

**Notice of Meeting**  
**Commissioners Court of Caldwell County, Texas**

**Notice is hereby given that a meeting of the Caldwell County Commissioners Court will be held on the 17<sup>th</sup> day of March, 2014 at 9:00 A.M. in the Commissioners Courtroom located at 1403 Blackjack Street, Lockhart, Texas at which time the following subjects will be discussed, considered, passed or adopted, to wit:**

Note: Commissioners Court Meeting packets are prepared several days prior to each meeting. This information is reviewed and studied by the Court members, eliminating lengthy discussions to gain a basic understanding. Timely action and short discussion on agenda items does not reflect lack of thought or analysis on the part of the Court.

Start times for regular agenda items are tentative; some items may be held earlier or later than the scheduled time.

For the convenience and comfort of members of the public and Caldwell County officials and employees, the Commissioners Court may take a recess from 10:30-10:45 a.m. and from noon to 1:30 p.m.

**Agenda**

FILED this 13<sup>th</sup> day of Mar, 2014  
3:15 P.M.  
CAROL HOLCOMB  
COUNTY CLERK, CALDWELL COUNTY, TEXAS  
By Katrina Reyna Deputy

**Call Meeting to order.**

**2014.03.17.01 Invocation.** Lockhart Ministry Alliance.

**2014.03.17.02 Pledge of Allegiance to the Flags.** (Texas Pledge: Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible).

**2014.03.17.03 Announcements:** Items or comments from Court Members or Staff.

**2014.03.17.04 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).

**2014.03.17.05 Consent Agenda.** (Any member of the Court may request that an item within the Consent Agenda to be moved to the Regular Agenda for further discussion and action).

- A. To approve of Commissioners Court Minutes for March 10<sup>th</sup>, 2014.
- B. To designate \$155,285 of Caldwell County Judicial Center owner's contingency fund to pay for the following: technology package (\$92,870), courtroom seating (\$59,340), and fire alarm annunciation device (\$3,075). This will not affect the Guaranteed Maximum Price of the Judicial Center.

**2014.03.17.06 Reports.**

Federal Inmate Report – Larry Roberson  
General Fund Operating Statement – Larry Roberson  
Sales Tax Report – Larry Roberson  
Tax Collection Report – Larry Roberson  
Unit Road Systems Report – Dwight Jeffrey  
Veteran's Officer Report – David Francis  
Accident Report – Sheriff Daniel Law

**2014.03.17.07 Special Presentations. None.**

**(ALL OTHER AGENDA ITEMS)**

**2014.03.17.08 EXECUTIVE SESSION** pursuant to Texas Government Code § 551.071 for consultation with attorneys regarding *Katharina Harper v. Caldwell County*; Cause Number 1:10-CV-00631 in the United States District Court for the Western District of Texas, Austin Division. No action will be taken in executive session.

**2014.03.17.09 Discussion/action** regarding *Katharina Harper v. Caldwell County*; Cause Number 1:10-CV-00631 in the United States District Court for the Western District of Texas, Austin Division. **Cost:** TBD; **Speaker:** Judge Bonn; **Backup:** None.

**2014.03.17.10 Discussion/Action** to review and approve annual audit report for the fiscal year ended September 30, 2013. **Cost:** None; **Speaker:** Lewis Crain, Rutledge Crain & Company, P.C., Larry Roberson; **Backup:** 1.

**2014.03.17.11 Discussion/Action** to discuss and approve Budget Amendment #7 for the payment of \$118,135 to the Texas Department of Transportation for the culvert replacement on Oak Grove Road. **Cost:** \$118,135; **Speaker:** Dwight Jeffrey, Bill Gardner; **Backup:** 1.

**2014.03.17.12 Discussion/Action** regarding Burn Ban declared on January 15, 2014 for Caldwell County. **Cost:** None; **Speaker:** Judge Bonn; **Backup:** 1.

**2014.03.17.13 Adjournment**

As authorized by 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 as they may relate to Texas Government Code Section 551.071(1) (Consultation with Attorney about pending or contemplated litigation or settlement offers);

Texas Government Code Section 551.071(2) (Consultation with Attorney when the Attorney's obligations under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with Chapter 551 of the Texas Government Code);

Texas Government Code Section 551.072 (Deliberations About Real Property); Texas Government Code Section 551.073 (Deliberations about Gifts and Donations); Texas Government Code Section 551.074 (Personnel Matters); Texas Government Code Section 551.0745 (Deliberations about a County Advisory Body); Texas Government Code Section 551.076 (Deliberations about Security Devices); and Texas Government Code Section 551.087 (Economic Development Negotiations).

In the event that the Court adjourns into Executive Session, unless otherwise specified on the agenda, the Court will announce any other parties who are authorized to be present during the deliberations in Executive Session and will announce under what section of the Texas Government Code the Commissioner's Court is using as its authority to enter into an Executive Session. The meeting facility is wheelchair accessible and accessible parking spaces are available. Request for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the County Judge's office at 512-398-1808 for further information.

# **Invocation – Lockhart Ministry Alliance**

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

## **Announcements:**

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

## **Citizens' Comments:**

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

**2014.03.17.05 Consent Agenda.** (Any member of the Court may request that an item within the Consent Agenda to be moved to the Regular Agenda for further discussion and action).

A.



CALDWELL COUNTY  
COMMISSIONERS COURT MINUTES  
1403 Blackjack Street, Lockhart, Texas  
Regular Meeting March 10, 2014 8:30 a.m.



TOM D. BONN County Judge  
CAROL HOLCOMB County Clerk

ALFREDO MUÑOZ Commissioner Pct. 1  
FRED F. BUCHHOLTZ Commissioner Pct. 2  
NETO MADRIGAL Commissioner Pct. 3  
JOE IVAN ROLAND Commissioner Pct. 4

**Amended Agenda**

**8:30 A.M.**      **WORKSHOP (No Action):** Report from program manager on remodeling of the new Caldwell County Judicial and Service Center. No action will be taken at this time. Project Manager Les Reddin presented the progress for the new Judicial Center and explained the photos enclosed. At this time, everything is on budget and continues to be on time as planned.

**9:00 A.M.**      **REGULAR MEETING**

Call Meeting to order.

- 2014.03.10.01**      **Invocation.** Lockhart Ministry Alliance.  
Pastor Rob Clopton from First Methodist Church of Lockhart opened the meeting with prayer.
- 2014.03.10.02**      **Pledge of Allegiance to the Flags.** (Texas Pledge: Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible).  
Judge Bonn led all present in the Pledge to both Flags.
- 2014.03.10.03**      **Announcements:** Items or comments from Court Members or Staff.  
Commissioner Munoz congratulated the City of Lockhart on the Go-Kart Races the first weekend in March. He said that it was another well planned and successful event in Lockhart. Commissioner Buchholtz announced that he had a granddaughter that was born this past week. Commissioner Madrigal also congratulated the City of Lockhart on the successful weekend of racing. Commissioner Roland attended the Junior Livestock Show last weekend. He congratulated the students and commented on the amounts that the prize money has reached. The grand prize steer went for \$8,000.00.
- 2014.03.10.04**      **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).  
None
- 2014.03.10.05**      **Consent Agenda.** (Any member of the Court may request that an item within the Consent Agenda to be moved to the Regular Agenda for further discussion and action).
- A.      Pay Bills in the amount of \$779,706.79 for March 10<sup>th</sup>, 2014.
  - B.      To approve Commissioners Court Minutes for February 24<sup>th</sup> and March 3<sup>rd</sup>, 2014.
  - C.      To acknowledge receipt of statement of financial position and fourth quarter state report for FY 2012-13 filed with the Caldwell Commissioners Court by Community Supervision and Corrections Department of Caldwell, Comal, and Hays Counties.

**COMMISSIONERS COURT MINUTES**  
**Regular Meeting on March 10, 2014**

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- D. To acknowledge the City of Luling's Notice of Intention to Enter into a Tax Abatement Agreement with Radha Krishn, LP, which has been determined to be located within Reinvestment Zone No. 2.
- E. To set Public Hearing at 9:30am on March 24, 2014 for proposed preliminary plat of Sunrise Meadows, Phase II subdivision located on Barth Road (CR179).
- F. To accept Resolution by Caldwell County Appraisal District regarding budget amendment to balance 2013 Budget.
- G. To approve payment of Braun and Butler Application and Certificate for Payment #2 in the amount of \$563,761.35.
- H. To approve Invoice #203 and #204 for January and February, 2014 timesheets for Les Reddin, LongLife Projects in the amount of \$6,000 and \$6,600 for the Judicial Service Center project management work.
- I. To approve Caldwell County's **DRAFT** Application for the County Transportation Infrastructure Fund Grant Program from Allison, Bass & Magee, L.L.P. Motion made by Commissioner Muñoz, second by Commissioner Buchholtz to approve Consent Agenda. All Voting "Aye"

**2014.03.10.06 Reports.**

Capital Area Metropolitan Planning Organization (CAMPO) Report – John Cyrier  
John Cyrier reported that there would be no meeting for CAMPO tonight. It has been rescheduled for March 17, 2014. He discussed monies awarded to Caldwell County and how it related to Caldwell County Transportation Plan.

Greater San Marcos Partnership – Adriana Cruz/Mike Kamerlander  
Adriana Cruz spoke to the Court and answered questions concerning the activity of the Greater San Marcos Partnership for the beginning of 2014. She gave copies of the report to members of the Court.

Elections Department Report – Pamela Ohlendorf  
No Report

Septic and Subdivision Report – Kasi Miles  
Kasi Miles gave the Septic and Sanitation report for the month of February 2014.

Treasurer's Report – Lori Rangel  
No Report

Accident Report – Sheriff Daniel Law  
No Report

**2014.03.10.07 Special Presentations. None.**

**(ALL OTHER AGENDA ITEMS)**

- 2014.03.10.08 Discussion/Action** to adopt a resolution requesting that the Capital Area Metropolitan Planning Organization Transportation Policy Board award \$7,000,000 from CAMPO's TxDOT allocated \$7,000,000 in Fiscal Year 2014 SH 130 Concession Funds to Caldwell County.  
Motion made by Judge Bonn, second by Commissioner Madrigal to take no action on this agenda item.  
All Voting "Aye"

**COMMISSIONERS COURT MINUTES**  
**Regular Meeting on March 10, 2014**

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- 2014.03.10.09 Discussion/Action** to adopt a resolution requesting that the Capital Area Metropolitan Planning Organization Transportation Policy Board award \$3,303,481 from CAMPO's TxDOT allocated \$7,000,000 in Fiscal Year 2014 SH 130 Concession Funds to Caldwell County. Motion made by Commissioner Muñoz, second by Commissioner Buchholtz to adopt a resolution requesting that the Capital Area Metropolitan Planning Organization Transportation Policy Board award \$3,303,481 from CAMPO's TxDOT allocated \$7,000,000 in Fiscal Year 2014 SH 130 Concession Funds to Caldwell County. Roll Call Vote, Commissioner Muñoz-Yes, Commissioner Buchholtz-Yes, Commissioner Madrigal-Yes, Commissioner Roland-Yes, Judge Bonn-Yes, with the caveat to be pursued aggressively. Judge Bonn requested that Mike Aulick prepare a spread sheet with the amounts shown.
- 2014.03.10.10 Discussion/Action** regarding Burn Ban declared on January 15, 2014 for Caldwell County. Motion made by Commissioner Roland, second by Judge Bonn to leave the Burn ban off. All Voting "Aye"
- 2014.03.10.11 Adjournment**  
Motion made by Commissioner Buchholtz, second by Commissioner Muñoz to Adjourn. All Voting "Aye"

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TOM D. BONN, County Judge

**B.**

# CALDWELL COUNTY COMMISSIONERS COURT



Date: **March 17<sup>th</sup> 2014**

Action Item #?:

**Approval of Owners Contingency funding for project scope additions, not to affect the Guaranteed Maximum Price (GMP)**

Subject:

## Action

### **RECOMMENDATION:**

It is the Program Managers (LongLifeProjects) recommendation that the Commissioners approve:

Adding the Technology package as defined.\$92,870.

Add the Courtroom seating from the FFE package into the General Contractors package\$59,340.

Adding an annunciation device to the fire alarm scope of work for aesthetics.\$3,075.

And authorize the execution of the scope to Braun and Butler Construction Inc.for the amount not to exceed \$155,285.

### **BACKGROUND INFORMATION:**

Funding for this work will be from the Owners Contingency within the General Contractors GMP budget currently at \$301,310-

The addition of this scope of work to the general contractor will expedite the purchasing and installation of materials and aid in the schedule and delivery of the project. As well as provide the method of procurement.

The scope of work will also provide warranty and installation and will be documented and maintained in the deliverables section of the contract.

The total requested from this approval will be \$155,285.

With \$146,025 remaining in the Owners Contingency budget carried by the General Contractor.

**OWNERS CONTINGENCY EXPENDITURE REPORT**

PROJECT: Caldwell County Judicial Center  
1703 S. Colorado Street  
CONTRACTOR: Braun and Butler Construction, Inc.  
715 Discovery Blvd., Suite 109, Cedar Park, Tx. 78613

APPLICATION NO:  
PERIOD TO:  
PROJECT NO: 011413  
CONTRACT DATE: 01/17/14

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Total Contingency Amount \$314,735.00

**Approved Contingency Charges**

2/18/14	Arias & Associates - geotechnical inspection services	\$13,425.00
3/14/14	Convergence Cabling - IT contract	\$92,870.00
3/14/14	American Pew & Bench - Courtroom benches	\$59,340.00
3/14/14	Schmidt Electric - Fire alarm panel relocation	\$3,075.00

Total Uncommitted Contingency Balance \$146,025.00

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**Listing of Contingency Charges Billed**

\$0.00

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Total Contractor's Contingency Expenditures Billed \$0.00

Convergence Cabling, Inc.  
 1406 Three Points Road, B5  
 Pflugerville, Texas 78660  
 (512) 451-1716  
 (512) 451-1164 Fax

2/20/2014

**CALDWELL COUNTY  
 JUDICIAL CENTER  
 PANDUIT/GENERAL**

QTY	UM	MAUF.	PART #	DESCRIPTION	PRICE	EXTENDED
<b>10-3000 CABLE</b>						
90000	FT	GENERAL	713 1800	CAT 6 CMP BLUE STATION CABLE	\$0.26	\$23,400.00
1000	FT	GENERAL	213 150 599	25 PAIR CAT 3 CMP	\$0.91	\$910.00
1000	FT	GENERAL	BL012PNU-ILPA	12 STRAND OM4 CMP ARMORED	\$3.50	\$3,500.00
300	FT	GENERAL	THHN-6-STR-GRN	# 6 GROUND WIRE	\$0.57	\$171.00
0	FT	WIRE	THHN-3-STR-GRN	# 3 GROUND WIRE	\$1.02	\$0.00
						<b>\$27,981.00</b>
<b>10-4000 TERMINATION &amp; LABELING</b>						
918	EA	PANDUIT	NK688MBU	CAT 6 INSERT	\$4.75	\$4,360.50
191	EA	PANDUIT	NK4FWHY	FOUR PORT FACE PLATE	\$1.10	\$210.10
104	EA	PANDUIT	NK2BWH-A	ONE PORT SURFACE BOX	\$1.29	\$134.16
446	EA	PANDUIT	NKBMWH-X	BLANK INSERT	\$0.18	\$80.28
10	EA	PANDUIT	NKFP48Y	48 PORT FLAT PATCH PANEL	\$35.66	\$356.60
4	EA	PANDUIT	NKFP24Y	24 PORT FLAT PATCH PANEL	\$19.32	\$77.28
5	EA	PANDUIT	P110BW100-X	110 X 100 PAIR BLOCK	\$18.44	\$92.20
3	EA	PANDUIT	P110JTW-X	110 WIRE MANAGER	\$17.80	\$53.40
281	EA	PANDUIT	NK6PC10BUY	9' CAT 6 PATCH CORD	\$9.02	\$2,534.62
281	EA	PANDUIT	NK6PC07BUY	7' CAT 6 PATCH CORD	\$8.15	\$2,290.15
281	EA	PANDUIT	NK6PC05BUY	5' CAT 6 PATCH CORD	\$4.64	\$1,303.84
4	EA	PANDUIT	FRME1	1U FIBER SHELF	\$187.46	\$749.84
6	EA	PANDUIT	FAP6WBUDLCZ	SM FIBER PANEL LC	\$74.16	\$444.96
72	EA	CORNING	95-201--98-SP	SM FIBER CONNECTOR LC	\$8.70	\$626.40
12	EA	PANDUIT	F9E10-10M3	3 METER LC TP LC FIBER COR 50 MIC	\$46.86	\$562.32
30	EA	BURNDY	#LCC6-14JAW-L	GROUND LUGS	\$4.10	\$123.00
						<b>\$13,999.65</b>
<b>10-4500 CLOSET BUILD OUT</b>						
2	EA	B - LINE	556084XUFB	RELAY RACK	\$122.19	\$244.38
11	EA	PANDUIT		HORIZONTAL WIRE MANAGER	\$65.95	\$725.45
1	EA	PANDUIT	NRVF12	VERTICAL WIRE MANAGER 12"	\$363.00	\$363.00
2	EA	PANDUIT	NRVF6	VERTICAL WIRE MANAGER 6"	\$248.60	\$497.20
1	EA	PANDUIT	NRD12	12" DOOR	\$203.50	\$203.50
2	EA	PANDUIT	NRD6	6" DOOR	\$144.10	\$288.20
6	EA	B - LINE	7422448ACWSSTTSI	ENCLOSURE CABINET	\$1,796.10	\$10,776.60
6	EA	B - LINE	708195418	WALL RACK	\$269.73	\$1,618.38
2	EA	B - LINE	213312FB	TOP PLATE	\$31.03	\$62.06
15	EA	B - LINE	211312FB	WALL BRACKET	\$22.19	\$332.85
13	EA	B - LINE	17U12BFB	LADDER TRAY	\$77.83	\$1,011.79
8	EA	B - LINE	2101ABZ	JUNCTION SPLICE	\$9.11	\$72.88
18	EA	B - LINE	2129SD12FB	CABLE DROP	\$43.60	\$784.80
1	EA	B - LINE	SBTMGB20	GROUND BUS BAR	\$210.68	\$210.68
3	EA	B - LINE	SBHB119K	BUS BAR	\$64.38	\$193.14
0	EA	TI	48PFB	FIRE RATED PLYWOOD	\$113.48	\$0.00
<b>10-1000 RACEWAY AND SUPPORT</b>						
200	EA	PANDUIT	JP2W-L20	2" J HOOK	\$2.20	\$220.00
100	EA	PANDUIT	JP75W-L20	1" J HOOK	\$1.10	\$110.00
10	EA	SPEC SEAL	SSS100	FIRE SEAL	\$12.52	\$62.60
5	EA	CC	1355	FIRE SLEEVE	\$15.40	\$77.00
						<b>\$370.60</b>
<b>10-9900 MIS MATERIAL</b>						
1	EA	CC	1617	MATERIAL	\$1,533.84	\$1,533.84

MATERIAL TOT. \$61,270.00  
 LABOR TOTAL \$31,600.00  
 GRAND TOTAL \$92,870.00



March 11, 2014

Mr. Mack Ellis, Project Manager  
Braun & Butler Construction  
715 Discovery Blvd., Suite 109  
Cedar Park, Texas 78613

Dear Mack:

It was a pleasure to meet you and Les Reddin at your meeting yesterday. I was very pleased with all that we covered and we are looking forward to working with you on this most important project.

Please accept this letter as our formal proposal to build the courtroom benches for the Caldwell County Justice Center. The quote I am submitting to you is for 48 benches equaling 566 ln. ft. The benches will be constructed of solid white oak slats for both the seats and backs and will feature a solid wood cap on the edges to protect the endings. The benches will be anchored to the floor.

We are constructing a mini sample bench for you to present to your customer at your March 24<sup>th</sup> meeting. The bench will be approximately 30 inches in length and it will be a replica of the benches we will build for the project.

**Quote - \$59,340.00**

Our lead time to build the benches is 90/120 days from date of contract. We provide a one-year warranty on anchored benches against any material or workmanship defects. The warranty is from the date of installation.

Our terms are 35% deposit on contract, 35% at the 45/60 day juncture and the 30% balance due upon completion.

P. O. Box 1020  
215 MLK Jr. Industrial Blvd.  
Lockhart, Texas 78644  
Phone: (512) 398-6673  
Fax: (512) 398-6577

(512)789-7390/cell  
Email: [fluna@austin.rr.com](mailto:fluna@austin.rr.com)

[www.americanpew.com](http://www.americanpew.com)



Mr. Mack Ellis, Project Manager  
Braun & Butler Construction  
March 11, 2014  
Page 2

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Mack, we respectfully request that we be the last sub-contractor to install our product. We assemble the benches in the courtroom and we ask that there be no other equipment in the area while we work.

Again, thank you and we look forward to working with you and your staff.

