14'54" E 1.72 feet.

THENCE S 28 degrees 14 minutes 54 seconds W with a SE line of the said 3.328 acre tract and the NW line of the said residue 24 1/2 acre tract 614.88 feet to a capped iron pin found stamped HINKLE SURVEYORS in the South corner of the said 3.328 acre tract and a NE line of the said 20.000 acre tract and a residue ell corner of the said 24 1/2 acre tract for an ell corner this tract.

THENCE S 61 degrees 45 minutes 06 seconds E with the NE line of the said 20.000 acre tract and the residue SW line of the said 24 1/2 acre tract 572.68 feet to a capped iron pin found in the SE line of the said 24-1/2 acre tract and the most Southerly East corner of the said 20.000 acre tract and the apparent NW line of a tract of land called 0.551 acres and conveyed to Alma Trejo by deed recorded in Instrument #2023-001997 of the said Official Public Records for the most Southerly East corner this tract.

THENCE S 28 degrees 14 minutes 54 seconds W with the SE line of the said 24-1/2 acre tract and the SE line of the said 20.000 acre tract 642.32 feet to a 60d nail found in an 8" treated fence corner post found used for basis of bearing in South corner of the said 24 1/2 acre tract and the South corner of the said 20.000 acre tract and the apparent NE line of a tract of land called 80.604 acres and conveyed to Raymond Easley et ux by deed recorded in Instrument #2022-008153 of the said Official Public Records for the South corner this tract.

THENCE N 61 degrees 46 minutes 21 seconds W with the SW line of the said 24-1/2 acre tract and the SW line of the said 20.000 acre tract and the apparent NE line of the above mentioned Jeffrey tract 1055.31 feet to a 1/2" iron pin found used for basis of bearing in the West corner of the said 20.000 acre tract and the apparent South corner of the above mentioned Fischer tract for the West corner this tract.

THENCE with the NW line of the said 20.000 acre tract and the apparent SE line of the said Fischer tract for the following Three (3) courses: 1) N 28 degrees 34 minutes 59 seconds E 1021.88 feet to an 8" treated fence post found in an ell corner of the said 20.000 acre tract for an ell corner this tract. 2) N 62 degrees 36 minutes 05 seconds W 188.53 feet to a 1/2" iron pin found in an exterior corner of the said 20.000 acre tract for an exterior corner this tract. 3) N 29 degrees 42 minutes 29 seconds E 227.69 feet to the place of beginning containing 23.203 acres of land more or less.

SURVEYORS NOTES:

- 1) The Lots shown lie in flood zone areas approximately as shown and create no liability on the part of the surveyor and are based on from a flood insurance rate map according to FEMA Panel #48055C0220F effective date December 30, 2020. Flood Zone "X" is areas determined to be outside the 0.2% annual chance floodplain. WARNING: This Flood Statement, as Determined by a H.U.D. - F.I.A. FLOOD HAZARD BOUNDARY MAP, DOES NOT IMPLY that the Property or the improvements thereon will be Free from Flooding or Flood Damage. On rare occasions, Greater Floods Can and Will Occur, and Flood Heights may be increased by Man-Made or Natural Causes.
2) This Subdivision is located within the boundaries of the Lockhart Independent School District.
3) This Subdivision is located within Caldwell County Precinct #2.
4) This Subdivision is serviced by McMahan Volunteer Fire Department.
5) 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 a 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.
6) No Lots are to be occupied until OSFS Permitted or public sewer, public water distribution system or an approved onsite water well with a copy of the water availability study prepared in accordance with TCEQ guidelines (3.6.3.D), and electric utility availability/intent to serve letters for electricity (3.6.3.G) is completed and approved by Caldwell County Sanitation Department.
7) According to the Caldwell County Development Ordinance Section 3.7(A) a Short Form Plat is a Final Plat that: (1) Consists of four or fewer lots; (2) does not require the dedication of new streets; (3) includes an entire Legal Tract; and (4) does not require stormwater detention facilities at the time of platting. Situations that do not require stormwater detention facilities at the time a short form plat is approved; (a) Plots of 4 lots or less that are a minimum of one-acre in size, restricted to one single family residences. Such lots shall be restricted by plat note from installation of greater than 20% impervious cover and from further subdivision, OR b) Plots of 4 lots or less that are designated by plat note for Commercial Development Permit including stormwater detention will be provided prior to development or clearing of the lot.
8) Utilities Provided by:
ELECTRICITY: Bluebonnet Electric Cooperative, Inc.
WATER: Aqua Water Supply Corp.
RECORD OWNERS OF LAND: Victor Jaramillo, Maria D. Jaramillo, and Betty Allen
DESIGNER OF PLAT: Hinkle Surveyors, PO Box 1027, Lockhart TX 78644 (512) 398-2000
DATE OF PREPARATION: July 2024
SURVEYOR: Jerry L. Hinkle, R.P.L.S. #5459 PO Box 1027, Lockhart TX 78644 (512) 398-2000
9) The monumented SW line of Lots 2 and 4 were used for basis of bearing and conventional surveying techniques and procedures were used since GPS Observations were limited due to impervious canopy and signal degradation.
10) Boundary Closure: 1 in 207374" Lot Closures-- Lot 1: 1 in 124476", Lot 2: 1 in 366639", Lot 3: 1 in 100802", Lot 4: 1 in 264245"
11) See Example Diagram below for:
Building Setback Lines (B.S.L.)--25' along all street frontages and 15' along all side and rear lot boundaries
Public Utility Easements (P.U.E.)--25' along all street frontages and 15' along all side and rear lot boundaries

Jaramillo Subdivision

A subdivision of 23.203 acres out of the G.W. James Survey A-156 in Caldwell County, Texas

STATE OF TEXAS
COUNTY OF CALDWELL

KNOW ALL MEN BY THESE PRESENTS: THAT WE THE UNDERSIGNED, BEING THE OWNERS OF THE TRACT OF LAND CONVEYED TO VICTOR JARAMILLO AND MARIA D. JARAMILLO BY DEED RECORDED IN INSTRUMENT #2016-002906 OF THE OFFICIAL PUBLIC RECORDS (FURTHER DESCRIBED IN INSTRUMENT #2024-006272) AND CHARLES O. ALLEN (DECEASED) AND BETTY ALLEN BY DEED RECORDED IN VOLUME 311 PAGE 578 OF THE DEED RECORDS BEING THE RESIDUE OF FIRST TRACT CALLED 24-1/2 ACRES AND A 20.000 ACRE TRACT OF LAND CONVEYED TO VICTOR JARAMILLO AND MARIA D. JARAMILLO BY DEED RECORDED IN INSTRUMENT #2014-005798 OF THE SAID OFFICIAL PUBLIC RECORDS AND IN ACCORDANCE WITH TEXAS LOCAL GOVERNMENT CODE AND THE MAP OR PLAT SHOWN HEREON, TO BE KNOW AS

JARAMILLO SUBDIVISION

DATE VICTOR JARAMILLO 5465 TAYLORSVILLE RD. DALE, TX 78616 MARIA D. JARAMILLO 5465 TAYLORSVILLE RD. DALE, TX 78616 BETTY ALLEN 3465 TAYLORSVILLE RD. DALE, TX 78616

STATE OF

COUNTY OF

This instrument was acknowledged before me on, 20, by VICTOR JARAMILLO.

Notary Public in and for the State of Texas

STATE OF

COUNTY OF

This instrument was acknowledged before me on, 20, by MARIA D. JARAMILLO.

Notary Public in and for the State of Texas

STATE OF

COUNTY OF

This instrument was acknowledged before me on, 20, by BETTY ALLEN.

Notary Public in and for the State of Texas

STATE OF TEXAS
COUNTY OF CALDWELL

I, Jerry L. Hinkle, registered professional land surveyor, State of Texas, hereby certify that this plat is a true and correct representation of a survey made on the ground under my direct supervision and that all necessary monuments are correctly show and complies with all survey requirements of the Caldwell County Subdivision Ordinance and is true and correct to the best of my knowledge.

IN WITNESS THEREOF, my hand and seal, this the, 20, day of

NOT FOR PUBLIC RELEASE

Jerry L. Hinkle
Registered Professional
Land Surveyor #5459

PRELIMINARY RESULTS

STATE OF TEXAS
COUNTY OF CALDWELL

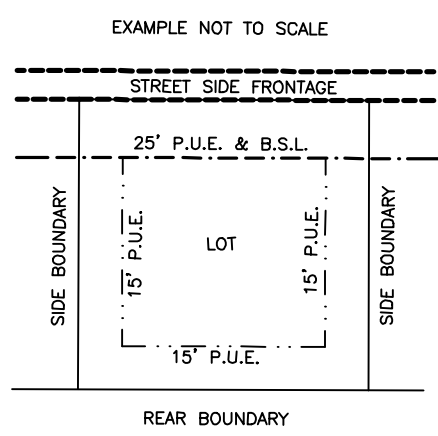
I, Teresa Rodriguez, County Clerk in and for Caldwell County, Texas do hereby certify that this map or plat, with field notes shown hereon, has been fully presented and approved by the Commissioners Court of Caldwell County, Texas on the, 20, day of, 20, to be recorded in the Plat Records of Caldwell County, Texas.

Teresa Rodriguez
Caldwell County Clerk

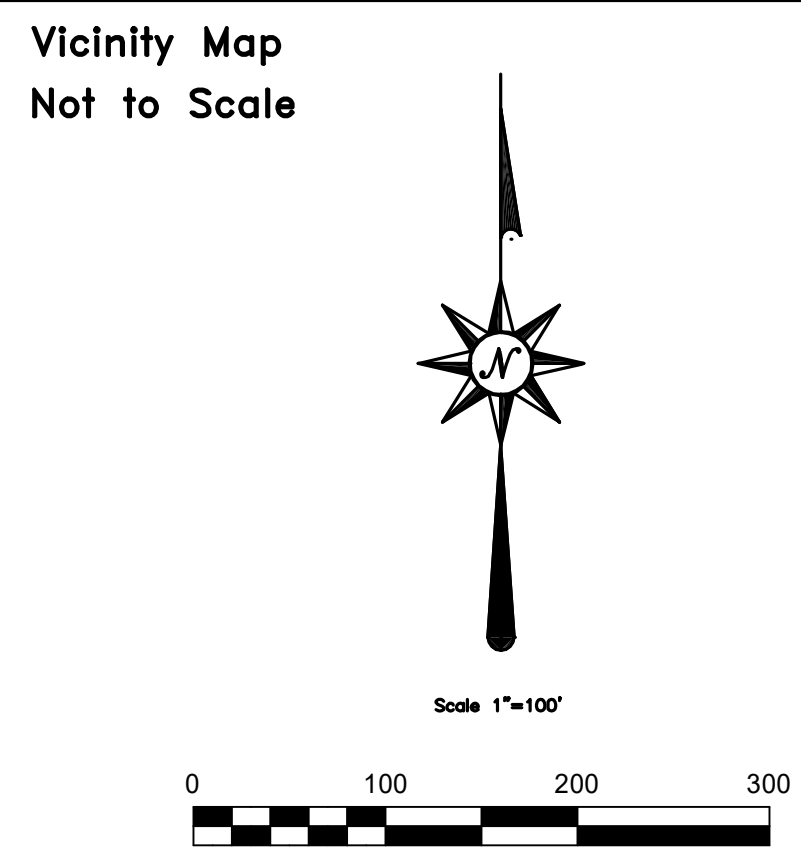
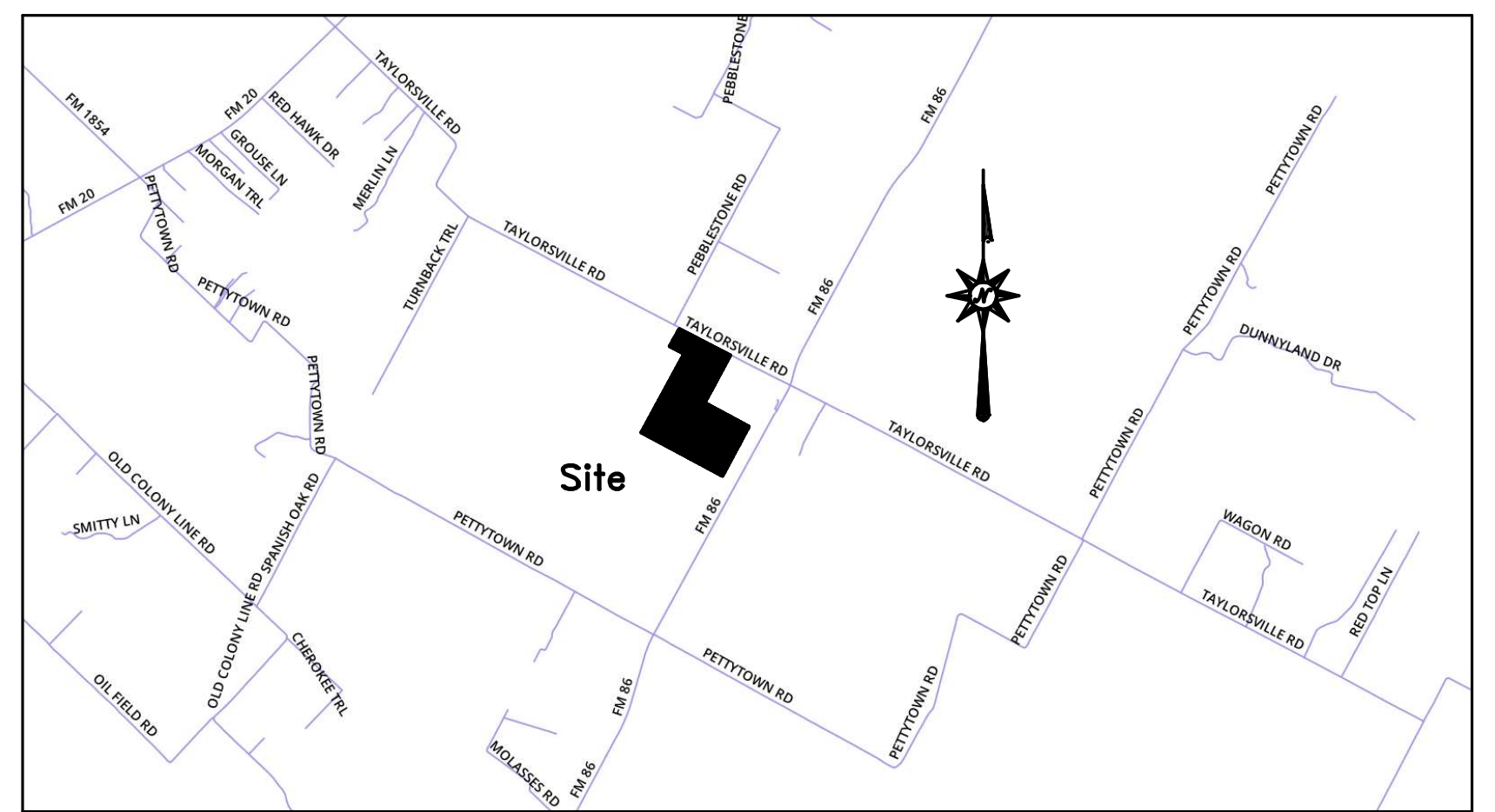
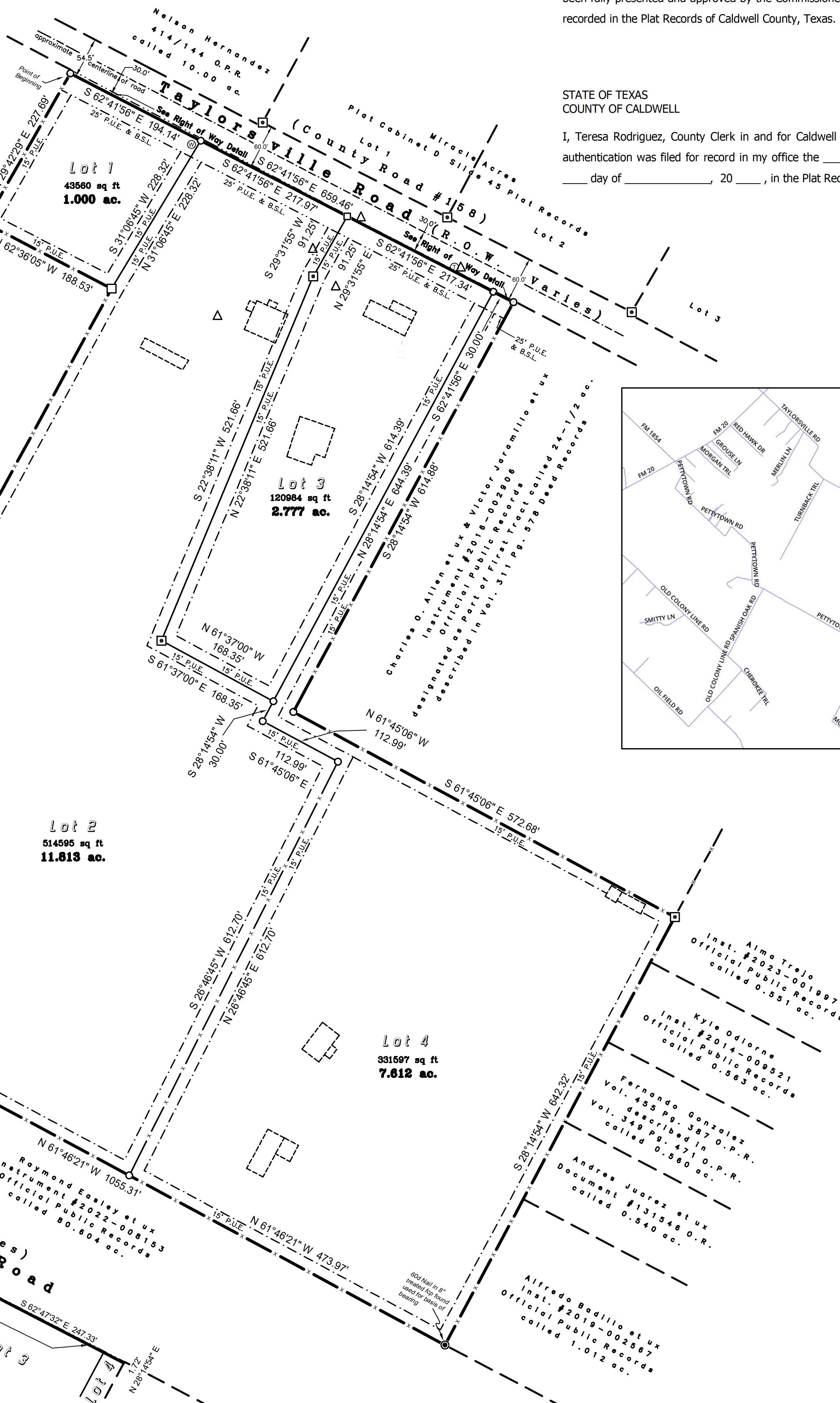
STATE OF TEXAS
COUNTY OF CALDWELL

I, Teresa Rodriguez, County Clerk in and for Caldwell County, Texas do hereby certify that the foregoing instrument with its certificates of authentication was filed for record in my office the, 20, day of, 20, at, o'clock, M. and duly recorded on the, 20, day of, 20, in the Plat Records of Caldwell County, Texas in Plat Cabinet, at Slide.