Respectfully yours,

*/s/ Ferdie Luna*

Ferdie Luna  
Sr. Vice President

P. O. Box 1020  
215 MLK Jr. Industrial Blvd.  
Lockhart, Texas 78644  
Phone: (512) 398-6673  
Fax: (512) 398-6577

(512)789-7390/cell  
Email: [fluna@austin.rr.com](mailto:fluna@austin.rr.com)

[www.americanpew.com](http://www.americanpew.com)

# SCHMIDT ELECTRIC

February 17, 2014

Braun and Butler Construction  
Mr. Mack Ellis  
715 Discovery Blvd.  
Suite 109  
Cedar Park, Texas 78613

Reference: Change proposal for the electrical activities associated with moving the FACP to Security Control 1102 and add a fire alarm annunciator in the current location of the FACP, Caldwell County Justice and Service Center, 1703 South Colorado Street, Lockhart, Texas 78644

Dear Mack:

We are pleased to provide the following proposal for the electrical activities with the above referenced change:

SEC miscellaneous materials	\$ 171.00
SEC Labor (21 hours)	\$ 928.00
Fire alarm system – materials	\$ 552.00
Fire alarm system - labor	\$ 927.00
Markup	<u>\$ 397.00</u>
Subtotal	\$3,045.00
Bond	<u>\$ 30.00</u>
<b>Proposal total</b>	<b>\$3,075.00</b>

The following exclusions, inclusions and contingencies are apart of our proposal:

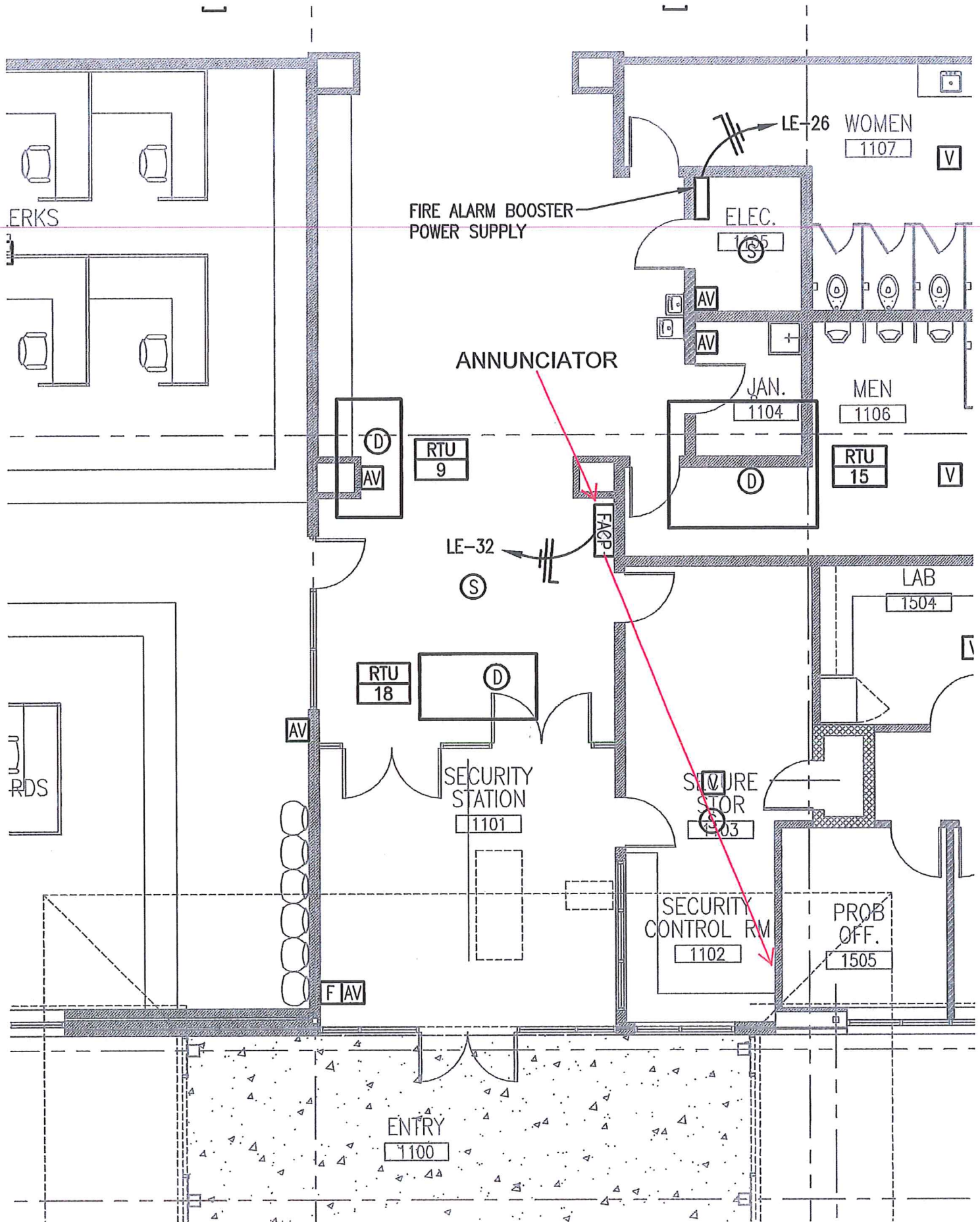
1. The above includes the revision of the fire alarm submittal and resubmittal to the AHJ;
2. We exclude sales tax;
3. This proposal is void after March 17, 2014.

If you have any questions and/or comments, please contact me by phone at 512-369-5521 or by fax at 512-243-0601.

Sincerely,  
Schmidt Electric Company, Inc.



Douglas Ross  
Sr. Project Manager/Estimator



## **2014.03.17.06 Reports.**

Federal Inmate Report – Larry Roberson

General Fund Operating Statement – Larry Roberson

Sales Tax Report – Larry Roberson

Tax Collection Report – Larry Roberson

Unit Road Systems Report – Dwight Jeffrey

Veteran's Officer Report – David Francis

Accident Report – Sheriff Daniel Law

CALDWELL COUNTY, TEXAS

FEDERAL INMATE REVENUE

FISCAL YEAR 2013-2014

<u>MONTH</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>MONTH OVER/UNDER</u>	<u>FISCAL YTD OVER/UNDER</u>
OCTOBER 2013	\$ 85,455	\$ 81,650	\$ 3,805	\$ 3,805
NOVEMBER	80,920	81,650	(730)	3,075
DECEMBER	81,557	81,650	(93)	2,982
SUB-TOTAL	<u>\$ 247,932</u>	<u>\$ 244,950</u>	<u>\$ 2,982</u>	<u>\$ 2,982</u>
JANUARY 2014	\$ 76,522	\$ 81,650	\$ (5,128)	\$ (2,146)
FEBRUARY	66,383	81,650	(15,267)	(17,413)
MARCH		81,650		
SUB-TOTAL	<u>\$ 142,905</u>	<u>\$ 244,950</u>	<u>\$ (20,395)</u>	<u>\$ -</u>
APRIL		\$ 81,650		
MAY		81,650		
JUNE		81,700		
SUB-TOTAL	<u>\$ -</u>	<u>\$ 245,000</u>	<u>\$ -</u>	<u>\$ -</u>
JULY		\$ 81,700		
AUGUST		81,700		
SEPTEMBER		81,700		
SUB-TOTAL	<u>-</u>	<u>245,100</u>	<u>-</u>	<u>-</u>
FISCAL YEAR TOTAL	<u>\$ 390,837</u>	<u>\$ 980,000</u>		<u>-</u>

CALDWELL COUNTY, TEXAS  
 FEDERAL INMATE COSTS ANALYSIS

CALENDAR YEAR 2013

TOTALS

TOTAL FEDERAL PRISONER DAYS		21,164
TOTAL PER DIEM FOR HOUSING		\$ 931,216
TOTAL TRANSPORTATION REIMBURSEMENT		<u>39,237</u>
TOTAL REVENUE FOR 2013		<u>\$ 970,453</u>
COST CALCULATION:		
VARIABLE COSTS:		
COST PER INMATE DAY	\$ 8.63	182,645
FIXED COSTS:		
COST PER INMATE DAY	<u>\$ 36.50</u>	<u>772,486</u>
TOTAL COSTS	<u>\$ 45.13</u>	<u>\$ 955,131</u>
NET FINANCIAL BENEFIT TO THE COUNTY		<u>\$ 787,808</u> *

\* The net financial benefit would be the excess of revenues over the variable costs. Fixed costs would be incurred regardless of whether federal prisoners were housed so any revenue in excess of the variable costs would offset fixed costs. A breakdown of cost between fixed and variable is attached.

CALDWELL COUNTY, TEXAS

PRISONER COSTS CALCULATION

CALENDAR YEAR 2013

EXPENSE	TOTAL COST	FIXED	VARIABLE
DEPARTMENT HEAD	\$ 43,939.50	\$ 43,939.50	
LEUTENANT	39,647.28	39,647.28	
KITCHEN LABOR	109,609.40	109,609.40	
JAILERS	1,030,800.03	1,030,800.03	
MEDICAL OFFICERS	157,321.70	125,857.36	31,464.34
SARGEANTS	136,920.19	136,920.19	
COMMISSARY OFFICER	30,649.38	30,649.38	
TRANSPORT OFFICERS	137,361.45	109,889.16	27,472.29
CLERICAL	85,557.52	85,557.52	
MAINTENANCE	49,876.62	49,876.62	
LONGEVITY	5,350.00	5,350.00	
OVERTIME	68,250.24	68,250.24	
SOCIAL SECURITY	147,668.43	147,668.43	
GROUP MEDICAL INSURANCE	352,121.15	352,121.15	
RETIREMENT	89,841.28	89,841.28	
OPERATING SUPPLIES	125,968.40		125,968.40
FOOD SUPPLIES	419,943.74		419,943.74
MEDICAL DIRECTOR	12,480.00	12,480.00	
PROFESSIONAL SERVICES	46,278.45	46,278.45	
INMATE MEDICATION	54,218.87		54,218.87
EMPLOYEE PHYSICALS	18,247.42	18,247.42	
SCAAP PROGRAM PAYMENTS	7,156.08	7,156.08	
TRANSPORTATION	23,263.44		23,263.44
EXTRADITION	2,133.90	2,133.90	
UTILITIES	254,192.68	254,192.68	
TELEPHONE	3,967.50	3,967.50	
REPAIRS & MAINTENANCE	72,968.37	72,968.37	
VEHICLE MAINTENANCE	8,032.44	8,032.44	
RENTAL	15,216.84	15,216.84	
TRAINING	5,852.52	5,852.52	
MISCELLANEOUS	425.00	425.00	
IMPROVEMENTS	6,207.66	6,207.66	
MACHINERY & EQUIPMENT	5,517.57	5,517.57	
	\$ 3,566,985.05	\$ 2,884,653.97	\$ 682,331.08
TOTAL INMATE DAYS	79,026		
COST PER INMATE DAY	\$ 45.13	\$ 36.50	\$ 8.63

CALDWELL COUNTY, TEXAS  
 GENERAL FUND OPERATIONS STATEMENT  
 FOUR MONTHS ENDED JANUARY 31, 2014

FUND BALANCE - OCTOBER 1, 2013		\$ <u>6,353,359</u>
REVENUES:		
TAXES	\$ 10,129,241	
LICENSES & PERMITS	65,432	
INTERGOVERNMENTAL REVENUE	921,411	
FEES OF OFFICE	281,749	
FINES & FORFEITURES	270,989	
OTHER REVENUES	101,141	
TRANSFERS FROM OTHER FUNDS	<u>-</u>	
TOTAL REVENUES		\$ 11,769,963
EXPENDITURES:		
PUBLIC FINANCE	\$ 517,552	
JUDICIAL	838,219	
LAW ENFORCEMENT - JAIL	1,947,443	
GENERAL ADMINISTRATION	1,040,970	
PUBLIC HEALTH AND WELFARE	56,909	
AGRICULTURE	30,266	
TRANSFERS TO OTHER FUNDS	<u>850,540</u>	
TOTAL EXPENDITURES		\$ 5,281,899
FUND BALANCE - JANUARY 31, 2014		\$ <u>12,841,423</u>
NET INCREASE IN FUND BALANCE		\$ <u>6,488,064</u>



CALDWELL COUNTY, TEXAS

MONTHLY SALES TAX COLLECTIONS

FISCAL YEAR 2013-2014

<u>MONTH</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>MONTH OVER/UNDER</u>	<u>FISCAL YTD OVER/UNDER</u>
OCTOBER 2012	\$ 118,708	\$ 122,700	\$ (3,992)	\$ (3,992)
NOVEMBER	127,842	110,400	17,442	13,450
DECEMBER	<u>106,451</u>	<u>116,500</u>	<u>(10,049)</u>	<u>3,401</u>
SUB-TOTAL	<u>\$ 353,001</u>	<u>\$ 349,600</u>	<u>\$ 3,401</u>	<u>\$ 3,401</u>
JANUARY 2014	\$ 112,105	\$ 113,700	\$ (1,595)	\$ 1,806
FEBRUARY	162,976	137,700	25,276	27,082
MARCH	<u>                    </u>	<u>100,000</u>	<u>                    </u>	<u>                    </u>
SUB-TOTAL	<u>\$ 275,081</u>	<u>\$ 351,400</u>	<u>\$ 23,681</u>	<u>\$ -</u>
APRIL		\$ 103,300		
MAY		134,100		
JUNE	<u>                    </u>	<u>118,500</u>	<u>                    </u>	<u>                    </u>
SUB-TOTAL	<u>\$ -</u>	<u>\$ 355,900</u>	<u>\$ -</u>	<u>\$ -</u>
JULY		\$ 109,700		
AUGUST		128,700		
SEPTEMBER	<u>                    </u>	<u>114,700</u>	<u>                    </u>	<u>                    </u>
SUB-TOTAL	<u>\$ -</u>	<u>\$ 353,100</u>	<u>\$ -</u>	<u>\$ -</u>
FISCAL YEAR TOTAL	<u><u>\$ 628,082</u></u>	<u><u>\$ 1,410,000</u></u>		<u><u>\$ -</u></u>

# CALDWELL COUNTY COMMISSIONERS

## Tax Collection Report

FEBRUARY 2014

	February	Year to Date	TOTAL	PRIOR YEAR
2013 Tax Collection	\$347,926.72	\$11,058,673.15	\$11,406,599.87	\$10,716,761.39
2012 & Prior Collection	\$69,087.21	\$296,839.02	\$365,926.23	\$291,660.38
Total Tax Collection =	\$417,013.93	\$11,355,512.17	\$11,772,526.10	\$11,008,321.77

note: Above figures include penalties and interest collected

2013 Original Levy \$12,503,136.12

February 28, 2014 Percent of 2013 Tax Collected 90.82%  
February 28, 2013 Percent of 2012 Tax Collected 90.24%  
February 28, 2012 Percent of 2011 Tax Collected 89.80%

February 28, 2014 - Balance of Delinquent Tax \$1,395,176.12  
February 28, 2013 - Balance of Delinquent Tax \$1,482,298.69  
February 28, 2012 - Balance of Delinquent Tax \$1,384,544.10

Corrections made to Current Tax Roll (\$3,635.13)

Corrections made to Delinquent Tax Roll (\$224.96)

**NOTE:**

Caldwell County Appraisal District has collected and disbursed Attorney Fees in the amount of \$10,061.93

Submitted by:

Mary LaPoint

Mary LaPoint  
Chief Appraiser  
Caldwell County Appraisal District

# CALDWELL COUNTY

Balance Sheet

FEBRUARY 2014

## DEPOSITS

Date	Amount		CHECK #
	M & O	I & S	
(1) 6-Feb-14	\$29,283.95	\$3,511.40	EFT
(2) 13-Feb-14	\$66,801.76	\$8,034.29	EFT
(3) 20-Feb-14	\$73,999.67	\$8,848.73	EFT
(4) 26-Feb-14	\$90,055.61	\$10,772.87	EFT
(5) 5-Mar-14	\$112,246.06	\$13,459.59	EFT
(6)	\$0.00	\$0.00	
(7)	\$0.00	\$0.00	
(8)	\$0.00	\$0.00	
(9)	\$0.00	\$0.00	
(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	<u>\$372,387.05</u>	<u>\$44,626.88</u>	
TOTAL ALL DEPOSITS	<u>\$417,013.93</u>		

# CALDWELL COUNTY

Balance Sheet

FEBRUARY 2014

## Collections

	FARM TO MARKET M & O	GENERAL FUND	
		M & O	I & S
Current Tax	\$46.56	\$290,515.78	\$35,153.23
Current P & I	\$1.48	\$19,813.24	\$2,396.43
Delinquent Tax	\$11.08	\$45,072.52	\$5,148.13
Delinquent P & I	\$5.77	\$16,920.62	\$1,929.09
		<u>Subtotals</u>	<u>\$44,626.88</u>
		<u>\$372,322.16</u>	
<b>TOTAL FTM</b>	<u>\$64.89</u>	<b>TOTAL GCA</b>	<u>\$416,949.04</u>
	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	
<b>TOTAL RAB</b>	<u>\$0.00</u>	<b>TOTAL STX</b>	<u>\$0.00</u>
<b>TOTAL COUNTY COLLECTIONS</b>		<b>\$417,013.93</b>	

**NOTE:**

Caldwell County Appraisal District has collected and disbursed Attorney Fees in the amount of \$10,061.93

Attorney Fees Detail

FTM	\$2.09
GCA	\$10,059.84
RAB	\$0.00
STX	\$0.00

2014 Budget Summary

Year-to-Date Report: 10/1/2013 - 3/11/2014

All Assignments

Caldwell County

Account Code	Account Name	Budgeted Amount	Recorded Invoices	Estimated Residual
502-1101-214	Uniforms	\$22,000.00	\$12,054.66	\$9,945.34
502-1101-311	Culvert Pipes	\$15,000.00	\$4,188.90	\$10,811.10
502-1101-312	Operating Supplies	\$35,000.00	\$9,617.98	\$25,382.02
502-1101-314	Flex Base	\$150,000.00	\$38,852.97	\$111,147.03
502-1101-315	Gravel	\$215,000.00	\$112,059.00	\$102,941.00
502-1101-316	Fuel	\$210,000.00	\$83,784.55	\$126,215.45
502-1101-317	Lubricants	\$15,000.00	\$4,468.67	\$10,531.33
502-1101-318	Signs	\$17,000.00	\$5,560.04	\$11,439.96
502-1101-319	Tires	\$25,000.00	\$19,119.38	\$5,880.62
502-1101-320	Bridge Repair/Replacement	\$14,600.00	\$0.00	\$14,600.00
502-1101-461	Rentals	\$4,500.00	\$539.00	\$3,961.00
502-1101-462	Dust Control	\$70,000.00	\$0.00	\$70,000.00
502-1101-463	Seal Coating	\$210,000.00	\$0.00	\$210,000.00
502-1102-313	Supplies & Small Tools	\$85,000.00	\$26,544.07	\$58,455.93
502-1102-451	Contract Services	\$30,000.00	\$4,529.27	\$25,470.73
502-1103-214	Uniforms (Fleet Maint.)	\$750.00	(\$952.07)	\$1,702.07
502-1103-311	Office Supplies (Fleet Maint.)	\$500.00	\$12.99	\$487.01
502-1103-313	Supplies & Small Tools (Fleet Maint.)	\$30,000.00	\$20,238.48	\$9,761.52
502-1103-317	Lubricants (Fleet Maint.)	\$7,850.00	\$2,157.45	\$5,692.55
502-1103-319	Tires (Fleet Maint.)	\$15,000.00	\$6,853.90	\$8,146.10
502-1103-451	Contract Services (Fleet Maint.)	\$15,000.00	\$2,192.97	\$12,807.03
Column Totals =		\$1,187,200.00	\$351,822.21	\$835,377.79

**Service Request / Work Order History**  
(Pending and Completed by Location)

Assignment: All  
2/1/2014 - 2/28/2014  
All Types of Work  
All Locations in All Areas

Caldwell County

**Precinct 1: County Roads**

Location	WO Date	WO#	Type of Work	Caller / Source	Completed
CR 202 OLD MCMAHAN RD (C/L to FM 713)	2 /5 /2014	1130	Other right-of-way work	Judge Tom Bonn	2/12/2014

**Precinct 2: County Roads**

Location	WO Date	WO#	Type of Work	Caller / Source	Completed
CR 90 PEBBLESTONE RD	2 /4 /2014	1129	Add base 02-05 Per LC - road is good	Rogers	2/5/2014
CR 134A GRASS TRAIL	2 /19/2014	1136	Blade surface	Jim Billings	
	2 /20/2014	1138	Blade surface	Jim Billings	
CR 156 WOLF RUN RD	2 /6 /2014	1131	Blade surface	Dee Rogers	2/13/2014
CR 243 POWELL RD	2 /19/2014	1135	Patch road surface	Jim Billings	2/20/2014
CR 301 LONG HORN RD	2 /19/2014	1137	Blade surface	Kay Swenson	2/20/2014

**Precinct 3: County Roads**

Location	WO Date	WO#	Type of Work	Caller / Source	Completed
CR 85 COUNTRY GLENN DR	2 /14/2014	1134	Patch road surface	Tidley	2/18/2014
CR 222 SCHUELKE RD	2 /10/2014	1132	Patch road surface	Neto Madrigal	2/12/2014
CR 227 ROCKY RD	2 /20/2014	1139	Reset driveway culvert	Padron	

**Precinct 4: County Roads**

Location	WO Date	WO#	Type of Work	Caller / Source	Completed
CR 182 DRY CREEK RD (FM 672 to Gravel)	2 /13/2014	1133	Trim brush or trees	Lisa Alexander	2/20/2014

**Pets 1 & 3: County Roads**

Location	WO Date	WO#	Type of Work	Caller / Source	Completed
CR 233 POLONIA RD	2 /28/2014	1140	Blade; Add material No Material added	David Kinsey	3/5/2014

Service Request / Work Order History  
(Pending and Completed by Location)

Assignment: All  
2/1/2014 - 2/28/2014  
All Types of Work  
All Locations in All Areas

Caldwell County

**Pcts 1 & 3: County Roads**

Location	WO Date	WO#	Type of Work	Caller / Source	Completed
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Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 1**

**CR 81 BRANDING CHASE LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (0.2 miles)			

**CR 108 BORCHERT LP**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Replaced 10' post	#30901 - 10' Green U-Channel Post	1 each	\$19.59
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/25/2014	Patched road surface (Type D - 6 tons)	Type D Cold Mix	6 ton(s)	\$372.00
			Location Total =	\$391.59

**CR 109 BLACK ANKLE RD (From CR 107 to CR 108)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Patched road surface (Type D - 16 tons)	Type D Cold Mix	16 ton(s)	\$992.00
2/28/2014	Patched road surface (Type D - 3 tons)	Type D Cold Mix	3 ton(s)	\$186.00
			Location Total =	\$1,178.00

**CR 195 CLARK RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Bladed surface; added base (0.1 miles) (3/4" base - 24 tons)	3/4" base to dust	24 ton(s)	\$384.00
			Location Total =	\$384.00

**CR 197 YOUNG LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Bladed surface (0.1 miles)			
2/27/2014	Bladed surface (0.1 miles)			

**CR 200 WELLS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Bladed surface (1.1 miles)			



Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

Work done in Area: Precinct 1

**CR 200 WELLS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
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**CR 202 OLD MCMAHAN RD (C/L to FM 713)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Bladed surface; added base (0.1 miles) (3/4" base - 12 tons)	3/4" base to dust	12 ton(s)	\$192.00
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/12/2014	Started repairing ruts in r.o.w. next to the road	Backfill	48 ton(s)	\$360.00
2/13/2014	Finished repairing ruts in r.o.w. next to the road	Backfill	12 ton(s)	\$90.00
2/19/2014	(Re-installed 10' post w/ curve sign)	#30901 - 10' Green U-Channel Post	1 each	\$19.59
		#W1-2R - Right Curve Arrow - (24x24)	1 each	\$31.00
2/27/2014	Bladed surface (1.3 miles)			
	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$816.59

**CR 204 STAR RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Bladed surface (1 mile)			

**CR 209 BRUSHY BRANCH RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Bladed surface (1.2 miles)			

**CR 212 REAVIS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/14/2014	Bladed surface (1.1 miles)			
2/27/2014	Bladed surface (1.1 miles)			

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

Work done in Area: Precinct 1				
<b>CR 213 OLD LULING RD</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
			Location Total =	\$0.00
<b>CR 213A ROBIN RANCH RD</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
			Location Total =	\$0.00
<b>CR 215 WESTWOOD RD</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/14/2014	Bladed surface (1 mile) (Halfway)			
2/25/2014	Repaired Washout (@ culvert; Type A Black Base - 16 tons)	Type A Black Base	16 ton(s)	\$911.20
			Location Total =	\$911.20
<b>CR 235 COUNTY VIEW RD (FM 2720 to Dead End)</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Patched road surface (Type D 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00
<b>Material Total for this Area =</b>				<b>\$3,743.38</b>

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

<b>Work done in Area: Precinct 2</b>
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**CR 34 DAVIS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Bladed surface (0.2 miles)			

**CR 34A DOW LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Bladed surface (0.1 miles)			

**CR 82 CHESTNUT RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (0.4 miles)			

**CR 105 RIVER PARK RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			
2/12/2014	Bladed surface (2.3 miles)			
2/27/2014	Bladed surface (2.3 miles)			
2/28/2014	Bladed surface; added base (0.1 miles) (3/4" base - 48 tons)	3/4" base to dust	48 ton(s)	\$768.00
			Location Total =	\$768.00

**CR 112A STUBBY RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Bladed surface (0.5 miles)			

**CR 115 BUGTUSSLE LANE (FM 671 to CR 112)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/4/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

**Work done in Area: Precinct 2**

**CR 115 BUGTUSSE LANE (FM 671 to CR 112)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	2 each	\$3.40
		#30920 - 6' Green Delineator Post	2 each	\$13.96
2/19/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
2/21/2014	Bladed surface (2 miles)			
			Location Total =	\$34.72

**CR 116 PLANT RD (Hwy. 80 to CR 115)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Replaced 10' post @ Meridian Ln. Put up COUNTY road name sign (@ CR 115)	#30901 - 10' Green U-Channel Post	1 each	\$19.59
		County Road Name Sign	2 each	\$0.00
2/11/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
2/19/2014	Bladed surface (2.7 miles)			
			Location Total =	\$28.27

**CR 116 PLANT RD (Hwy. 80 to River)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
			Location Total =	\$0.00

**CR 118 STAIRTOWN LP (Hwy. 80 to Hwy. 80)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Bladed surface (1 mile)			

**CR 119 STAIRTOWN RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/18/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

**Work done in Area: Precinct 2**

**CR 119 STAIRTOWN RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
			Location Total =	\$17.36

**CR 121 SCENIC VIEW RD.**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Bladed surface (0.9 miles)			
2/27/2014	Bladed surface (0.9 miles)			

**CR 122 AUSTIN RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Bladed surface (0.5 miles)			
2/27/2014	Bladed surface (0.5 miles)			

**CR 123 UNION HILL RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (1.5 miles)			
	Bladed surface (1.5 miles)			

**CR 124 SUNSET TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (0.5 miles)			

**CR 128 SALT FLAT RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
2/6/2014	Set out "Ice" barricades	Barricades	4 each	\$0.00
			Location Total =	\$248.00

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 2**

**CR 129 PUMPER RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 130 SODA SPRINGS RD (FM 86 to FM 1322)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Patched road surface (Patched - 3 tons)	Type D Cold Mix	3 ton(s)	\$186.00
2/4/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/12/2014	Picked up "Ice" barricades			
			Location Total =	\$434.00

**CR 130 SODA SPRINGS RD (FM 1322 to CR 139)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	(Replaced 10' post)	#30901 - 10' Green U-Channel Post	1 each	\$19.59
			Location Total =	\$19.59

**CR 131 BIGGS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/12/2014	Picked up "Ice" barricades			
			Location Total =	\$0.00

**CR 132 DERRICK RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 133 IVY SWITCH RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Put up COUNTY road name sign (@ FM 1322)	County Road Name Sign	2 each	\$0.00
2/12/2014	Patched road surface (Type D - 8 tons)	Type D Cold Mix	8 ton(s)	\$496.00
2/28/2014	Bladed surface; added base (3/4" base - 24 tons)	3/4" base to dust	24 ton(s)	\$384.00

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

Work done in Area: Precinct 2

**CR 133 IVY SWITCH RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
			Location Total =	\$880.00

**CR 134 MULECREEK RD (CR 133 to Gonzales Cty Line)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Bladed surface (3.1 miles)			

**CR 135B FAR SOUTH DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00

**CR 135A SOUTHERN WAY**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00

**CR 135 WHISPER RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/12/2014	Picked up "Ice" barricades			
2/13/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00

**CR 136 ARROW LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 137 SUNFLOWER TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 2 tons - not finished)	Type D Cold Mix	2 ton(s)	\$124.00

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

Work done in Area: Precinct 2

**CR 137 SUNFLOWER TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/14/2014	Patched road surface (1.5 miles) (Type D - 8 tons)	Type D Cold Mix	8 ton(s)	\$496.00
2/18/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$682.00

**CR 139 HARWOOD RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Put up COUNTY road name sign (@ Tenney Creek Rd)	County Road Name Sign	2 each	\$0.00
	Put up COUNTY road name sign (@ Wattsville Rd.)	County Road Name Sign	2 each	\$0.00
2/18/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
2/19/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
2/27/2014	Put up "Bridge Markers"	#30920 - 6' Green Delineator Post	1 each	\$6.98
		#OM-3L - Left Bridge Marker	1 each	\$23.25
			Location Total =	\$526.23

**CR 139A LOST RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Put up COUNTY road name sign (@ Harwood Rd.)	County Road Name Sign	2 each	\$0.00
			Location Total =	\$0.00

**CR 140 WATTSVILLE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Put up COUNTY road name sign (@ Tenney Creek Rd.)	County Road Name Sign	2 each	\$0.00
2/4/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
2/5/2014	Put up COUNTY road name sign (@ Wattsville Rd)	County Road Name Sign	2 each	\$0.00
			Location Total =	\$124.00

**CR 141B SMITH FARM RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Patched road surface (Type D - .50 ton)	Type D Cold Mix	0.5 ton(s)	\$31.00
			Location Total =	\$31.00



Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 2**

**CR 141 TENNEY CREEK RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Installed double arrow sign @ Wattsville Rd.	#W1-7 - Double Arrow (18x24)	1 each	\$23.25
2/18/2014	Patched road surface (Type D - 1 ton) @ cemetery	Type D Cold Mix	1 ton(s)	\$62.00
2/27/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
			Location Total =	\$93.93

**CR 142 HALL RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Patched road surface (Type D - 1/2 ton)	Type D Cold Mix	0.5 ton(s)	\$31.00
			Location Total =	\$31.00

**CR 143 CHUCKWAGON RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			

**CR 146 CREEKSIDE DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/12/2014	Picked up "Ice" barricades			
			Location Total =	\$0.00

**CR 147 SPARROW TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
			Location Total =	\$8.68

**CR 148 COACHWHIP RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/24/2014	Bladed surface (0.7 miles)			

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

Work done in Area: Precinct 2
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**CR 150 KIRK CORNERS**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Bladed surface (1.5 miles)			
2/25/2014	Bladed surface (2 miles) (CR 154 to Gonzales County)			

**CR 151A BUCK BRANCH RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Bladed surface (1.5 miles)			

**CR 151 SANDY FORK RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			
2/18/2014	Bladed surface (W. of Hwy. 304 to Hard Bran Ranch)			
2/19/2014	Bladed surface (2 miles) (Spot bladed)			

**CR 152 CHALK RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Bladed surface (1 mile) (Spot bladed)			

**CR 153A BIG RANCH RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Put up COUNTY road name sign	County Road Name Sign	1 each	\$0.00
			Location Total =	\$0.00

**CR 154 SILVERMINE RD (Delhi)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Put up COUNTY road name sign	County Road Name Sign	1 each	\$0.00
2/10/2014	Trimmed brush or trees			

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 2**

**CR 154 SILVERMINE RD (Delhi)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/24/2014	Bladed surface (1.5 miles)			
			Location Total =	\$0.00

**CR 154 SILVERMINE RD (Tilmon)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			

**CR 155A BLUE JAY RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Bladed surface (1.4 miles)			

**CR 156 WOLF RUN RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (1.2 miles)			
2/14/2014	Bladed surface (1.2 miles)			
2/20/2014	Bladed surface (1.2 miles)			

**CR 158 TAYLORSVILLE RD (E.FM 20 to FM 86)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (E.FM 20 to CR 92 - Type D 5 tons)	Type D Cold Mix	5 ton(s)	\$310.00
2/24/2014	Patched road surface (Type D - 8 tons) E. off CR 92	Type D Cold Mix	8 ton(s)	\$496.00
			Location Total =	\$806.00

**CR 158 TAYLORSVILLE RD (FM 86 to FM 713)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Put up COUNTY road name sign (@ Louis Voigt Rd - PR)	County Road Name Sign	1 each	\$0.00
		Private Road Name Sign	1 each	\$0.00
			Location Total =	\$0.00

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

Work done in Area: Precinct 2

**CR 160 OLD COLONY LINE RD (FM 86 to FM 3158)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/26/2014	Cleared debris or fallen tree			

**CR 201 CATTLEMENS ROW (CR 202 to CR 210)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Bladed surface; added base (0.1 miles) (3/4" base - 24 tons)	3/4" base to dust	24 ton(s)	\$384.00
2/19/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4 #30920 - 6' Green Delineator Post	1 each 1 each	\$1.70 \$6.98
			Location Total =	\$392.68

**CR 202 OLD MCMAHAN RD (FM 713 to dead end)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00

**CR 243 POWELL RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/20/2014	Patched road surface (Type D - 5 tons)	Type D Cold Mix	5 ton(s)	\$310.00
			Location Total =	\$310.00

**CR 247 ST. JOSEPH ST**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
			Location Total =	\$0.00

**CR 248 TREETOP LANE**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (0.4 miles)			

**CR 249 SANDY PINE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
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Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

<b>Work done in Area: Precinct 2</b>
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**CR 249 SANDY PINE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/28/2014	Bladed surface (0.6 miles)			

**CR 251 TURKEY HOLLOW RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/28/2014	Bladed surface (1.5 miles)			

**CR 301 LONG HORN RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/20/2014	Bladed surface (1 mile) (From FM 1386 to CR 314)			
2/21/2014	Bladed surface (1 mile)			

**CR 302 MCNEIL RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/11/2014	Trimmed brush or trees			

**CR 305 REED CREEK DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Bladed surface (1.8 miles)			

**CR 308A COASTAL LN.**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (0.9 miles)			

**CR 308 WOODY HOLLOW RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (0.7 miles)			

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 2**

**CR 308 WOODY HOLLOW RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
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**CR 309 BRIDAL PATH RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/18/2014	Repaired mailbox approach - 3/4" base - 12 tons	3/4" base to dust	12 ton(s)	\$192.00
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Location Total = \$192.00

**CR 309A WISTFUL VISTA**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/13/2014	Bladed surface (0.5 miles)			
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**CR 313 BOULDER LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/10/2014	Trimmed brush or trees			
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**Material Total for this Area = \$6,309.46**

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

Work done in Area: Precinct 3

**CR 36 GARRETT TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00

**CR 37 CITY VIEW DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 38 KOEGLER DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 39 COTTONFIELD DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 63 RANCHERO DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
			Location Total =	\$248.00

**CR 67 BIRCH ST**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 68 ASPEN RD.**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

Work done in Area: Precinct 3				
<b>CR 85 COUNTRY GLENN DR</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00
<b>CR 89 COUNTRY BEND</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00
<b>CR 93 COUNTRY WAY</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00
<b>CR 100 COUNTRY LN</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00
<b>CR 101 OLD BASTROP RD (Hwy. 80 to River)</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Picked up trash or garbage			
<b>CR 102 MARTINDALE RD</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/24/2014	Patched road surface (1 mile) 3 Tons Type D	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00
<b>CR 103 S.E. RIVER RD</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/25/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
2/28/2014	Bladed surface; added base (3/4" base - 24 tons; City base - 24 tons)	3/4" base to dust Grade 2 City Base	24 ton(s) 24 ton(s)	\$384.00 \$90.00



Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 3**

**CR 103 S.E. RIVER RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
			Location Total =	\$598.00

**CR 107 DICKERSON RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/4/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	5 each	\$8.50
		#30920 - 6' Green Delineator Post	5 each	\$34.90
2/12/2014	Bladed surface (4.3 miles)			
			Location Total =	\$43.40

**CR 110 LONG RD (Hwy. 80 E. to I-130 Const)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Put up COUNTY road name sign (@ San Marcos Hwy.)	County Road Name Sign	2 each	\$0.00
2/11/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
2/12/2014	Bladed surface (0.8 miles)			
2/13/2014	Bladed surface (0.8 miles)			
			Location Total =	\$8.68

**CR 111 POLITICAL RD (Hwy. 80 to W FM 20)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Bladed surface (3.9 miles)			
2/13/2014	Repaired Washout (Backfill - 12 tons)	Backfill	12 ton(s)	\$90.00
			Location Total =	\$90.00

**CR 111 POLITICAL RD (Dead End)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Bladed surface (0.9 miles)			
2/14/2014	Bladed surface (0.9 miles)			

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 3**

**CR 112 CALLIHAN RD (From W.FM 20 to CR 115)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/28/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
			Location Total =	\$248.00

**CR 173 MILL RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 190 SKYLINE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
			Location Total =	\$8.68

**CR 191 LONGHOLLOW RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
			Location Total =	\$8.68

**CR 192 CALDER RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Put up COUNTY road name sign (@ Crossroads Dr.)	County Road Name Sign	2 each	\$0.00
			Location Total =	\$0.00

**CR 221 ROLLING RIDGE RD (CR 233 to CR 222)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/4/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
			Location Total =	\$8.68

Daily Work History & Materials Used

Period: 2/1/2014 - 2/28/2014  
 Work: All categories and types

(By Location)

All Assignments  
 Caldwell County

Work done in Area: Precinct 3

**CR 222 SCHUELKE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/4/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	2 each	\$3.40
		#30920 - 6' Green Delineator Post	2 each	\$13.96
2/12/2014	Patched road surface (Type D - 8 tons) - not finished	Type D Cold Mix	8 ton(s)	\$496.00
2/13/2014	Patched road surface (Type D - 8 tons)	Type D Cold Mix	8 ton(s)	\$496.00
	Repaired Washout (Type A - 8 tons; Backfill - 12 tons)	Backfill	12 ton(s)	\$90.00
		Type A Black Base	8 ton(s)	\$480.00
2/14/2014	Patched road surface (Type D - 8 tons)	Type D Cold Mix	8 ton(s)	\$496.00
			Location Total =	\$2,075.36

**CR 223 ROGERS RANCH RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/24/2014	Patched road surface (0.8 miles) 6 tons type D	Type D Cold Mix	6 ton(s)	\$372.00
			Location Total =	\$372.00

**CR 224 HOLZ RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
			Location Total =	\$0.00

**CR 227 ROCKY RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/20/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
			Location Total =	\$248.00

**CR 228 FARMERS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/20/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 229 MISTY LN (CR 230 to CR 228)**

Date	Work Done	R&B Material Used	Amount Used	Expense
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Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

**Work done in Area: Precinct 3**

**CR 229 MISTY LN (CR 230 to CR 228)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Bladed surface (2.9 miles)			

**CR 231 FIFTH ST**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Bladed surface (0.9 miles)			

**CR 240 QUAIL RUN RD.**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Picked up trash or garbage			

**CR 241 RAILROAD ST**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Bladed surface; added base (0.1 miles) (3/4" base - 180 tons)	3/4" base to dust	180 ton(s)	\$2,880.00
2/5/2014	Bladed surface; added base (0.1 miles) (3/4" base - 276 tons)	3/4" base to dust	276 ton(s)	\$4,416.00
2/18/2014	Bladed surface; added base (3/4" base - 96 tons)	3/4" base to dust	96 ton(s)	\$1,536.00
2/19/2014	Bladed surface; added base (0.1 miles) (3/4" base - 120 tons)	3/4" base to dust	120 ton(s)	\$1,920.00
2/20/2014	Bladed surface; added base (0.1 miles) (3/4" base - 192 tons)	3/4" base to dust	192 ton(s)	\$3,072.00
2/21/2014	Bladed surface; added base (0.1 miles) (3/4" base - 108 tons) Cleaned out driveway culvert pipe	3/4" base to dust	108 ton(s)	\$1,728.00
2/24/2014	Bladed surface; added base (0.1 miles) 144 Tons 3/4 Base	3/4" base to dust	144 ton(s)	\$2,304.00
2/25/2014	Bladed surface; added base (0.1 miles) (3/4" base - 132 tons)	3/4" base to dust	132 ton(s)	\$2,112.00
2/26/2014	Bladed surface; added base (0.1 miles) (3/4" base - 48 tons)	3/4" base to dust	48 ton(s)	\$768.00

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

Work done in Area: Precinct 3				
<b>CR 241 RAILROAD ST</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/28/2014	Bladed surface; added base (City Base - 36 tons)	Grade 2 City Base	36 ton(s)	\$135.00
			Location Total =	\$20,871.00
<b>CR 244 SPOKE HOLLOW RD</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (1.2 miles)			
<b>CR 245 SEALS CREEK RD</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/14/2014	Bladed surface (1 mile)			
<b>CR 258 CROSSROADS DR</b>				
Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Put up COUNTY road name sign (@ Longhollow Rd.)	County Road Name Sign	2 each	\$0.00
			Location Total =	\$0.00
<b>Material Total for this Area =</b>				<b>\$25,758.48</b>

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 4**

**CR 79 WINDMILL DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Bladed surface (0.3 miles)			

**CR 86 CRICKET HOLLOW RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/28/2014	Patched road surface (3/4" base - 2 tons)	3/4" base to dust	2 ton(s)	\$32.00
			Location Total =	\$32.00

**CR 96A COYOTE RUN**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/25/2014	Bladed surface; added base (0.1 miles) (3/4" base - 132 tons)	3/4" base to dust	132 ton(s)	\$2,112.00
2/26/2014	Bladed surface; added base (3/4" base - 48 tons)	3/4" base to dust	48 ton(s)	\$768.00
			Location Total =	\$2,880.00

**CR 97 GRANDPA RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Hauled off brush			

**CR 99 QUAIL RIDGE DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/14/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00

**CR 160 OLD COLONY LINE RD (FM 1854 To E.FM.20)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Bladed surface; added base (1.5 miles) (3/4" base - 80 tons)	3/4" base to dust	80 ton(s)	\$1,280.00
2/27/2014	Patched road surface (Type D - 2 tons)	3/4" base to dust	2 ton(s)	\$32.00
			Location Total =	\$1,312.00

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

Work done in Area: Precinct 4

**CR 164 TUMBLEWEED TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Bladed surface (3.1 miles)			

**CR 165 SANDHOLLER RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Bladed surface (0.7 miles) (Spot bladed)			
2/25/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
2/27/2014	Put up "Bridge Markers"	#30920 - 6' Green Delineator Post	1 each	\$6.98
		#OM-3R - Right Bridge Marker	1 each	\$23.25
	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$154.23

**CR 167 CHAMBERLIN RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/25/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 168 SANDY CREEK RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/12/2014	Picked up "Ice" barricades			
2/18/2014	Bladed surface (0.7 miles)			
2/25/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 169 ST. JOHNS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/20/2014	Patched road surface (Type D - 5 tons)	Type D Cold Mix	5 ton(s)	\$310.00
			Location Total =	\$310.00

**CR 170 CROOKED RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
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Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

<b>Work done in Area: Precinct 4</b>
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**CR 170 CROOKED RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/18/2014	Hauled off brush			
2/19/2014	Bladed surface (2.6 miles)			

**CR 171 SEMINOLE TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Hauled off brush			
2/20/2014	Bladed surface (1.5 miles)			

**CR 172A COUNTY LINE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Hauled off brush			
2/18/2014	Hauled off brush			
2/24/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
2/25/2014	Patched road surface (Type D - 8 tons)	Type D Cold Mix	8 ton(s)	\$496.00
			Location Total =	\$744.00

**CR 172 COUNTY LINE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Hauled off brush			
2/24/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
			Location Total =	\$248.00

**CR 174 LYTTON LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/14/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
2/19/2014	Hauled off brush			
			Location Total =	\$124.00

**CR 175 TOMAHAWK TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
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Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

**Work done in Area: Precinct 4**

**CR 175 TOMAHAWK TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Hauled off brush (Off CR 174 - halfway)			

**CR 177 WILLIAMSON RD (FM 1854 to CR 176)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			
2/27/2014	Bladed surface (2 miles)			
2/28/2014	Bladed surface (2.6 miles)			

**CR 177 WILLIAMSON RD (CR 176 to Hwy. 183)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/3/2014	Replaced 10' post	#30901 - 10' Green U-Channel Post	1 each	\$19.59
			Location Total =	\$19.59