Teresa Rodriguez
Caldwell County Clerk



- NOTES
1) UNLESS SHOWN OTHERWISE HEREON THE FOLLOWING BUILDING SETBACK LINES SHALL APPLY.
FRONT STREET SIDE--25'
FRONT SIDE YARD--15'
SIDE YARD--15'
REAR YARD--15'
2) UNLESS SHOWN OTHERWISE HEREON THE FOLLOWING PUBLIC UTILITY EASEMENTS SHALL APPLY.
FRONT STREET SIDE--25'
SIDE STREET--15'
SIDE YARD--15'
REAR YARD--15'



- LEGEND
CAPPED 1/2" IRON PIN SET
STAMPED "HINKLE SURVEYORS"
1/2" IRON PIN FOUND
EL POLE
8" TREATED FENCE POST FOUND
CAPPED IRON PIN FOUND
STAMPED "HINKLE SURVEYORS"
60d NAIL FOUND IN 8"
TREATED FENCE POST FOUND
WATER METER (2)
TELEPHONE PEDESTAL
EXISTING STRUCTURE
LOT INTERNAL BOUNDARY LINE
LOT INTERNAL BOUNDARY LINE WITH FENCE
15' PRIVATE UTILITY EASEMENT (P.U.E.)
25' BUILDING SETBACK LINE (B.S.L. & P.U.E.)
ADJONER BOUNDARY LINE
BOUNDARY LINE
BOUNDARY LINE WITH FENCE
APPROXIMATE CENTERLINE OF ROAD
UNLESS OTHERWISE NOTED

Field Book: d.c. Drawn By: JLH JH
Job No. 20242071-sub Drawing: 20242071-sub.dwg
Date: July 2024 Word Date: Begin 07012024
Surveyed By: JLH JDB Autocad Date: Begin 07012024

HINKLE SURVEYORS
P.O. Box 1027 1109 S. Main Street Lockhart, TX 78644
Ph: (512) 398-2000 Fax: (512) 398-7683 Email: contact@hinklesurveyors.com Firm Registration No. 100886-00



7401B Highway 71 West, Suite 160
Austin, TX 78735
Office: 512.583.2600

DoucetEngineers.com

December 11, 2024

Kasi Miles
Caldwell County
1700 FM 2720
Lockhart, Texas 78644

Re: Jaramillo Subdivision Short Form Plat
Project No. 01911402.010R

Dear Ms. Miles,

Doucet has completed our review of the short form plat application for Jaramillo Subdivision, a 4-lot subdivision of a 23.203-acres located on Taylorsville Road and Farm to Market 86. The subdivision will be served by Aqua Water Supply Corporation for water and OSSF for wastewater.

Doucet has not performed calculations or other detailed work to check the performance of the professional services of the sealing engineer and / or surveyor.

Based on Doucet's review, the plat appears to comply with the rules, regulations, and applicable ordinances 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, appearing to read "Kimberly Johnson-Hopkins", is written over a faint, light blue circular stamp or watermark.

Kimberly Johnson-Hopkins
Planner, Land Development

TBPELS Surveying Firm No. 10194551
TBPELS Firm No. F-3937

https://kleinfelder1-my.sharepoint.com/personal/kjohnsonhopkins_kleinfelder_com/Documents/Templates and Examples/Jaramillo Subdivision Short Form Plat.docx

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Appointment/Reappointment

Subject: To approve the reappointment of Gary Dickenson to the Luling Foundation Board.

Costs: \$0.00

Agenda Speakers: Judge Haden/Wayne Morse

Backup Materials: None

Total # of Pages: 0

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Order

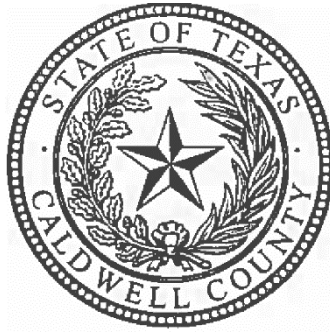
Subject: Regarding the burn ban.

Costs: \$0.00

Agenda Speakers: Judge Haden/Hector Rangel

Backup Materials: Attached

Total # of Pages: 3



**CALDWELL COUNTY, TEXAS
DECLARATION OF LOCAL DISASTER
PROHIBITION OF OUTDOOR BURNING**

WHEREAS, Section §418.108 of the Local Government Code provides that the County Judge can declare a slate of Local Disaster within the county) and order, may prohibit outdoor burning in the unincorporated area of the county when he finds that circumstances present in all or part of the unincorporated area of the county create a public safety hazard that would be exacerbated by outdoor burning and,

WHEREAS, the County Judge does find that circumstances present in all of the unincorporated area of the county create a public safety hazard that could be exacerbated by outdoor burning;

BE IT THEREFORE ORDERED, that the following emergency regulations are hereby established for all unincorporated areas of Caldwell County, Texas that are not subject to public ownership or stewardship for the duration of the above mentioned declaration:

- I. Action Prohibited:
 - (a) A person violates this order if he/she burns a combustible material outside of an enclosure, which serves to contain all flame and/or sparks, or orders such burning by others.
 - (b) A person violates this order if he /she engages in any activity outdoors which could allow flames or sparks that could result in a fire, unless done in an enclosure designed to protect the spread of fire, or orders such activities by others.

2. Enforcement:
 - (a) Upon notification of suspected outdoor burning the fire department assigned shall respond to the scene and take immediate measures to contain or extinguish the fire.
 - (b) If requested by a fire official, a duly commissioned peace officer, when available, shall be notified and sent to the scene to investigate the nature of the fire.
 - (c) If, in the opinion of the officer investigating and the fire official, the goal of this order can be obtained by informing the responsible party about the prohibitions established by this order the officer may at his discretion notify the party about the provisions of this order and request compliance with it, or issue a citation for: **Violation of Burn Ban Order.**
Therefore it is in accordance with Local Government Code 352.08 I, a violation of this order is a class C Misdemeanor, punishable by a fine not to exceed \$500.00.

3. This Order does not prohibit prescribed fire(s) conducted in compliance with guidelines set forth by federal or state natural resource agencies and conducted by a prescribed burn manager certified under Section 153.048 Natural Resources Code, and meets the standards of Section 153.047, Natural Resources Code, burned under a burn plan approved by such agencies, or outdoor burning activities related to public health and

safety that are authorized by the Texas Commission on Environmental Quality for:

- (a) Firefighter training
- (b) Public utility, natural gas pipeline or mining operations
- (c) Planting or harvesting of agricultural crops

IT IS FURTHER ORDERED that an exemption be hereby granted for a bona fide commercial land clearing business, allowing said business to burn as long as all other provisions of the Order and applicable laws and ordinances are adhered to as set forth herein, and contact is made and the burning approved by the Caldwell County Emergency Management Coordinator at 1403 Blackjack St. Lockhart, TX at phone Number 512-398-1822, and receiving permission, prior to any outdoor burning.

IT IS FURTHER ORDERED that an exemption be hereby granted to those businesses where welding is an essential function of the business, allowing welding operations to proceed as long as the area of welding operations has been cleared of vegetation for a distance of no less than ten (10) feet in all directions, that there be a second capable person acting as a fire spotter with a sufficient water source available to extinguish fires which may be ignited from stray sparks, and only when all other provisions of the Order and applicable laws and ordinances are adhered to as set forth herein.

BE IT ALSO ORDERED, that the purpose of this order is the mitigation of the hazard posed by wildfire during the term of the dry, weather by curtailing outdoor burning; which purpose is to be taken into account in any enforcement action based upon this order.

This order will remain in effect for a period of 14 days, and shall expire at the end of said period.

IN WITNESS WHEREOF, I AFFIX MY SIGNATURE this, the 23rd of December 2024.

Hoppy Haden, County Judge

ATTEST:

**Teresa Rodriguez
County Clerk**

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Information Only

Subject: To review and approve Caldwell County Financial Audit Report for FY 2023.

Costs: \$0.00

Agenda Speakers: Judge Haden/Danie Teltow

Backup Materials: Attached

Total # of Pages: 116



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, 2023, 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 reviewed 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 unable to maintain timely reconciliations of the County's cash accounts. An outside accountant was brought in after the end of year to complete the several months of reconciliations on the main operating account. 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). This was due to transactions being posted after completion of the reconciliation. 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 reconciliations. 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 (with continued support from outside professionals, if necessary), 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 and the manual process creates additional opportunities for errors to enter the system. 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.

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. We also recommend Single Audit training for both the grant department and the auditor's office staff. During our audit testing we were able to determine that based on grant expenditures, Single Audit was required for fiscal year 2021.

Segregation of Duties and Access Control

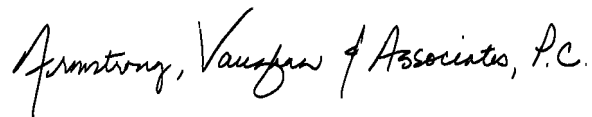
Multiple employees at the Auditor's Office can change their permissions in the software that allows them to set up or change vendor information, create and then approve vendor payments, set up new employees, change employee direct deposit information and approve payroll. This issue eliminates the segregation of duties and the checks the County has put in place for their internal controls regarding invoice payments and payroll which creates an environment where fraudulent activity could exist. The County Auditor should contact IT and remove certain employees access controls to reestablish segregation of duties.

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. We consider the following deficiency in the entity's internal control to be a significant deficiency:

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. 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. There has been improvement in this area in the past year.

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.

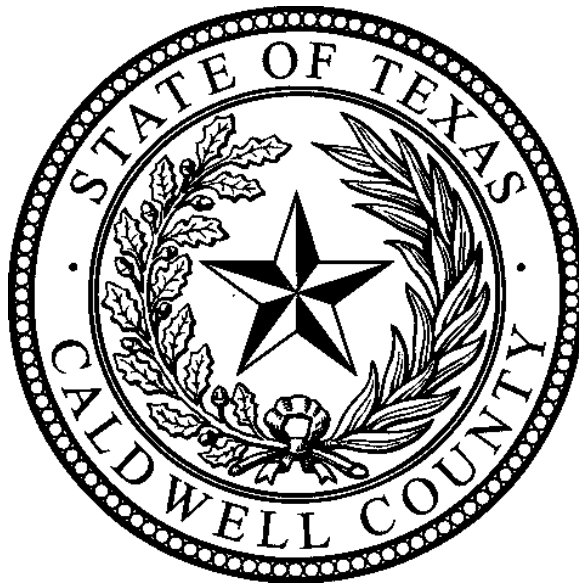


Armstrong, Vaughan & Associates, P.C.
November 7, 2024

CALDWELL COUNTY, TEXAS

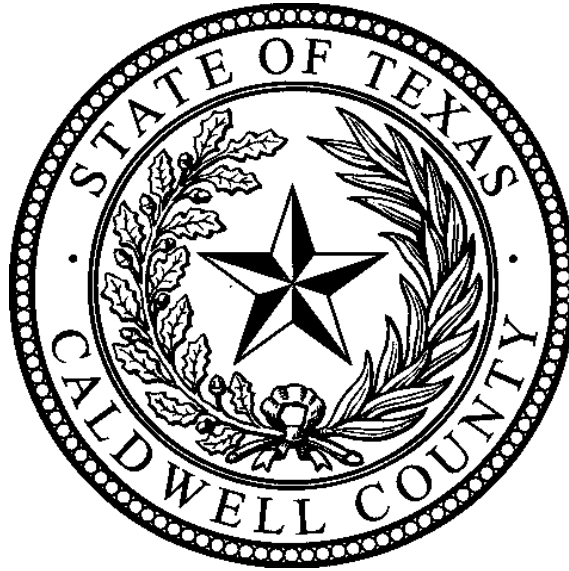
ANNUAL FINANCIAL REPORT

*FISCAL YEAR ENDED
SEPTEMBER 30, 2023*



DEPARTMENT ISSUING REPORT

Caldwell County Auditor's Office
Danielle Teltow, County Auditor



CALDWELL COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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PRINCIPAL OFFICIALS

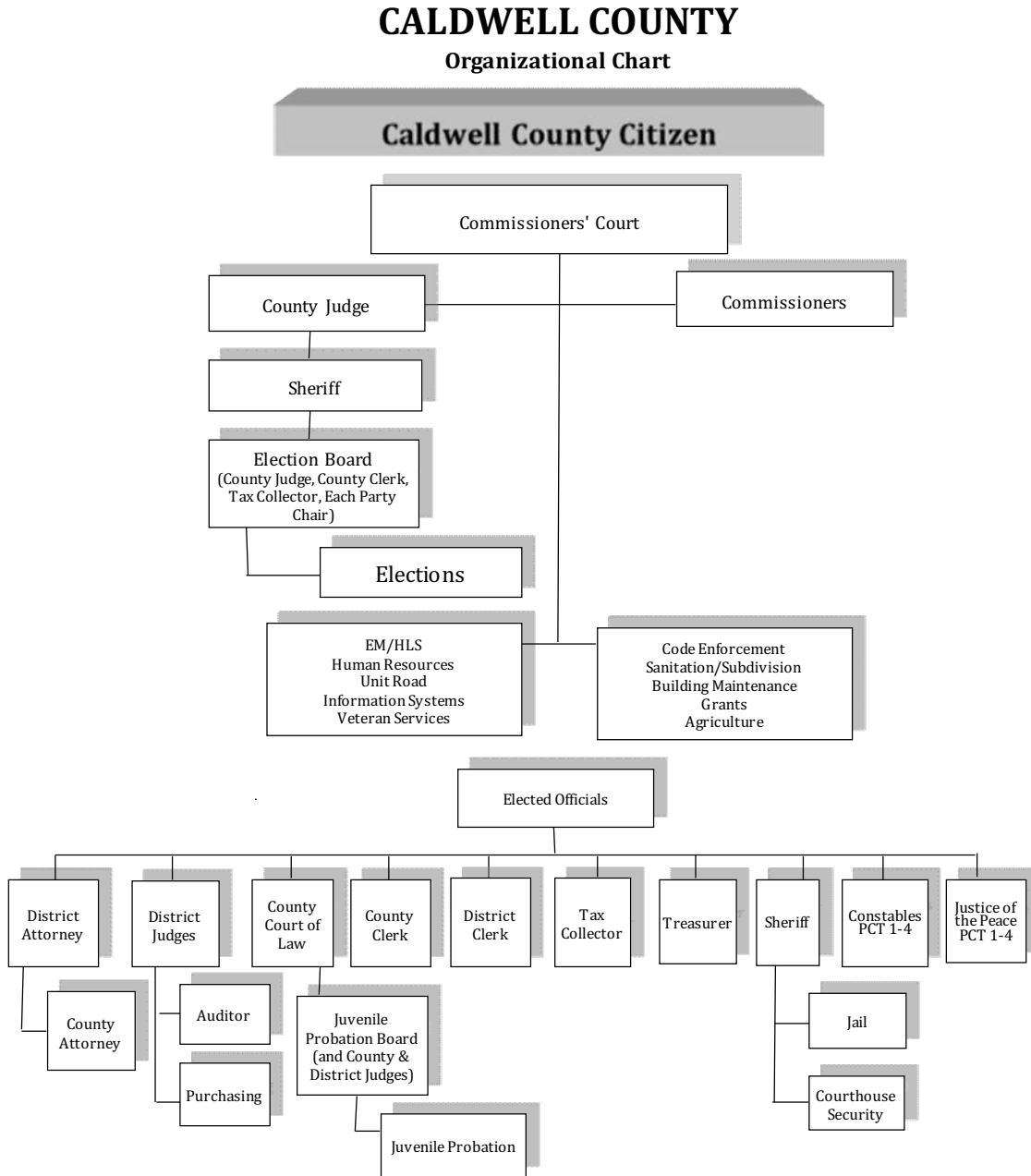
COUNTY JUDGE..... HOPPY HADEN
COMMISSIONER, PRECINCT 1 B.J. WESTMORELAND
COMMISSIONER, PRECINCT 2 RUSTY HORNE
COMMISSIONER, PRECINCT 3 EDWARD THERIOT
COMMISSIONER, PRECINCT 4 DYRAL THOMAS
COUNTY AUDITOR DANIE TELTOW
COUNTY TREASURER GLORIA GARCIA
ASSESSOR-COLLECTOR OF TAXES..... DARLA LAW
COUNTY CLERK TERESA RODRIGUEZ
DISTRICT CLERK..... JUANITA ALLEN
SHERIFF MIKE LANE
COUNTY ATTORNEY FRED WEBER
COUNTY COURT-AT-LAW JUDGE TREY HICKS

OFFICIAL ISSUING REPORT

COUNTY AUDITOR
DANIELLE TELTOW

CALDWELL COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
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ORGANIZATIONAL CHART





INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and
Members of the Commissioners' Court
Caldwell County, Texas

Report on the Audit of the Financial Statements

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Caldwell County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Caldwell County's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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/asset 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.

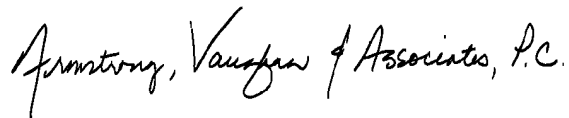
Supplementary Information

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 and individual nonmajor fund financial statements, and the schedule of expenditures of state awards required by the audit requirements of the State of Texas Uniform Grant Management Standards issued by the State Comptroller are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The comparative financial statements and combining and individual nonmajor fund financial statements and schedule of expenditures of federal and state awards 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 and individual nonmajor fund financial statements and the schedule of expenditures of federal and are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2024 on our consideration of Caldwell County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caldwell County's internal control over financial reporting and compliance.



Armstrong, Vaughan & Associates, P.C.

November 7, 2024

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, 2023. 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, 2023 by \$51.2 million (net position), an increase from the previous year of 13.84%.
- During the year, the County's expenses were \$32.4 million, which was \$6.2 million less than the \$38.6 million generated in taxes and other revenues for governmental activities.
- Total revenue from all sources was \$38.6 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$24.9 million), charges for services (\$4.2 million), and sales and other taxes (\$3.5 million). These three revenue sources accounted for 64%, 11%, and 9% respectively, or 84% of total governmental activities revenues.
- Total expenses for governmental activities were \$32.4 million. The largest functional expenses were public safety (\$10.5 million), general government (\$5.9 million) and public transportation (\$5.9million).

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 \$22.4 million, an increase of 3.8 million from September 30, 2022.
- Of the total fund balance for General Fund (\$22.4 million), the unassigned fund balance of \$22.3 million equals 10.8 months of the 2023 general fund expenditures.

Highlights on Revenue

Sales Tax

- Sales tax collections for the fiscal year were \$3.5 million, which were 34.2% higher than the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

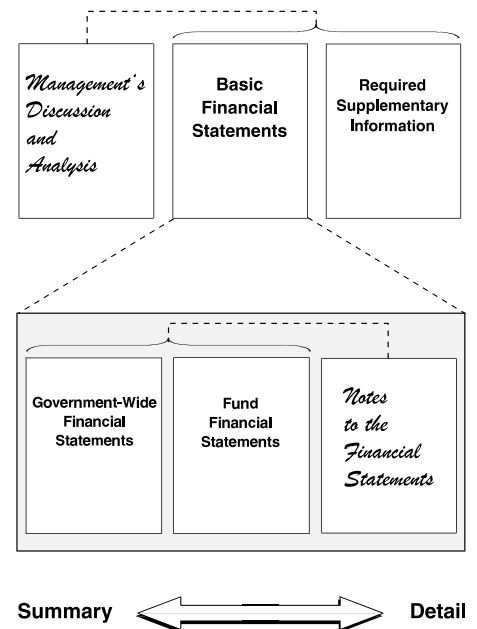
This annual report consists of three parts—management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- 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.

Figure A-1, Required Components of the County’s Annual Financial Report



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.

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 \$51.2 million at September 30, 2023. (See Table A-1).

Table A-1
Caldwell County's Net Position

	Governmental Activities	
	2023	2022
ASSETS		
Cash and Investments	\$ 37,935,871	\$ 32,927,054
Receivables (net of allowances for uncollectible):		
Taxes	2,564,596	2,445,408
Fines	746,556	710,632
Sales Tax	590,636	527,430
Intergovernmental	54,177	163,658
Accounts	117,916	116,632
Prepaid Items	11,861	100,308
Inventory	49,540	24,408
Note Receivable	-	1,500,000
Capital Assets:	32,601,583	32,353,545
Net Pension Asset	-	3,197,234
Right of Use Asset	759,961	996,084
TOTAL ASSETS	75,432,697	75,062,393
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension Related	1,511,080	1,319,585
Deferred Outflows - Charge on Refunding	49,391	53,191
	1,560,471	1,372,776
LIABILITIES		
Accounts Payable	1,261,685	1,767,222
Wages, Salaries & Benefits Payable	396,607	307,791
Compensated Absences	637,219	685,485
Interest Payable	92,945	82,882
Deferred Grant Revenue	5,344,559	7,027,836
Due to Other Governments	1,030,811	454,562
<i>Noncurrent Liabilities:</i>		
Net Pension Liability	173,950	-
Due Within One Year	2,202,409	1,707,090
Due in More Than One Year	14,455,602	15,989,002
TOTAL LIABILITIES	25,595,787	28,021,870
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension Related	155,369	3,402,687
	155,369	3,402,687
NET POSITION:		
Net Investment in Capital Assets	16,950,378	15,564,392
Restricted Net Position	3,823,513	9,763,817
Unrestricted Net Position	30,468,121	19,682,403
TOTAL NET POSITION	\$ 51,242,012	\$ 45,010,612

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$51.2 million at the close of the current fiscal year. Of this amount, \$17.0 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.