**CR 178 HOMANN RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			
2/27/2014	Hauled off brush			

**CR 179 BARTH RD (1854 to FM 672)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/27/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 179 BARTH RD (FM 672 to FM 1185)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/14/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
			Location Total =	\$124.00

**CR 179 HOMANNVILLE TR (FM 1185 to Hwy. 183)**

Date	Work Done	R&B Material Used	Amount Used	Expense
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Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

Work done in Area: Precinct 4

**CR 179 HOMANNVILLE TR (FM 1185 to Hwy. 183)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (2 miles) (Spot bladed)			
2/27/2014	Bladed surface (2.5 miles) (S. off Hwy. 183)			
	Hauled off brush (So. Off CR 178)			
2/28/2014	Bladed surface (3 miles) (CR 178 to FM 1185)			
	Hauled off brush			

**CR 182 DRY CREEK RD (FM 672 to Gravel)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			
2/20/2014	Hauled off brush			
2/21/2014	Hauled off brush			
2/28/2014	Patched road surface (Type D 2.5 tons)	Type D Cold Mix	2.5 ton(s)	\$155.00
			Location Total =	\$155.00

**CR 182 DRY CREEK RD (Gravel to CR 183)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/10/2014	Trimmed brush or trees			
2/24/2014	Bladed surface; added base (0.1 miles) (3/4" base - 192 tons)	3/4" base to dust	192 ton(s)	\$3,072.00
			Location Total =	\$3,072.00

**CR 183 OLD LYTTON SPRINGS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
2/28/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$124.00

**CR 184 PEGASUS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/24/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 4**

**CR 184 PEGASUS RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
			Location Total =	\$124.00

**CR 185 WITTER RD (From Stoney Daile to FM 672)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Bladed surface; added base (2.1 miles) (3/4" base - 72 tons)	3/4" base to dust	72 ton(s)	\$1,152.00
2/28/2014	Patched road surface (Type D - .50 tons)	Type D Cold Mix	0.5 ton(s)	\$31.00
			Location Total =	\$1,183.00

**CR 186 OLD KELLEY RD (From C/L to bridge)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/12/2014	Picked up "Ice" barricades			
2/18/2014	Bladed surface (0.8 miles)			
			Location Total =	\$0.00

**CR 188 SHADY LANE**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Installed "County Maint. Begins" sign (Also "County Maint Ends" sign)	#30901 - 10' Green U-Channel Post	1 each	\$19.59
		County maint. Begins (24x18)	1 each	\$23.50
		County Maint. Ends (24x18)	1 each	\$23.50
			Location Total =	\$66.59

**CR 189 THOMPSON RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Bladed surface; added base (1.2 miles) (3/4" base - 80 tons)	3/4" base to dust	80 ton(s)	\$1,280.00
2/14/2014	Bladed surface (1 mile) (Spot bladed)			
			Location Total =	\$1,280.00

**CR 255 GREEN ACRE DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/12/2014	Bladed surface (0.6 miles)			

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

Work done in Area: Precinct 4

**CR 255 GREEN ACRE DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
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**CR 292 HANGING OAK RD (FM 1854 to CR 312)**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/19/2014	Hauled off brush			
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**CR 294 DALE LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
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2/12/2014	Picked up "Ice" barricades			
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2/25/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
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2/27/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
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Location Total = \$124.00

**CR 295 EASY ST**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/27/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
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Location Total = \$62.00

**CR 296 PACKARD DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/27/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
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Location Total = \$62.00

**CR 297 MAIN ST**

Date	Work Done	R&B Material Used	Amount Used	Expense
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2/18/2014	Patched road surface (Type D - 2 tons)	Type D Cold Mix	2 ton(s)	\$124.00
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2/25/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
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Location Total = \$186.00

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Precinct 4**

**CR 298 OAKWOOD DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/25/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
2/27/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$124.00

**CR 400 OAK TRAIL DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
2/27/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
			Location Total =	\$70.68

**CR 401 OAK COVE**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 1 ton)	Type D Cold Mix	1 ton(s)	\$62.00
			Location Total =	\$62.00

**CR 402 ALAMO DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Patched road surface (Type D - 3 tons)	Type D Cold Mix	3 ton(s)	\$186.00
			Location Total =	\$186.00

**Material Total for this Area = \$13,139.09**

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Pcts 1 & 2**

**CR 114 MINERAL SPRINGS RD (Hwy. 183 to FM 671)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
2/20/2014	Bladed surface (1.4 miles)			
Location Total =				\$0.00

**CR 198 FOX LN**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/11/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
2/18/2014	Bladed surface (0.2 miles)			
2/27/2014	Patched road surface (3.3 miles) (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
Location Total =				\$256.68

**CR 207 BURDETTE WELLS RD (From S. US HWY 183 to Bridge)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
Location Total =				\$0.00

**Material Total for this Area = \$256.68**

Daily Work History & Materials Used

Period: 2/1/2014 - 2/28/2014  
 Work: All categories and types

(By Location)

All Assignments  
 Caldwell County

**Work done in Area: Pcts 1 & 3**

**CR 221 ROLLING RIDGE RD (Hwy. 183 to CR 233)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/19/2014	Patched road surface (Type D - 7 tons)	Type D Cold Mix	7 ton(s)	\$434.00
2/20/2014	Patched road surface (Type D - 3 tons)	Type D Cold Mix	3 ton(s)	\$186.00
			Location Total =	\$620.00

**CR 230 JOLLEY RD (CR 104 to FM 2720)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/4/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	2 each	\$3.40
		#30920 - 6' Green Delineator Post	2 each	\$13.96
			Location Total =	\$17.36

**CR 232 BOBWHITE RD**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/4/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
2/5/2014	Bladed surface; added base (3/4" base - 110 tons)	3/4" base to dust	110 ton(s)	\$1,760.00
2/14/2014	Repaired Washout (@ culvert)	Backfill	24 ton(s)	\$180.00
		Ready Mix	24 each	\$216.00
			Location Total =	\$2,164.68

**Material Total for this Area = \$2,802.04**

Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

<b>Work done in Area: Pcts 1 &amp; 4</b>
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**CR 80 BRANDING IRON TR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/13/2014	Bladed surface (0.2 miles)			

**CR 185 WITTER RD (From FM 186 to Stoney Daile)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/5/2014	Bladed surface; added base (0.6 miles) (3/4" base - 24 tons)	3/4" base to dust	24 ton(s)	\$384.00

Location Total = \$384.00

**Material Total for this Area = \$384.00**



Daily Work History & Materials Used  
(By Location)

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

All Assignments  
Caldwell County

**Work done in Area: Pcts 2 & 3**

**CR 112 CALLIHAN RD (From CR 115 to San Marcos Hwy.)**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/11/2014	Installed 6' post w/reflector	#30147 - Yellow Delineator - 4x4	1 each	\$1.70
		#30920 - 6' Green Delineator Post	1 each	\$6.98
2/28/2014	Patched road surface (Type D - 4 tons)	Type D Cold Mix	4 ton(s)	\$248.00
			Location Total =	\$256.68

**CR 113 SIERRA DR**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/21/2014	Bladed surface (1 mile)			

**CR 114 MINERAL SPRINGS RD (FM 671 to CR 115))**

Date	Work Done	R&B Material Used	Amount Used	Expense
2/11/2014	Installed "Dip" sign	#30901 - 10' Green U-Channel Post	1 each	\$19.59
		#W8-2 - "Dip" - (24x24)	1 each	\$31.00
2/20/2014	Bladed surface (3.3 miles)			
			Location Total =	\$50.59

**Material Total for this Area = \$307.27**

Daily Work History & Materials Used  
(By Location)

All Assignments  
Caldwell County

Period: 2/1/2014 - 2/28/2014  
Work: All categories and types

<b>Work done in Area: County</b>
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(location not on list)

Date	Work Done	R&B Material Used	Amount Used	Expense
2/6/2014	Set out "Ice" barricades	Barricades	2 each	\$0.00
			Location Total =	\$0.00
			<b>Material Total for this Area =</b>	<b>\$0.00</b>
			<b>Material Total for all Areas =</b>	<b>\$52,700.40</b>

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Heavy equipment

#### G-10 Graders - 8332 Gallion 830 (SN#V03623)

Date	Maintenance Category	When	Personnel
2/25/2014	Routine service	10158 hours	Mike Cheatham
	Miscellaneous	GB41017 (2) cutting blades	
2/13/2014	Repair work	10158 hours	Mike Cheatham
	Miscellaneous	GB41017 (2) cutting blades - stock	

#### G-15 Graders - 8332 Cat 120-H

Date	Maintenance Category	When	Personnel
2/27/2014	Routine service	7304 hours	Mike Cheatham
	Miscellaneous	GB41017 (2) cutting blades - stock	

#### G-17 Graders - 8332 Cat 120-H

Date	Maintenance Category	When	Personnel
2/21/2014	Routine service	6171 hours	Donnie Barker
	Miscellaneous	257-8471 (1) seal kit - orings/seals - Holt	

#### G-18 Graders - 8332 Cat 120-H

Date	Maintenance Category	When	Personnel
2/6/2014	Routine service	7415 hours	Donnie Barker
	Miscellaneous	GB41017 (2) blades - stock	

#### G-9 Graders - 8332 Gallion 830 (SN#V03622)

Date	Maintenance Category	When	Personnel
2/27/2014	Repair work	10832 hours	Mike Cheatham
	Wheels	(1) 13.00 R24 doublecore? - stock	

#### L-1 Loader, Wheel - 8394 2002 New Holland 170

Date	Maintenance Category	When	Personnel
2/3/2014	Repair work	4242 hours	Donnie Barker
	Miscellaneous	76047508 (2) edge-blade, 76047507 (1) edge, 79042494 (10) bolts, 12164527 (10) nuts - all Anderson	

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Light equipment

#### B-3 Loader - Backhoe, Wheel - 8571 2006 John Deere

Date	Maintenance Category	When	Personnel
2/3/2014	Routine service	3688 hours	Richard Martinez
	Engine	AT184590 (1) cabin air, 15-40 (5 gal.) oil, (3) tubes grease - all stock, Univ-1 (1) trans oil - Hansons	
	Engine	BT9367MPG (1) hyd filter, 33003 (1) fuel filter, 33668 (1) fuel filter, 46562 (1) air, 46569 (1) air, 57201 (1) trans - All Parts Plus, 577505 (1) oil filter, AT191102 (1) cabin filter- both stock	

### Heavy vehicles

#### D-1 Truck, Dump - 8720 2009 Ford (8 yd)

Date	Maintenance Category	When	Personnel
2/5/2014	Routine service	67186 miles	Donnie Barker
	Engine	295-3099 (2) DPF spark plug - Holt, 308-1504 - Cat (2) DPF flush - Cat, 33626 (1) fuel filter (Parts Plus), 33736 (1) fuel filter (Parts Plus)	

#### D-14 Truck, Dump - 8722 2008 Intl (12 yd)

Date	Maintenance Category	When	Personnel
2/18/2014	Repair work	116170 miles	Donnie Barker
	Engine	2501107C1 (2) harness connector - Longhorn, HP1850 (1) ? Connector	
2/6/2014	Routine service	115689 miles	Richard Martinez
	Engine	24316 (1) cab air, 33994 (1) fuel, 46870 (1) air, 46871 (1) air, 57744XD (1) oil	
	Miscellaneous	40232-5 (2) reflector (bed) - stock	
	Wheels	FS820 (1) 11R22.5 Tire - stock	

#### D-3 Truck, Dump - 8722 2013 International 7500 6x4 12 yd

Date	Maintenance Category	When	Personnel
2/26/2014	Repair work	71537 miles	Donnie Barker
	Wheels	4C4Z3280CB (1) tire rod - Grande Ford, 11R-22.5 (1) tire bridgestone - stock	
2/26/2014	Routine service	16657 miles	Donnie Barker
	Engine	LS086F (1) fuel filter, 1884508C1 (1) oil filter, 3834141C1 (1) cabin air, AP 25707 (1) air filter - all Longhorn; 15-40 (7 gal.) oil	

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Heavy vehicles

#### D-44 Truck, Tractor - 8792 2008 Freightliner

Date	Maintenance Category	When	Personnel
2/10/2014	Repair work	172018 miles	Mike Cheatham
	Wheels	FS 820 (1) new tire - stock; recap (2) new recaps - stock	
2/5/2014	Repair work	172018 miles	Mike Cheatham
	Miscellaneous	24X36 (1) mud flap - stock	

#### WT-3 Truck, Water - 8780 1990 Intl (8 yd)

Date	Maintenance Category	When	Personnel
2/18/2014	Inspection sticker	297158 miles	Richard Martinez
	Inspection	G29766924 (1) state inspection	

### Light vehicles

#### M1 Truck, Pickup - 8802 2013 Ford F250 Supercab

Date	Maintenance Category	When	Personnel
2/11/2014	Routine service	20420 miles	Richard Martinez
	Engine	F1-8025 (1) oil filter, 5-20 (7) oil - both stock	

#### M2 Truck, Pickup - 8802 2013 Ford F250 Supercab

Date	Maintenance Category	When	Personnel
2/28/2014	Repair work	43461 miles	John Franklin
	Wheels	flat repair (LR)	

#### M3 Truck, Pickup - 8802 2013 Ford F250 Supercab

Date	Maintenance Category	When	Personnel
2/20/2014	Repair work	30489 miles	Donnie Barker
	Wheels	F205222 (4) tires/Firestone 245.75R-17 - Tire Mart	
2/11/2014	Routine service	30052 miles	Richard Martinez
	Engine	FL 8205 (1) oil filter, 5-20 (7) oil - both stock	

#### MAINT-2 Truck, Pickup - 8805 2000 Chev

Date	Maintenance Category	When	Personnel
2/25/2014	Repair work	241132 miles	Donnie Barker
	Engine	TIM-2286 (1) pinion seal - Parts Plus	

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Light vehicles

#### MAINT-2 Truck, Pickup - 8805 2000 Chev

Date	Maintenance Category	When	Personnel
2/3/2014	Routine service	240391 miles	Donnie Barker
	Engine	AC147T (1) idle control valve - Parts Plus	

#### Unit -1 Truck, Pickup - 8802 2009 Chevy 2500 Silverado

Date	Maintenance Category	When	Personnel
2/28/2014	Repair work		John Franklin
	Wheels	(2) wheel weights, (1) flat repair (RR) -Note: No MILEAGE ON WORK ORDER!	
2/14/2014	Repair work	80071 miles	Donnie Barker
	Electrical	7548 (1) battery - NAPA	
	Engine	19259452 (1) TRS Sensor - stock/Luling Chev	
	Miscellaneous	SF16 (1) Sea Foam - NAPA	

#### Unit -10 Truck, Pickup - 8802 2003 Ford F250

Date	Maintenance Category	When	Personnel
2/28/2014	Repair work	276531 miles	Donnie Barker
	Steering	DS-1433 (1) inner tie rod (RT), DS-1434 (1) inner tie rod (left), 18290K (2) sway bar links, HB-1582 (2) sway bar bushing - all Napa	

#### Unit -3 Truck, Pickup - 8802 2009 Chevy 2500 Silverado

Date	Maintenance Category	When	Personnel
2/10/2014	Repair work	115501 miles	Richard Martinez
	Miscellaneous	620135 (2) wiper blades - 20"	
2/4/2014	Routine service	115034 miles	Richard Martinez
	Engine	7060 (1) oil filter, 15-40 (6.5) oil	

#### UNIT -8 Truck, Pickup - 8802 2005 Ford F150

Date	Maintenance Category	When	Personnel
2/12/2014	Repair work	174544 miles	Richard Martinez
	Electrical	665-3980 (1) window regulator - NAPA	

#### Unit -9 Truck, Pickup - 8802 2003 Ford F250

Date	Maintenance Category	When	Personnel
2/3/2014	Repair work	344042 miles	Richard Martinez
	Miscellaneous	4C3217K707C (1) mirror	

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Light vehicles

#### UNIT-4 Truck, Pickup - 8802 1994 Ford

Date	Maintenance Category	When	Personnel
2/3/2014	Repair work	378198 miles	Darius Musgrave
	Electrical	MTP - 65 (1) battery	
	Engine	15W40 (6 qts.) oil	
	Engine	XT50M (9qts.) mercron V Trans Fluid, F2ZZ9G4280 (1) EGR Sensor Assy, 0S34601K (1) oil pan set, 72649 (1) EGR gasket, P15359 (1) thermostat, 84816 (1) water outlet (thermostat), FL1A (1) motorcraft oil filter, EM2698 (2) motor mounts	
	Miscellaneous	DA1600 (2) black paint, 78038 (1) Aluminim cleaner, 05100 (1) mothers mag.alum polish	
	Miscellaneous	F8TZ994310UB (1) latch tail gate, E8TZ9943400A (1) handle tail gate, HWP101 (2) silver wheel paint,	
	Wheels	(2) vavle stems, (8) wheel weights	
	Wheels	(1) alignment (straight), P235/75R15 (2) Michelin LTX XL, 9R3Z1012A (12) wheel nuts chrome, 1130 Kit (4) hub cab kit	

#### UNIT-5 Truck, Pickup - 8802 1994 Chev (1 ton) - Welding Truck

Date	Maintenance Category	When	Personnel
2/4/2014	Repair work	193543 miles	Richard Martinez
	Electrical	9005 (1) bulb	

### Constable

#### 001 SUV 2008 Ford Expedition (Jimmy Parker)/Smitty Terrell - Prec. 1

Date	Maintenance Category	When	Personnel
2/18/2014	Routine service	91642 miles	John Franklin
	Engine	49883 (1) air filter, POF4651 (1) oil filter, 15W40 (7) oil, 31-22 (2) wiper blades	
	Inspection	(1) state inspection	

#### 3WV SUV 2000 Ford Explorer (was Darla's 9-1-1 vehicle)

Date	Maintenance Category	When	Personnel
2/18/2014	Repair work	159571 miles	John Franklin
	Steering	ES3461 (2) tie rod ends, PA5 (1) inner wheel bearings, set 2 (1) outter bearing, 91505 (2) seals (grease),7112140 (1) pinion P/S pump, 38102 (1) serp belt tension, 101-0129 (1) Pinion P/S Rack & Pinion	

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Constable

#### 3WV SUV 2000 Ford Explorer (was Darla's 9-1-1 vehicle)

Date	Maintenance Category	When	Personnel
2/13/2014	Routine service	159575 miles	John Franklin
	Electrical	MTP-78DT (1) battery	
	Engine	POF241 (1) oil filter, 15W40 (5.5) oil, 41035 (5) Mercon V Trans fluid, B-158 (1) Trans filter kit, PFF8018 (1) fuel filter	
	Inspection	state inspection - G30725980	
2/11/2014	Repair work	159565 miles	John Franklin
	Electrical	E2471 (1) electric fuel pump kit, FS175 (1) fuel pump strainer	
	Miscellaneous	Wrecker Service - Johnny Paint & Body	

#### 501 Car 2005 Ford Crown Victoria (Constable Pct. 1)

Date	Maintenance Category	When	Personnel
2/18/2014	Routine service	115361 miles	John Franklin
	Engine	402508 (1) K&W Posi Trac Additive; 10121 (2qts) 75W140 gear oil	
	Engine	AF1032A (1) air filter, POF4651 (1) oil filter, 15W40 (6.5) oil, B-144 (1) frame filter kit, 41035 (6) frame fluid mercon V,	
	Miscellaneous	1W7Z15A201AASUB (1) strobe light	
	Wheels	MKD931FM (1) front disc pad set, 225/60R16 (2) Eagle RSA Goodyear, (2) valve stems, (8) wheel weights	

#### Const4 Car 2008 Ford Crown Victoria Police Interceptor

Date	Maintenance Category	When	Personnel
2/21/2014	Routine service	76569 miles	John Franklin
	Engine	PAF1032A (1) airfilter, POF4651 (1) oil filter, 15W40 (6.5) oil	
	Inspection	G30725982 - state inspection	

### Extension Agent

#### AG1 Pick-up truck, 2009 Chevy Silverado

Date	Maintenance Category	When	Personnel
2/11/2014	Routine service	56430 miles	John Franklin
	Engine	PAF5314 (1) air filter, POF2222 (1) oil filter, 15W40 (6) oil	
	Inspection	G30725979 (1) state inspection	
	Miscellaneous	(2) wiper blades	



## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Sheriff's Dept.

#### 10 Car 2010 Ford 4 door

Date	Maintenance Category	When	Personnel
2/18/2014	Routine service	101186 miles	John Franklin
	Engine	AF1032A (1) air filter, POF241 (1) oil filter, 15W40 (6.5) oil	
	Miscellaneous	9007 (1) headlight bulb	

#### 102 Car 1999 Ford Crown Victoria 4 door

Date	Maintenance Category	When	Personnel
2/21/2014	Routine service	21492 miles	John Franklin
	Engine	PAF4878 (1) air filter; POF4651 (1) oil filter, 15W40 (6.5) oil	

#### 112 Mini-Van 2012 Toyota

Date	Maintenance Category	When	Personnel
2/18/2014	Routine service	51545 miles	Darius Musgrave
	Engine	PAF6116 (1) air filter, POF5608 (1) oil filter, 15W40 (6) oil	

#### 3 Car, Ford Crown Victoria

Date	Maintenance Category	When	Personnel
2/5/2014	Routine service	62503 miles	John Franklin
	Electrical	MTP40R - (1) battery	
	Wheels	PAF5841 (1) air filter, POF2500 (1) oil filter, 15W40 (6) oil	

#### 302 SUV 2013 Ford Police Interceptor Utility

Date	Maintenance Category	When	Personnel
2/25/2014	Routine service	24000 miles	John Franklin
	Engine	POF2500 (1) oil filter; 15W40 (6) Schaeffers oil	

#### 404 Interceptor 2014 Ford Utility

Date	Maintenance Category	When	Personnel
2/18/2014	Repair work	306 miles	John Franklin
	Miscellaneous	(2) deer alerts	

#### 405 Utility AWD 2014 Ford Police Interceptor

Date	Maintenance Category	When	Personnel
2/24/2014	Routine service	2701 miles	John Franklin
	Engine	POF-2500 (1) oil filter; 15W40 (6) Schaeffers	

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Sheriff's Dept.

#### 405 Utility AWD 2014 Ford Police Interceptor

Date	Maintenance Category	When	Personnel
2/12/2014	Repair work	1362 miles	Darius Musgrave
	Miscellaneous	(2) deer whistler	

#### 602 Pick-up truck 2006 Ford F150

Date	Maintenance Category	When	Personnel
2/4/2014	Repair work	148686 miles	John Franklin
	Miscellaneous	31-20 (2) wiper blades	
2/4/2014	Routine service	148206 miles	John Franklin
	Engine	PAF5528 (1) air filter, POF4651 (1) oil filter, 15W40 (7) oil	

#### 604 Car 2006 Ford Crown Victoria 4 door

Date	Maintenance Category	When	Personnel
2/18/2014	Repair work	194172 miles	John Franklin
	Wheels	235/55R17 (1) Eagle RSA, (1) valve stem, (2) wheel weights	
2/3/2014	Routine service	193218 miles	Darius Musgrave
	Engine	46134 (1) air filter, POF4651 (1) oil filter, 15W40 (6.5) oil	

#### 611 Car 2006 Ford Crown Victoria 4 door

Date	Maintenance Category	When	Personnel
2/10/2014	Repair work	192351 miles	John Franklin
	Engine	ATD 1040AP (1) rear disc pads, 30384 (1) catalytic converter (From Ford)	
2/10/2014	Repair work	192351 miles	Darius Musgrave
	Engine	K060923 (1) serpentine belt	

#### 7 SUV 2010 Ford Escape XLT 4 door (Jail)

Date	Maintenance Category	When	Personnel
2/10/2014	Routine service	142091 miles	John Franklin
	Engine	PAF5841 (1) air filter, POF2500 (1) oil filter, 15W40 (6) oil, 12x1.75 (1) oil drain plug	

#### 8 Car 2010 Ford Sedan

Date	Maintenance Category	When	Personnel
2/5/2014	Repair work	121025 miles	John Franklin
	Miscellaneous	AW7Z19E616A (1) Temp Blend Door actuator	

## Equipment Maintenance Details

Equipment: All types  
 Maintenance: All categories  
 Personnel: All personnel

Caldwell County  
 All assignments  
 2/1/2014 - 2/28/2014

### Sheriff's Dept.

#### 801 Car 2008 Ford Crown Victoria 4 door

Date	Maintenance Category	When	Personnel
2/3/2014	Routine service	152140 miles	John Franklin
	Electrical	FSA35579 (1) blower sensor	
	Engine	PAF4343 (1) Air filter, POF4651 (1) oil filter, 15W40 (6.5) oil,	
	Miscellaneous	31-22 (2) wiper blades,	

#### 903 Car 2009 Ford Crown Victoria 4 door

Date	Maintenance Category	When	Personnel
2/27/2014	Routine service	164781 miles	John Franklin
	Engine	AF1032A (1) air filter, POF241 (1) oil filter, 15W40 (6.5) oil	
2/3/2014	Routine service	162590 miles	John Franklin
	Engine	6W7Z19973AAA (1) high pressure AC	
	Engine	P37779 & 35489 (1) thermostat seal, 6F2Z1A193D (1) tire sensor board kit	
	Wheels	235/55R17 (2) eagle RSA, Goodyear, (2) valve stem, (4) wheel weights	

#### 980 SUV 1998 Lincoln Navigator

Date	Maintenance Category	When	Personnel
2/27/2014	Repair work	197438 miles	John Franklin
	Engine	2136VP (1) new radiator, MP8-61 (2) gals.anti-freeze, POF4651 (1) oil filter, 15W40 (7) oil	
	Miscellaneous	state inspection - G30725983	
2/25/2014	Routine service	198000 miles	John Franklin
	Engine	R134A (4 lbs.) freon	
2/4/2014	Repair work	196707 miles	John Franklin
	Engine	42068 (1) water pump, MTM02252 (1) 5/8" hose caps	

#### CID2 SUV 2010 Ford Escape XLT

Date	Maintenance Category	When	Personnel
2/26/2014	Repair work	73799 miles	John Franklin
	Brakes	PGD1047C (1) front disc pad set, 680272R (2) front disc rotors	
	Engine	(8 qts.) Ford Mercon LV	
2/18/2014	Routine service	73031 miles	John Franklin
	Engine	PAF5841 (1) air filter, POF2500 (1) oil filter, 15W40 (6) oil	

## Equipment Maintenance Details

Equipment: All types  
Maintenance: All categories  
Personnel: All personnel

Caldwell County  
All assignments  
2/1/2014 - 2/28/2014

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### Sheriff's Dept.

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Trans102 Van 2011 Ford E350 (Jail)

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Date	Maintenance Category	When	Personnel
2/21/2014	Routine service	21492 miles	John Franklin
	Engine	PAF4878 (1) air filter, POF4651 (1) oil filter, 15W40 (6.5) oil	

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## Report to Commissioners Court **Feb. 2014** Caldwell Co. Veterans Service Officer

### Overview

February is typically a busy month for the department as current pensioners need to supply Department of Veterans Affairs with previous calendar year Medical Expense Reports. As VA pension is income based and monetary benefits change based on pensioners medical expenses, it is primarily up to the county Veterans department to ensure that maximum out of pocket medical expenses are documented and reported. This results in maximum allowable VA pension benefits. As VA pensioners are typically elderly veterans and surviving spouses, accounting for one year's worth of medical expenses is very time consuming. Often at this time of year I feel more like a CPA rather than Veterans Service Officer. Time away from current pensioners was primarily spent on 3 new pension clients, 5 pension clients currently in work, 1 new DIC claim, 4 new Service Connected disability claims and 5 current/ongoing Service Connected claims.

VA pension related assistance accounted for 38% of department business while Service Connected compensation claims and assistance accounted for 27%. General assistance and other VA benefits accounted for 35%.

\*

- *Pensioners assistance, ongoing – 11*
- *Pension assistance, new – 3*
- *Pension packages submitted – 2*
- *Pension decisions received – 1*
- *Service connected (SC) disability, ongoing – 5*
- *SC assistance, new claim – 4*
- *SC assistance, appeals – 1*
- *SC packages submitted – 1*
- *SC decisions received – 0*
- *General assistance - 10*

\* These figures do not include general inquiries in which only information was provided via telephone or in-person. They represent actual services provided. Additionally, these figures do not factor in assistance for the same person on multiple occasions, i.e. 5 visits by the same person = 1.

Law Enforcement and TxDOT Use ONLY

FATAL  SMV  SCHOOL BUS  RAILROAD

**COPY**

MAB  SUPPLEMENT  ACTIVE  SCHOOL ZONE

Total Num. Units 2

Total Num. Prsns. 2

TxDOT 13698128.1  
Crash ID /2014053906

Texas Peace Officer's Crash Report (Form CR-3 1/1/2010)

Mail to: Texas Department of Transportation, Crash Records, P.O. Box 149349, Austin, TX 78714. Questions? Call (512) 486-5780

Refer to Attached Code Sheet for Numbered Fields

Page 1 of 2

\*=These fields are required on all additional sheets submitted for this crash (ex.: additional vehicles, occupants, injured, etc.).

Crash Date DD/MYY: <u>02/19/2014</u>		*Crash Time (24HRMM) <u>1137</u>		Case ID <u>2014-4093</u>		Local Use	
*County Name <u>WASHINGTON</u>				*City Name <u>BRENHAM</u>		<input type="checkbox"/> Outside City Limit	
In your opinion, did this crash result in at least \$1,000 damage to any one person's property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Latitude (decimal degrees)		Longitude (decimal degrees)			
<b>ROAD ON WHICH CRASH OCCURRED</b>							
*1 Rdwy. Sys. <u>LR</u>		*Hwy. Num. <u>1</u>		2 Rdwy. Part <u>1</u>		Block Num.	
3 Street Prefix <u>S</u>		*Street Name <u>AUSTIN</u>		4 Street Suffix <u>ST</u>			
<input type="checkbox"/> Crash Occurred on a Private Drive or Road/Private Property/Parking Lot		<input type="checkbox"/> Toll Road/Toll Lane		Speed Limit <u>30</u>		Const. Zone <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Workers Present <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Street Desc. <u>PAVED</u>					
<b>INTERSECTING ROAD, OR IF CRASH NOT AT INTERSECTION, NEAREST INTERSECTING ROAD OR REFERENCE MARKER</b>							
At Int. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		1 Rdwy. Sys. <u>LR</u>		Hwy. Num.		2 Rdwy. Part <u>1</u>	
3 Street Prefix		*Street Name <u>PEABODY</u>		4 Street Suffix <u>ST</u>			
Distance from Int. or Ref. Marker		<input type="checkbox"/> FT <input type="checkbox"/> MI		3 Dir. from Int. or Ref. Marker		Reference Marker	
Street Desc. <u>PAVED</u>		RRX Num.					
Unit Num. <u>1</u>		5 Unit Desc. <u>1</u>		<input type="checkbox"/> Parked Vehicle <input type="checkbox"/> Hit and Run		LP State TX	
LP Num. <u>[REDACTED]</u>		VIN <u>[REDACTED]</u>					
Veh. Year <u>2011</u>		6 Veh. Color <u>TAN</u>		Veh. Make <u>FORD</u>		Veh. Model <u>F250</u>	
7 Body Style <u>PK</u>		<input type="checkbox"/> Pol., Fire, EMS on Emergency (Explain in Narrative if checked)					
8 DL/ID Type <u>1</u>		DL/ID State <u>TX</u>		DL/ID Num. <u>[REDACTED]</u>		9 DL Class <u>C</u>	
10 CDL End. <u>96</u>		11 DL Rest. <u>96</u>		DOB (MM/DD/YYYY) <u>[REDACTED]</u>			
Address (Street, City, State, ZIP) <u>738 YOUNG LN LOCKHART, TX 78644</u>							
Person Num. <u>1</u>		12 Psn. Type <u>1</u>		13 Seat Position <u>1</u>		Name: Last, First, Middle Enter Driver or Primary Person for this Unit on first line	
14 Injury Severity <u>N</u>		Age <u>[REDACTED]</u>		15 Ethnicity <u>[REDACTED]</u>		16 Sex <u>1</u>	
17 Eject. <u>1</u>		18 Restr. <u>1</u>		19 Airbag <u>1</u>		20 Helmet <u>97</u>	
21 Sol. <u>N</u>		22 Alc. Spec. <u>96</u>		Alc. Result		23 Drug Spec. <u>96</u>	
24 Drug Result <u>97</u>		25 Drug Category <u>97</u>		Not Applicable - Alcohol and Drug Results are only reported for Driver/Primary Person for each Unit.			
<input checked="" type="checkbox"/> Owner <input type="checkbox"/> Lessee		Owner/Lessee Name & Address <u>CALDWELL COUNTY, PO BOX 98 LOCKHART, TX 78644</u>					
Proof of Fin. Resp. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		26 Fin. Resp. Type <u>1</u>		Fin. Resp. Name <u>TEXAS ASSOCIATION OF COUNTIES</u>		Fin. Resp. Num. <u>NONE</u>	
27 Vehicle Damage Rating 1 <u>1 2</u>		27 Vehicle Damage Rating 2 <u>F D 2</u>		Vehicle Invented <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Towed By <u>N/A</u>		Towed To <u>N/A</u>					
Unit Num. <u>2</u>		5 Unit Desc. <u>1</u>		<input type="checkbox"/> Parked Vehicle <input type="checkbox"/> Hit and Run		LP State TX	
LP Num. <u>[REDACTED]</u>		VIN <u>[REDACTED]</u>					
Veh. Year <u>2013</u>		6 Veh. Color <u>BLK</u>		Veh. Make <u>TOYOTA</u>		Veh. Model <u>TUNDRA</u>	
7 Body Style <u>PK</u>		<input type="checkbox"/> Pol., Fire, EMS on Emergency (Explain in Narrative if checked)					
8 DL/ID Type <u>1</u>		DL/ID State <u>TX</u>		DL/ID Num. <u>[REDACTED]</u>		9 DL Class <u>C</u>	
10 CDL End. <u>96</u>		11 DL Rest. <u>96</u>		DOB (MM/DD/YYYY) <u>[REDACTED]</u>			
Address (Street, City, State, ZIP) <u>1350 WILDWOOD RD LEDBETTER, TX 77833</u>							
Person Num. <u>1</u>		12 Psn. Type <u>1</u>		13 Seat Position <u>1</u>		Name: Last, First, Middle Enter Driver or Primary Person for this Unit on first line	
14 Injury Severity <u>C</u>		Age <u>[REDACTED]</u>		15 Ethnicity <u>[REDACTED]</u>		16 Sex <u>1</u>	
17 Eject. <u>1</u>		18 Restr. <u>1</u>		19 Airbag <u>1</u>		20 Helmet <u>97</u>	
21 Sol. <u>N</u>		22 Alc. Spec. <u>96</u>		Alc. Result		23 Drug Spec. <u>96</u>	
24 Drug Result <u>97</u>		25 Drug Category <u>97</u>		Not Applicable - Alcohol and Drug Results are only reported for Driver/Primary Person for each Unit.			
<input type="checkbox"/> Owner <input type="checkbox"/> Lessee		Owner/Lessee Name & Address <u>[REDACTED]</u>					
Proof of Fin. Resp. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		26 Fin. Resp. Type <u>1</u>		Fin. Resp. Name <u>MGA INSURANCE COMPANY</u>		Fin. Resp. Num. <u>03MGEF0463994-01</u>	
27 Vehicle Damage Rating 1 <u>6</u>		27 Vehicle Damage Rating 2 <u>B D 2</u>		Vehicle Invented <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Towed By <u>N/A</u>		Towed To <u>N/A</u>					

DISPOSITION OF INJURED / LED	Unit Num.	Prsn. Num.	Taken To	Taken By	Date of Death (MM/DD/YYYY)	Time of Death (24HRMM)
	2	1		SCOTT & WHITE BRENHAM	WASHINGTON CO. EMS	

Unit Num.	Prsn. Num.	Charge	Citation/Reference Num.

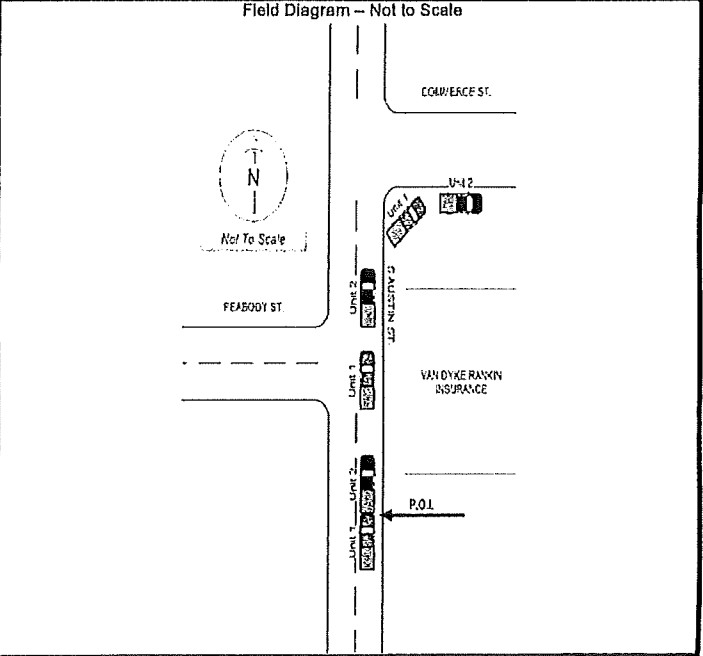
Damaged Property Other Than Vehicles	Owner's Name	Owner's Address

Unit Num.	<input type="checkbox"/> 10,001+ LBS.	<input type="checkbox"/> TRANSPORTING HAZARDOUS MATERIAL	<input type="checkbox"/> 9+ CAPACITY	28 Veh. Oper.	29 Carrier ID Type	Carrier ID Num.
Carrier's Corp. Name			Carrier's Primary Addr.			
30 Rdwy. Access	31 Veh. Type	<input type="checkbox"/> RGWW <input type="checkbox"/> GVWR	HazMat Released	<input type="checkbox"/> Yes <input type="checkbox"/> No	32 HazMat Class Num.	HazMat ID Num.
33 Cargo Body Style	Trailer 1 Unit Num.	<input type="checkbox"/> RGWW <input type="checkbox"/> GVWR	34 Trlr. Type	Trailer 2 Unit Num.	<input type="checkbox"/> RGWW <input type="checkbox"/> GVWR	34 Trlr. Type
Sequence Of Events	35 Seq. 1	35 Seq. 2	35 Seq. 3	35 Seq. 4	Total Num. Axles	Total Num. Tires

36 Contributing Factors (Investigator's Opinion)				37 Vehicle Defects (Investigator's Opinion)				Environmental and Roadway Conditions						
Unit Num.	Contributing	May Have Contrib.		Contributing	May Have Contrib.			38 Weather Cond.	39 Light Cond.	40 Entering Roads	41 Roadway Type	42 Roadway Alignment	43 Surface Condition	44 Traffic Control
1	22							1	1	2	2	1	1	96

**Investigator's Narrative Opinion of What Happened**  
(Attach Additional Sheets if Necessary)

UNIT 1 AND UNIT 2 WERE TRAVELING NB ON S AUSTIN ST. UNIT 2 BEGAN TO STAND DUE TO TRAFFIC BACKING UP FROM THE S AUSTIN ST / W ALAMO ST INTERSECTION. UNIT 1 FAILED TO CONTROL SPEED AND STRUCK UNIT 2.



Time Notified (24HRMM) 1   1   3   7	How Notified DISPATCH	Time Arrived (24HR:MM) 1   1   4   2	Report Date (MM/DD/YYYY) 0   2   1   9   2   0   1   4
Invest. <input checked="" type="checkbox"/> Yes Comp. <input type="checkbox"/> No	Investigator Name (Printed) BOBBITT, RICHARD PAUL	ID Num. 3110	District/Area 0   1
ORI Num. TX 2   3   9   0   1   0   0	*Agency BRENHAM POLICE DEPARTMENT		

**2014.03.17.07 Special Presentations.  
None.**



**2014.03.17.08 EXECUTIVE SESSION**

pursuant to Texas Government Code § 551.071 for consultation with attorneys regarding *Katharina Harper v. Caldwell County*; Cause Number 1:10-CV-00631 in the United States District Court for the Western District of Texas, Austin Division. No action will be taken in executive session.

**2014.03.17.09 Discussion/action**  
regarding *Katharina Harper v. Caldwell*  
*County*; Cause Number 1:10-CV-00631  
in the United States District Court for the  
Western District of Texas, Austin  
Division. **Cost:** TBD; **Speaker:** Judge  
Bonn; **Backup:** None.

**2014.03.17.10 Discussion/Action** to review and approve annual audit report for the fiscal year ended September 30, 2013. **Cost:** None; **Speaker:** Lewis Crain, Rutledge Crain & Company, P.C., Larry Roberson; **Backup:** 1.

CALDWELL COUNTY, TEXAS

*ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

**CALDWELL COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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**CALDWELL COUNTY, TEXAS**  
 ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

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*Financial Section*

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**RUTLEDGE CRAIN & COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS  
2401 Garden Park Court, Suite B  
Arlington, Texas 76013

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners Comprising the  
Commissioners' Court of Caldwell County  
Lockhart, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell County, Texas as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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.

**Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Caldwell County, Texas, as of September 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note III. E. to the financial statements, the County has adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5–11 and 40–41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caldwell County, Texas, Texas' basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Rutledge Crain & Company, PC*

Arlington, Texas  
February 27, 2014

*Management's Discussion and Analysis*

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**CALDWELL COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2013*

As management of Caldwell County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2013. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

**Financial Highlights**

The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2013 by \$21,321,835 (net position). Of this amount, \$9,822,494 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The total net position of the County decreased by \$505,776. The majority of this decrease is attributable to a contribution to the employees' retirement plan of \$740,000 to satisfy an underfunding situation.

The County's governmental funds reported combined ending fund balances of \$14,475,957, an increase of \$1,541,600 in comparison to the previous year, mainly due to the proceeds from the issuance of short term tax notes to finance the purchase and renovation of the new Justice Center.

The unassigned portion of the General Fund, fund balance at the end of the year was \$4,907,328, or 33.8% of total General Fund expenditures for fiscal year 2013.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of Caldwell County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Assets and the Statement of Activities, are utilized to provide this financial overview.

The Statement of Net Position presents information on all of the County's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

In addition, the statement of activities highlights government activities supported by taxes and intergovernmental revenues, along with program revenues classified to the corresponding government activity.

**CALDWELL COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2013*

**Fund financial statements.** The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains 15 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Building Construction Fund and Unit Road Fund, which are considered to be major funds. Data from the other 12 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

*Fiduciary funds.* Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others.

*Notes to Financial Statements.* The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide, fund financial statements and fiduciary fund statements.

*Other Information.* In addition to the basic financial statements and accompanying notes, this report also presents other supplementary information following the notes to the financial statements. The other supplementary information includes combining and individual statements and schedules.

### **Government-wide Financial Analysis**

At the end of fiscal year 2013, the County's net position (assets exceeding liabilities) totaled \$21,321,835. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2). This is a decrease of \$505,776, mainly due to a contribution to the employees' retirement plan to satisfy an underfunding situation.

**Net Position.** The largest portion of the County's net position, \$10,288,772 or 48.3%, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$1,129,411, or 5.3%, in the debt service fund, are restricted for future debt service payments.

Net assets of \$81,158, or 0.4%, in the Capital Projects Fund, are restricted to payments for capital projects authorized by the Series 2010 debt issue and the Short Term Tax Notes Series 2012 and 2013.

The remaining balance of unrestricted net assets, \$9,822,494 or 46.0%, may be used to meet the government's ongoing obligations to citizens and creditors.