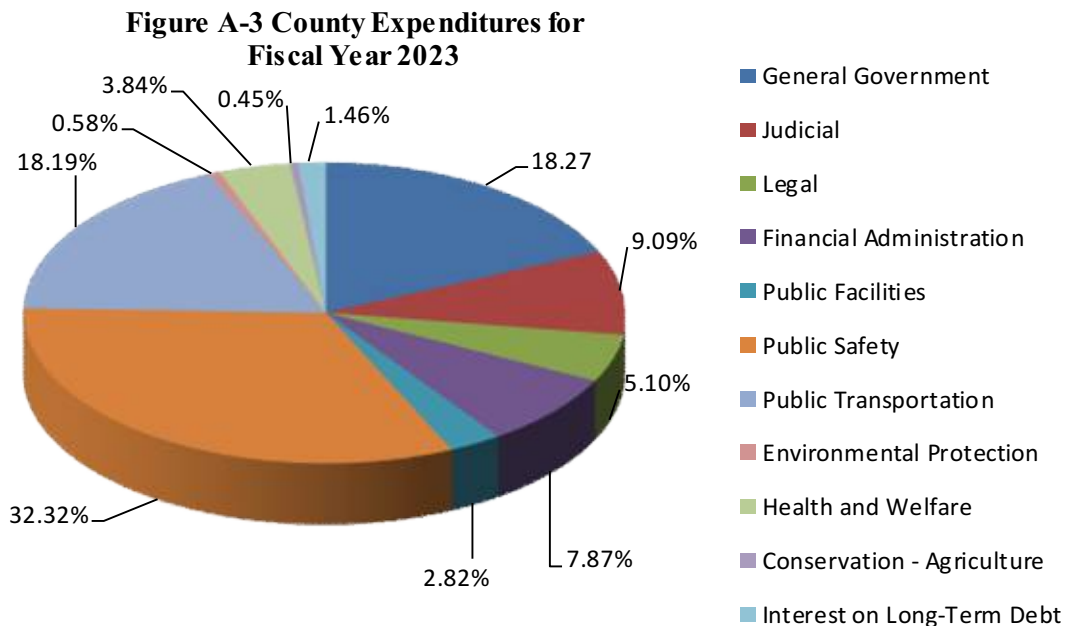
Statement of Activities

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

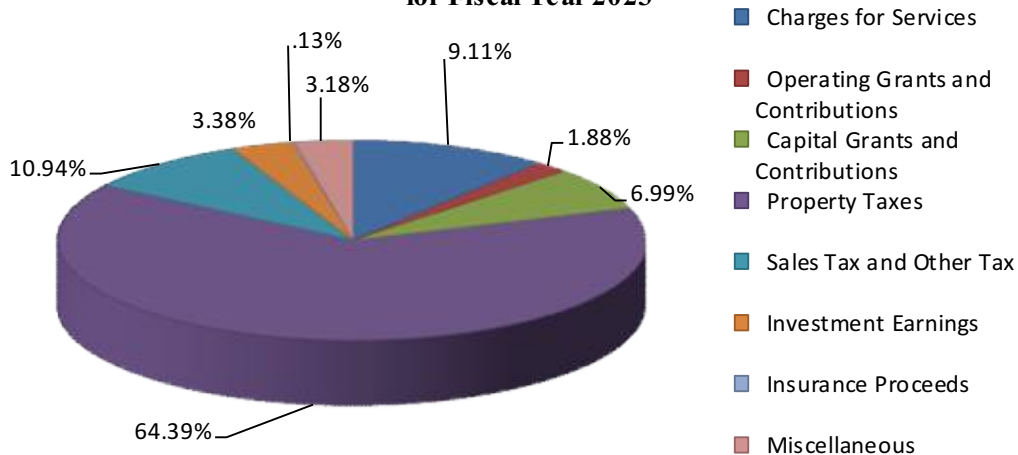
	Governmental Activities	
	2023	2022
Revenues		
Program Revenues:		
Charges for Services	\$ 4,224,922	\$ 3,305,979
Operating Grants and Contributions	724,570	603,461
Capital Grants and Contributions	2,697,081	2,143,702
General Revenues:		
Property Taxes	24,862,087	21,273,142
Sales Tax and Other Tax	3,516,682	2,620,203
Investment Earnings	1,303,315	45,707
Insurance Proceeds	51,555	35,812
Miscellaneous	1,228,408	463,796
Total Revenues	<u>38,608,620</u>	<u>30,491,802</u>
Expenses:		
General Government	5,915,460	4,729,728
Judicial	2,942,799	2,311,195
Legal	1,652,162	1,112,244
Financial Administration	2,548,562	1,688,830
Public Facilities	912,801	737,618
Public Safety	10,465,167	10,058,634
Public Transportation	5,888,638	4,630,887
Environmental Protection	189,062	107,190
Health and Welfare	1,242,589	837,211
Conservation - Agriculture	145,848	176,406
Interest on Long-Term Debt	474,132	653,133
Total Expenses	<u>32,377,220</u>	<u>27,043,076</u>
Increase (Decrease) in Net Position	<u>6,231,400</u>	<u>3,448,726</u>
Net Position at Beginning of Year	45,010,612	35,262,214
Prior Period Adjustment	<u>-</u>	<u>404,144</u>
Net Position at End of Year	<u>\$ 51,242,012</u>	<u>\$ 39,115,084</u>

Expenditures. The total cost of all programs and services was \$32.4 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.
- Conservation includes Agriculture

Figure A-4 County Revenues for Fiscal Year 2023



Revenues. The County’s total revenues were \$38.6 million. A significant portion, 73.5%, of the County’s revenue comes from taxes, including primarily property tax and sales tax. (See Figure A-4.) Other revenue sources include 10.9% 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 \$32.4 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$24.9 million and \$3.5 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$4.2 million.
- The total received by the County for grants and contributions was \$3.4 million.

Table A-3
Net Cost of Selected County Functions

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
General Government	\$ 5,915,460	\$ 4,733,236	\$ (3,083,080)	\$ (1,431,284)
Judicial	2,942,799	2,685,971	(769,954)	(762,804)
Legal	1,652,162	1,451,122	(1,630,775)	(1,431,698)
Financial Administration	2,548,562	2,087,114	(2,530,601)	(2,070,381)
Public Facilities	912,801	963,282	(912,801)	(963,282)
Public Safety	10,465,167	9,809,517	(9,951,734)	(9,525,871)
Public Transportation	5,888,638	5,373,128	(5,565,946)	(5,263,756)
Environmental Protection	189,062	127,366	1,576,813	1,174,715
Health and Welfare	1,242,589	366,616	(1,242,589)	(366,616)
Conservation - Agriculture	145,848	172,537	(145,848)	(172,537)
Interest and Bond Issuance Costs	474,132	492,030	(474,132)	(492,030)

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 \$30.9 million, an increase of \$4.9 million in comparison with the prior year.

The County's major general governmental funds are contained in the General Fund, Unit Road Fund, COVID Relief Program (ARPA) 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 \$22.4 million with the unassigned fund balance of the General Fund at \$22.3 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 2023 represents 91% 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 \$2.3 million or about 10% 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 \$3.6 million, an increase over the previous fiscal year by \$451 thousand or 14%.

Building Construction Fund. The Building Construction Fund accounts for disbursements for the County's major projects.

COVID Relief Program (ARPA) Fund. This fund consists of funds received from the Federal Government for infrastructure and other COVID related items.

Budgetary Highlights

The County revised its original budget for the general fund several times to adjust for changes resulting in an overall decrease of \$25 thousand in revenues and decrease of \$315 thousand in expenses. As part of the budget revisions, decreases were made to the intergovernmental 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 \$500 thousand in revenues and increase of \$500 thousand in expenses. As part of the budget revisions, increases were made to miscellaneous revenue and the related expenditures based on the source of the funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023, the County had invested \$69 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 \$2.0 million or 3.0% percent more than last year.

Table A-4
County's Capital Assets

	Governmental Activities	
	2023	2022
Land	\$ 584,029	\$ 584,029
Infrastructure	15,262,589	15,262,589
Buildings and Improvements	32,131,378	32,131,378
Equipment, Machinery and Furniture	15,558,442	15,255,182
Construction In Progress	5,464,036	3,753,707
Totals at Historical Cost	<u>69,000,474</u>	<u>66,986,885</u>
Total Accumulate Depreciation	<u>(36,398,891)</u>	<u>(34,633,340)</u>
Net Capital Assets	<u>\$ 32,601,583</u>	<u>\$ 32,353,545</u>

Note: More detailed information on capital assets can be found in the notes to the financial statements (NOTE F – CAPITAL ASSETS).

Long Term Debt

At year-end the County had \$15.3 million in bonds and notes outstanding as shown in Table A-5.

Table A-5
County's Long Term Debt

	Governmental Activities	
	2023	2022
Limited Tax Refund Bonds, Series 2014	\$ 5,170,000	\$ 5,660,000
Combined Limited Pledged Revenue		
Certificates of Obligation, Series 2018	5,895,000	5,955,000
Limited Tax Refunding Bonds, Series 2019	1,760,000	2,230,000
Combination Tax and Limited Pledge Revenue		
Certificates of Obligation, Series 2020	<u>2,445,000</u>	<u>2,635,000</u>
Total Outstanding Debt	<u>\$ 15,270,000</u>	<u>\$ 16,480,000</u>

Bond Ratings

The County's bonds presently carry "AA" ratings with underlying ratings as follows: Standard & Poors "AA".

Note: More detailed information on capital assets can be found in the notes to the financial statements (NOTE G – 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 continued population growth. These two major concerns will have to be taken into consideration when working with the FY 2024 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.

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.

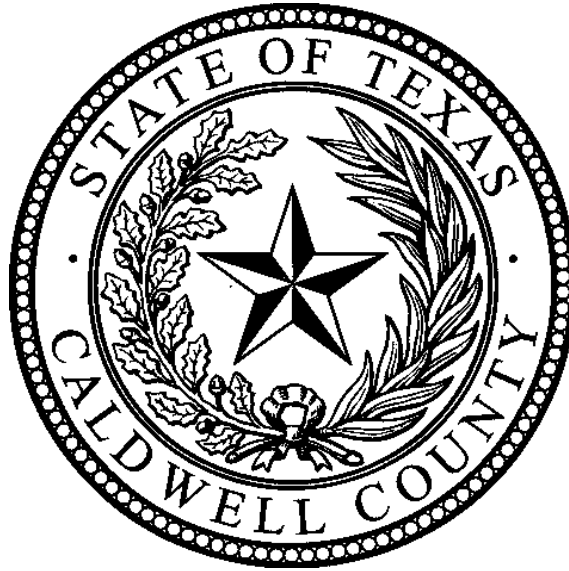
Caldwell County continues funding Unit Road's new projects such as repairs of bridges and mowing contracts. Caldwell County fleet funding mechanism needs are maintained through a systematic retention and replacement of county wide vehicles.

Caldwell County passed a \$150 million road bond in fiscal year 2025

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, 2023

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, 2023

	Governmental Activities
ASSETS	
Cash and Investments	\$ 37,935,871
Receivables (net of allowances for uncollectible):	
Taxes	2,564,596
Fines	746,556
Sales Tax	590,636
Intergovernmental	54,177
Accounts	117,916
Prepaid Items	11,861
Inventory	49,540
Right of Use Asset	759,961
Capital Assets:	
Land	584,029
Infrastructure, net	1,380,534
Buildings, net	20,913,578
Machinery and Equipment, net	4,259,406
Construction in Progress	5,464,036
TOTAL ASSETS	75,432,697
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows - Pension Related	1,511,080
Deferred Outflows - Charge on Refunding	49,391
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 1,560,471

See accompanying notes to basic financial statements.

CALDWELL COUNTY, TEXAS
STATEMENT OF NET POSITION (CONTINUED)
SEPTEMBER 30, 2023

	Governmental Activities
LIABILITIES	
Accounts Payable	\$ 1,261,685
Wages, Salaries & Benefits Payable	396,607
Compensated Absences	637,219
Interest Payable	92,945
Unearned Grant Revenue	5,344,559
Due to Other Governments	1,030,811
<i>Noncurrent Liabilities:</i>	
Net Pension Liability	173,950
Due Within One Year	2,202,409
Due in More Than One Year	14,455,602
TOTAL LIABILITIES	25,595,787
 DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows - Pension Related	155,369
TOTAL DEFERRED INFLOWS OF RESOURCES	155,369
 NET POSITION:	
Net Investment in Capital Assets	16,950,378
Restricted Net Position:	
Debt Service	584,361
Road and Bridge Maintenance	-
Judicial	51,324
Legal	41,195
Public Safety	238,419
Records Management	412,206
Sheriff	23,709
Contractual Obligation	2,472,299
Unrestricted Net Position	30,468,121
TOTAL NET POSITION	\$ 51,242,012

See accompanying notes to basic financial statements.

CALDWELL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

<u>Functions and Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government	\$ 5,915,460	\$ 151,626	\$ 192,357	\$ 2,488,397
Judicial	2,942,799	1,939,912	232,933	-
Legal	1,652,162	21,387	-	-
Financial Administration	2,548,562	17,961	-	-
Public Facilities	912,801	-	-	-
Public Safety	10,465,167	214,153	299,280	-
Public Transportation	5,888,638	114,008	-	208,684
Environmental Protection	189,062	1,765,875	-	-
Health and Welfare	1,242,589	-	-	-
Conservation - Agriculture	145,848	-	-	-
Interest and Bond Issuance Costs	474,132	-	-	-
Total Governmental Activities	<u>\$ 32,377,220</u>	<u>\$ 4,224,922</u>	<u>\$ 724,570</u>	<u>\$ 2,697,081</u>
General Revenues:				
Taxes				
General Property Taxes				
Unit Road Property Taxes				
Sales Taxes				
Interest and Investment Earnings				
Insurance Proceeds				
Miscellaneous				
Total General Revenues				
Change in Net Position				
Net Position at Beginning of Year				
Net Position at End of Year				

See accompanying notes to basic financial statements.

Net (Expense)
Revenue and
Changes in
Net Position

Governmental
Activities

\$ (3,083,080)
(769,954)
(1,630,775)
(2,530,601)
(912,801)
(9,951,734)
(5,565,946)
1,576,813
(1,242,589)
(145,848)
(474,132)
(24,730,647)

24,437,711
424,376
3,516,682
1,303,315
51,555
1,228,408
30,962,047

6,231,400

45,010,612

\$ 51,242,012

CALDWELL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Building Construction	Unit Road Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 23,718,206	\$ 1,006,806	\$ 3,553,211
Taxes Receivable, net	2,376,304	-	488
Fines Receivables, net	746,556	-	-
Sales Tax Receivable	590,636	-	-
Intergovernmental Receivables	18,673	-	4,587
Accounts Receivables	20,528	-	-
Due from Other Funds	490,512	-	319,010
Inventories	-	-	33,224
Prepaid Items	16,316	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 27,977,731</u></u>	<u><u>\$ 1,006,806</u></u>	<u><u>\$ 3,910,520</u></u>

See accompanying notes to basic financial statements.

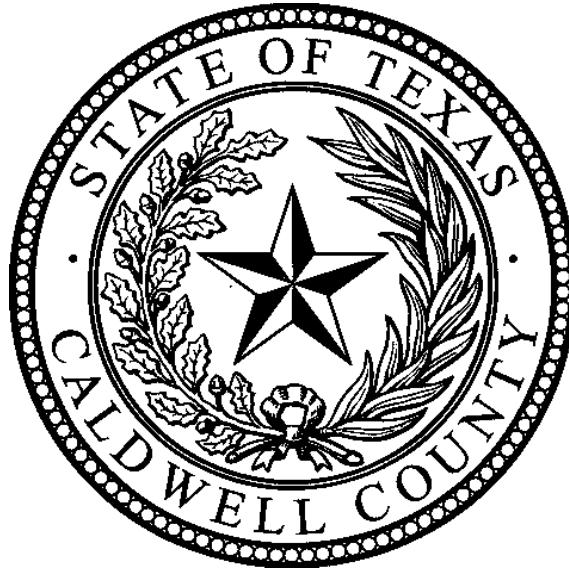
COVID Relief Program ARPA Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 5,571,831	\$ 4,085,817	\$ 37,935,871
-	187,805	2,564,597
-	-	746,556
-	-	590,636
-	30,918	54,178
-	97,388	117,916
-	-	809,522
-	-	33,224
-	11,861	28,177
<u>\$ 5,571,831</u>	<u>\$ 4,413,789</u>	<u>\$ 42,880,677</u>

CALDWELL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
SEPTEMBER 30, 2023

	General Fund	Building Construction	Unit Road Fund
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts Payable	\$ 865,885	\$ -	\$ 280,743
Accrued Liabilities and other Payables	396,610	-	-
Due to Other Governments	1,030,811	-	-
Due to Other Funds	320,830	-	-
Unearned Grant Revenue	20	-	-
<i>Total Liabilities</i>	2,614,156	-	280,743
<i>Deferred Inflows of Resources</i>			
Deferred Tax Revenue	2,255,507	-	472
Deferred Fine Revenue	746,556	-	-
<i>Total Deferred Inflows of Resources</i>	3,002,063	-	472
<i>Fund Balances:</i>			
Nonspendable Fund Balance:			
Prepaid Items/Inventory	16,316	-	33,224
Unassigned Fund Balance (Deficit)	22,345,196	-	-
Restricted Fund Balance:			
Debt Service	-	-	-
Capital Acquisition	-	1,006,806	-
Road and Bridge Maintenance	-	-	3,596,081
Judicial	-	-	-
Legal	-	-	-
Public Safety	-	-	-
Records Management	-	-	-
Sheriff	-	-	-
Contractual Obligation	-	-	-
<i>Total Fund Balances</i>	22,361,512	1,006,806	3,629,305
 TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCES	\$ 27,977,731	\$ 1,006,806	\$ 3,910,520

See accompanying notes to basic financial statements.

COVID Relief Program ARPA Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,705	\$ 113,350	\$ 1,261,683
-	-	396,610
-	-	1,030,811
1,258	487,434	809,522
<u>5,242,633</u>	<u>101,906</u>	<u>5,344,559</u>
<u>5,245,596</u>	<u>702,690</u>	<u>8,843,185</u>
-	179,698	2,435,677
<u>-</u>	<u>-</u>	<u>746,556</u>
<u>-</u>	<u>179,698</u>	<u>3,182,233</u>
-	11,861	61,401
326,235	(49,711)	22,621,720
-	330,099	330,099
-	-	1,006,806
-	-	3,596,081
-	51,324	51,324
-	41,195	41,195
-	238,419	238,419
-	412,206	412,206
-	23,709	23,709
<u>-</u>	<u>2,472,299</u>	<u>2,472,299</u>
<u>326,235</u>	<u>3,531,401</u>	<u>30,855,259</u>
<u>\$ 5,571,831</u>	<u>\$ 4,413,789</u>	<u>\$ 42,880,677</u>



CALDWELL COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		\$	30,855,259
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>			
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			32,601,583
Right of Use Leased Assets used in governmental activities are not financial resources and therefore are not reported in the funds			759,961
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			3,182,232
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	49,391		
Accrued Compensated Absences	(637,219)		
Accrued Interest	(92,945)		
Bonds, Operating Leases and Premium Payable	<u>(16,658,011)</u>		(17,338,784)
<p>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.</p>			
Net Pension Liability (Asset)	(173,950)		
Deferred Outflows - Pension Related	1,511,080		
Deferred Inflows - Pension Related	<u>(155,369)</u>		<u>1,181,761</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		\$	<u>51,242,012</u>

CALDWELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Building Construction	Unit Road Fund
REVENUES			
Taxes:			
Property Taxes	\$ 22,723,692	\$ -	\$ 4,566
Other Taxes	3,460,335	-	-
Intergovernmental Revenue	504,385	-	208,684
Fees of Office	975,005	-	-
Fines	757,488	-	-
Licenses and Permits	1,783,246	-	742,946
Investment Earnings	1,198,854	99,867	-
Miscellaneous Revenue	666,082	-	504,995
TOTAL REVENUES	32,069,087	99,867	1,461,191
EXPENDITURES			
General Administration	4,919,065	-	-
Judicial	2,929,496	-	-
Legal	1,643,204	-	-
Financial Administration	2,411,169	-	-
Public Facilities	832,468	-	-
Public Safety	10,402,661	-	-
Public Transportation	367,831	-	5,437,368
Environmental Protection	183,867	-	-
Health and Welfare	843,902	-	-
Conservation - Agriculture	142,361	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	24,676,024	-	5,437,368
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 7,393,063</u>	<u>\$ 99,867</u>	<u>\$ (3,976,177)</u>

See accompanying notes to basic financial statements.