**CALDWELL COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2013*

Table 1  
 Condensed Statement of Net Position

	<u>9/30/13</u>	<u>9/30/12</u>
<b>ASSETS</b>		
Current and other assets	\$23,519,465	\$22,136,499
Capital assets	<u>19,416,016</u>	<u>17,695,318</u>
Total assets	<u>42,935,481</u>	<u>39,831,817</u>
<b>LIABILITIES</b>		
Long-term liabilities	16,026,966	11,456,411
Other liabilities	<u>5,586,680</u>	<u>6,547,795</u>
Total liabilities	<u>21,613,646</u>	<u>18,004,206</u>
<b>NET POSITION</b>		
Invested in capital assets net of related debt	10,288,772	9,579,810
Restricted	1,210,569	5,796,360
Unrestricted	<u>9,822,494</u>	<u>6,451,441</u>
	<u>\$21,321,835</u>	<u>\$21,827,611</u>

**CALDWELL COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2013*

**Changes in Net Position.** The net position of the County decreased by \$505,776 for the fiscal year ended September 30, 2013. The majority of this decrease is due to a \$740,000 payment for the employees' retirement fund to correct an underfunding situation.

Table 2  
 Changes in Net Position

	9/30/13	9/30/12
Program Revenues:		
Charges for services	\$3,662,751	\$3,501,142
Operating grants and contributions	372,832	281,164
Capital grants and contributions	492,018	176,170
General Revenues		
Taxes	13,798,705	13,362,258
Unrestricted investment earnings	52,206	70,433
Miscellaneous	150,470	93,897
Total Revenues	<u>18,528,982</u>	<u>17,485,064</u>
Expenses:		
General administration	3,709,654	2,433,331
Judicial	2,657,621	2,453,818
Financial administration	950,140	784,253
Public facilities	485,562	386,112
Public safety	6,752,649	6,381,253
Public transportation	2,943,092	2,685,428
Environmental protection	58,940	53,397
Health and welfare	929,612	1,042,173
Conservation & agriculture	99,515	86,276
Interest on long-term debt	447,973	378,262
Total Expenses	<u>19,034,758</u>	<u>16,684,303</u>
Increase (decrease) in net position	(505,776)	800,761
Net Position – October 1	<u>21,827,611</u>	<u>21,026,850</u>
Net Position – September 30	<u>\$21,321,835</u>	<u>\$21,827,611</u>

**Financial Analysis of the Government's Funds**

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$14,475,957.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unassigned fund balance was \$4,907,328. This is an decrease of \$1,627,879 from last year due to the payment of \$740,000 to the employees' retirement plan and the restriction of \$1,000,000 to the New Justice Center project.

**General Fund Budgetary Highlights.** Each year the County performs periodic reviews of the budget. Budget amendments are approved throughout the year transferring amounts from one line item to another budgeted item. Unbudgeted revenues were recognized with the final budget amendments.



**CALDWELL COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2013*

Discussion of revenue variances follows:

Ad valorem taxes was more than the final budget by \$49,913 due to an increase in collections.

Licenses & permits were above budget by \$121 due to the higher collection of motor vehicle registration fees.

Intergovernmental revenue was greater than budget by \$38,049 due to higher grant revenue in the current year.

Fees of office revenue is over budget by \$7,270 mainly due to additional fees for the County Clerk.

Fines were above budget by \$52,785 as a result of additional fines from the Justice of the Peace Courts.

Miscellaneous revenue was \$4,742 under budget mainly due to a reduction of reimbursed revenues in the current year.

Discussion on expenditures follows:

Overall, expenditures were less than the final budget by \$607,874.

The General administration costs were \$125,502 under budget after a final budget amendment of \$170,907.

The overall Public safety budget increased by \$211,137 and ended with a positive variance to the final budget of \$80,598 due to the failure to maintain full staffing which reduced personnel and related costs. This represents a 1.3% variance.

The Health and welfare actual costs were \$259,638 less than the final budget primarily due to lower than anticipated indigent health care costs and ambulance services related to 1115 Waiver agreements on both operations.

Judicial expenditures were below final budget by \$28,329 as a result of lower cost for the District Clerk and Justice of the Peace Courts.

Financial administration costs were under the final budget by \$75,889 primarily due to lower spending in the Tax Assessor/Collector's office.

**Unit Road Fund Budgetary Highlights.**

Discussion on Revenue variance follows:

Total revenues for the Unit Road fund were \$153 more than final budget primarily due to Lateral Road Funds being \$76 higher than budget.

Discussion on Expenditure variances follows:

Public transportation was \$22,737 less than final budget because to Road Workers Salaries being \$17,524 under budget due to positions that were not filled for the entire year.

**Capital Assets and Debt Administration**

*Capital assets.* The County's investment in capital assets as of September 30, 2013, amounts to \$19,416,016 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

**CALDWELL COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2013*

Table 3  
 Capital Assets at Year End  
 Net of Accumulated Depreciation

	9/30/13	9/30/13
Land	\$171,752	\$171,752
Buildings & improvements	13,250,207	13,344,906
Machinery and equipment	1,832,199	2,030,599
Infrastructure	1,679,242	1,870,669
Construction in progress	2,482,616	277,392
Total Capital Assets (Net)	<u>\$19,416,016</u>	<u>17,695,318</u>

Additional information on the County's capital assets can be found in the notes to the financial statements.

*Debt administration.* At the end of the current fiscal year, Caldwell County had total debt outstanding of \$15,805,000. Of this amount, \$6,110,000 is comprised of Certificates of Obligation, with principal due annually through 2029 with interest due semiannually. All debt is backed by the full faith and credit of Caldwell County.

Table 4  
 Outstanding Debt at Year End

Type of Debt	9/30/13	9/30/12
Certificates of obligation	\$6,110,000	\$6,330,000
Limited tax refunding bonds	9,695,000	5,785,000
Premium on bonds issued	494	508
Compensated absences	221,472	201,222
Total Debt	<u>\$16,026,966</u>	<u>\$12,316,730</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements.

The County's outstanding debt increased by \$3,710,236 due to the issuance of \$4,500,000 of Certificates of Short Term Tax Notes, Series 2013, offset by the scheduled retirement of debt.

**CALDWELL COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*September 30, 2013*

**Economic Factors and Next Year's Budgets and Rates**

With several major developments planned for the area Caldwell County is poised for a significant 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.

Some key factors to look for in future budgets:

With anticipated growth in the rural areas of Caldwell County there will be a significant increase in the Unit Road Department budget for county road maintenance and improvement.

Increase in health insurance due to rising health care costs of County employees.

An additional contribution of \$740,000 was made to the employees retirement fund in December 2012 to correct an underfunding situation. Because of statutory minimum earnings requirements additional contributions in excess of normal monthly amounts may be required.

**Requests for Information**

This financial report is designed to provide a general overview of Caldwell County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 110 S. Main St, Room 301, Lockhart, Texas, 78644.

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*Basic Financial Statements*

**CALDWELL COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2013**

	Governmental Activities
<b>ASSETS:</b>	
<i>Cash and cash equivalents</i>	\$ 15,153,973
<i>Receivables (net of allowances for uncollectibles):</i>	
<i>Taxes</i>	1,548,100
<i>Fines</i>	6,177,712
<i>Intergovernmental</i>	327,046
<i>Inventories</i>	45,903
<i>Prepaid items</i>	251,959
<i>Deposits</i>	14,772
<i>Capital assets (net of accumulated depreciation):</i>	
<i>Land</i>	171,752
<i>Buildings and improvements</i>	13,250,207
<i>Machinery and equipment</i>	1,832,199
<i>Infrastructure</i>	1,679,242
<i>Construction in progress</i>	2,482,616
<b>Total Assets</b>	<u>42,935,481</u>
<b>LIABILITIES:</b>	
<i>Accounts payable</i>	567,254
<i>Accrued liabilities and other payables</i>	270,940
<i>Due to other governments</i>	3,734,633
<i>Due to others</i>	1,013,853
<i>Noncurrent Liabilities-</i>	
<i>Due within one year</i>	965,382
<i>Due in more than one year</i>	15,061,584
<b>Total Liabilities</b>	<u>21,613,646</u>
<b>NET POSITION</b>	
<i>Net Investment in Capital Assets</i>	10,288,772
<i>Restricted For:</i>	
<i>Debt Service</i>	1,129,411
<i>Capital Projects</i>	81,158
<i>Unrestricted</i>	9,822,494
<b>Total Net Position</b>	<u>\$ 21,321,835</u>

The accompanying notes are an integral part of this statement.

**CALDWELL COUNTY, TEXAS**  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT:</b>					
Governmental Activities:					
<i>General administration</i>	\$ 3,709,654	\$ 469,198	\$ 58,538	\$ --	\$ (3,181,918)
<i>Judicial</i>	2,657,621	1,281,666	230,815	--	(1,145,140)
<i>Financial administration</i>	950,140	502,204	--	--	(447,936)
<i>Public facilities</i>	485,562	--	--	--	(485,562)
<i>Public safety</i>	6,752,649	1,241,953	83,479	139,927	(5,287,290)
<i>Public transportation</i>	2,943,092	53,485	--	78,736	(2,810,871)
<i>Environmental protection</i>	58,940	114,245	--	16,684	71,989
<i>Health and welfare</i>	929,612	--	--	256,671	(672,941)
<i>Conservation - agriculture</i>	99,515	--	--	--	(99,515)
<i>Interest on long-term debt</i>	447,973	--	--	--	(447,973)
Total Governmental Activities	19,034,758	3,662,751	372,832	492,018	(14,507,157)
Total Primary Government	\$ 19,034,758	\$ 3,662,751	\$ 372,832	\$ 492,018	(14,507,157)
General Revenues:					
<i>Advalorem taxes</i>					12,010,095
<i>Sales taxes</i>					1,433,037
<i>Automobile taxes</i>					351,092
<i>Alcoholic beverage taxes</i>					4,481
<i>Miscellaneous</i>					158,478
<i>Unrestricted investment earnings</i>					52,206
<i>Gain (loss) on disposal of capital assets</i>					(8,008)
Total General Revenues and Transfers					14,001,381
Change in Net Position					(505,776)
Net Position - Beginning					21,827,611
Net Position - Ending					\$ 21,321,835

The accompanying notes are an integral part of this statement.

**CALDWELL COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2013**

	<u>General Fund</u>	<u>Building Construction</u>
<b>ASSETS</b>		
Assets:		
<i>Cash and cash equivalents</i>	\$ 6,567,002	\$ 7,172,565
<i>Receivables (net of allowances for uncollectibles):</i>		
Taxes	1,385,729	--
Fines	6,177,712	--
Intergovernmental	327,046	--
<i>Due from other funds</i>	379,545	--
<i>Inventories</i>	17,243	--
<i>Prepaid items</i>	212,288	--
<i>Deposits</i>	14,772	--
Total Assets	<u>\$ 15,081,337</u>	<u>\$ 7,172,565</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts Payable</i>	\$ 310,668	\$ 122,595
<i>Accrued liabilities and other payables.</i>	154,734	--
<i>Due to other funds</i>	102,814	290,562
<i>Due to other governments</i>	3,734,633	--
<i>Due to others</i>	1,013,853	--
Total Liabilities	<u>5,316,702</u>	<u>413,157</u>
Deferred Inflows of Resources:		
<i>Deferred revenue</i>	3,411,276	--
Total deferred inflows of resources	<u>3,411,276</u>	<u>--</u>
Fund Balances:		
<i>Nonspendable</i>	229,531	--
<i>Restricted</i>	--	6,759,408
<i>Committed</i>	1,216,500	--
<i>Assigned</i>	--	--
<i>Unassigned</i>	4,907,328	--
Total Fund Balance	<u>6,353,359</u>	<u>6,759,408</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 15,081,337</u>	 <u>\$ 7,172,565</u>

The accompanying notes are an integral part of this statement.



EXHIBIT A-3

Unit Road Fund	Other Governmental Funds	Total Governmental Funds
\$ 184,559	\$ 1,229,848	\$ 15,153,974
325	162,046	1,548,100
--	--	6,177,712
--	--	327,046
--	102,813	482,358
28,660	--	45,903
--	39,671	251,959
--	--	14,772
<u>\$ 213,544</u>	<u>\$ 1,534,378</u>	<u>\$ 24,001,824</u>
\$ 119,033	\$ 14,958	\$ 567,254
5,000	5,956	165,690
4,619	84,363	482,358
--	--	3,734,633
--	--	1,013,853
<u>128,652</u>	<u>105,277</u>	<u>5,963,788</u>
<u>303</u>	<u>150,500</u>	<u>3,562,079</u>
<u>303</u>	<u>150,500</u>	<u>3,562,079</u>
28,660	39,671	297,862
--	1,264,775	8,024,183
--	61,208	1,277,708
55,929	5,114	61,043
--	(92,167)	4,815,161
<u>84,589</u>	<u>1,278,601</u>	<u>14,475,957</u>
<u>\$ 213,544</u>	<u>\$ 1,534,378</u>	<u>\$ 24,001,824</u>

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**CALDWELL COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2013

Total fund balances - governmental funds balance sheet	\$ 14,475,957
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	19,416,016
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,413,578
Payables for bond principal which are not due in the current period are not reported in the funds.	(15,805,494)
Payables for bond interest which are not due in the current period are not reported in the funds.	(105,250)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(221,472)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>2,148,500</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 21,321,835</u>

The accompanying notes are an integral part of this statement.

# CALDWELL COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Building Construction
Revenue:		
<i>Taxes</i>	\$ 10,790,680	\$ --
<i>Licenses and permits</i>	494,441	--
<i>Intergovernmental</i>	2,993,952	55,160
<i>Fees of office</i>	1,001,370	--
<i>Fines</i>	820,572	--
<i>Miscellaneous</i>	151,498	4,299
<i>Investment earnings</i>	34,928	--
Total revenues	<u>16,287,441</u>	<u>59,459</u>
Expenditures:		
<i>General administration</i>	3,251,018	--
<i>Judicial</i>	2,537,294	--
<i>Financial administration</i>	948,447	--
<i>Public facilities</i>	468,563	--
<i>Public safety</i>	6,231,715	--
<i>Public transportation</i>	--	--
<i>Environmental protection</i>	55,657	--
<i>Health and welfare</i>	929,781	--
<i>Conservation - agriculture</i>	97,123	--
<i>Capital Outlay:</i>	--	2,478,053
Debt Service:		
<i>Principal</i>	--	48,500
<i>Interest and fiscal charges</i>	--	--
<i>Fiscal agent's fees</i>	--	--
Total Expenditures	<u>14,519,598</u>	<u>2,526,553</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>1,767,843</u>	<u>(2,467,094)</u>
Other Financing Sources (Uses):		
<i>Transfers in</i>	4,670	--
<i>Transfers out</i>	(2,316,845)	(43,000)
<i>Proceeds of bond issue</i>	--	4,500,000
Total Other Financing Sources (Uses)	<u>(2,312,175)</u>	<u>4,457,000</u>
Net Change in Fund Balances	(544,332)	1,989,906
Fund Balances - Beginning	6,897,691	4,769,502
Fund Balances - Ending	<u>\$ 6,353,359</u>	<u>\$ 6,759,408</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Unit Road Fund	Other Governmental Funds	Total Governmental Funds
\$ 353,000	\$ 1,286,827	\$ 12,430,507
53,485	--	547,926
23,576	283,238	3,355,926
--	194,878	1,196,248
--	10,659	831,231
--	6,980	162,777
2,001	10,977	47,906
<u>432,062</u>	<u>1,793,559</u>	<u>18,572,521</u>
--	533,995	3,785,013
--	84,289	2,621,583
--	--	948,447
--	--	468,563
--	8,212	6,239,927
2,671,094	--	2,671,094
--	--	55,657
--	--	929,781
--	--	97,123
--	--	2,478,053
--	810,000	858,500
--	376,180	376,180
--	1,000	1,000
<u>2,671,094</u>	<u>1,813,676</u>	<u>21,530,921</u>
(2,239,032)	(20,117)	(2,958,400)
2,282,041	77,804	2,364,515
--	(4,670)	(2,364,515)
--	--	4,500,000
<u>2,282,041</u>	<u>73,134</u>	<u>4,500,000</u>
43,009	53,017	1,541,600
41,580	1,225,584	12,934,357
<u>\$ 84,589</u>	<u>\$ 1,278,601</u>	<u>\$ 14,475,957</u>

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**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, 2013*

Net change in fund balances - total governmental funds	\$ 1,541,600
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,984,236
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,255,530)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(8,008)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(69,321)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	810,000
(Increase) decrease in accrued interest from beginning of period to end of period.	(22,293)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(20,250)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	33,790
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(4,500,000)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (505,776)</u>

The accompanying notes are an integral part of this statement.

**CALDWELL COUNTY, TEXAS**  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2013

	Agency Funds
ASSETS:	
<i>Cash and cash equivalents</i>	\$ 1,576,763
<i>Accounts receivable</i>	3,051
Total Assets	<u>\$ 1,579,814</u>
LIABILITIES:	
<i>Accounts payable</i>	\$ 19,862
<i>Due to other governments</i>	55,621
<i>Due to others</i>	1,504,331
Total Liabilities	<u>\$ 1,579,814</u>

The accompanying notes are an integral part of this statement.



# CALDWELL COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2013

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

The County, a political subdivision of the State of Texas is governed by an elected judge and four county commissioners which comprise the commissioners' court. The county's operational activities include general administrative services, judicial, financial administration, public facilities, public safety, the construction and maintenance of roads, environmental protection, health and welfare assistance, conservation - agriculture services.

The accounting policies of Caldwell County, Texas, conform to generally accepted accounting principals issued by the Governmental Accounting Standards Board which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the County's basic financial statements.

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all organizations, activities, functions and component units for which the County (the "primary government") is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of position) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are supported by taxes, charges for services, and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 or segment 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 among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

### C. 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*, as are the proprietary fund and fiduciary 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## CALDWELL COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2013

Governmental fund financial statements are reported using the *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 to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following major governmental funds:

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

The *Building Construction Capital Projects Fund* accounts for proceeds of the 2010 Certificates of Obligation, the 2012 Short Term Tax Notes, and the 2013 Short Term Tax Notes issued to construct and remodel County buildings.

The *Unit Road Fund* accounts for certain revenues and expenditures related to the construction and maintenance of roads and bridges within the County. Primary revenues of this fund are ad valorem taxes, licenses and permits, and transfers from the General Fund.

Additionally, the County reports the following fund types:

The Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for specified purposes (not including private purpose trusts or major capital projects).

The Debt Service Fund accounts for the accumulation of resources to be used for the payment of principal and interest.

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other agency funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes, miscellaneous revenue, and interest income.

### D. Assets, liabilities, and net assets or equity

#### 1. Deposits and investments

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

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the

## CALDWELL COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2013

principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) 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; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices.

#### 2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Fines receivables are shown net of an allowance for uncollectibles. The allowance for uncollectibles is an estimate based upon experience.

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the County Central Appraisal District. Taxes are due without penalty until January 31, of the next calendar year. After January 31 the County has an enforceable lien with respect to both real and personal property. Under state law, property taxes levied on real property constitute a perpetual lien on the real property which cannot be forgiven without specific approval of the State Legislature. Taxes applicable to personal property can be deemed uncollectible by the County.

#### 3. Inventories and prepaid items

Inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

#### 4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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.

**CALDWELL COUNTY, TEXAS**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED SEPTEMBER 30, 2013

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

Buildings	50 years
Building improvements	20 years
Infrastructure	30 years
Machinery and Equipment	5 - 10 years

5. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. All vacation and compensatory pay is accrued when incurred in the government-wide funds. A liability is reported for these amounts in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

6. Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as bond insurance costs, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond insurance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance and insurance 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 and insurance, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Fund equity

**Nonspendable Fund Balance** Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

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

**Committed Fund Balance** - Amounts that can only be used for specific purposes pursuant to constraints imposed by the Commissioner's Court through legislation, resolution or Court order, unless the Commissioner's Court removes or changes the specified use by taking the same type of action used to commit the amounts.

**Assigned Fund Balance** - Amounts that are constrained by the Commissioner's Court, or by another County official or the finance division to which the Court has delegated authority, that are to be used for specific purposes but are neither restricted nor committed.

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

**CALDWELL COUNTY, TEXAS**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED SEPTEMBER 30, 2013

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. When the County incurs an expenditure and both restricted and unrestricted amounts are available, the County considers restricted amounts to have been spent. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

	General Fund	Building Construct.	Unit Road	Other Funds	Total
<b>Fund Balances</b>					
Nonspendable for:					
Inventory	\$17,243	\$ --	\$28,660	\$ --	\$45,903
Prepaid items	212,288	--	--	39,671	251,959
	<u>229,531</u>	<u>--</u>	<u>28,660</u>	<u>39,671</u>	<u>297,862</u>
Restricted for:					
Debt service	--	--	--	939,240	939,240
Justice administration	--	--	--	16,212	16,212
Preservation	--	--	--	194,811	194,811
Construction	--	6,759,408	--	--	6,759,408
Other	--	--	--	114,512	114,512
	<u>--</u>	<u>6,759,408</u>	<u>--</u>	<u>1,264,775</u>	<u>8,024,183</u>
Committed to:					
Justice center	1,000,000	--	--	--	1,000,000
Courthouse maintenance	148,500	--	--	--	148,500
Disaster reaction	68,000	--	--	--	68,000
Hot check	--	--	--	51,480	51,480
Other	--	--	--	9,728	9,728
	<u>1,216,500</u>	<u>--</u>	<u>--</u>	<u>61,208</u>	<u>1,277,708</u>
Assigned	--	--	55,929	5,114	61,043
Unassigned	4,907,328	--	--	(92,167)	4,815,161
	<u>\$6,353,359</u>	<u>\$6,759,408</u>	<u>\$84,589</u>	<u>\$1,278,601</u>	<u>\$14,475,957</u>

**CALDWELL COUNTY, TEXAS**  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED SEPTEMBER 30, 2013

**II. DETAILED NOTES ON ALL FUNDS**

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$3,346,764. All of the bank balance of \$3,520,583, was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the bank's name.

Investments

As of September 30, 2013, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (LOGIC)	AAAm	\$3,930,536	<60
Government sponsored investment pool (TexPool)	AAAm	7,689,614	<60
Money market (MBIA)	AAAm	1,663,822	<60
Total Fair Value		\$13,283,972	

\* Standard and Poors

*Interest Rate Risk.* In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

*Credit Risk.* State law limits investments as described previously in Note I D.1.

*Concentration of Credit Risk.* The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

*Custodial Credit Risk – Deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

LOGIC, TexPool, and MBIA are external investment pools and are not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pools are independently reviewed monthly. At September 30, 2013 the fair value of the position in these pools approximates the fair value of the shares.

# CALDWELL COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2013

## B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Building Construction	Unit Road	NonMajor and Other	Total
Taxes receivable	\$1,514,588	\$ --	\$834	\$178,067	\$1,693,489
	(128,859)	--	(509)	(16,021)	(145,389)
	<u>\$1,385,729</u>	<u>\$ --</u>	<u>\$325</u>	<u>\$162,046</u>	<u>\$1,548,100</u>
Fines receivable	\$12,181,411	\$ --	\$ --	\$ --	\$12,181,411
Allowance	(6,003,699)	--	--	--	(6,003,699)
Net fines receivable	<u>\$6,177,712</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$6,177,712</u>
Intergovernmental	<u>\$327,046</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$327,046</u>

Governmental funds report *deferred resource inflows* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred resource inflows* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Deferred tax revenue (General Fund)	\$1,262,775	\$ --	\$1,262,775
Deferred fines revenue (General Fund)	2,148,501	--	2,148,501
Deferred tax revenue (Unit Road Fund)	303	--	303
Deferred tax revenue (NonMajor Funds)	150,500	--	150,500
Total deferred/unearned revenue for governmental funds	<u>\$3,562,079</u>	<u>\$ --</u>	<u>\$3,562,079</u>

**CALDWELL COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2013**

C. Capital assets

Capital asset activity for the year ended September 30, 2013:

	Balance 9/30/12	Additions	Retirements	Transfers	Balance 9/30/13
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$171,752	\$ --	\$ --	\$ --	\$171,752
Construction in progress	277,392	2,354,224	--	(149,000)	2,482,616
Total capital assets not being depreciated	449,144	2,354,224	--	(149,000)	2,654,368
Capital assets, being depreciated:					
Buildings	18,463,444	123,829	--	149,000	18,736,273
Infrastructure	14,357,002	--	--	--	14,357,002
Machinery and equipment	6,492,810	506,183	(96,909)	--	6,902,084
Total capital assets being depreciated	39,313,256	630,012	(96,909)	149,000	39,995,359
Less accumulated depreciation for:					
Buildings	(5,118,538)	(367,528)	--	--	(5,486,066)
Infrastructure	(12,486,333)	(191,427)	--	--	(12,677,760)
Machinery and equipment	(4,466,211)	(696,575)	88,901	--	(5,073,885)
Total accumulated depreciation	(22,071,082)	(1,255,530)	88,901	--	(23,237,711)
Total capital assets being depreciated, net	17,242,174	(625,518)	(8,008)	--	16,757,648
Governmental activities capital assets, net	\$17,691,318	\$1,728,706	(\$8,008)	\$ --	\$19,412,016

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General administration	\$174,064
Judicial	27,899
Financial administration	388
Public facilities	16,277
Public safety	636,253
Public transportation	395,309
Environmental protection	2,743
Conservation - agriculture	2,597
Total depreciation expense - governmental activities	<u>\$1,255,530</u>



**CALDWELL COUNTY, TEXAS**

NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED SEPTEMBER 30, 2013

## D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2013, is as follows:

Fund	Receivable	Payable
Major Funds		
General Fund	\$379,545	\$102,814
Building Construction	--	290,562
Unit Road	--	4,619
Total Major Funds	379,545	397,995
Nonmajor Funds		
Grant	108	--
911	9,728	--
Justice Court Technology	16,211	--
Records Preservation	54,633	--
Records Management		6,677
Courthouse Security	21,462	--
Hot Check	488	--
Law Library	--	73,967
Narcotics Task Force	--	3,719
Debt Service	183	--
Total Nonmajor Funds	102,813	84,363
Total Governmental Funds	\$482,358	\$482,358

Interfund receivables are primarily the result of overdrafts in pooled cash and amounts for operating expenditures which are to be reimbursed.

## E. Interfund Transfers

Fund	Transfer In	Transfer Out
Major Funds		
General Fund	\$4,670	\$2,316,845
Building Construction	--	\$43,000
Unit Road	2,282,041	--
Total Major Funds	2,286,711	2,359,845
Non Major Governmental Funds		
Courthouse Security	77,804	--
Law Library	--	4,670
Total Non Major Funds	77,804	4,670
Totals	\$2,364,515	\$2,364,515

The transfer from the General Fund to the Unit Road Fund and the Courthouse Security Fund were made to provide funding for those funds.

**CALDWELL COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2013**

F. Long-term debt

The County issues general obligation bonds, certificates of obligation bonds, notes payable and capital lease obligations to provide funds for the acquisition and construction of major capital facilities. These issues are direct obligations and pledge the full faith and credit of the County.

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/13
General Long-Term Debt Issues					
General Obligation Bonds:					
Tax Refunding Bonds, 2009	\$2,980,000	12/22/09	8/15/16	2.50%	\$1,285,000
Certificates of Obligation, 2007	5,605,000	8/16/07	2/1/27	4.34%	5,065,000
Certificates of Obligation, 2010	1,200,000	12/15/10	8/01/29	3.0% - 4.0%	1,045,000
Tax Notes, 2012	1,200,000	12/15/10	8/01/19	2.03%	3,910,000
Tax Notes, 2013	4,500,000	6/15/13	6/01/20	1.69%	4,500,000
Total General Long-Term Debt					<u>\$15,805,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2014	\$875,000	\$432,311	\$1,307,311
2015	975,000	411,442	1,386,442
2016	1,305,000	384,513	1,689,513
2017	1,430,000	349,440	1,779,440
2018	1,510,000	312,751	1,822,751
2019-2023	7,455,000	859,150	8,314,150
2024-2028	2,165,000	231,982	2,396,982
2029	90,000	4,050	94,050
Total	<u>\$15,805,000</u>	<u>\$2,985,639</u>	<u>\$18,790,639</u>

**CALDWELL COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2013**

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2013, was as follows:

	Balance 09/30/12	Additions	Retirements	Balance 09/30/13	Due Within One Year
<b>Governmental activities:</b>					
Refunding bonds	\$1,785,000	--	(\$500,000)	\$1,285,000	\$510,000
Certificates of obligation	\$6,330,000	--	(\$220,000)	\$6,110,000	\$310,000
Tax notes	\$4,000,000	\$4,500,000	(\$90,000)	\$8,410,000	\$90,000
Bond premium	508	--	(14)	494	14
	12,115,508	4,500,000	(810,014)	15,805,494	910,014
Compensated absences	201,222	33,958	(13,708)	221,472	55,368
Governmental activity Long-Term Liabilities	<u>\$12,316,730</u>	<u>\$4,533,958</u>	<u>(\$823,722)</u>	<u>\$16,026,966</u>	<u>\$965,382</u>

For the governmental activities, claims and judgements and compensated absences are generally liquidated by the general fund.

**Authorized and Unissued Debt**

The County had no authorized but unissued debt at 9/30/13.

**III. OTHER INFORMATION**

**A. Risk management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

**B. Contingent Liabilities and Commitments**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County, periodically, is defendant in various lawsuits. As of September 30, 2013, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

The District Clerk has invested trust funds at various financial institutions in accordance with court orders. The County has a fiduciary responsibility over these funds until their final disposition.

**CALDWELL COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2013*

C. Employee Retirement Systems and Pension Plans

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County commissioners' court within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 4.44% for the months of the accounting year in 2012 and 4.67% for the months of the accounting year in 2013.

The contribution rate payable by the employee members is the rate of 5% as adopted by the commissioners' court. The employee contribution rate and the employer contribution rate may be changed by the commissioners' court with the options available in the TCDRS Act.

3. Annual Pension Cost

For the County's accounting year ended September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$347,986 and the actual contributions were \$347,986.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011, the basis for determining the contribution rates for fiscal year 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

**CALDWELL COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2013**

**Actuarial Valuation Information**

Actuarial valuation date	12/31/10	12/31/11	12/31/12
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	20	20
Actuarial valuation method	SAF: 10-yr smoothed value. ESF: Fund Value.	SAF: 10-yr smoothed value. ESF: Fund Value.	SAF: 10-yr smoothed value. ESF: Fund Value.
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

**Trend Information**

Accounting year ended	9/30/10	9/30/11	9/30/12
Annual Pension Cost (APC)	\$264,489	\$300,506	\$347,986
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

**D. Concentrations of Credit Risk**

Taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for filing property tax liens. Fines receivable are due from citizens primarily within the County's boundaries. Risk of loss is reduced by an allowance for uncollectibles and collection policies.

**E. Implementation of new GASB Accounting Standards/Reclassification/Restatement of Prior Year Amounts**

The County has implemented new GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Under GASB-63, amounts previously reported as deferred charges as a part of total assets and deferred amounts from refunded debt have been reported in a separate section as deferred outflows of resources and amounts previously reported as deferred revenue as a part of total liabilities have been reported in a separate section as deferred inflows of resources. Under GASB-65, bond issue costs (excluding bond insurance) are recognized as expenses in the period incurred rather than as assets to be amortized.

GASB 63 resulted in the reclassification of \$3,562,079 (deferred ad valorem tax revenue and deferred fine revenue, which use is restricted to a subsequent fiscal year) to deferred inflows of resources for governmental funds.

# CALDWELL COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2013

Prior year financial statements have been restated to apply GASB Statement No. 65 with respect to non recognition of deferred bond issue costs. Additionally, an adjustment was made to report the Sheriff's Forfeiture Fund, previously combined with the General Fund, as a Special Revenue Fund. The effect of the restatements were, as follows:

Condensed Government Wide Statement of Net Position	As Reported	Restatement	As Restated
Assets	\$39,918,940	(\$87,123)	\$39,831,817
Liabilities	18,004,206	--	18,004,206
Net assets as restated	\$21,914,734	(\$87,123)	\$21,827,611

Condensed Government Wide Statement of Activities	As Reported	Restatement	As Restated
Revenues	\$17,485,064	--	\$17,485,064
Expenses	16,689,021	(4,718)	16,684,303
Increase in net position	796,043	(4,718)	800,761
Net assets October 1, 2011	21,118,691	(91,841)	21,026,850
Net assets as restated	\$21,914,734	(\$87,123)	\$21,827,611

Condensed Balance Sheet Governmental Funds	As Reported General Fund	Restated Sheriff's Forf.	Restated General Fund
Assets	\$15,882,751	\$26,717	\$15,856,034
Liabilities	8,958,343	--	5,517,532
Deferred resource inflow	--	--	3,440,811
Fund Balance	\$6,924,408	\$26,717	\$6,897,691

Condensed Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	As Reported	Restated Sheriff's Forfeitures	Restated General Fund
Revenues	\$15,289,006	\$1,343	\$15,287,663
Expenditures	12,669,842	3,345	12,666,497
Revenues over (under) expenditures	2,619,164	(2,002)	2,621,166
Total other Financing Sources (Uses)	(2,431,211)	--	(2,431,211)
Net Change in Fund Balances	187,953	(2,002)	189,955
Fund balance October 1, 2011	6,736,455	28,719	6,707,736
Fund Balance as restated	\$6,924,408	\$26,717	\$6,897,691

### *Required Supplementary Information*

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**CALDWELL COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT B-1**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 10,556,710	\$ 10,740,767	\$ 10,790,680	\$ 49,913
<i>Licenses and permits</i>	458,000	494,320	494,441	121
<i>Intergovernmental</i>	2,688,666	2,955,903	2,993,952	38,049
<i>Fees of office</i>	931,500	994,100	1,001,370	7,270
<i>Fines</i>	956,200	767,787	820,572	52,785
<i>Miscellaneous</i>	81,500	156,240	151,498	(4,742)
<i>Investment earnings</i>	60,000	34,920	34,928	8
Total revenues	<u>15,732,576</u>	<u>16,144,037</u>	<u>16,287,441</u>	<u>143,404</u>
Expenditures:				
<i>General administration</i>	2,412,847	3,376,520	3,251,018	125,502
<i>Judicial</i>	2,458,103	2,565,623	2,537,294	28,329
<i>Financial administration</i>	1,024,336	1,024,336	948,447	75,889
<i>Public facilities</i>	479,824	479,824	468,563	11,261
<i>Public safety</i>	6,101,176	6,312,313	6,231,715	80,598
<i>Environmental protection</i>	80,081	80,081	55,657	24,424
<i>Health and welfare</i>	1,119,576	1,189,419	929,781	259,638
<i>Conservation - agriculture</i>	99,356	99,356	97,123	2,233
Total Expenditures	<u>13,775,299</u>	<u>15,127,472</u>	<u>14,519,598</u>	<u>607,874</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,957,277</u>	<u>1,016,565</u>	<u>1,767,843</u>	<u>751,278</u>
Other Financing Sources (Uses):				
<i>Transfers in</i>	17,400	4,670	4,670	--
<i>Transfers out</i>	(1,974,677)	(2,343,677)	(2,316,845)	26,832
Total Other Financing Sources (Uses)	<u>(1,957,277)</u>	<u>(2,339,007)</u>	<u>(2,312,175)</u>	<u>26,832</u>
Net Change in Fund Balances	--	(1,322,442)	(544,332)	778,110
Fund Balances - Beginning	6,897,691	6,897,691	6,897,691	--
Fund Balances - Ending	<u>\$ 6,897,691</u>	<u>\$ 5,575,249</u>	<u>\$ 6,353,359</u>	<u>\$ 778,110</u>



**CALDWELL COUNTY, TEXAS**  
 UNIT ROAD FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 292,089	\$ 352,929	\$ 353,000	\$ 71
<i>Licenses and permits</i>	108,500	53,480	53,485	5
<i>Intergovernmental</i>	23,500	23,500	23,576	76
<i>Investment earnings</i>	900	2,000	2,001	1
Total revenues	<u>424,989</u>	<u>431,909</u>	<u>432,062</u>	<u>153</u>
Expenditures:				
<i>Public transportation</i>	2,545,016	2,693,831	2,671,094	22,737
Total Expenditures	<u>2,545,016</u>	<u>2,693,831</u>	<u>2,671,094</u>	<u>22,737</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,120,027)</u>	<u>(2,261,922)</u>	<u>(2,239,032)</u>	<u>22,890</u>
Other Financing Sources (Uses):				
<i>Transfers in</i>	2,120,027	2,239,027	2,282,041	43,014
Total Other Financing Sources (Uses)	<u>2,120,027</u>	<u>2,239,027</u>	<u>2,282,041</u>	<u>43,014</u>
Net Change in Fund Balances	--	(22,895)	43,009	65,904
Fund Balances - Beginning	41,580	41,580	41,580	--
Fund Balances - Ending	<u>\$ 41,580</u>	<u>\$ 18,685</u>	<u>\$ 84,589</u>	<u>\$ 65,904</u>

**CALDWELL COUNTY, TEXAS****EXHIBIT B-3**

## SCHEDULE OF FUNDING PROGRESS

September 30, 2013

(Unaudited)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
			(1)/(2)	(2)-(1)		(4)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)
12/31/2010	\$8,039,266	\$8,623,998	93.22%	\$584,732	\$6,126,705	9.54%
12/31/2011	8,122,962	8,863,167	91.65%	740,205	6,370,094	11.62%
12/31/2012	9,560,049	9,801,032	97.54%	240,983	7,112,512	3.39%

# CALDWELL COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
Year Ended September 30, 2013

## STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### A. Budgetary Information

Annual budgets are adopted on the GAAP basis of accounting for the general fund, certain special revenue funds, and the debt service fund. All annual appropriations lapse at fiscal year end. The Grant Fund had no activity in the fiscal year and was not budgeted.

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. Thus, the legal level of budgetary control is at the fund level. Several supplemental appropriations were required during the year.

### B. The following funds had deficit fund balances at September 30, 2013:

Special Revenue Funds:	
Grant	\$13,905
Law Library	74,652
Narcotics Task Force	3,610

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*Combining Statements and Budget Comparisons  
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**CALDWELL COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2013**

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
<b>Assets:</b>			
<i>Cash and cash equivalents</i>	\$ 302,337	\$ 927,511	\$ 1,229,848
<i>Receivables (net of allowances for uncollectibles):</i>			
Taxes	--	162,046	162,046
<i>Due from other funds</i>	102,630	183	102,813
<i>Prepaid items</i>	--	39,671	39,671
<b>Total Assets</b>	<b>\$ 404,967</b>	<b>\$ 1,129,411</b>	<b>\$ 1,534,378</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
<i>Accounts Payable</i>	\$ 14,958	\$ --	\$ 14,958
<i>Accrued liabilities and other payables.</i>	5,956	--	5,956
<i>Due to Other Funds</i>	84,363	--	84,363
<b>Total Liabilities</b>	<b>105,277</b>	<b>--</b>	<b>105,277</b>
<b>Deferred Inflows of Resources:</b>			
<i>Deferred revenue</i>	--	150,500	150,500
<b>Total deferred inflows of resources</b>	<b>--</b>	<b>150,500</b>	<b>150,500</b>
<b>Fund Balances:</b>			
<i>Nonspendable</i>	--	39,671	39,671
<i>Restricted</i>	325,535	939,240	1,264,775
<i>Committed</i>	61,208	--	61,208
<i>Assigned</i>	5,114	--	5,114
<i>Unassigned</i>	(92,167)	--	(92,167)
<b>Total Fund Balance</b>	<b>299,690</b>	<b>978,911</b>	<b>1,278,601</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 404,967</b>	<b>\$ 1,129,411</b>	<b>\$ 1,534,378</b>

**CALDWELL COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
<i>Taxes</i>	\$ --	\$ 1,286,827	\$ 1,286,827
<i>Intergovernmental</i>	283,238	--	283,238
<i>Fees of office</i>	194,878	--	194,878
<i>Fines</i>	10,659	--	10,659
<i>Miscellaneous</i>	6,980	--	6,980
<i>Investment earnings</i>	2,609	8,368	10,977
Total revenues	<u>498,364</u>	<u>1,295,195</u>	<u>1,793,559</u>
Expenditures:			
<i>General administration</i>	533,995	--	533,995
<i>Judicial</i>	84,289	--	84,289
<i>Public safety</i>	8,212	--	8,212
Debt Service:			
<i>Principal</i>	--	810,000	810,000
<i>Interest and fiscal charges</i>	--	376,180	376,180
<i>Fiscal agent's fees</i>	--	1,000	1,000
Total Expenditures	<u>626,496</u>	<u>1,187,180</u>	<u>1,813,676</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(128,132)</u>	<u>108,015</u>	<u>(20,117)</u>
Other Financing Sources (Uses):			
<i>Transfers in</i>	77,804	--	77,804
<i>Transfers out</i>	(4,670)	--	(4,670)
Total Other Financing Sources (Uses)	<u>73,134</u>	<u>--</u>	<u>73,134</u>
Net Change in Fund Balances	(54,998)	108,015	53,017
Fund Balances - Beginning	354,688	870,896	1,225,584
Fund Balances - Ending	<u>\$ 299,690</u>	<u>\$ 978,911</u>	<u>\$ 1,278,601</u>

**CALDWELL COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	<u>Grant</u>	<u>911</u>	<u>Special Road &amp; Bridge</u>	<u>Justice Court Technology</u>
<b>ASSETS</b>				
Assets:				
<i>Cash and cash equivalents</i>	\$ 32	\$ --	\$ 5,114	\$ --
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Due from other funds</i>	108	9,728	--	16,211
<b>Total Assets</b>	<u>\$ 140</u>	<u>\$ 9,728</u>	<u>\$ 5,114</u>	<u>\$ 16,211</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts Payable</i>	\$ 14,045	\$ --	\$ --	\$ --
<i>Accrued liabilities and other payables.</i>	--	--	--	--
<i>Due to Other Funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>14,045</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances (deficits):				
<i>Restricted</i>	--	--	--	16,211
<i>Committed</i>	--	9,728	--	--
<i>Assigned</i>	--	--	5,114	--
<i>Unassigned</i>	(13,905)	--	--	--
<b>Total Fund Balance (deficits)</b>	<u>(13,905)</u>	<u>9,728</u>	<u>5,114</u>	<u>16,211</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 140</u>	<u>\$ 9,728</u>	<u>\$ 5,114</u>	<u>\$ 16,211</u>



<u>Records Preservation Fund</u>	<u>Law Library</u>	<u>Sheriff's Forfeiture</u>	<u>Hot Check</u>	<u>Narcotics Task Force</u>
\$ 140,233	\$ --	\$ 29,418	\$ 50,992	\$ 6,238
54,633	--	--	488	--
<u>\$ 194,866</u>	<u>\$ --</u>	<u>\$ 29,418</u>	<u>\$ 51,480</u>	<u>\$ 6,238</u>
\$ 55	\$ 685	\$ --	\$ --	\$ 173
--	--	--	--	5,956
--	73,967	--	--	3,719
<u>55</u>	<u>74,652</u>	<u>--</u>	<u>--</u>	<u>9,848</u>
194,811	--	29,418	--	--
--	--	--	51,480	--
--	--	--	--	--
--	(74,652)	--	--	(3,610)
<u>194,811</u>	<u>(74,652)</u>	<u>29,418</u>	<u>51,480</u>	<u>(3,610)</u>
<u>\$ 194,866</u>	<u>\$ --</u>	<u>\$ 29,418</u>	<u>\$ 51,480</u>	<u>\$ 6,238</u>