COVID Relief Program ARPA Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 1,562,338	\$ 24,290,596
-	-	3,460,335
-	1,931,647	2,644,716
1,663,830	280,629	2,919,464
-	-	757,488
-	-	2,526,192
-	4,142	1,302,863
-	25,588	1,196,665
<u>1,663,830</u>	<u>3,804,344</u>	<u>39,098,319</u>
-	1,172,477	6,091,542
-	69,936	2,999,432
-	-	1,643,204
-	-	2,411,169
-	-	832,468
1,388,922	253,638	12,045,221
-	-	5,805,199
-	-	183,867
1,949	335,715	1,181,566
-	-	142,361
-	-	-
-	1,210,000	1,210,000
-	482,868	482,868
<u>1,390,871</u>	<u>3,524,634</u>	<u>35,028,897</u>
<u>\$ 272,959</u>	<u>\$ 279,710</u>	<u>\$ 4,069,422</u>

CALDWELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Building Construction	Unit Road Fund
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING			
SOURCES (USES)			
Transfers In	\$ -	\$ -	\$ 4,426,988
Transfers Out	(4,426,988)	-	-
Insurance Proceeds	51,555	-	-
Lease Proceeds	770,789	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING			
SOURCES (USES)	<u>(3,604,644)</u>	<u>-</u>	<u>4,426,988</u>
Net Change in Fund Balance	3,788,419	99,867	450,811
Fund Balances at Beginning of Year	<u>18,573,093</u>	<u>906,939</u>	<u>3,178,494</u>
Fund Balances at End of Year	<u><u>\$ 22,361,512</u></u>	<u><u>\$ 1,006,806</u></u>	<u><u>\$ 3,629,305</u></u>

See accompanying notes to basic financial statements.

COVID Relief Program ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 4,426,988
-	-	(4,426,988)
-	-	51,555
-	-	770,789
-	-	822,344
272,959	279,710	4,891,766
53,276	3,251,691	25,963,493
<u>\$ 326,235</u>	<u>\$ 3,531,401</u>	<u>\$ 30,855,259</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, 2023

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 4,891,766

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	2,784,378	
Current Year Disposals	(1,006,912)	
Current Period Depreciation	<u>(1,765,551)</u>	11,915

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Change in Property Taxes Receivable Not Collected within 60 Days of Year End	151,681	
Accrued District and County Court Fines Receivable	<u>35,925</u>	187,606

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.

Proceeds from Lease Issuance	(770,789)	
Bond Principal Payments and Capital Lease Payments	1,786,271	
Amortization of Premium	<u>22,599</u>	1,038,081

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	48,266	
Amortization of Bond Discount	(3,800)	
Interest Payable	<u>(10,063)</u>	34,403

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.

67,629

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES \$ 6,231,400

CALDWELL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2023

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 5,243,365
Intergovernmental Revenues	25,805
TOTAL ASSETS	\$ 5,269,170
LIABILITIES	
Accounts Payable	\$ 13,484
TOTAL LIABILITIES	13,484
NET POSITION	
Restricted for:	
Individuals, Organizations and other Governments	5,255,686
TOTAL LIABILITIES AND NET POSITION	\$ 5,269,170

See accompanying notes to basic financial statements.

CALDWELL COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SEPTEMBER 30, 2023

	Custodial Funds
ADDITIONS	
Fees of Office	1,681,216
Receipts from Fiduciaries	230,707
Miscellaneous	8,884
TOTAL ADDITIONS	1,920,807
 DEDUCTIONS	
Payments to County	799,713
Payments to Other Governments	58,422
Payments to Beneficiaries	2,955,536
Other Distributions	115,900
TOTAL DEDUCTIONS	3,929,571
 Net Increase in Fiduciary Net Position	 (2,008,764)
 Beginning Net Position	 7,264,450
Ending Net Position	\$ 5,255,686

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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, 2023

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, COVID Relief Program (ARPA) 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, 2023

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.

COVID Relief Program (ARPA) Fund. This fund consists of funds received from the Federal Government for infrastructure and other COVID related items.

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 are used to account for resources held on behalf of others. These 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.

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 amortized cost, 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, 2023

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, 2023

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:

ASSETS	YEARS
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, 2023

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, 2023

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.

Negative fund balances existed in the COVID Relief Program ARPA Fund, the Justice Court Technology Fund and the Law Library. These will be addressed by reducing the expenses in these funds as well as possible transfers from the General fund.

16. NET POSITION

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. 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, 2023

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 2022 financial statements to conform to the 2023 financial statement presentation. The reclassifications had no effect on the changes in financial position.

19. 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.

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, 2023

NOTE B - DEPOSITS AND INVESTMENTS (CONT.)

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 amortized cost, which approximates fair value. All investments are valued at fair value. The County investments are as follows:

	Fair Value	Days to Maturity
Logic (Government Sponsored Investment Pool)	\$ 5,530,292	49
Texas Class (Government Sponsored Investment Pool)	1,277,471	41
TexPool (Local Government Investment Pool)	27,276,485	36
Total	\$ 34,084,248	

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, 2023, 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, 2023, the County’s investments were held in government investment pools.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE C – RECEIVABLES

Receivables consist of the following as of September 30, 2023:

	General	Unit Road Fund	Other Nonmajor Governmental Funds
Delinquent Property Taxes Receivable	\$ 2,582,985	\$ 530	\$ 204,136
Property Tax Allowance	(206,681)	(42)	(16,331)
Court Fines and Fees Receivable	14,931,128	-	-
Court Fines and Fees Allowance	(14,184,572)	-	-
Sales Tax Receivable	590,636	-	-
Intergovernmental Receivables	18,673	4,587	30,918
Accounts Receivable	20,528	-	97,388
	<u>\$ 3,732,169</u>	<u>\$ 5,075</u>	<u>\$ 218,723</u>

NOTE D – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2023 consisted of the following:

	Receivable	Payable	Purpose
General Fund	\$ 490,512	\$ 320,830	Current Year Cash Reimbursements
Unit Fund	319,010	-	Current Year Cash Reimbursements
COVID Relief Program (ARPA) Fund	-	1,258	Current Year Cash Reimbursements
Nonmajor Fund	-	487,434	Current Year Cash Reimbursements
	<u>\$ 809,522</u>	<u>\$ 809,522</u>	

Interfund transfers at September 30, 2023 consisted of the following:

Transfer Out	Transfer In	Transfers	Purpose
General Fund	Unit Road Fund	\$ 4,426,988	Budgeted Transfer for Projects
	Total	<u>\$ 4,426,988</u>	

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

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 2022 tax roll (Caldwell County and Farm to Market Road) to finance operations and debt service for the fiscal year ended September 30, 2023, was \$.5532 per \$100 assessed valuation. The total tax levy for the fiscal year 2023 was \$23,908,651 of which \$866 thousand remained outstanding in delinquent taxes as of September 30, 2023.

NOTE F – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023, was as follows:

<u><i>Governmental Activities</i></u>	Balance 10/1/2022	Additions/ Transfers	Disposals/ Transfers	Balance 9/30/23
<i>Capital Assets Not Depreciated:</i>				
Construction in Progress	\$ 3,753,707	\$ 1,710,329	\$ -	\$ 5,464,036
Land	584,029	-	-	584,029
<i>Total Capital Assets Not Depreciated</i>	<u>4,337,736</u>	<u>1,710,329</u>	<u>-</u>	<u>6,048,065</u>
<i>Capital Assets Being Depreciated:</i>				
Infrastructure	15,262,589	-	-	15,262,589
Buildings and Improvements	32,131,378	-	-	32,131,378
Equipment, Machinery and Furniture	15,255,182	303,260	-	15,558,442
<i>Total Capital Assets Depreciated</i>	<u>62,649,149</u>	<u>303,260</u>	<u>-</u>	<u>62,952,409</u>
Totals at Historical Cost	<u>66,986,885</u>	<u>2,013,589</u>	<u>-</u>	<u>69,000,474</u>
<i>Less Accumulated Depreciation:</i>				
Infrastructure	(13,669,717)	(212,338)	-	(13,882,055)
Buildings and Improvements	(10,534,068)	(683,732)	-	(11,217,800)
Equipment	(10,429,555)	(869,481)	-	(11,299,036)
<i>Total Accumulated Depreciation</i>	<u>(34,633,340)</u>	<u>(1,765,551)</u>	<u>-</u>	<u>(36,398,891)</u>
Governmental Capital Assets, Net	<u>\$ 32,353,545</u>	<u>\$ 248,038</u>	<u>\$ -</u>	<u>\$ 32,601,583</u>

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE F – CAPITAL ASSETS (Continued)

	Balance 10/1/2022	Additions/ Transfers	Disposals/ Transfers	Balance 9/30/23
<i>Right of Use Lease Assets</i>				
Leased Vehicles	\$ -	\$ 770,789	\$ -	\$ 770,789
Accumulated Amortization	-	(1,006,912)	-	(1,006,912)
<i>Right of Use Lease Assets, Net</i>	<u>\$ -</u>	<u>\$ (236,123)</u>	<u>\$ -</u>	<u>\$ (236,123)</u>

Depreciation was charged to the governmental functions as follows:

General Government	\$ 279,404
Judicial	229,782
Public Facilities	68,808
Public Safety	474,689
Public Transportation	699,613
Environmental Protection	8,485
Conservation - Agriculture	4,770
Total Depreciation Expense - Governmental Activities	<u>\$ 1,765,551</u>

NOTE G - LONG-TERM DEBT

The County had the following changes in long-term debt outstanding for the year ended September 30, 2023:

	Balance Outstanding 10/1/22	Added During Year	Retired During Year	Balance Outstanding 9/30/23	Due Within One Year
Governmental Activities:					
<i>Public Offerings</i>					
Limited Tax Refund Bonds, Series 2014	\$ 5,660,000	\$ -	\$ (490,000)	\$ 5,170,000	\$ 505,000
Combined Limited Pledged Revenue Certificates of Obligation, Series 2018	5,955,000	-	(60,000)	5,895,000	80,000
Premium	104,385	-	(6,960)	97,425	6,960
Limited Tax Refunding Bonds, Series 2019	2,230,000	-	(470,000)	1,760,000	485,000
Premium	93,830	-	(15,639)	78,191	15,639
<i>Public Offerings:</i>	<u>14,043,215</u>	<u>-</u>	<u>(1,042,599)</u>	<u>13,000,616</u>	<u>1,092,599</u>
<i>Direct Placement</i>					
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2020	2,635,000	-	(190,000)	2,445,000	190,000
<i>Direct Placement:</i>	<u>2,635,000</u>	<u>-</u>	<u>(190,000)</u>	<u>2,445,000</u>	<u>190,000</u>
Lease Liabilities	1,017,877	770,789	(576,271)	1,212,395	919,810
Subtotal	<u>17,696,092</u>	<u>770,789</u>	<u>(1,808,870)</u>	<u>16,658,011</u>	<u>2,202,409</u>
Compensated Absences	685,485	-	(48,266)	637,219	637,219
Total Governmental Activities	<u>\$ 18,381,577</u>	<u>\$ 770,789</u>	<u>\$ (1,857,136)</u>	<u>\$ 17,295,230</u>	<u>\$ 2,839,628</u>

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE G - LONG-TERM DEBT (Continued)

The annual requirements for principal and interest on the outstanding certificates obligation and tax notes on public offerings are as follows:

Year Ending September 30,	Principal	Interest	Annual Requirements
2024	\$ 1,070,000	\$ 413,688	\$ 1,483,688
2025	1,125,000	375,544	1,500,544
2026	1,175,000	338,118	1,513,118
2027	1,035,000	301,393	1,336,393
2028	1,040,000	263,970	1,303,970
2029-2033	4,780,000	790,022	5,570,022
2034-2038	2,600,000	216,775	2,816,775
TOTAL	<u>\$ 12,825,000</u>	<u>\$ 2,699,510</u>	<u>\$ 15,524,510</u>

The annual requirements for principal and interest on the outstanding certificates obligation and tax notes on direct placements are as follows:

Year Ending September 30,	Principal	Interest	Annual Requirements
2024	\$ 190,000	\$ 30,080	\$ 220,080
2025	190,000	27,648	217,648
2026	195,000	25,184	220,184
2027	195,000	22,688	217,688
2028	195,000	20,192	215,192
2029-2033	1,045,000	61,664	1,106,664
2034-2035	435,000	5,600	440,600
TOTAL	<u>\$ 2,445,000</u>	<u>\$ 193,056</u>	<u>\$ 2,638,056</u>

The total annual requirements for principal and interest on the outstanding certificates obligation and tax notes on all debt are as follows:

September 30,	Principal	Interest	Requirements
2024	\$ 1,260,000	\$ 443,768	\$ 1,703,768
2025	1,315,000	403,192	1,718,192
2026	1,370,000	363,302	1,733,302
2027	1,230,000	324,081	1,554,081
2028	1,235,000	284,162	1,519,162
2029-2033	5,825,000	851,686	6,676,686
2034-2038	3,035,000	222,375	3,257,375
TOTAL	<u>\$ 15,270,000</u>	<u>\$ 2,892,566</u>	<u>\$ 18,162,566</u>

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE G - LONG-TERM DEBT (Continued)

The County has both Public Offerings and Direct Placements. The following are the Certificates of Obligation and Notes Payable:

Certificates of Obligation and Notes Payable	Balance at 9/30/23	Due Within One Year
<i>Public Offering:</i>		
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	\$ 5,170,000	\$ 505,000
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.	5,895,000	80,000
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	1,760,000	485,000
<i>Direct Placement:</i>		
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2020 Original Issue amount of \$3,000,000, interest rate of 1.28%, With final maturity date of February 1, 2035	2,445,000	190,000
TOTAL CERTIFICATES OF OBLIGATION AND NOTES PAYABLE	\$ 15,270,000	\$ 1,260,000

The County entered into new lease agreements for 65 vehicles. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments. The lease liability was measured at a discount of .39-11.57%. As a result of the lease, the County has recorded right to use assets (vehicles) with a net book value of \$1,212,395. Future minimum lease payments under the leases along with the present value of the minimum lease payments as of September 30, 2023:

Year Ending September 30,	Principal	Interest	Annual Requirements
2024	\$ 919,810	\$ 37,559	\$ 957,369
2025	101,576	33,787	135,363
2026	92,703	32,174	124,877
2027	82,167	27,115	109,282
2028	16,138	5,326	21,464
TOTAL	\$ 1,212,395	\$ 135,961	\$ 1,348,355

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE H - EMPLOYEES' RETIREMENT SYSTEM

Texas County and District Retirement System

Plan Description

The County participates as one of over 830 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 an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR 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.

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 County is actuarially determined annually. The County contributed using the actuarially determined rate of 6.02% for the months of the calendar year 2022, and 5.46% for the months of the calendar year in 2023.

The contribution rate payable by the employee members for 2022 and 2023 is the rate of 5% as adopted by the governing body of the County. 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.

CALDWELL COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

	12/31/2021	12/31/2022
Inactive Employees Receiving Benefits	267	252
Inactive Employees	290	321
Active Employees	141	147
	698	720

Net Pension Liability/(Asset)

The District's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Overall Payroll Growth	5.00%
Investment Rate of Return	7.60%

Depositing Members

135% of the RP-2010 Active Employee Mortality Table for males and 120% of the RP-2010 Active Employee Mortality Table for females, projected with 100% of the MP-2021 Ultimate scale after 2010.

Service Retirees, Beneficiaries and Non-Depositing Members

135% of the RP-2010 Healthy Annuitant Mortality Table for males and 120% of the RP-2010 Healthy Annuitant Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Disabled Retirees

160% of the RP-2010 Disabled Annuitant Mortality Table for males and 125% of the RP-2010 Disabled Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Actuarial Assumptions (Continued)

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 7.6%. 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 2023 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 March 2021. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 – December 31, 2016 for more details.

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	11.50%	4.95%
Private Equity	25.00%	7.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	0.20%
	<u>100.00%</u>	

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Discount Rate

The discount rate used to measure the Total Pension Liability/(Asset) was 7.60%. 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/(asset) of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.60%) or 1-percentage point higher (8.60%) than the current rate:

	Discount Rate 6.60%	Discount Rate 7.60%	Discount Rate 8.60%
Total pension liability	\$ 32,757,443	\$ 28,625,295	\$ 25,215,911
Fiduciary net position	28,451,345	28,451,345	28,451,345
Net Pension Liability/(asset)	<u>\$ 4,306,098</u>	<u>\$ 173,950</u>	<u>\$ (3,235,434)</u>

Changes in Net Pension Liability (Asset)

The below schedule presents the changes in the Net Pension Liability (Asset) as of December 31, 2022:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset)/Liability
Balance at December 31, 2021	\$ 26,970,924	\$ 30,168,158	\$ (3,197,234)
Changes for the year:			
Service Cost	1,037,590	-	1,037,590
Interest on total pension liability	2,080,210	-	2,080,210
Change of Benefit Terms	-	-	-
Economic/Demographic gains or losses	(165,009)	-	(165,009)
Changes of Assumptions	-	-	-
Refund of Contributions	(258,693)	(258,693)	-
Benefit Payments	(1,039,727)	(1,039,727)	-
Administrative Expense	-	(16,673)	16,673
Member Contributions	-	607,669	(607,669)
Net Investment Income	-	(1,771,990)	1,771,990
Employer Contributions	-	731,634	(731,634)
Other	-	30,967	(30,967)
Net Changes	<u>1,654,371</u>	<u>(1,716,813)</u>	<u>3,371,184</u>
Balance at December 31, 2022	<u>\$ 28,625,295</u>	<u>\$ 28,451,345</u>	<u>\$ 173,950</u>

CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE H - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issues TCDRS financial report. That report may be obtained at www.tcdrs.com.

For the year ended September 30, 2023, the County recognized pension expense of \$690,686. Also as of September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	\$ 34,661	\$ 136,024
Changes in Actuarial Assumptions	389,296	19,345
Net difference between projected and Actual Earnings	592,816	-
Contributions Subsequent to the Measurement Date	494,307	-
	\$ 1,511,080	\$ 155,369

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

Deferred outflows of resources in the amount of \$494,307 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, 2023. 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,	
2023	\$ 1,737
2024	(54,733)
2025	101,036
2026	813,364
	\$ 861,404

NOTE I – GROUP TERM LIFE FUND (GTLF)

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); this insurance is for active employees who are making deposits into the TCDRS system or have made the last deposit within the past two years.

The County's contributions to the TCDRS GTLF for the year ended September 30, 2023, 2022, and 2021 were \$91,150, \$82,529, and \$72,965 respectively, which equaled the required contributions each year.

CALDWELL COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE J - 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, 2023, settled claims resulting from these risks did not exceed commercial insurance coverage.