**CALDWELL COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	<u>Records Management</u>	<u>Courthouse Security</u>	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>			
Assets:			
<i>Cash and cash equivalents</i>	\$ 59,812	\$ 10,498	\$ 302,337
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Due from other funds</i>	--	21,462	102,630
Total Assets	<u>\$ 59,812</u>	<u>\$ 31,960</u>	<u>\$ 404,967</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts Payable</i>	\$ --	\$ --	\$ 14,958
<i>Accrued liabilities and other payables.</i>	--	--	5,956
<i>Due to Other Funds</i>	6,677	--	84,363
Total Liabilities	<u>6,677</u>	<u>--</u>	<u>105,277</u>
Fund Balances (deficits):			
<i>Restricted</i>	53,135	31,960	325,535
<i>Committed</i>	--	--	61,208
<i>Assigned</i>	--	--	5,114
<i>Unassigned</i>	--	--	(92,167)
Total Fund Balance (deficits)	<u>53,135</u>	<u>31,960</u>	<u>299,690</u>
Total Liabilities and Fund Balance	<u>\$ 59,812</u>	<u>\$ 31,960</u>	<u>\$ 404,967</u>

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**CALDWELL COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Grant	911	Special Road & Bridge	Justice Court Technology
Revenue:				
<i>Intergovernmental</i>	\$ 256,671	\$ 26,567	\$ --	\$ --
<i>Fees of office</i>	--	--	--	24,317
<i>Fines</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
<i>Investment earnings</i>	--	--	55	--
Total revenues	<u>256,671</u>	<u>26,567</u>	<u>55</u>	<u>24,317</u>
Expenditures:				
<i>General administration</i>	299,379	22,259	--	--
<i>Judicial</i>	34,300	--	--	22,100
<i>Public safety</i>	--	--	--	--
Total Expenditures	<u>333,679</u>	<u>22,259</u>	<u>--</u>	<u>22,100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(77,008)</u>	<u>4,308</u>	<u>55</u>	<u>2,217</u>
Other Financing Sources (Uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(77,008)	4,308	55	2,217
Fund Balances (Deficit) - Beginning	63,103	5,420	5,059	13,994
Fund Balances (Deficit) - Ending	<u>\$ (13,905)</u>	<u>\$ 9,728</u>	<u>\$ 5,114</u>	<u>\$ 16,211</u>

Records Preservation Fund	Law Library	Sheriff's Forfeiture	Hot Check	Narcotics Task Force
\$ --	\$ --	\$ --	\$ --	\$ --
93,480	14,529	--	7,812	--
--	--	10,659	--	--
--	--	--	6,980	--
1,499	--	254	80	18
<u>94,979</u>	<u>14,529</u>	<u>10,913</u>	<u>14,872</u>	<u>18</u>
89,689	9,019	--	1,066	--
--	--	--	--	--
--	--	8,212	--	--
<u>89,689</u>	<u>9,019</u>	<u>8,212</u>	<u>1,066</u>	<u>--</u>
5,290	5,510	2,701	13,806	18
--	--	--	--	--
--	(4,670)	--	--	--
<u>--</u>	<u>(4,670)</u>	<u>--</u>	<u>--</u>	<u>--</u>
5,290	840	2,701	13,806	18
189,521	(75,492)	26,717	37,674	(3,628)
<u>\$ 194,811</u>	<u>\$ (74,652)</u>	<u>\$ 29,418</u>	<u>\$ 51,480</u>	<u>\$ (3,610)</u>

**CALDWELL COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Records Management	Courthouse Security	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ --	\$ 283,238
<i>Fees of office</i>	20,324	34,416	194,878
<i>Fines</i>	--	--	10,659
<i>Miscellaneous</i>	--	--	6,980
<i>Investment earnings</i>	604	99	2,609
Total revenues	<u>20,928</u>	<u>34,515</u>	<u>498,364</u>
Expenditures:			
<i>General administration</i>	--	112,583	533,995
<i>Judicial</i>	27,889	--	84,289
<i>Public safety</i>	--	--	8,212
Total Expenditures	<u>27,889</u>	<u>112,583</u>	<u>626,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,961)</u>	<u>(78,068)</u>	<u>(128,132)</u>
Other Financing Sources (Uses):			
<i>Transfers in</i>	--	77,804	77,804
<i>Transfers out</i>	--	--	(4,670)
Total Other Financing Sources (Uses)	<u>--</u>	<u>77,804</u>	<u>73,134</u>
Net Change in Fund Balances	(6,961)	(264)	(54,998)
Fund Balances (Deficit) - Beginning	60,096	32,224	354,688
Fund Balances (Deficit) - Ending	<u>\$ 53,135</u>	<u>\$ 31,960</u>	<u>\$ 299,690</u>

**CALDWELL COUNTY, TEXAS**  
**GRANT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-5**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 256,670	\$ 256,671	\$ 1
Total revenues	<u>256,670</u>	<u>256,671</u>	<u>1</u>
Expenditures:			
<i>General administration</i>	299,400	299,379	21
<i>Judicial</i>	34,300	34,300	--
Debt Service:			
Total Expenditures	<u>333,700</u>	<u>333,679</u>	<u>21</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(77,030)</u>	<u>(77,008)</u>	<u>22</u>
Net Change in Fund Balances	(77,030)	(77,008)	22
Fund Balances - Beginning	63,103	63,103	--
Fund Balances - Ending	<u>\$ (13,927)</u>	<u>\$ (13,905)</u>	<u>\$ 22</u>

**CALDWELL COUNTY, TEXAS**

**EXHIBIT C-6**

911

*SPECIAL REVENUE FUND*

*BUDGETARY COMPARISON SCHEDULE*

*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 26,560	\$ 26,567	\$ 7
Total revenues	<u>26,560</u>	<u>26,567</u>	<u>7</u>
Expenditures:			
<i>General administration</i>	22,260	22,259	1
Total Expenditures	<u>22,260</u>	<u>22,259</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,300</u>	<u>4,308</u>	<u>8</u>
Net Change in Fund Balances	4,300	4,308	8
Fund Balances - Beginning	5,420	5,420	--
Fund Balances - Ending	<u>\$ 9,720</u>	<u>\$ 9,728</u>	<u>\$ 8</u>



**CALDWELL COUNTY, TEXAS**  
*JUSTICE COURT TECHNOLOGY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

**EXHIBIT C-7**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 24,290	\$ 24,317	\$ 27
Total revenues	<u>24,290</u>	<u>24,317</u>	<u>27</u>
Expenditures:			
<i>Judicial</i>	22,100	22,100	--
Total Expenditures	<u>22,100</u>	<u>22,100</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,190</u>	<u>2,217</u>	<u>27</u>
Net Change in Fund Balances	2,190	2,217	27
Fund Balances - Beginning	13,994	13,994	--
Fund Balances - Ending	<u>\$ 16,184</u>	<u>\$ 16,211</u>	<u>\$ 27</u>

**CALDWELL COUNTY, TEXAS**  
*RECORDS PRESERVATION FUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

**EXHIBIT C-8**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 93,450	\$ 93,480	\$ 30
<i>Investment earnings</i>	600	1,499	899
Total revenues	<u>94,050</u>	<u>94,979</u>	<u>929</u>
Expenditures:			
<i>General administration</i>	89,716	89,689	27
Total Expenditures	<u>89,716</u>	<u>89,689</u>	<u>27</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,334</u>	<u>5,290</u>	<u>956</u>
Net Change in Fund Balances	4,334	5,290	956
Fund Balances - Beginning	189,521	189,521	--
Fund Balances - Ending	<u>\$ 193,855</u>	<u>\$ 194,811</u>	<u>\$ 956</u>

**CALDWELL COUNTY, TEXAS**  
*LAW LIBRARY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 13,680	\$ 14,529	\$ 849
Total revenues	<u>13,680</u>	<u>14,529</u>	<u>849</u>
Expenditures:			
<i>General administration</i>	9,020	9,019	1
Total Expenditures	<u>9,020</u>	<u>9,019</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,660</u>	<u>5,510</u>	<u>850</u>
Other Financing Sources (Uses):			
<i>Transfers out</i>	(4,680)	(4,670)	10
Total Other Financing Sources (Uses)	<u>(4,680)</u>	<u>(4,670)</u>	<u>10</u>
Net Change in Fund Balances	(20)	840	860
Fund Balances - Beginning	(75,492)	(75,492)	--
Fund Balances - Ending	<u>\$ (75,512)</u>	<u>\$ (74,652)</u>	<u>\$ 860</u>

**CALDWELL COUNTY, TEXAS**  
*HOT CHECK*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

**EXHIBIT C-10**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 7,810	\$ 7,812	\$ 2
<i>Miscellaneous</i>	--	6,980	6,980
<i>Investment earnings</i>	--	80	80
Total revenues	<u>7,810</u>	<u>14,872</u>	<u>7,062</u>
Expenditures:			
<i>General administration</i>	1,050	1,066	(16)
Total Expenditures	<u>1,050</u>	<u>1,066</u>	<u>(16)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,760</u>	<u>13,806</u>	<u>7,046</u>
Net Change in Fund Balances	6,760	13,806	7,046
Fund Balances - Beginning	37,674	37,674	--
Fund Balances - Ending	<u>\$ 44,434</u>	<u>\$ 51,480</u>	<u>\$ 7,046</u>

**CALDWELL COUNTY, TEXAS**  
*RECORDS MANAGEMENT*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 19,750	\$ 20,324	\$ 574
<i>Investment earnings</i>	500	604	104
Total revenues	<u>20,250</u>	<u>20,928</u>	<u>678</u>
Expenditures:			
<i>Judicial</i>	27,909	27,889	20
Total Expenditures	<u>27,909</u>	<u>27,889</u>	<u>20</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,659)</u>	<u>(6,961)</u>	<u>698</u>
Net Change in Fund Balances	(7,659)	(6,961)	698
Fund Balances - Beginning	60,096	60,096	--
Fund Balances - Ending	<u>\$ 52,437</u>	<u>\$ 53,135</u>	<u>\$ 698</u>

**CALDWELL COUNTY, TEXAS**  
**COURTHOUSE SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 34,650	\$ 34,416	\$ (234)
<i>Investment earnings</i>	40	99	59
Total revenues	<u>34,690</u>	<u>34,515</u>	<u>(175)</u>
Expenditures:			
<i>General administration</i>	132,790	112,583	20,207
Total Expenditures	<u>132,790</u>	<u>112,583</u>	<u>20,207</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(98,100)</u>	<u>(78,068)</u>	<u>20,032</u>
Other Financing Sources (Uses):			
<i>Transfers in</i>	104,650	77,804	(26,846)
Total Other Financing Sources (Uses)	<u>104,650</u>	<u>77,804</u>	<u>(26,846)</u>
Net Change in Fund Balances	6,550	(264)	(6,814)
Fund Balances - Beginning	32,224	32,224	--
Fund Balances - Ending	<u>\$ 38,774</u>	<u>\$ 31,960</u>	<u>\$ (6,814)</u>

**CALDWELL COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-13**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 1,232,379	\$ 1,286,827	\$ 54,448
<i>Investment earnings</i>	--	8,368	8,368
Total revenues	<u>1,232,379</u>	<u>1,295,195</u>	<u>62,816</u>
Expenditures:			
Debt Service:			
<i>Principal</i>	810,000	810,000	--
<i>Interest and fiscal charges</i>	376,200	376,180	20
<i>Fiscal agent's fees</i>	2,000	1,000	1,000
Total Expenditures	<u>1,188,200</u>	<u>1,187,180</u>	<u>1,020</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>44,179</u>	<u>108,015</u>	<u>63,836</u>
Net Change in Fund Balances	44,179	108,015	63,836
Fund Balances - Beginning	870,896	870,896	--
Fund Balances - Ending	<u>\$ 915,075</u>	<u>\$ 978,911</u>	<u>\$ 63,836</u>

**CALDWELL COUNTY, TEXAS**

*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES*

*AGENCY FUNDS*

*SEPTEMBER 30, 2013*

	<u>District Attorney</u>	<u>District Clerk</u>	<u>County Clerk</u>
<b>ASSETS:</b>			
<i>Cash and cash equivalents</i>	\$ 50,700	\$ 509,069	\$ 751,344
<i>Accounts</i>	--	--	--
<b>Total Assets</b>	<u>\$ 50,700</u>	<u>\$ 509,069</u>	<u>\$ 751,344</u>
<b>LIABILITIES:</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Due to other governments</i>	--	--	--
<i>Due to others</i>	50,700	509,069	751,344
<b>Total Liabilities</b>	<u>\$ 50,700</u>	<u>\$ 509,069</u>	<u>\$ 751,344</u>



County Sheriff	Tax Assessor Collector	Juvenile Probation Fund	Total Agency Funds (See Exhibit A-7)
\$ 125,804	\$ 67,414	\$ 72,432	\$ 1,576,763
--	--	3,051	3,051
<u>\$ 125,804</u>	<u>\$ 67,414</u>	<u>\$ 75,483</u>	<u>\$ 1,579,814</u>
\$ --	\$ --	\$ 19,862	\$ 19,862
--	--	55,621	55,621
125,804	67,414	--	1,504,331
<u>\$ 125,804</u>	<u>\$ 67,414</u>	<u>\$ 75,483</u>	<u>\$ 1,579,814</u>

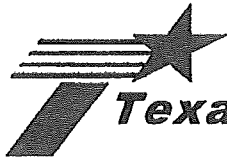
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**2014.03.17.11 Discussion/Action to discuss and approve Budget Amendment #7 for the payment of \$118,135 to the Texas Department of Transportation for the culvert replacement on Oak Grove Road. Cost: \$118,135; Speaker: Dwight Jeffrey, Bill Gardner; Backup: 1.**

CALDWELL COUNTY, TEXAS  
BUDGET AMENDMENT #2013-07  
UNIT ROAD DEPARTMENT  
FISCAL YEAR 2013-2014

<u>DESCRIPTION</u>	<u>ACCOUNT #</u>	<u>INCREASE</u>	<u>DECREASE</u>
BRIDGE REPAIR/REPLACEMENT	002-1101-3205	\$ 118,135	

We are in receipt of a request for payment from TXDOT for the repair of the Oak Grove Road bridge. This project was approved in the August 27, 2012 Commissioner's Court meeting to be paid from reserves. The project was delayed and not included in the current operating budget. No money has been expended on this project to date. I recommend that this be paid out of reserves as was the original intention of the court.



## **Texas Department Of Transportation**

P.O. DRAWER 15426 AUSTIN, TEXAS 78761-5426 (512) 832-7000

March 5, 2014

Caldwell County  
CSJ: 0914-22-062  
Oak Grove Road (CR 127) at Tributary of W. Fork Plum Creek

The Honorable Tom Bonn  
County Judge  
Caldwell County  
110 S. Main Street,  
Lockhart, Texas 78644

Dear Judge Bonn,

The Advanced Funding Agreement for the above referenced project was executed September 18, 2012. The project consists of a culvert replacement, requested by Caldwell County at the above location. Caldwell County is responsible for 100% of construction costs. A May 2014 letting is scheduled.

As required in the Advanced Funding Agreement, a check made payable to the Texas Department of Transportation Trust Fund in the amount of \$118,135 for the County's financial share of construction oversight and construction costs is now due.

If you have any questions, please contact me at (512) 832-7116. Your assistance is appreciated.

Sincerely,

John Jones  
Project Delivery Section  
Austin District

cc: Roy Dill, P.E., Bastrop Area Engineer  
Marie Cavanagh, Caldwell County

08.27.08 **Special Presentations.** None

**(ALL OTHER AGENDA ITEMS)**

08.27.09 **9:15 A.M. PUBLIC HEARING** concerning the proposed tax rate for fiscal year 2012-2013 of \$0.6908 per \$100 of assessed valuation.

Following the closing of the Public Hearing on the proposed tax rate the Court must:

A. Announce that adoption of the tax rate for fiscal year 2012-2013 will be held at a special meeting of the Caldwell County Commissioners Court to be started at 9:00 a.m. on August 30, 2012 at the Scott Annex, 1403 Blackjack Street, Lockhart, Texas.

08.27.10 **DISCUSSION IN EXECUTIVE SESSION** pursuant to section 551.071 of the Open Meetings Act (consultation with attorney) regarding claim against county for damage to private property near Borchert Loop Bridge after January 25, 2012 flood. **Cost:** TBD; **Speaker:** John Cyrier; **Backup:** None.

08.27.11 **Discussion/Action** concerning Resolution No. 20-2012 in support of keeping speed limit at 65 MPH on Highway 183 on the north and south bound lanes from Lockhart North to Highway 21. **Cost:** None; **Speaker:** Judge Bonn; **Backup:** 1.

08.27.12 **Discussion/Action** to approve the proposed 2013 Appraisal District Budget. **Cost:** None; **Speaker:** Judge Bonn/Larry Roberson; **Backup:** 1.

08.27.13 **Discussion/Action** to approve an Advance Funding Agreement (AFA) between Caldwell County and the Texas Department of Transportation (TxDOT) for voluntary Caldwell County funding to a bridge replacement project on Oak Grove Road (CR 127) at a tributary to the West Fork of Plum Creek. The amount requested is \$137,343.00 and will be funded from current year reserves. **Cost:** \$137,343.00; **Speaker:** Judge Bonn/Bill Gardner; **Backup:** 1.

08.27.14 **Discussion/Action** concerning setting public workshop dates, times, proposed agenda, and locations for EMS discussion. **Cost:** None; **Speaker:** All Commissioners; **Backup:** 1.

08.27.15 **Discussion/Action** concerning approval of the established eligibility and services standards contained in the Caldwell County Indigent Care Handbook for the fiscal year 2012-2013. **Cost:** None; **Speaker:** Rhoda Chavira, Caldwell County Indigent Health Care; **Backup:** 1.

08.27.16 **Discussion/Action** concerning optional health care services. **Cost:** None; **Speaker:** Rhoda Chavira, Caldwell County Indigent Health Care; **Backup:** 1.

08.27.17 **Discussion/Action** concerning amendment to the revised fuel card policy adopted by the Commissioners Court at its meeting on June 11, 2012. **Cost:** None; **Speaker:** Commissioner Cyrier; **Backup:** 1.



**Notice of Meeting**  
**Commissioners Court of Caldwell County, Texas**

***Notice is hereby given that a meeting of the Caldwell County Commissioners Court will be held on the 10th day of September 2012 at 9:00 A.M. in the Commissioners Courtroom located at 1403 Blackjack Street, Lockhart, Texas at which time the following subjects will be discussed, considered, passed or adopted, to wit:***

Note: Commissioners Court Meeting packets are prepared several days prior to each meeting. This information is reviewed and studied by the Court members, eliminating lengthy discussions to gain a basic understanding. Timely action and short discussion on agenda items does not reflect lack of thought or analysis on the part of the Court.

Start times for regular agenda items are tentative; some items may be held earlier or later than the scheduled time.

**Agenda**

**Call Meeting to order.**

**09.10.01 Invocation-** Caldwell County Christian Ministries.

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

**09.10.03 Announcements:** Items or comments from Court Members or Staff.

**09.10.04 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).

**09.10.05 Commissioners Court Minutes.** Approval of August 27, 2012, August 27, 2012 PM and August 16, 2012 minutes.

**09.10.06 Consent Agenda.** (Any member of the Court may request that an item within the Consent Agenda be moved to the Regular Agenda for further discussion and action).

**A.** To approve audit of the Jail Inmate Trust Fund Account.

**B.** To approve audit of the Jail Commissary Account.

**C.** To approve Budget Amendment No. 18 to approve transfer of \$137,342.00 from the General Fund Reserve for the purpose of Bridge Replacement Oak-Grove Road (CR 127) for the Unit Road Department.

**2014.03.17.12 Discussion/Action**  
regarding extension of Burn Ban  
declared on January 15, 2014 for  
Caldwell County. **Cost:** None;  
**Speaker:** Judge Bonn; **Backup:** 1.





**CALDWELL COUNTY, TEXAS  
EMERGENCY ORDER  
PROHIBITION OF OUTDOOR BURNING**

**WHEREAS**, according with the provisions of the Texas Disaster Act of 1975 and the Order of the Caldwell County Commissioners Court dated February 22, 1988, and amended January 26, 2004, a State of Disaster has been declared based on the eminent threat of disaster from wild fires; and

**WHEREAS**, declaration of such a disaster authorizes the imposition of controls on activities which can increase the likelihood of such fires,

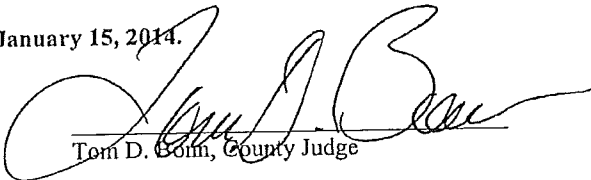
**BE IT THEREFORE ORDERED**, that the following emergency regulations are hereby established for all unincorporated areas of Caldwell County, Texas for the duration of the above mentioned declaration:

1. Action Prohibited:
  - (a) A person violates this order if he/she burns any combustible materials 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 out-door burning the fire department assigned shall respond to the scene and take immediate measures to contain or extinguish the fire.
  - (b) As soon as possible, the Caldwell County Fire Marshall's Office 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 Chief, 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. In such instance a report shall be made containing the date, time, and place of the warning along with the name of the party receiving the warning and forwarded to the office of the Caldwell County Fire Marshall.
  - (d) At the discretion of the Caldwell County Fire Marshall and/or the Fire Chief, or Incident Commander a violation of this order may be prosecuted.

**BE IT ALSO ORDERED**, that this Order may be enforced by any duly commissioned peace officer and violation of this order may be prosecuted as a *Class "C"* Misdemeanor punishable by a fine not to exceed **\$500.00**.

**BE IT ALSO ORDERED**, that the purpose of this order is the mitigation of the hazard posed by wild fire 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.

**IN WITNESS WHEREOF, I AFFIX MY SIGNATURE** this January 15, 2014.

  
Tom D. Coon, County Judge

**CALDWELL COUNTY JUDGE**  
110 S. Main Street  
Room 201 Courthouse  
Lockhart, Texas 78644  
Telephone: 512-398-1808 FAX: 512-398-1828

**Date:** February 27, 2014

**To:** Caldwell County Emergency Management  
Caldwell County Sheriff Office  
All Local TV Stations

**From:** Tom D. Bonn County Judge

**Re:** Caldwell County is no longer under an Outdoor Burning Ban

**Please be informed that Caldwell County is no longer under an Outdoor Burning Ban. Be advised this Burn ban can be reimplemented at any time. Be advised to use extreme caution when burning.**

**2014.03.17.13 Adjournment**