Construction Commitments

	Total Commitment	Incurred Through September 30, 2023	Estimated Future Commitment
Road Construction	\$ 771,880	\$ 771,880	\$ -
Road Engineering	975,000	892,438	82,562
Emergency Shelter	3,526,737	1,832,174	1,694,563
Radio System	3,570,000	892,500	2,677,500
	<u>\$ 8,843,617</u>	<u>\$ 4,388,992</u>	<u>\$ 4,454,625</u>

NOTE K – TAX ABATEMENT DISCLOSURES

Caldwell County negotiates property tax abatement agreements on an individual basis. The agreements freeze property tax revenues received from the paying entity at current levels and deprives the County of a percentage of future increases in ad valorem property tax revenues that otherwise would have resulted from increases in assessed valuation in such areas until the tax increment financing obligations issued are repaid or the tax abatement period terminates. As of September 31, 2023, the County has tax abatement agreements with four entities. The gross amount of property tax abated during 2023 was \$3,069

Veritacor Manufacturing, LLC – a tax abatement agreement was entered into on March 9, 2021 with Veritacor Manufacturing, LLC. for the construction of a multi-tenant business facility that can operate manufacturing and distribution businesses valued at an estimate cost of \$3,250,000. The effective date of the agreement is March 9, 2021 and will expire on March 9, 2031. The total amount of property tax abated during 2023 per the agreement was \$0.

Visionary Fiber Technologies – a tax abatement agreement was entered into on November 11, 2018 with Visionary Fiber Technologies. for the expansion of the business facility and job creation. The effective date of the agreement is November 11, 2018 and will expire on November 11, 2027. The agreement was amended on February 28, 2023 to increase the year 6 and 7 to a 66% rebate. The total amount of property tax abated during 2023 per the agreement was \$0

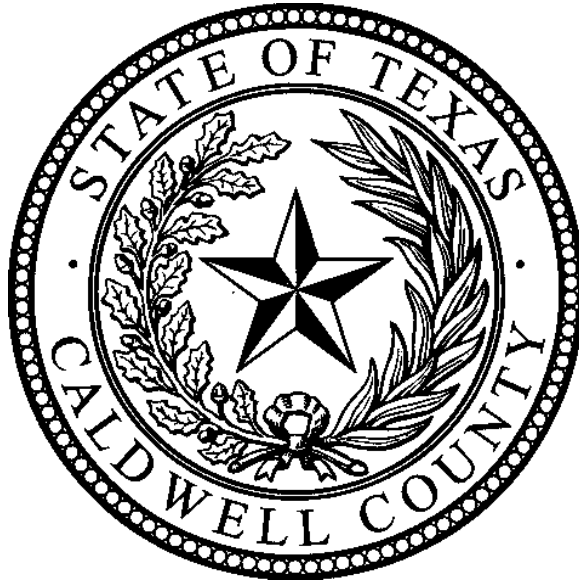
CALDWELL COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE K – TAX ABATEMENT DISCLOSURES (CONT.)

Pure Castings Company – a tax abatement agreement was entered into on February 23, 2015 with Visionary Fiber Technologies. for the expansion of the business facility and job creation. The effective date of the agreement is February 23, 2018 and will expire on February 23, 2023. The agreement was amended on February 28, 2023 to increase the year 6 and 7 to a 66% rebate. The total amount of property tax abated during 2023 per the agreement was \$3,069.

NOTE L – DEFICIT FUND BALANCE

The County has a deficit fund balance in the Justice Court Technology Fund. The County has made the appropriate transfers to cover the expenditures to eliminate the deficit.



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
- Budgetary Comparison Schedule – COVID Relief Program (ARPA) Funds
- 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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Budgeted Amounts		2023 Actual	Variance With Final Budget -	2022 Actual
	Original	Final		Positive (Negative)	
REVENUES					
Taxes:					
Property Taxes	\$ 23,475,742	\$ 23,475,742	\$ 22,723,692	\$ (752,050)	\$ 21,490,787
Other Taxes	2,800,000	2,800,000	3,460,335	660,335	2,888,316
Intergovernmental Revenue	386,980	362,022	504,385	142,363	350,947
Fees of Office	1,279,745	1,279,745	975,005	(304,740)	1,276,447
Fines	668,200	668,200	757,488	89,288	601,669
Licenses and Permits	1,119,000	1,119,000	1,783,246	664,246	1,317,964
Investment Earnings	40,000	40,000	1,198,854	1,158,854	179,853
Miscellaneous Revenue	690,649	690,649	666,082	(24,567)	694,798
TOTAL REVENUES	30,460,316	30,435,358	32,069,087	1,633,729	28,800,781
EXPENDITURES					
General Administration	5,933,460	5,946,221	4,919,065	1,027,156	3,839,141
Judicial	2,719,949	2,826,256	2,929,496	(103,240)	2,206,824
Legal	1,585,483	1,585,483	1,643,204	(57,721)	1,551,859
Financial Administration	2,504,501	2,539,802	2,411,169	128,633	1,973,266
Public Facilities	830,031	843,803	832,468	11,335	987,297
Public Safety	10,878,895	10,987,234	10,402,661	584,573	10,481,850
Public Transportation	394,362	394,362	367,831	26,531	318,561
Environmental Protection	178,622	178,622	183,867	(5,245)	123,251
Health and Welfare	838,069	876,813	843,902	32,911	706,349
Conservation - Agriculture	197,421	197,421	142,361	55,060	174,701
TOTAL EXPENDITURES	26,060,793	26,376,017	24,676,024	1,699,993	22,363,099
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,399,523	4,059,341	7,393,063	3,333,722	6,437,682
OTHER FINANCING SOURCES (USES)					
Transfers Out	(4,988,721)	(4,988,721)	(4,426,988)	561,733	(4,785,831)
Insurance Proceeds	130,000	130,000	51,555	(78,445)	126,659
Lease Proceeds	-	-	770,789	770,789	1,153,174
TOTAL OTHER FINANCING SOURCES (USES)	(4,858,721)	(4,858,721)	(3,604,644)	1,254,077	(3,505,998)
Net Change in Fund Balance	(459,198)	(799,380)	3,788,419	4,587,799	2,931,684
Fund Balances at Beginning of Year	18,573,093	18,573,093	18,573,093	-	15,641,409
Fund Balances at End of Year	\$ 18,113,895	\$ 17,773,713	\$ 22,361,512	\$ 4,587,799	\$ 18,573,093

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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Budgeted Amounts		2023 Actual	Variance With Final Budget	2022 Actual
	Original	Final		Positive (Negative)	
REVENUES					
Taxes:					
Property Taxes	\$ 4,337	\$ 4,337	\$ 4,566	\$ 229	\$ 3,334
Intergovernmental Revenue	194,491	194,491	208,684	14,193	123,556
Licenses and Permits	816,000	816,000	742,946	(73,054)	832,144
Miscellaneous Revenue	-	500,000	504,995	4,995	2,411
TOTAL REVENUES	1,014,828	1,514,828	1,461,191	(53,637)	961,445
EXPENDITURES					
<i>Capital Outlay</i>					
Public Transportation	5,441,816	5,941,816	5,437,368	504,448	5,210,305
TOTAL EXPENDITURES	5,441,816	5,941,816	5,437,368	504,448	5,210,305
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,426,988)	(4,426,988)	(3,976,177)	450,811	(4,248,860)
OTHER FINANCING SOURCES (USES)					
Lease Proceeds	-	-	-	-	259,482
Transfers In	4,426,988	4,426,988	4,426,988	-	4,260,461
TOTAL OTHER FINANCING SOURCES (USES)	4,426,988	4,426,988	4,426,988	-	4,519,943
Net Change in Fund Balance	-	-	450,811	450,811	271,083
Fund Balance at Beginning of Year	3,178,494	3,178,494	3,178,494	-	2,907,411
Fund Balance at End of Year	\$ 3,178,494	\$ 3,178,494	\$ 3,629,305	\$ 450,811	\$ 3,178,494

CALDWELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
COVID RELIEF (ARPA) FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARATIVE TOTALS FOR 2020)

	Budgeted Amounts		2023 Actual	Variance With Final Budget - Positive (Negative)	2022 Actual
	Original	Final			
REVENUES					
Intergovernmental Revenues	\$ 7,237,450	\$ 3,653,612	\$ 1,663,831	\$ (1,989,781)	\$ 1,901,323
TOTAL REVENUES	<u>7,237,450</u>	<u>3,653,612</u>	<u>1,663,831</u>	<u>(1,989,781)</u>	<u>1,901,323</u>
EXPENDITURES					
Financial Administration	354,142	354,142	-	354,142	39,842
Public Safety	2,896,633	6,480,471	1,388,922	5,091,549	1,557,875
Health and Welfare	100,000	100,000	1,949	98,051	250,000
TOTAL EXPENDITURES	<u>2,996,633</u>	<u>6,580,471</u>	<u>1,390,871</u>	<u>98,051</u>	<u>1,847,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,240,817	(2,926,859)	272,960	3,199,819	53,606
Fund Balances at Beginning of Year	<u>53,275</u>	<u>53,275</u>	<u>53,275</u>	<u>-</u>	<u>(331)</u>
Fund Balances at End of Year	<u>\$ 4,294,092</u>	<u>\$(2,873,584)</u>	<u>\$ 326,235</u>	<u>\$ 3,199,819</u>	<u>\$ 53,275</u>

CALDWELL COUNTY, TEXAS
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL
SEPTEMBER 30, 2023

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 NINE PLAN YEARS

Total Pension Liability/(Asset)			
	2014	2015	2016
Service Cost	\$ 661,894	\$ 699,158	\$ 735,926
Interest (on the Total Pension Liability)	1,104,107	1,204,758	1,295,217
Changes of Benefit Terms	-	(123,589)	-
Difference between Expected and Actual Experience	14,581	(234,308)	(173,840)
Change of Assumptions	-	171,772	-
Benefit Payments, Including Refunds of Employee Contributions	(543,659)	(617,525)	(572,411)
Net Change in Total Pension Liability	1,236,923	1,100,266	1,284,892
Total Pension Liability - Beginning	13,572,985	14,809,908	15,910,174
Total Pension Liability - Ending	<u>\$ 14,809,908</u>	<u>\$ 15,910,174</u>	<u>\$ 17,195,066</u>
Plan Fiduciary Net Position			
	2014	2015	2016
Contributions - Employer	\$ 326,662	\$ 333,197	\$ 337,091
Contributions - Employee	408,329	416,496	421,365
Net Investment Income	990,419	(90,925)	1,174,886
Benefit Payments, Including Refunds of Employee Contributions	(543,659)	(617,525)	(572,411)
Administrative Expense	(11,711)	(11,390)	(12,768)
Other	(17,254)	58,418	(75,001)
Net Change in Plan Fiduciary Net Position	1,152,786	88,271	1,273,162
Plan Fiduciary Net Position - Beginning	14,619,645	15,772,431	15,860,702
Net Pension Liability - Ending	<u>\$ 15,772,431</u>	<u>\$ 15,860,702</u>	<u>\$ 17,133,864</u>
Net Pension Liability - Ending	\$ (962,523)	\$ 49,472	\$ 61,202
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	106.50%	99.69%	99.64%
Covered Payroll	\$ 8,166,575	\$ 8,329,910	\$ 8,427,292
Net Pension Liability as a Percentage of Covered Payroll	-11.79%	0.59%	0.73%

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.

Total Pension Liability/(Asset)					
2017	2018	2019	2020	2021	2022
\$ 709,330	\$ 763,772	\$ 743,510	\$ 892,005	\$ 1,026,107	\$ 1,037,590
1,422,180	1,568,765	1,656,350	1,812,912	1,958,914	2,080,210
316,503	-	-	-	-	-
20,818	(323,580)	379,074	138,650	(78,054)	(165,009)
77,063	-	-	1,557,190	(58,035)	-
<u>(706,990)</u>	<u>(877,643)</u>	<u>(938,325)</u>	<u>(1,053,033)</u>	<u>(1,231,625)</u>	<u>(1,298,420)</u>
1,838,904	1,131,314	1,840,609	3,347,724	1,617,307	1,654,371
17,195,066	19,033,970	20,165,284	22,005,893	25,353,617	26,970,924
<u>\$ 19,033,970</u>	<u>\$ 20,165,284</u>	<u>\$ 22,005,893</u>	<u>\$ 25,353,617</u>	<u>\$ 26,970,924</u>	<u>\$ 28,625,295</u>

Plan Fiduciary Net Position					
2017	2018	2019	2020	2021	2022
\$ 361,461	\$ 418,322	\$ 446,256	\$ 490,141	\$ 525,193	\$ 731,634
457,059	471,084	515,299	556,935	578,404	607,669
2,502,740	(367,645)	3,179,089	2,329,342	5,445,690	(1,771,990)
(706,990)	(877,643)	(938,325)	(1,053,033)	(1,231,625)	(1,298,420)
(13,125)	(15,549)	(17,182)	(18,187)	(16,321)	(16,673)
1,371	(6,074)	3,936	2,058	11,613	30,967
<u>2,602,516</u>	<u>(377,505)</u>	<u>3,189,073</u>	<u>2,307,256</u>	<u>5,312,954</u>	<u>(1,716,813)</u>
17,133,864	19,736,380	19,358,875	22,547,948	24,855,204	30,168,158
<u>\$ 19,736,380</u>	<u>\$ 19,358,875</u>	<u>\$ 22,547,948</u>	<u>\$ 24,855,204</u>	<u>\$ 30,168,158</u>	<u>\$ 28,451,345</u>

\$ (702,410)	\$ 806,409	\$ (542,056)	\$ 498,412	\$ (3,197,234)	\$ 173,950
103.69%	96.00%	102.46%	98.03%	111.85%	99.39%
\$ 9,036,531	\$ 9,421,683	\$ 10,305,979	\$ 11,138,709	\$ 11,568,089	\$ 12,153,370
-7.77%	8.56%	-5.26%	4.47%	-27.64%	1.43%

CALDWELL COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 SCHEDULE OF CONTRIBUTIONS AND RELATED NOTES
 LAST TEN FISCAL YEARS

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Employee Covered Payroll
9/30/2014	\$ 358,350	\$ (358,350)	\$ -	\$ 7,673,455	4.7%
9/30/2015	326,662	(326,662)	-	8,301,131	3.9%
9/30/2016	337,091	(337,091)	-	8,292,576	4.1%
9/30/2017	353,533	(353,533)	-	8,835,056	4.0%
9/30/2018	411,418	(411,418)	-	9,510,392	4.3%
9/30/2019	418,322	(418,322)	-	9,421,683	4.4%
9/30/2020	446,256	(446,256)	-	10,305,979	4.3%
9/30/2021	490,103	(490,103)	-	11,138,709	4.4%
9/30/2022	525,193	(525,193)	-	11,568,089	4.5%
9/30/2023	646,070	646,070	-	13,210,181	4.9%

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 (CONTINUED)
 LAST EIGHT FISCAL YEARS

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	17.9 years (based on contribution rate calculated in 12/31/22 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, 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. 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Mortality	
Changes in Plan Provisions	2022: New investment return and inflation assumptions were reflected.
Changes in Assumptions and Methods	No Changes in plan provisions

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 – COVID Relief Program (ARPA) 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

CALDWELL COUNTY, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 23,718,206	\$ 17,767,741
Taxes Receivable	2,582,985	2,464,460
Allowance for Uncollectible Taxes (Credit)	(206,681)	(197,157)
Fines Receivables	14,931,128	14,212,643
Allowance for Fines (Credit)	(14,184,572)	(13,502,011)
Sales Tax Receivables	590,636	527,430
Intergovernmental Receivables	18,673	-
Accounts Receivables	20,528	18,842
Notes Receivable	-	1,500,000
Due from Other Funds	490,512	489,964
Prepaid Items	16,316	88,447
	\$ 27,977,731	\$ 23,370,359
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 865,885	\$ 1,054,717
Accrued Liabilities and other Payables	396,610	307,792
Due to Other Governments	1,030,811	454,562
Due to Others	320,830	153,706
Unearned Grant Revenue	20	20
<i>Total Liabilities</i>	2,614,156	1,970,797
 <i>Deferred Inflows of Resources</i>		
Deferred Tax Revenue	2,255,507	2,115,837
Deferred Fine Revenue	746,556	710,632
<i>Total Deferred Inflows of Resources</i>	3,002,063	2,826,469
 <i>Fund Balances:</i>		
Nonspendable Fund Balance:		
Prepaid Items/Notes Receivable	16,316	1,588,447
Unassigned Fund Balance	22,345,196	16,984,646
<i>Total Fund Balances</i>	22,361,512	18,573,093
	\$ 27,977,731	\$ 23,370,359
 TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		

CALDWELL COUNTY, TEXAS
UNIT ROAD FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 3,553,211	\$ 3,284,594
Intergovernmental Receivables	4,587	4,587
Due from Other Funds	319,010	152,434
Inventories	33,224	24,408
Taxes Receivables - Net	488	483
TOTAL ASSETS	\$ 3,910,520	\$ 3,466,506
LIABILITIES, DEFERRED INFLOW AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 280,743	\$ 287,481
<i>Total Liabilities</i>	280,743	287,481
<i>Deferred Inflows of Resources:</i>		
Deferred Tax Revenue	472	531
<i>Total Deferred Inflows of Resources:</i>	472	531
<i>Fund Balances:</i>		
Nonspendable	33,224	24,408
Restricted:		
Capital Acquisition	3,596,081	3,154,086
<i>Total Fund Balances</i>	3,629,305	3,178,494
TOTAL LIABILITIES, DEFERRED INFLOW AND FUND BALANCES	\$ 3,910,520	\$ 3,466,506

CALDWELL COUNTY, TEXAS
 COVID RELIEF PROGRAM (ARPA) FUND
 COMPARATIVE BALANCE SHEET
 SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 5,571,831	\$ 6,688,037
TOTAL ASSETS	\$ 5,571,831	\$ 6,688,037
LIABILITIES, DEFERRED INFLOW AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 1,705	\$ -
Due to Others	1,258	1,258
Unearned Grant Revenue	5,242,633	6,633,504
<i>Total Liabilities</i>	5,245,596	6,634,762
<i>Fund Balances:</i>		
Unassigned Fund Balance	326,235	53,275
<i>Total Fund Balances</i>	326,235	53,275
TOTAL LIABILITIES, DEFERRED INFLOW AND FUND BALANCES	\$ 5,571,831	\$ 6,688,037

CALDWELL COUNTY, TEXAS
 BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 1,006,806	\$ 906,939
TOTAL ASSETS	\$ 1,006,806	\$ 906,939
LIABILITIES AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ -	\$ -
<i>Total Liabilities</i>	-	-
<i>Fund Balances:</i>		
Restricted for Capital Projects	1,006,806	906,939
<i>Total Fund Balances</i>	1,006,806	906,939
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,006,806	\$ 906,939

CALDWELL COUNTY, TEXAS
 BUILDING CONSTRUCTION FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
 SEPTEMBER 30, 2023 AND 2022

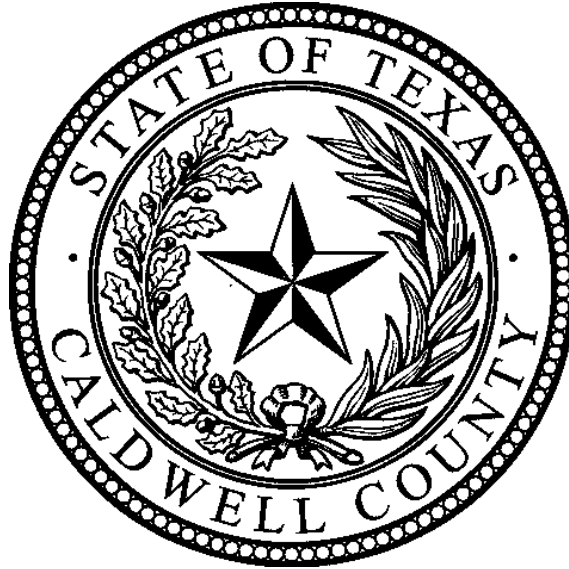
	2023	2022
	Actual	Actual
REVENUES		
Investment Earnings	\$ 99,867	\$ 15,453
TOTAL REVENUES	99,867	15,453
EXPENDITURES		
Public Facilities	-	-
Capital Outlay	-	-
TOTAL EXPENDITURES	-	-
Net Change in Fund Balance	99,867	15,453
Fund Balance at Beginning of Year	906,939	891,486
Fund Balance at End of Year	\$ 1,006,806	\$ 906,939

CALDWELL COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2023

	<u>Debt Fund</u>	<u>Total Special Revenue Funds</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 321,992	\$ 3,763,825	\$ 4,085,817
Taxes Receivable	204,136	-	204,136
Allowance for Uncollectible Taxes (Credit)	(16,331)	-	(16,331)
Intergovernmental Receivables	-	30,918	30,918
Accounts Receivable	-	97,388	97,388
Prepaid Items	-	11,861	11,861
TOTAL ASSETS	<u>\$ 509,797</u>	<u>\$ 3,903,992</u>	<u>\$ 4,413,789</u>
LIABILITIES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ -	\$ 113,350	\$ 113,350
Due to Other Funds	-	487,434	487,434
Unearned Grant Revenues	-	101,906	101,906
<i>Total Liabilities</i>	<u>-</u>	<u>702,690</u>	<u>702,690</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	179,698	-	179,698
<i>Total Deferred Inflows of Resources</i>	<u>179,698</u>	<u>-</u>	<u>179,698</u>
<i>Fund Balance:</i>			
Nonspendable - Prepays	-	11,861	11,861
Restricted Fund Balance			
Debt Services	330,099	-	330,099
Contractual Obligations	-	2,472,299	2,472,299
Judicial	-	51,324	51,324
Legal	-	41,195	41,195
Public Safety	-	238,419	238,419
Records Management	-	412,206	412,206
Sheriff	-	23,709	23,709
Unrestricted Fund Balance (Deficit)	-	(49,711)	(49,711)
<i>Total Fund Balance</i>	<u>330,099</u>	<u>3,201,302</u>	<u>3,531,401</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	<u>\$ 509,797</u>	<u>\$ 3,903,992</u>	<u>\$ 4,413,789</u>

CALDWELL COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
SEPTEMBER 30, 2023

	Debt Fund	Total Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Property Tax Revenue	\$ 1,562,338	\$ -	\$ 1,562,338
Intergovernmental	-	1,931,647	1,931,647
Fees of Office	-	280,629	280,629
Investment Earnings	4,142	-	4,142
Miscellaneous Revenue	-	25,588	25,588
	TOTAL REVENUES	2,237,864	3,804,344
EXPENDITURES			
General Administration	-	1,172,477	1,172,477
Judicial Expenditures	-	69,936	69,936
Public Safety Expenses	-	253,638	253,638
Health and Welfare	-	335,715	335,715
Debt Service:			
Principal	1,210,000	-	1,210,000
Interest and Fiscal Charges	482,868	-	482,868
	TOTAL EXPENDITURES	1,831,766	3,524,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	(126,388)	406,098	279,710
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	(126,388)	406,098	279,710
Fund Balance at Beginning of Year	456,487	2,795,204	3,251,691
Fund Balance at End of Year	\$ 330,099	\$ 3,201,302	\$ 3,531,401



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.

911 GIS- A special revenue fund to account for emergency services for the geographic information systems (GIS).

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.

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, 2023

	Grant	911 G.I.S. Fund	LEOSE Constables Fund	Justice Court Technology	Records Preservation Fund
ASSETS					
Cash and Cash Equivalents	\$ 2,979,329	\$ 198,485	\$ 14,899	\$ (54,879)	\$ 383,171
Intergovernmental Receivables	5,883	25,035	-	-	-
Accounts Receivable	97,388	-	-	-	-
Prepaid Items	-	-	-	-	-
	TOTAL ASSETS	\$ 223,520	\$ 14,899	\$ (54,879)	\$ 383,171
LIABILITIES AND FUND BALANCE					
<i>Liabilities:</i>					
Accounts Payable	\$ 81,924	\$ -	\$ -	\$ -	\$ 30,000
Unearned Revenue	101,906	-	-	-	-
Due to Other Funds	426,471	-	-	11,954	-
<i>Total Liabilities</i>	610,301	-	-	11,954	30,000
<i>Fund Balance:</i>					
Nonspendable - Prepays	-	-	-	-	-
Restricted Fund Balance	2,472,299	223,520	14,899	-	353,171
Unrestricted Fund Balance (Deficit)	-	-	-	(66,833)	-
<i>Total Fund Balance</i>	2,472,299	223,520	14,899	(66,833)	353,171
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 223,520	\$ 14,899	\$ (54,879)	\$ 383,171

<u>Law Library</u>	<u>Sheriff's Forfeiture</u>	<u>Hot Check</u>	<u>DA Forfeiture Fund</u>	<u>Records Management</u>	<u>Courthouse Security</u>	<u>Special Revenue Subtotals</u>
\$ 67,478	\$ 23,709	\$ 58,918	\$ 41,195	\$ 59,058	\$ (7,538)	\$ 3,763,825
-	-	-	-	-	-	30,918
-	-	-	-	-	-	97,388
-	-	-	-	11,861	-	11,861
<u>\$ 67,478</u>	<u>\$ 23,709</u>	<u>\$ 58,918</u>	<u>\$ 41,195</u>	<u>\$ 70,919</u>	<u>\$ (7,538)</u>	<u>\$ 3,903,992</u>
\$ 1,347	\$ -	\$ 54	\$ -	\$ 23	\$ 2	\$ 113,350
-	-	-	-	-	-	101,906
49,009	-	-	-	-	-	487,434
<u>50,356</u>	<u>-</u>	<u>54</u>	<u>-</u>	<u>23</u>	<u>2</u>	<u>702,690</u>
-	-	-	-	11,861	-	11,861
-	23,709	58,864	41,195	59,035	(7,540)	3,239,152
17,122	-	-	-	-	-	(49,711)
<u>17,122</u>	<u>23,709</u>	<u>58,864</u>	<u>41,195</u>	<u>70,896</u>	<u>(7,540)</u>	<u>3,201,302</u>
<u>\$ 67,478</u>	<u>\$ 23,709</u>	<u>\$ 58,918</u>	<u>\$ 41,195</u>	<u>\$ 70,919</u>	<u>\$ (7,538)</u>	<u>\$ 3,903,992</u>

CALDWELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Grant	911 G.I.S. Fund	LEOSE Constables Fund	Justice Court Technology	Records Preservation Fund
REVENUES					
Intergovernmental	\$ 1,827,737	\$ 101,125	\$ 2,785	\$ -	\$ -
Fees of Office	-	-	-	19,361	169,501
Miscellaneous Revenue	1,130	-	-	-	-
TOTAL REVENUES	<u>1,828,867</u>	<u>101,125</u>	<u>2,785</u>	<u>19,361</u>	<u>169,501</u>
EXPENDITURES					
General Administration	429,500	-	-	-	159,386
Judicial	1,951	-	-	49,793	-
Public Safety	201,232	51,009	1,397	-	-
Public Transportation	-	-	-	-	-
Health and Welfare	335,715	-	-	-	-
TOTAL EXPENDITURES	<u>968,398</u>	<u>51,009</u>	<u>1,397</u>	<u>49,793</u>	<u>159,386</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>860,469</u>	<u>50,116</u>	<u>1,388</u>	<u>(30,432)</u>	<u>10,115</u>
Net Change in Fund Balance	860,469	50,116	1,388	(30,432)	10,115
Fund Balance at Beginning of Year	1,611,830	173,404	13,511	(36,401)	343,056
Fund Balance at End of Year	<u>\$ 2,472,299</u>	<u>\$ 223,520</u>	<u>\$ 14,899</u>	<u>\$ (66,833)</u>	<u>\$ 353,171</u>

Law Library	Sheriff's Forfeiture	Hot Check	DA Forfeiture Fund	Records Management	Courthouse Security	Special Revenue Subtotals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,931,647
20,727	-	660	-	24,585	45,795	280,629
-	8,592	595	15,271	-	-	25,588
<u>20,727</u>	<u>8,592</u>	<u>1,255</u>	<u>15,271</u>	<u>24,585</u>	<u>45,795</u>	<u>2,237,864</u>
5,276	8,592	3,636	15,271	-	550,816	1,172,477
-	-	-	-	18,192	-	69,936
-	-	-	-	-	-	253,638
-	-	-	-	-	-	-
-	-	-	-	-	-	335,715
<u>5,276</u>	<u>8,592</u>	<u>3,636</u>	<u>15,271</u>	<u>18,192</u>	<u>550,816</u>	<u>1,831,766</u>
<u>15,451</u>	<u>-</u>	<u>(2,381)</u>	<u>-</u>	<u>6,393</u>	<u>(505,021)</u>	<u>406,098</u>
15,451	-	(2,381)	-	6,393	(505,021)	406,098
1,671	23,709	61,245	41,195	64,503	497,481	2,795,204
<u>\$ 17,122</u>	<u>\$ 23,709</u>	<u>\$ 58,864</u>	<u>\$ 41,195</u>	<u>\$ 70,896</u>	<u>\$ (7,540)</u>	<u>\$ 3,201,302</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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	<u>Budgeted Amounts</u>		2023 Actual	Variance With	2022 Actual
	<u>Original</u>	<u>Final</u>		Final Budget - Positive (Negative)	
REVENUES					
Intergovernmental Revenue	\$ 19,978,476	\$ 20,021,280	\$ 1,827,737	\$(18,193,543)	\$ 1,922,768
Miscellaneous Revenue	-	-	1,130	1,130	1,447
TOTAL REVENUES	<u>19,978,476</u>	<u>20,021,280</u>	<u>1,828,867</u>	<u>(18,192,413)</u>	<u>1,924,215</u>
EXPENDITURES					
General Administration	874,248	874,248	429,500	444,748	364,870
Judicial	192,137	192,137	1,951	190,186	30,889
Public Safety	16,599,762	16,655,389	201,232	16,454,157	1,706,691
Public Transportation	922,929	922,929	-	922,929	-
Health and Welfare	1,329,702	1,356,637	335,715	1,020,922	636,350
TOTAL EXPENDITURES	<u>19,918,778</u>	<u>20,001,340</u>	<u>968,398</u>	<u>19,032,942</u>	<u>2,738,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,698	19,940	860,469	840,529	(814,585)
Net Change in Fund Balance	59,698	19,940	860,469	840,529	(814,585)
Fund Balances at Beginning of Year	<u>1,611,830</u>	<u>1,611,830</u>	<u>1,611,830</u>	-	<u>2,426,415</u>
Fund Balances at End of Year	<u>\$ 1,671,528</u>	<u>\$ 1,631,770</u>	<u>\$ 2,472,299</u>	<u>\$ 840,529</u>	<u>\$ 1,611,830</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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	<u>Budgeted Amounts</u>		2023 Actual	Variance With	2022 Actual
	<u>Original</u>	<u>Final</u>		Final Budget - Positive (Negative)	
REVENUES					
Fees of Office	\$ 16,100	\$ 16,100	\$ 19,361	\$ 3,261	\$ 16,115
TOTAL REVENUES	<u>16,100</u>	<u>16,100</u>	<u>19,361</u>	<u>3,261</u>	<u>16,115</u>
EXPENDITURES					
Judicial	<u>50,445</u>	<u>50,445</u>	<u>49,793</u>	<u>652</u>	<u>50,080</u>
TOTAL EXPENDITURES	<u>50,445</u>	<u>50,445</u>	<u>49,793</u>	<u>652</u>	<u>50,080</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,345)	(34,345)	(30,432)	3,913	(33,965)
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>34,345</u>	<u>34,345</u>	<u>-</u>	<u>(34,345)</u>	<u>22,092</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>34,345</u>	<u>34,345</u>	<u>-</u>	<u>(34,345)</u>	<u>22,092</u>
Net Change in Fund Balance	-	-	(30,432)	(30,432)	(11,873)
Fund Balances at Beginning of Year	<u>(36,401)</u>	<u>(36,401)</u>	<u>(36,401)</u>	<u>-</u>	<u>(24,528)</u>
Fund Balances at End of Year	<u>\$ (36,401)</u>	<u>\$ (36,401)</u>	<u>\$ (66,833)</u>	<u>\$ (30,432)</u>	<u>\$ (36,401)</u>

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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	<u>Budgeted Amounts</u>		2023 Actual	Variance With	2022 Actual
	<u>Original</u>	<u>Final</u>		Final Budget - Positive (Negative)	
REVENUES					
Fees of Office	\$ 174,000	\$ 174,000	\$ 169,501	\$ (4,499)	\$ 223,110
TOTAL REVENUES	<u>174,000</u>	<u>174,000</u>	<u>169,501</u>	<u>(4,499)</u>	<u>223,110</u>
EXPENDITURES					
General Administration	202,495	230,977	159,386	71,591	127,053
TOTAL EXPENDITURES	<u>202,495</u>	<u>230,977</u>	<u>159,386</u>	<u>71,591</u>	<u>127,053</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,495)	(56,977)	10,115	67,092	96,057
OTHER FINANCING SOURCES (USES)					
Transfers In	28,495	28,495	-	(28,495)	26,486
TOTAL OTHER FINANCING SOURCES (USES)	<u>28,495</u>	<u>28,495</u>	<u>-</u>	<u>(28,495)</u>	<u>26,486</u>
Net Change in Fund Balance	-	(28,482)	10,115	38,597	122,543
Fund Balances at Beginning of Year	343,056	343,056	343,056	-	220,513
Fund Balances at End of Year	<u>\$ 343,056</u>	<u>\$ 314,574</u>	<u>\$ 353,171</u>	<u>\$ 38,597</u>	<u>\$ 343,056</u>

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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	<u>Budgeted Amounts</u>		2023 Actual	Variance With	2022 Actual
	<u>Original</u>	<u>Final</u>		Final Budget - Positive (Negative)	
REVENUES					
Fees of Office	\$ 17,000	\$ 17,000	\$ 20,727	\$ 3,727	\$ 18,289
TOTAL REVENUES	<u>17,000</u>	<u>17,000</u>	<u>20,727</u>	<u>3,727</u>	<u>18,289</u>
EXPENDITURES					
General Administration	6,120	6,120	5,276	844	4,415
TOTAL EXPENDITURES	<u>6,120</u>	<u>6,120</u>	<u>5,276</u>	<u>844</u>	<u>4,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,880	10,880	15,451	4,571	13,874
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	31,602
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,602</u>
Net Change in Fund Balance	10,880	10,880	15,451	4,571	45,476
Fund Balances at Beginning of Year	1,671	1,671	1,671	-	(43,805)
Fund Balances at End of Year	<u>\$ 12,551</u>	<u>\$ 12,551</u>	<u>\$ 17,122</u>	<u>\$ 4,571</u>	<u>\$ 1,671</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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Budgeted Amounts		2023 Actual	Variance With Final Budget - Positive (Negative)	2022 Actual
	Original	Final			
REVENUES					
Fees of Office	\$ 1,200	\$ 1,200	\$ 660	\$ (540)	\$ 1,135
Miscellaneous Revenue	500	500	595	95	606
TOTAL REVENUES	1,700	1,700	1,255	(445)	1,741
EXPENDITURES					
General Administration	3,000	3,900	3,636	264	1,181
TOTAL EXPENDITURES	3,000	3,900	3,636	264	1,181
Net Change in Fund Balance	(1,300)	(2,200)	(2,381)	181	560
Fund Balances at Beginning of Year	61,245	61,245	61,245	-	60,685
Fund Balances at End of Year	\$ 59,945	\$ 59,045	\$ 58,864	\$ 181	\$ 61,245

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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

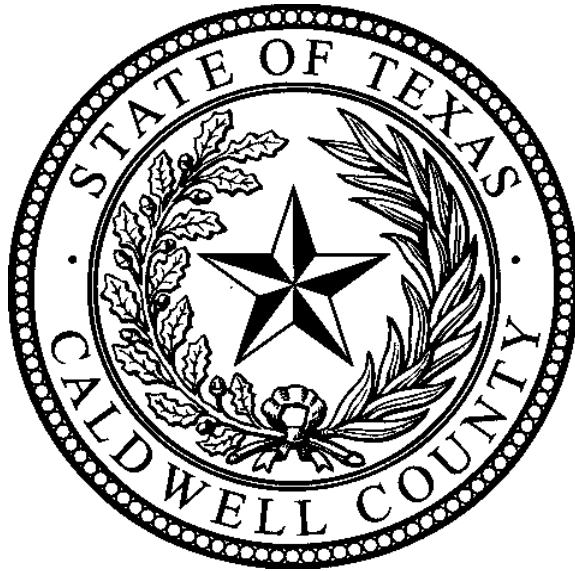
	<u>Budgeted Amounts</u>		2023 Actual	Variance With	2022 Actual
	<u>Original</u>	<u>Final</u>		Final Budget - Positive (Negative)	
REVENUES					
Fees of Office	\$ 16,000	\$ 16,000	\$ 24,585	\$ 8,585	\$ 19,180
TOTAL REVENUES	<u>16,000</u>	<u>16,000</u>	<u>24,585</u>	<u>8,585</u>	<u>19,180</u>
EXPENDITURES					
Judicial	16,000	18,192	18,192	-	15,635
TOTAL EXPENDITURES	<u>16,000</u>	<u>18,192</u>	<u>18,192</u>	<u>-</u>	<u>15,635</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,192)	6,393	8,585	3,545
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(2,192)	6,393	8,585	3,545
Fund Balances at Beginning of Year	64,503	64,503	64,503	-	60,958
Fund Balances at End of Year	<u>\$ 64,503</u>	<u>\$ 62,311</u>	<u>\$ 70,896</u>	<u>\$ 8,585</u>	<u>\$ 64,503</u>

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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Budgeted Amounts		2023 Actual	Variance With Final Budget - Positive (Negative)	2022 Actual
	Original	Final			
REVENUES					
Fees of Office	\$ 36,000	\$ 36,000	\$ 45,795	\$ 9,795	\$ 41,313
TOTAL REVENUES	36,000	36,000	45,795	9,795	41,313
EXPENDITURES					
General Administration	553,238	553,238	550,816	2,422	439,488
TOTAL EXPENDITURES	553,238	553,238	550,816	2,422	439,488
Excess (Deficiency) of Revenues Over (Under) Expenditures	(517,238)	(517,238)	(505,021)	12,217	(398,175)
OTHER FINANCING SOURCES (USES)					
Transfers In	517,238	517,238	-	(517,238)	445,190
TOTAL OTHER FINANCING SOURCES (USES)	517,238	517,238	-	(517,238)	445,190
Net Change in Fund Balance	-	-	(505,021)	(505,021)	47,015
Fund Balances at Beginning of Year	497,481	497,481	497,481	-	450,466
Fund Balances at End of Year	\$ 497,481	\$ 497,481	\$ (7,540)	\$ (505,021)	\$ 497,481

CALDWELL COUNTY, TEXAS
DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Budgeted Amounts		2023 Actual	Variance With Final Budget - Positive (Negative)	2022 Actual
	Original	Final			
REVENUES					
Taxes	\$ 1,413,112	\$ 1,413,112	\$ 1,562,338	\$ 149,226	\$ 1,223,777
Investment earnings	-	0	4,142	4,142	14,801
TOTAL REVENUES	1,413,112	1,413,112	1,566,480	153,368	1,238,578
EXPENDITURES					
Debt Service:					
Principal	1,150,000	1,210,000	1,210,000	-	1,105,000
Interest and Fiscal Charges	483,368	483,368	482,868	500	516,005
TOTAL EXPENDITURES	1,633,368	1,693,368	1,692,868	500	1,621,005
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,256)	(280,256)	(126,388)	(153,868)	(382,427)
Fund Balances at Beginning of Year	456,487	456,487	456,487	-	838,914
Fund Balances at End of Year	\$ 236,231	\$ 176,231	\$ 330,099	\$ 153,868	\$ 456,487



COMPLIANCE SECTION



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and
Members of the Commissioners' Court
Caldwell County

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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, 2023, and the related notes to the financial statements, which collectively comprise Caldwell County's basic financial statements, and have issued our report thereon dated November 7, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Caldwell County's internal control over financial reporting (internal control) to determine the 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 Caldwell County's internal control. Accordingly, we do not express an opinion on the effectiveness of Caldwell County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we did identify 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, 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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2023-001, 2023-002 and 2023-003 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2023-004 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Caldwell County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

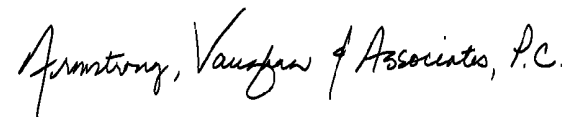
We noted certain matters that we have reported to management of the County in a separate letter dated November 7, 2024.

Caldwell County's Response to Findings

Caldwell County's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Caldwell County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion about it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Armstrong, Vaughan & Associates, P.C.

November 7, 2024



REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and
Members of the Commissioners' Court
Caldwell County

Report on Compliance for Each Major State Program

Opinion on Each Major Federal and State Program

We have audited the Caldwell County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and in the *Texas Comptroller of Public Accounts, State of Texas Uniform Grant Management Standards*, which includes the State of Texas Single Audit Circular (UGMS) that could have a direct and material effect on each of Caldwell County, Texas' major federal and state programs for the year ended September 30, 2023. Caldwell County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Caldwell County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and UGMS. Our responsibilities under those standards, the Uniform Guidance, and UGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Caldwell County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state and program. Our audit does not provide a legal determination of Caldwell County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design and implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Caldwell County.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Caldwell County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, the Uniform Guidance and UGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Caldwell County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, the Uniform Guidance, UGMS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Caldwell County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Caldwell County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and UGMS, but not for the purpose of expressing an opinion on the effectiveness of Caldwell County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

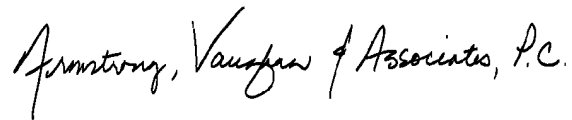
Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-005 to be a material weakness.

Caldwell County's response to the internal control over compliance finding identified in our audit are described in the accompanying schedule of findings and questioned costs. The county's response was not subjected to auditing procedures applied in the audit of compliance and, accordingly, we express no opinion to the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of UGMS. Accordingly, this report is not suitable for any other purpose.



Armstrong, Vaughan & Associates, P.C.

November 7, 2024

CALDWELL COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Any material weaknesses identified?	Yes
Any significant deficiencies identified?	Yes
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
Any material weaknesses identified?	No
Any significant deficiencies identified?	No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

B. Financial Statement Findings

2023-01 through 2023-04

C. Federal Award Findings and Questioned Costs

N/A

D. Prior Year State I Findings

2022-01 through 2022-06

CALDWELL COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Explanation Finding Recommendation: 2022-001 Cash and Cash Equivalents

Current Status: Not Implemented

Managements Explanation If Not Implemented: Hired an outside professional and he is currently working on cash. The elected Treasurer has also left the position.

Explanation Finding Recommendation: 2022-002 Revenue Coding

Current Status: Not Implemented

Managements Explanation If Not Implemented: The former treasurer has left the position and the newly appointed Treasurer has begun training the staff to record revenues in the correct revenue account.

Explanation Finding Recommendation: 2022-003 Agency Funds and Special Revenue Accounts

Current Status: Implemented

Managements Explanation If Not Implemented: N/A

Explanation Finding Recommendation: 2022-004 General Ledger Accounts not Reconciled to Underlying Subsidiary Accounts and Records

Current Status: Not Implemented

Managements Explanation If Not Implemented: This has not been accomplished due to staff turnover in the auditor's office.

Explanation Finding Recommendation: 2022-005 Function of the County Auditor's Office

Current Status: Implemented

Managements Explanation If Not Implemented: N/A

Explanation Finding Recommendation: 2022-006 Preparation of the Schedule of the Expenditures of Federal Awards (SEFA)

Current Status: Not Implemented

Managements Explanation If Not Implemented: Turnover in the office prevented the reporting from being accomplished.

CALDWELL COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSE ON INTERNAL CONTROL
OVER FINANCIAL REPORTING
FOR THE YEAR ENDED SEPTEMBER 30, 2023

We consider the following deficiencies to be material weaknesses:

2023-001 Cash and Cash Equivalents

Criteria - A primary control over cash is the timely and accurate reconciliation of all cash accounts. The County was unable to reconcile the claim on cash for the operating account with the pooled cash fund. Additionally outstanding items in the closed pooled cash account were not cleared timely. Reconciliations of the County's cash accounts which is a requirement of Texas Local Government Code, Sec. 113.008, Reconciliation of Depository Accounts.

Condition – Claim on cash did not reconcile to the pooled cash account by a material degree until corrections were made during the audit.

Effect – Inaccurate financial information was provided to Commissioners' Court as the bank reconciliations were not performed timely.

Cause – The former Treasurer was unable to reconcile the bank accounts on a timely basis which caused the issue to persist into the current fiscal year.

Recommendation - The County Treasurer and assistants should receive training in reconciling bank accounts (with continued support from outside professionals, if necessary), until all bank accounts are reconciled on a timely basis and tie to the general ledger.

2023-002 Revenue Coding

Criteria - A primary control over accurate financial statements is the timely and accurate recording of each receipt of revenue to the appropriate revenue account within the accounting software.

Condition – The Treasurer's Deputy Clerk posts the daily receipts to a general receivable account in the accounting software rather than the appropriate revenue account in the accounting software. The County Auditor's department then allocates the revenue to the appropriate account by journal entry.

Effect – Inaccurate financial information was provided to Commissioners' Court as revenue was recorded to the accounts receivable account rather than the revenue account in the accounting software system. Therefore, revenues were understated throughout the year.

Cause – The Treasurer is recording the revenue as a receivable in the balance sheet account rather than a revenue in the Statement of Revenues and Expenditures. The County Auditor is then correcting the entries at a later date.

Recommendation – The County Treasurer should be posting all revenues to the appropriate accounts on the Statement of Revenues and Expenditures. They should only post to the Balance Sheet accounts when transactions are directly related. 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. The County Treasurer and assistants should receive additional training in recording revenue (with continued support from outside professionals, if necessary), until revenue is recorded correctly within the software system.

CALDWELL COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSE ON INTERNAL CONTROL
OVER FINANCIAL REPORTING (CONT.)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

2023-003 Segregation of Duties and Access Control

Criteria –The Auditor’s Office should not be able to create new vendors, and set up new employees

Condition – Multiple employees at the auditor’s Office can change their permissions in the software that would allow them to set up or change vendor information, create and then approve vendor payments, set up new employees, change employees direct deposit information and approve payroll.

Effect – Misappropriation could occur as well as inaccurate information provided in the financial statements.

Cause – The accounting system has been set up where multiple employees in the Auditor’s Office have permissions that they should not.

Recommendation – The County should contact IT to relinquish certain permissions from employees to ensure reestablish proper segregation of duties between the Treasurer’s Office and the Auditors.

We consider the following deficiencies to be significant deficiencies:

2021-004 General Ledger Accounts not Reconciled to Underlying Subsidiary Accounts and Records

Criteria - A primary control over accurate financial statements is the reconciliation of the subsidiary accounts to the general ledger.

Condition – The County Auditor is charged with maintaining the records of the County’s financial transactions including the general ledger. 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.

Effect – Inaccurate financial information was provided to Commissioners’ Court. Additionally, the balance sheet accounts were either over or understated.

Cause – Subsidiary Ledgers are not being compared to the corresponding general ledger accounts in the accounting software system by the County Auditor’s Office.

Recommendation – 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. There has been improvement in this area in the past year.

CALDWELL COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSE ON INTERNAL CONTROL
OVER FINANCIAL REPORTING (CONT.)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINDINGS AND QUESTIONED COSTS FOR STATE AWARDS

We consider the following deficiency to be a material weakness:

2021-005 Preparation of the Schedule of the Expenditures of State Awards (SESA).

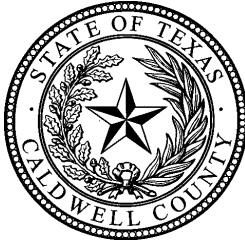
Criteria – The County is responsible for the preparation for the Schedule of Expenditures of State Awards (SESA). Controls should be in place to ensure complete and accurate reporting of information.

Condition – The County Grant Manger and the County Auditor’s office were not able to provide an accurate Schedule of State Expenditures. The SESA had incorrect amount, did not take accruals into consideration, amount that were not grants and grants that were not recorded. The external auditor was able to determine a Single audit was necessary as part of the auditing procedures.

Effect – The County did not determine that a Single Audit was necessary to comply with Federal and State Requirements.

Cause – Tracking of the expenditures of the grants for the SESA is not accomplished until year end. The accruals, payments and prior year accruals were not considered in the preparation of the SESA.

Recommendation – Expenditure tracking for the SESA should be a continuing process. The Grant Manager should prepare the SESA and the County Auditor’s office should review the SESA. We recommend training for the grants department and the auditor’s office in the area of Single Audit.



Danielle Teltow
CALDWELL COUNTY AUDITOR
CALDWELL COUNTY, TEXAS

110 S. MAIN STREET, LOCKHART, TX 78644
Tel: (512) 398-1801 • Fax (512) 398-1829

E-mail Barbara.gonzales@co.caldwell.tx.us • Website: www.co.caldwell.tx.us

CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Management concurs with the audit findings and has adopted a corrective action plan as summarized below:

2023-001 Cash and Cash Equivalents

An action plan included hiring an outside consultant that reconciled the money market account and completed a standard operating procedure on reconciling bank statements.

2023-002 Revenue Coding

An action plan includes the County Auditor's office/System Administrator streamlining the revenue coding and creating a template for a more user friendly format and cross training purposes. The County Auditor's office/System Administrator is working with the software company to interface the system into the main software to have less data entry by the County Treasurer's office, thus preventing errors. The County Auditor's office has met with the Departments as well as the County Treasurer's office to develop a "revenue sheet" for each department which has each revenue and liability with the corresponding general ledger account numbers. Each department will fill this in and send to the Treasurer's office. This will be directly recorded by the County Treasurer's office. The County Auditor's office is also looking into the ability to upload data from the other departments.

2023-003 Segregation of Duties and Access Control

The County Auditor will contact IT to relinquish certain permissions from employees to ensure reestablish proper segregation of duties between the Treasurer's Office and the Auditors.

2023-004 General Ledger Accounts not Reconciled to Underlying Subsidiary Accounts and Records

An action plan is for the County Auditor's office to continue scheduling the quarterly assessments and reconciliations. The County Auditor's office addressed taking several liabilities to Commissioner's Court for disbursement after year end.

CORRECTIVE ACTION PLAN (CONT.)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

2023-005 Federal and State Grant Management

An action plan includes the Grant Administrator and staff attending Single Audit training as well as the County Auditor staff, to ensure the SEFA and SESA are adequately maintained and reviewed on a monthly basis.

CALDWELL COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Number</u>	<u>Federal Expenditures</u>
ELECTION ASSISTANCE COMMISSION			
Passed Through Texas Office of the Secretary of State 2018/2020 Election Security	90.404	N/A	\$ 16,823
HOUSING OF URBAN DEVELOPMENT			
Passed Through Texas General Land Office Community Development Board Grant - Infrastructure	14.228	7217045	261,503
Community Development Board Grant - Infrastructure	14.228	7214025	132,662
DEPARTMENT OF TREASURY			
American Rescue Plan Act	21.027	N/A	1,390,871
DEPARTMENT OF JUSTICE			
Residential Substance Abuse Treatment	16.593	3519103.000	34,550
BUREAU OF JUSTICE ASSISTANCE			
State Criminal Alien Assistance Program	16.606	15PBJA22RR05221	<u>6,666</u>
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 1,843,075</u>

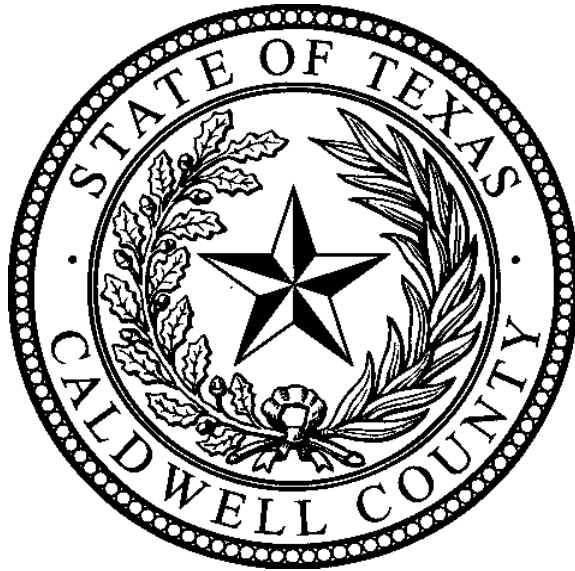
CALDWELL COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONT.)
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

State Grantor/Pass-through Grantor/Program Title	Pass-Through Entity Number	State Expenditures
TEXAS DEPARTMENT OF AGRICULTURE		
Feral Hog Grant Program	N/A	\$ 3,676
TEXAS OFFICE OF THE ATTORNEY GENERAL		
Texas Victim Information and Notification Everyday Program	2110708	22,153
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		
Capital Area Council of Governments Emergency Response	20-12-01	4,030
OFFICE OF THE GOVERNOR		
Rifle Resistant Body Armor	4411601.000	42,740
County Essential Services Grant Program	4179201.000	1,951
TEXAS WATER DEVELOPMENT BOARD		
Flood Infrastructure Fund Category 1	G1001276	<u>429,500</u>
TOTAL STATE AWARDS EXPENDED		<u><u>\$ 504,050</u></u>

CALDWELL COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 -- BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of State Awards (SESA) and the Schedule of Expenditures of Federal Awards (SEFA) includes the state and federal grant activity for the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance and the State of Texas Single Audit Circular (Audit Circular). Uniform Guidance sets for the standards and requirements for the Federal Government. The Audit Circular was issued under the authority of the Texas Government Code, Chapter 783, entitled Uniform Grant and Contracts Management. This circular sets standards for obtaining consistency and uniformity among state agencies for the coordinated audit of local governments expending any state awards. Because the schedule presents only a selected portion of the operations of the county, it is not intended to and does not present the financial position of the County.





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, 2023, and have issued our report thereon dated November 7, 2024. 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 July 5, 2024, 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 dated November 7, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to you. Timing was delayed due to the following:

- September 2022 year end was not issued until June of 2024.
- Bank reconciliations were prepared, but old journal entries to correct stale checks and outstanding transactions were not cleared.

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. No new accounting policies were adopted and the application of existing policies was not changed during 2023.

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, 2023, the most sensitive disclosures related to GASB 68, the net pension liability/(asset) (see Note H).

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit. However, timing was delayed for the reasons mentioned in the scope and timing section of this letter.

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 uncorrected financial statement misstatement whose effected in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

- Child Safety Fees are being recorded as a liability instead of recognizing the revenue in the period it was earned and restricting the cash. This understated revenue by \$55,406 from the prior period.

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:

- Adjust beginning balances to match the prior audit report
- Corrections to accounts payable for state quarterly payments
- Adjustments to reclassify various revenues and expenditures coded to transfer accounts

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 November 7, 2024.

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 not completed 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:

Year-end Accruals

The County is not timely and consistently recording year-end accruals, such as deferred revenues and receivables. The County should review the timing of revenues and expenditures for the sixty (60) days following current fiscal year end for additional accruals related to the current year.

Fixed Assets Tracking

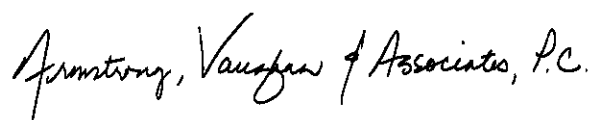
The County has not been tracking or depreciating items recorded as property and equipment, nor do they have a formal capitalization policy. A formal policy should be established to record capitalization of property and equipment, as well as, recording of annual depreciation. The purchasing agent should 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. We also recommend a full physical count of fixed assets and an update to the schedule to accurately reflect the assets of the County. We did note improvements in this area during the current year.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information 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.

November 7, 2024

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Contract/ILA

Subject: To approve Change Order No. 2 to the Interlocal Cooperation Agreement for Radio Services and Equipment between LCRA and Caldwell County.

Costs: \$413,500.00

Agenda Speakers: Judge Haden/Richard Sitton/Amber Quinley

Backup Materials: Attached

Total # of Pages: 4

**CHANGE ORDER NO. 2 FOR
INTERLOCAL COOPERATION AGREEMENT
FOR RADIO SERVICES AND EQUIPMENT**

Agreement Name: Interlocal Cooperation Agreement for Radio Services and Equipment, including that certain Binding Construction / Installation Proposal issued thereunder (the “Agreement”)

Agreement Date: November 22, 2022

Supplier / Contractor: Lower Colorado River Authority (“LCRA”)

User: Caldwell County, Texas (“Caldwell County”)

Project Name: Caldwell County 700/800 MHz Radio System

“Effective Date” of Change Order: December 18, 2024

This Change Order No. 2 (this “Change Order”) is made as of the Effective Date with reference to the Project and Agreement referenced above.

BACKGROUND

With respect to that certain Binding Construction / Installation Proposal for the “Caldwell County 700/800 MHz Radio System” project (the “Project”) issued under the Agreement, Caldwell County and LCRA agree to this Change Order in order to address the need for multiple dispatch locations instead of a single, combined dispatch center including the addition of certain equipment and installation work related to the creation of the multiple dispatch locations, and update the payment terms thereof. This Change Order will result in an increase of \$413,500.00 from the total Project cost.

The Parties intend this Change Order to reflect their complete agreement with respect to changes in the services, schedule, and price stated herein. References to the Agreement include any Amendments and Change Orders to the Agreement made prior to the Effective Date.

AGREEMENT

For and in consideration of the mutual agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

A. DESCRIPTION OF CHANGES

1. **Change in Services/Materials/Equipment:** The following actions at the following sites will be taken as change orders for the Project --

Caldwell County Sheriff’s Office

LCRA will procure and install the equipment listed below at the Caldwell County Sheriff’s Office (located at 1204 Reed Dr, Lockhart, Texas 78644) in order to create a radio dispatch location for Caldwell County. This dispatch location will include the following:

- L3Harris Symphony Dispatch Consoles and associated accessories for proper operation;
- Desktop Backup Radio;
- All associated routers and devices for transport to LCRA radio core;
- Exacom Call Recording System; and
- Battery Backup (UPS) systems for operation of Dispatch Consoles until generator power is fully functional.

City of Lockhart Police Department

LCRA will procure and install the equipment listed below at the City of Lockhart Police Department (located at 214 Bufkin Ln, Lockhart, Texas 78644) in order to create a dispatch location for the City of Lockhart. This dispatch location will include the following:

- L3Harris Symphony Dispatch Consoles and associated accessories for proper operation;
- Desktop Backup Radio;
- All associated routers and devices for transport to LCRA radio core;
- Exacom Call Recording System; and
- Battery Backup (UPS) systems for operation of Dispatch Consoles until generator power is fully functional.

City of Luling Police Department

LCRA will procure and install the equipment listed below at the City of Luling Police Department (located at 1800 E Pierce St, Luling, Texas 78648) in order to create a dispatch location for the City of Luling. This dispatch location will include the following:

- L3Harris Symphony Dispatch Consoles and associated accessories for proper operation;
- Desktop Backup Radio;
- All associated routers and devices for transport to LCRA radio core;
- Exacom Call Recording System; and
- Battery Backup (UPS) systems for operation of Dispatch Consoles until generator power is fully functional.

2. **Change in Schedule:** No change.

3. **Change in Total Cost:** There is an aggregate increase of \$413,500.00 to the Total Cost of the Project with respect to this Change Order. Accordingly, the Parties agree that the Total Cost of the Project under the Agreement is as follows:

Original Total Cost	Aggregate Adjustments to Total Cost for prior Change Orders	Adjustment to the Total Cost for this Change Order:	New Total Project Cost
\$ 3,570,000.00	\$16,500.00	\$413,500.00	\$4,000,000.00

Change in Payment Terms: The Parties acknowledge and agree as follows with respect to the Payment Terms:

- All equipment has been received and staged. The 25% invoiced amount upon execution has been billed and paid.
- 50% of total Project cost for the milestone related to receipt of materials has been billed and paid.
- 7.5% of total Project cost has been billed and paid. The installation of all site equipment has been completed.
- The remaining 7.5% and 10% of the total Project cost will be invoiced per the terms

of the Agreement (including Change Order No. 1 between the Parties dated September 19, 2024).

- LCRA shall invoice Caldwell County in the amount \$284,250.00 related to an overpayment of funds previously paid by Caldwell County to LCRA.

B. Integration and Merger. This Change Order shall inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns. This Change Order embodies, merges, and integrates all prior and current agreements and understandings of the Parties, oral or written, with regard to the matters contained herein.

C. Effectiveness and Scope of Change Order. This Change Order shall be effective as of the Effective Date, above. Except as expressly set forth herein, this Change Order shall not alter, amend, or change the Agreement or Binding Construction / Installation Proposal in any manner, which Agreement and Binding Construction / Installation Proposal shall continue in full force and effect.

D. Counterparts. The Parties may execute this Change Order in separate counterparts, each of which when so executed shall be an original and all of which shall constitute but one and the same document. Without limiting the manner in which this Change Order may be executed and delivered, a Party shall be considered to have fully executed and delivered this Change Order by executing a counterpart of this Change Order and sending the execution page by.pdf to the other Party.

[signature page follows]

IN WITNESS WHEREOF, LCRA and Caldwell County have entered into this Change Order to be effective on and as of the Effective Date written above.

Caldwell County, Texas:

By: _____
Authorized Signature

Printed Name: _____

Title: _____

Date: _____

LCRA:

By: _____
Authorized Signature

Printed Name: _____

Title: _____

Date: _____

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Resolution

Subject: To approve Resolution 08-2025 granting authority for Veterans Services Officer Sara Love to sign Interagency Agreement (IAA) with regards to SLFRF - ARPA funding.

Costs: \$0.00

Agenda Speakers: Judge Haden/Richard Sitton/Amber Quinley

Backup Materials: Attached

Total # of Pages: 4



RESOLUTION 08-2025
RESOLUTION AUTHORIZING THE COUNTY AND VETERANS SERVICES TO ENTER INTO AN INTERAGENCY AGREEMENT

WHEREAS, the County applied for and received funding from the U. S. Department of the Treasury through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established by the American Rescue Plan Act of 2021 (ARPA);

WHEREAS, the County designated that \$100,000 of such funding be allocated to Veterans Services, an agency of the County, (the "Agency"); and

WHEREAS, to satisfy the provisions of the funding, the County and the Agency are required to enter into an interagency agreement;

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

1. The Commissioners hereby authorize the County Judge to enter into to an interagency agreement substantially in the form attached hereto as Exhibit A on behalf of the County.
2. The Commissioners hereby authorize the Officer of the Agency to enter into an interagency agreement substantially in the form attached hereto as Exhibit A on behalf of the Agency.

RESOLVED this the 23rd day of December, 2024.

Hoppy Haden
Caldwell County Judge

B.J. Westmoreland
Commissioner, Precinct 1

Rusty Horne
Commissioner, Precinct 2

Ed Theriot
Commissioner, Precinct 3

Dyral Thomas
Commissioner, Precinct 4

ATTEST:

Teresa Rodriguez
County Clerk

**INTERAGENCY AGREEMENT
BETWEEN
CALDWELL COUNTY
AND
VETERANS SERVICES
FOR FUNDING**

This Interagency Agreement (the “Agreement”) is entered into by and among Veterans Services, an agency of Caldwell County, Texas (the “Agency”), and Caldwell County, Texas (the “County”), pursuant to and under authority of the Interagency Cooperation Act, Chapter 771 of the Texas Government Code to allocate a portion of the funding received by the County from the U.S. Department of the Treasury through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established by the American Rescue Plan Act of 2021 (ARPA). Each party hereto may be referred to individually as a “Party” or collectively as the “Parties”.

WHEREAS, the Agency’s mission is to provide services which address the health and welfare of Veterans within the County.

WHEREAS, the County desires to provide funds to allow the Agency to perform its mission.

NOW, THEREFORE, in consideration of the promises, inducements, covenants, agreements, conditions, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the County and the Agency agree as follows:

**Article I.
Term**

Section 1.01. **Term.** This Agreement shall have a term beginning on the date it is executed and ending on December 31, 2026.

**Article II.
Party Obligations**

Section 2.01. **County to Provide Funds.** The County will reserve and make available to the Agency \$100,000 of the funds it receives from the U.S. Department of the Treasury through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) (the “Allocation”).

Section 2.02. **Agency Obligation.** The Agency will use the funds provided by the County to assist Veterans residing in Caldwell County as follows: (a) providing food, (b) meeting fuel and transportation needs, (c) covering rent and mortgage requirements, (d) paying the costs of utilities, (e) offsetting the expense of home repairs, weatherization and similar matters to provide a healthy and safe living environment, and (f) providing funds for other similar items to assure the health and wellness of such Veterans.

Section 3.10. **Severability.** In the event any provision of this Agreement is illegal, invalid, or unenforceable under the applicable present or future laws, then, in that event, it is the intention of the Parties that the remainder of this Agreement shall not be affected thereby, and it is also the intention of the Parties to this Agreement that in lieu of each clause or provision that is found to be illegal, invalid, or unenforceable a provision be added to this Agreement which is legal, valid and enforceable and is as similar in terms as possible to the provision found to be illegal, invalid or unenforceable.

Section 3.12. **Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be considered an original, but all of which constitute one instrument.

This Agreement is hereby executed in duplicate originals, to be effective as of the date of the latest signature below.

CALDWELL COUNTY:

By: _____
Hoppy Haden
County Judge

Date: _____

VETERANS SERVICES:

By: _____
Sarah Love
Veterans Services Officer

Date: _____

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: Resolution

Subject: To approve Resolution 09-2025 granting authority for Unit Road Administrator Donald LeClerc to sign Interagency Agreement (IAA) with regards to SLFRF - ARPA funding.

Costs: \$0.00

Agenda Speakers: Judge Haden/Richard Sitton/Amber Quinley

Backup Materials: Attached

Total # of Pages: 4



RESOLUTION 09-2025
RESOLUTION AUTHORIZING THE COUNTY AND UNIT ROAD TO ENTER INTO AN INTERAGENCY AGREEMENT

WHEREAS, the County applied for and received funding from the U. S. Department of the Treasury through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established by the American Rescue Plan Act of 2021 (ARPA);

WHEREAS, the County designated that \$1,804,471.79 of such funding be allocated to Unit Road, an agency of the County, (the “Agency”); and

WHEREAS, to satisfy the provisions of the funding, the County and the Agency are required to enter into an interagency agreement;

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

1. The Commissioners hereby authorize the County Judge to enter into to an interagency agreement substantially in the form attached hereto as Exhibit A on behalf of the County.
2. The Commissioners hereby authorize the Administrator of the Agency to enter into an interagency agreement substantially in the form attached hereto as Exhibit A on behalf of the Agency.

RESOLVED this the 23rd day of December, 2024.

Hoppy Haden
Caldwell County Judge

B.J. Westmoreland
Commissioner, Precinct 1

Rusty Horne
Commissioner, Precinct 2

Ed Theriot
Commissioner, Precinct 3

Dyral Thomas
Commissioner, Precinct 4

ATTEST:

Teresa Rodriguez
County Clerk

**INTERAGENCY AGREEMENT
BETWEEN
CALDWELL COUNTY
AND
UNIT ROAD
FOR FUNDING**

This Interagency Agreement (the “Agreement”) is entered into by and among Unit Road, an agency of Caldwell County, Texas (the “Agency”), and Caldwell County, Texas (the “County”), pursuant to and under authority of the Interagency Cooperation Act, Chapter 771 of the Texas Government Code to allocate a portion of the funding received by the County from the U.S. Department of the Treasury through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established by the American Rescue Plan Act of 2021 (ARPA). Each party hereto may be referred to individually as a “Party” or collectively as the “Parties”.

WHEREAS, the Agency’s mission is to construct and maintain the roads and bridges in the County.

WHEREAS, the County desires to provide funds to allow the Agency to perform its mission.

NOW, THEREFORE, in consideration of the promises, inducements, covenants, agreements, conditions, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the County and the Agency agree as follows:

**Article I.
Term**

Section 1.01. **Term.** This Agreement shall have a term beginning on the date it is executed and ending on December 31, 2026.

**Article II.
Party Obligations**

Section 2.01. **County to Provide Funds.** The County will reserve and make available to the Agency \$1,804,471.79 of the funds it receives from the U.S. Department of the Treasury through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) (the “Allocation”).

Section 2.02. **Agency Obligation.** The Agency will use the funds provided by the County to purchase equipment required to carry out its mission.

Section 2.03. **Timing.** The Agency understands that the full amount of the Allocation must be used no later than the last day of the Term. Any amount not expended by such date will be forfeited. As of December 11, 2024, the Agency had expended \$1,344,605.15.

Section 2.04. **Disbursements.** The County will reimburse the Agency for expenditures it makes in accordance with Section 2.02.

This Agreement is hereby executed in duplicate originals, to be effective as of the date of the latest signature below.

CALDWELL COUNTY:

By: _____
Hoppy Haden
County Judge

Date: _____

UNIT ROAD:

By: _____
Donald LeClerc
Unit Road Administrator

Date: _____

Caldwell County Agenda Item

AGENDA DATE:	December 23, 2024
Type of Agenda Item:	Settlement
Subject:	To approve Resolution 10-2025 regarding settlement with Kroger in Texas Opioid Litigation.
Costs:	\$0.00
Agenda Speakers:	Judge Haden/Richard Sitton
Backup Materials:	Attached
Total # of Pages:	60

December 9, 2024

URGENT AND CONFIDENTIAL SETTLEMENT COMMUNICATIONS

Caldwell County
1703 S. Colorado Street, Box 5
Lockhart, TX 78644

via eMail: hoppy.haden@co.caldwell.tx.us;
ezzy.chan@co.caldwell.tx.us;
bj.westmoreland@co.caldwell.tx.us;
rusty.horne@co.caldwell.tx.us;
ed.theriot@co.caldwell.tx.us;
dyralthomas@co.caldwell.tx.us;
fred.weber@co.caldwell.tx.us;

RE: TEXAS OPIOID LITIGATION; IN THE 152ND DISTRICT COURT OF HARRIS COUNTY, TEXAS;
MDL MASTER CAUSE NO. 2018-63587

Time Sensitive – Proposed Opioids Settlement – Releases Due by 12/18/24

Dear Caldwell County Members,

We have negotiated an additional settlement in the Texas Statewide Opioid Litigation with Retail Pharmacy Defendant Kroger, each subject to the County’s approval and the County Judge’s signature on or before December 18th. Please note that this deadline to return signed releases for this settlement means your Commissioners’ Court must approve the settlement before the Release is due. Because we are recommending you accept these settlement, please let us know as soon as possible on what date this can be heard by the Commissioners’ Court before December 18th.

THIS IS A FAST TRACK SETTLEMENT –when you have determined a date for the Commissioners’ Court meeting, please place an action item on your Commissioner’s Court Agenda. Recommended language for the action item is attached hereto. Because this is our eleventh settlement with Opioid Defendants and we recommend you participate in this settlement, you may use the attached PowerPoint in Executive Session and may sign and return the Release, once approved, by the Commissioners’ Court. If you would like Counsel to appear by Zoom or in person, please let us know immediately so that we may make arrangements.

The attached Release, once signed, must be scanned and returned to my office as soon as possible, but **no later than noon on December 17, 2024**.

Please ensure that you have this settlement on your meeting agenda and that you notify us of that meeting date.

Thank you for your attention to this matter. Please don't hesitate to call my legal assistant, María Franco at 210.340.9877 or via eMail at maria@PhippsOrtizTalapuse.com, with any questions or concerns.

Thank you,



Martin Phipps

Encl

TEXAS SETTLEMENT SUBDIVISION PARTICIPATION AND RELEASE

Political Subdivision:	Caldwell County	Texas
Authorized Official:	Hoppy Haden, Caldwell County Judge	
Address 1:	110 S. Main Street	
Address 2:	Room 103	
City, State, Zip:	Lockhart, Texas, 78644	
Phone:	512-398-1808	
Email:	hoppy.haden@co.caldwell.tx.us	

The governmental entity identified above (“Texas Political Subdivision”), in order to obtain and in consideration for the benefits provided to the Texas Political Subdivision pursuant to the Kroger Texas Settlement Agreement and Full Release of All Claims dated December 23, 2024 (“Kroger Texas Settlement”), and acting through the undersigned authorized official, hereby elects to participate in the Kroger Texas Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Texas Political Subdivision above is aware of and has reviewed the Kroger Settlement Agreement, understands that all terms in this Participation and Release Form have the meanings defined therein, and agrees that by executing this Participation and Release Form, the Texas Political Subdivision elects to participate in the Kroger Texas Settlement and become a Participating Texas Political Subdivision as provided therein.
2. The Texas Political Subdivision shall immediately cease any and all litigation activities as to the Released Entities and Released Claims and, within 14 days of executing this Participation and Release Form, its counsel shall work with Kroger’s counsel to dismiss with prejudice any Released Claims that it has filed.
3. The Texas Political Subdivision agrees to the terms of the Kroger Texas Settlement pertaining to Texas Political Subdivisions as provided therein.
4. By agreeing to the terms of the Kroger Texas Settlement and becoming a Releasor, the Texas Political Subdivision is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date of the Release.
5. The Texas Political Subdivision agrees to use any monies it received through the Kroger Texas Settlement solely for the purposes provided therein.

6. The Texas Political Subdivision submits to the exclusive jurisdiction and authority of the Texas Consolidated Litigation Court as defined in the Kroger Texas Settlement. For the avoidance of doubt, nothing contained in this Participation and Release Form, or the Kroger Texas Settlement, constitutes consent to jurisdiction, express or implied, over the Texas Political Subdivision or its selected counsel to the jurisdiction of any other court (including without limitation MDL 2804, the MDL 2804 Fee Panel, the MDL 2804 Enforcement Committee, or the Court in which any Texas Consent Judgment is filed) for any purpose whatsoever.
7. The Texas Political Subdivision, as a Participating Texas Subdivision, has the right to enforce the Kroger Texas Settlement in the Texas Consolidated Litigation Court as provided therein.
8. The Texas Political Subdivision, as a Participating Texas Subdivision, hereby becomes a Releasor for all purposes in the Kroger Texas Settlement, including but not limited to all provisions of Section V (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Texas Political Subdivision hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entities in any forum whatsoever. The releases provided for in the Kroger Texas Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entity the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Texas Political Subdivision to release claims. The Kroger Texas Settlement shall be a complete bar to any Released Claim.
9. The Texas Political Subdivision hereby takes on all rights and obligations of a Participating Texas Subdivision as set forth in the Kroger Texas Settlement.
10. In connection with the releases provided for in the Kroger Texas Settlement, each Texas Political Subdivision expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Texas Political Subdivision hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Kroger Texas Settlement.

11. The Texas Political Subdivision acknowledges, agrees, and understands that the Maximum Texas Settlement Amount to be paid under the Kroger Texas Settlement for the benefit of the Participating Texas Political Subdivision, is less than or equal to the amount, in the aggregate, of the Alleged Harms allegedly suffered by the governmental entity, constitutes restitution and remediation for damage or harm allegedly caused by Kroger in order to restore, in whole or part, the governmental entity to the same position or condition that it would be in had it not suffered the Alleged Harms; and constitutes restitution and remediation for damage or harm allegedly caused by the potential violation of a law and/or is an amount paid to come into compliance with the law.
12. Nothing herein is intended to modify in any way the terms of the Kroger Texas Settlement Agreement, to which the Texas Political Subdivision hereby agrees. To the extent this Participation and Release Form is interpreted differently from the Kroger Texas Settlement, the Kroger Texas Settlement controls.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Texas Political Subdivision.

Signature: _____
Name: _____
Title: _____
Date: _____



RESOLUTION 10-2025
AUTHORIZING APPROVAL OF PROPOSED TEXAS
STATEWIDE OPIOID SETTLEMENT AGREEMENTS

BE IT REMEMBERED, at a regular meeting of the Commissioners Court of Caldwell County, Texas, held on the 23rd day of December, 2024, on motion made by _____ Commissioner of Precinct ___ and seconded by _____ Commissioner of Precinct ___, the following Resolution was adopted:

WHEREAS, Caldwell County obtained information indicating that certain drug companies and their corporate affiliates, parents, subsidiaries, and such other defendants as may be added to the litigation (collectively, "Defendants") have engaged in fraudulent and/or reckless marketing and/or distribution of opioids that have resulted in addictions and overdoses; and

WHEREAS, these actions, conduct and misconduct have resulted in significant financial costs in the past to the County and will undoubtedly result in significant financial costs in the future; and

WHEREAS, the County brought or has investigated claims against The Kroger Co. ("Kroger"), and certain other defendants related to potentially released claims; and (2) other defendants in the opioid supply chain on behalf of the County in *In Re: Texas Opioid Litigation*, MDL No. 2018-63587, currently pending in the 152nd District Court of Harris County, Texas and/or removed pending remand; and

WHEREAS, on October 30, 2024, the Kroger Defendant in the opioid litigation brought by the County, the State of Texas, through the Office of the Attorney General, and a negotiation group for Texas political subdivisions entered into an Agreement entitled Kroger Texas Statewide Opioid Settlement Agreement and Release (hereinafter collectively the "Texas Agreement"); and

WHEREAS, Special Counsel and the State of Texas have recommended that the Caldwell County Commissioners Court support the adoption and approval of the Texas Agreement in its entirety; and

WHEREAS, even though the payments from the settlements reflect partial compensation to Caldwell County for the past damages it has suffered or the future damages it is likely to incur, given the risks of litigation, the fact that it is to the benefit of Texas and the County and its residents, and that it reduces the risks associated with protracted litigation;

NOW, THEREFORE, BE IT RESOLVED that we, the Commissioners Court of Caldwell County:

1. Support the adoption and approval the Texas Agreement;
2. Authorizes the County to execute the Texas Release for the Texas Subdivision Participation Form and Release; and
3. Finds as follows:
 - a. There is a substantial need for repayment of past opioid-related expenditures and payment to help abate current and future opioid-related harms in and about Caldwell County, Texas;
and
 - b. The County Commissioners Court supports in its entirety the Texas Agreement. The County Commissioners Court understands that the purpose of each Settlement is to effectuate resolution of the Opioid Litigation against the Kroger Defendants. We also understand that an additional purpose is to ensure the effective means of distributing any potential settlement funds obtained under settlements in Texas and under the jurisdiction of Texas Courts in a manner and means that would promote an effective and meaningful use of the funds in abating the opioid epidemic in this County and throughout Texas.

The County is hereby authorized to approve and accept the Texas Agreement as set forth herein.

The County Judge or designated official is hereby authorized to execute and deliver the settlement documents recommended for approval by Special Counsel in the above referenced case and to approve such terms and provisions for the full and final settlement of all matters set forth therein.

DONE IN OPEN COURT on this the 23rd day of December, 2024.

Hoppy Haden
Caldwell County Judge

B.J. Westmoreland
Commissioner, Precinct 1

Rusty Horne
Commissioner, Precinct 2

Ed Theriot
Commissioner, Precinct 3

Dyral Thomas
Commissioner, Precinct 4

ATTEST:

Teresa Rodriguez
County Clerk

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: 381 Agreement

Subject: To discuss and possibly approve authorizing the County Judge to execute a Non-disclosure Agreement (NDA) on behalf of the County with TXLCO.

Costs: \$0.00

Agenda Speakers: Judge Haden/Richard Sitton

Backup Materials: To Be Distributed

Total # of Pages:

Caldwell County Agenda Item

AGENDA DATE: December 23, 2024

Type of Agenda Item: 381 Agreement

Subject: Pursuant to Texas Government Code Section 551.87: To discuss Non-disclosure Agreement (NDA) between the County and TXLCO regarding potential economic development discussions.

Costs: \$0.00

Agenda Speakers: Judge Haden/Richard Sitton

Backup Materials: To Be Distributed

Total # of Pages: