



**SPECIAL**

**BOARD OF DIRECTORS MEETING**

**December 15, 2022**

# **MEETING NOTICE & AGENDA**

12/7/2022 2:46:02 PM

STACEY KEMP  
COUNTY CLERK  
COLLIN COUNTY, TEXAS  
BY: BR DEPUTY**NOTICE OF SPECIAL MEETING****BOARD OF DIRECTORS  
of the  
COLLIN CENTRAL APPRAISAL DISTRICT****(CONDUCTED ONSITE & TELEPHONICALLY)**

Notice is hereby given that on the 15th day of December 2022, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephonic access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 780 146 52#. Telephonic access will be available at 7:00 a.m. until the meeting is adjourned by the Board Chairman. The subjects to be discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website: <https://collincad.org/boards/bod>. On this 7th day of December 2022, this notice was filed with the County Clerk of Collin County, Texas.



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Bo Daffin  
Chief Appraiser  
Phone: (469) 742-9200

**AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, December 15, 2022  
SPECIAL MEETING - Conducted at  
CENTRAL APPRAISAL DISTRICT OFFICE  
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room  
McKinney, Texas 75069**

**I. SPECIAL MEETING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
<b>A.</b>		<b>Call to order: 7:00 a.m.</b>
	1	Announcement by presiding officer whether the meeting has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
<b>B.</b>		<b>Executive Session</b>
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.
<b>C.</b>		<b>Action on items discussed in executive session</b>
	1	Action on any items pertaining to litigation, if any.
	2	Action on any items pertaining to real property, if any.
	3	Action on any items pertaining to personnel, if any.



**AGENDA**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**CONSENT AGENDA**

*The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser, or any citizen.*

- D. Approval of minutes from October 27, 2022 regular meeting.**
- E. Review of October 2022 and November 2022 bills.**
- F. Review of October 2022 and November 2022 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of October 2022 and November 2022 checks and electronic transfers greater than \$25,000.**

**END OF CONSENT AGENDA**

- I. Pursuant to 6.12 of Property Tax Code, provide advice and consent regarding the chief appraiser's recommendation for appointment of Ag Advisory Board.**
- J. Receive recommendation and vote on amending Board Policy #1007 regarding changes to items #12 and #26.**
- K. Receive recommendation and vote on appointments to Retiree Advisory Panel, per Board Policy #1007.**

**AGENDA**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**L. Receive recommendation and vote on line-item transfers within the 2022 Budget.**

**M. Receive recommendation and vote on allocating 2023 budget funds for the Appraisal Review Board's independent legal counsel.**

**N. Receive a report from the Appraisal Review Board (ARB) Chairman.**

**O. Receive recommendation and vote on the Appraisal Review Board membership regarding the 2023 ARB Vice-Chairperson.**

**P. Reports**

- 1 Taxpayer Liaison Officer Report
- 2 Legal Expense Summary YTD
- 3 Update on ADMIN and ARB Renovations

**Q. Chief Appraiser's Report**

- 1 General Comments

**II. AUDIENCE**

**A. Receive public comments. Five-minute limit per speaker, unless extended by Board vote.**

**III. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**

**IV. ADJOURNMENT**

# CONSENT AGENDA

# **D. MINUTES**

**December 15, 2022**

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Thursday, October 27, 2022**

**REGULAR MEETING - Conducted at**

**MEETING LOCATION:** Collin Central Appraisal District Office  
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room  
McKinney, Texas 75069

**MEMBERS PRESENT:** Ron Carlisle, Brian Mantzey, Ken Maun, Gary  
Rodenbaugh and Carson Underwood

**MEMBERS ABSENT:** Ronald Kelley

**APPROVAL OF MINUTES:** \_\_\_\_\_  
Chairman Secretary

**NATURE OF BUSINESS**

**I. REGULAR MEETING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
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- |           |   |                                                                                                                                                     |
|-----------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A.</b> |   | <b>Call to Order 7:00 a.m.</b>                                                                                                                      |
|           | 1 | Meeting was called to order by Chairman, Gary Rodenbaugh, and he announced that the meeting had been posted in the time and manner required by law. |
|           | 2 | The Chairman announced that a quorum was present.                                                                                                   |

- |           |  |                                             |
|-----------|--|---------------------------------------------|
| <b>B.</b> |  | <b>Executive Session</b>                    |
|           |  | There was no need for an executive session. |

- |           |   |                                                       |
|-----------|---|-------------------------------------------------------|
| <b>C.</b> |   | <b>Action on items discussed in executive session</b> |
|           | 1 | N/A                                                   |
|           | 2 | N/A                                                   |
|           | 3 | N/A                                                   |

**CONSENT AGENDA**

Motion by Ron Carlisle to accept reports and approve action items contained in consent agenda. Seconded by Carson Underwood. Motion carried.

- |           |  |                                                                               |
|-----------|--|-------------------------------------------------------------------------------|
| <b>D.</b> |  | Action taken: Board approved minutes from September 22, 2022 regular meeting. |
|-----------|--|-------------------------------------------------------------------------------|

- |           |  |                                                        |
|-----------|--|--------------------------------------------------------|
| <b>E.</b> |  | Action taken: Board reviewed the September 2022 bills. |
|-----------|--|--------------------------------------------------------|

- |           |  |                                                                                 |
|-----------|--|---------------------------------------------------------------------------------|
| <b>F.</b> |  | Action taken: Board reviewed and accepted the September 2022 financial reports. |
|-----------|--|---------------------------------------------------------------------------------|

## MINUTES

### BOARD OF DIRECTORS

#### COLLIN CENTRAL APPRAISAL DISTRICT

- G. Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.
- H. Action taken: Board reviewed and accepted the September 2022 report of checks and electronic transfers greater than \$25,000.

#### END OF CONSENT AGENDA

- I. Ryan Matthews, Deputy Chief Appraiser of Technology, presented a detailed report requesting permission to purchase computer hardware and equipment fully funded in the District's 2022 Budget for general ongoing operations that require Board action. Action taken by the Board is as follows.
- 1 The Board received Mr. Matthews' executive summary outlining pricing for the replacement of Hyperconverged infrastructure (HCI) virtualization environment.
- Brian Mantzey motioned to approve Mr. Matthews' recommendation as presented. Seconded by Ron Carlisle. Motion carried.
- J. With unanimous vote to take Item J, discuss and vote on amending Budget Policy #107, from the table, the Board resumed consideration. Chief Appraiser, Bo Daffin, presented changes based on the Board's instruction at the September 22, 2022 meeting. Motion by Ron Carlisle to adopt by Resolution #2022-74, amending Budget Policy #107 effective immediately. Seconded by Brian Mantzey. Motion carried.
- K. Brian Swanson, Deputy Chief Appraiser of Business Operations and Compliance, addressed the Board with a follow-up report providing additional information and the qualifications of potential audit firms to conduct the District's year-end 2022 financial audit, including the firm Vail & Park, PC recommended by the District's current auditor, K. Evans & Associates, PLLC.
- 1 After discussion, and consideration of the potential auditing firms presented, the Board voted to authorize the Chairman and Secretary to review quotes and execute a letter of engagement with Vail & Park, PC, the audit firm recommended by the District's current auditor. The motion was made by Brian Mantzey and seconded by Carson Underwood. Motion passed.

## **MINUTES**

### **BOARD OF DIRECTORS**

#### **COLLIN CENTRAL APPRAISAL DISTRICT**

- L.** After presenting an outline of recommended changes for the ARB and building remodel, Mr. Swanson presented a recommendation to the Board requesting authorization for the Chief Appraiser to move forward and complete renovations to the District's office building, including ARB hearing rooms, ARB department work area and staff offices. Carson Underwood motioned to approve the renovations to be completed as presented. Ron Carlisle seconded the motion. Motion passed.
- M.** Assistant Chief Appraiser, Marty Wright addressed the Board with recommendations to amend Policy #115, regarding the District's Taxpayer Liaison Officer (TLO). Motion to adopt Resolution 2022-77 amending Policy #115 as presented made by Ron Carlisle. Seconded by Brian Mantzey. Motion passed.
- N.** Ron Carlisle motioned to accept Chief Appraiser, Bo Daffin's recommendation to appoint Chris Nickell as the Board of Directors' TLO for the 2023 calendar year. Carson Underwood seconded the motion. Motion carried.
- O.** **2023 Group Insurance**
- 1 The District's insurance broker, Ryan Hanratty, with Swingle, Collins & Associates, presented the Board a recommendation to remain with the current medical insurance carrier, which includes the option for employees to select from either a High Deductible Health Plan (HDHP), with a Health Savings Account (HSA) or traditional PPO medical plan, with medical reimbursement, for the District's 2023 group insurance. The Board received Mr. Hanratty's recommendation as presented. Motion made by Ron Carlisle to renew the District's medical insurance coverage with BCBSTX for 2023. Carson Underwood seconded the motion. Motion carried.
  - 2 The Board received Mr. Hanratty's recommendations to remain with the District's current insurance carriers for ancillary coverages (dental, vision, term life, long-term care and disability). Brian Mantzey motioned to adopt Resolution #2022-76 which hereby approves the following group insurance carriers for 2023 as listed, based on details presented in public session on October 27, 2022: medical, BCBSTX; dental, BCBSTX; vision, Superior SW; life, short-term disability, and long-term disability, BCBSTX; long-term care, UNUM; online doctor care and online mental health counselors, First Stop Health; and identity theft protection, IDShield. Motion was seconded by Ron Carlisle. Motion carried.

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

- 3 Brian Mantzey motioned to approve by Resolution #2022-1115, Policy #1005 through 2023, the District's HSA contributions to employees' Health Savings Accounts, for employees selecting HDHP with HSA. Seconded by Carson Underwood. Motion carried.
- 4 Brian Mantzey motioned to approve by Resolution #2022-1116, Policy #1001 through 2023, reimbursements of medical deductible and prescription co-pay expenses for employees selecting traditional PPO medical plan. Seconded by Ron Carlisle. Motion carried.

**P.** The Board received Mr. Daffin's 4th quarter report regarding ARB year-to-date expenditures and projected annual expenditures, per Policy #1008, Section e.12. The cost allowances for the outlined expenditures are subject of revisions to Policy #1008, to be presented in the following agenda item. No action was required in this agenda item.

**Q.** Following discussion amending Policy #1008 for calendar year 2023, Brian Mantzey motioned to adopt Policy #2022-1117, hereby amending Policy #1008 regarding the expenditure of ARB funds for catered events, training offsite and miscellaneous reimbursements of food or sundry expenses, effective January 1, 2023. Carson Underwood seconded the motion, Motion passed.

**R.** The Board received a report from Mr. Daffin regarding the District's 2023 retirement plan with the Texas County District Retirement System (TCDRS). No action was needed.

**S. Reports**

- 1 Chris Nickell, Taxpayer Liaison Officer, presented the Monthly Status Report.
  - 1) There have been no new TDLR reports filed and no new updates to previous reports.
  - 2) There have been no new written complaints filed.
  - 3) A total of 67 Customer Service Survey cards have been received and reviewed for August and September. With the exception of one survey card marked satisfactory (with a written note, "very good for such a busy day"), all were completed with excellent scores.
- 2 Toni Bryan, Director of Business Operations, presented the 3rd Quarter 2022 Investment Report.
- 3 Ms. Bryan also presented the 3rd Quarter 2022 Collateral Report.
- 4 The 3rd Quarter Vendor Report was presented by Ms. Bryan.



## **MINUTES**

### **BOARD OF DIRECTORS**

#### **COLLIN CENTRAL APPRAISAL DISTRICT**

- 5 Tina Castillo, Director of ARB & Agent Services, presented the 3rd Quarter 2022 Binding Arbitration Report.
- 6 Deputy Chief Appraiser, Brian Swanson, updated the Board on current litigation, presenting the 2022 3rd Quarter Litigation Report.
- 7 Mr. Swanson also presented a litigation cost report, Legal Expense Summary Report (YTD Totals as of 10/12/22).
- 8 Brad Richards, Director of BPP, presented a 2022 Utility Properties Appraisal Report which included the results of the 2021 and 2022 PTAD Utility Data Reports.

#### **T. Chief Appraiser's Report**

- 1 Mr. Daffin addressed the Board with an update of the transition of Mr. Wright from Assistant Chief Appraiser to Chief Appraiser, and the shift of responsibility from one role to the next.  
  
As the District's upcoming Chief Appraiser, Mr. Wright expressed his gratitude to the staff for their assistance in preparation of the month's board presentation. He extended an extra thanks to Brian Swanson, Toni Bryan, Robert Wood, Manager of Building Operations, and their staff for their work that went into the research for the auditor, and also for the building renovations.

## **II.**

### **AUDIENCE**

- A.** There were no public comments.

#### **CCAD staff in attendance:**

Bo Daffin  
Tamera Glass  
Toni Bryan  
Valerie Hyden  
Marty Wright  
Ryan Matthews  
Stephanie Cave-Bernal  
Brad Richards  
Brian Swanson  
Elliot Benseid  
Jason Harris  
Paula Benseid  
Phil Greaux  
Shane Cheek  
Shawn Tilley  
Tina Castillo  
Wendy Gilliland  
Eric Grusendorf  
Erin Van Gundy  
Jamie Worth

**MINUTES**  
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Robert Wood  
Chris Nickell  
Sam Tharp

**Public in attendance:**

Ryan Hanratty, Swingle Collins and Associates

- III.** The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Thursday, December 15, 2022  
7:00 a.m.
- IV.** Chairman, Gary Rodenbaugh announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:44 a.m.

**E.**  
**BILLS**  
**PAID**

**December 15, 2022**

BILLS PAID

BILLS PAID

**October 2022**

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**October 2022**

Num	Date	Name	Amount
<b>Oct 22</b>			
ACH	10/15/2022	TCDRS	-145,506.23
ACH	10/07/2022	ADP INC	-3,184.76
ACH	10/03/2022	TCDRS	-400,000.00
9203	10/07/2022	ARCELLANA, CRISTINA M	-660.00
9204	10/07/2022	AUGUSTINE, JUDITH S	-440.00
9205	10/07/2022	BITTNER, NANCY M.	-590.00
9206	10/07/2022	CHOLLAR JR, GEORGE W	-1,530.00
9207	10/07/2022	DiVIRGILIO, RICHARD	-440.00
9208	10/07/2022	DODSON, MICHAEL	-220.00
9209	10/07/2022	FALTYS, DIANNE	-1,170.00
9210	10/07/2022	FERGUSON, VICTOR L.	-440.00
9211	10/07/2022	FERRILL, LAWRENCE R	-440.00
9212	10/07/2022	GUCKES, FRANCIS	-440.00
9213	10/07/2022	HANSON, THOMAS D	-470.00
9214	10/07/2022	HARDIN, MARILYN CARLEEN	-440.00
9215	10/07/2022	HARTMAN, BETTY	-280.00
9216	10/07/2022	HAWKINS, YOLANDA	-440.00
9217	10/07/2022	HUBBARD, STEVEN L.	-440.00
9218	10/07/2022	JARZABEK, DOROTA	-220.00
9219	10/07/2022	JAYE, OLIN	-440.00
9220	10/07/2022	KLICKMAN, JOHN MICHAEL	-440.00
9221	10/07/2022	LASHER, DON W.	-440.00
9222	10/07/2022	LOVELL, CRAIG E	-440.00
9223	10/07/2022	MAHER, KEVIN M	-220.00
9224	10/07/2022	MAJZNER, CHARLOTTE	-440.00
9225	10/07/2022	McANDREW, THOMAS	-440.00
9226	10/07/2022	MCGEE, BEVERLY J	-440.00
9227	10/07/2022	MOLINA, ESTELA	-500.00
9228	10/07/2022	MORTENSON, GEORGE R.	-440.00
9229	10/07/2022	MUNDER, GWENDOLYN	-440.00
9230	10/07/2022	PARKER, CHRISTI CRUMP	-440.00
9231	10/07/2022	PERRY, CRAIG N.	-470.00
9232	10/07/2022	PHILLIPS, KATHRYN H	-440.00
9233	10/07/2022	PRYOR, JACK R	-440.00
9234	10/07/2022	ROGERS, FLOYD E	-440.00
9235	10/07/2022	SADLER, BRADLEY J	-440.00
9236	10/07/2022	SODERSTROM, DEAN C	-1,230.00
9237	10/07/2022	TON, AZALIAH S W	-440.00
9238	10/07/2022	TRAN, HUONG (RACHEL)	-470.00
9239	10/07/2022	TREWIN, JAMES	-220.00
9240	10/07/2022	TURANO, LOUIS R	-660.00
9241	10/07/2022	WHITT, NORMAN J	-470.00
9242	10/07/2022	WOLFSON, LEWIS H	-440.00
9243	10/07/2022	WYSASKI, JOHN	-220.00
9244	10/07/2022	YARBOROUGH, DANA	-220.00
9245	10/07/2022	ZINN, THOMAS G	-440.00
9246	10/14/2022	ARCELLANA, CRISTINA M	-940.00
9247	10/14/2022	AUGUSTINE, JUDITH S	-690.00
9248	10/14/2022	BITTNER, NANCY M.	-910.00
9249	10/14/2022	CHOLLAR JR, GEORGE W	-1,030.00
9250	10/14/2022	CHOWDHURY, NASIMA	-940.00
9251	10/14/2022	DiVIRGILIO, RICHARD	-690.00
9252	10/14/2022	DODSON, MICHAEL	-940.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**October 2022**

Num	Date	Name	Amount
9253	10/14/2022	FALTYS, DIANNE	-1,030.00
9254	10/14/2022	FERGUSON, VICTOR L.	-690.00
9255	10/14/2022	FERRILL, LAWRENCE R	-910.00
9256	10/14/2022	GUCKES, FRANCIS	-970.00
9257	10/14/2022	HANSON, THOMAS D	-940.00
9258	10/14/2022	HARTMAN, BETTY	-940.00
9259	10/14/2022	HAWKINS, YOLANDA	-720.00
9260	10/14/2022	HUBBARD, STEVEN L.	-720.00
9261	10/14/2022	JARZABEK, DOROTA	-440.00
9262	10/14/2022	JAYE, OLIN	-940.00
9263	10/14/2022	KLICKMAN, JOHN MICHAEL	-570.00
9264	10/14/2022	LASHER, DON W.	-720.00
9265	10/14/2022	LOVELL, CRAIG E	-660.00
9266	10/14/2022	MAHER, KEVIN M	-660.00
9267	10/14/2022	MAJZNER, CHARLOTTE	-910.00
9268	10/14/2022	McANDREW, THOMAS	-910.00
9269	10/14/2022	MCGEE, BEVERLY J	-940.00
9270	10/14/2022	MOLINA, ESTELA	-690.00
9271	10/14/2022	MORTENSON, GEORGE R.	-720.00
9272	10/14/2022	MUNDER, GWENDOLYN	-940.00
9273	10/14/2022	PARKER, CHRISTI CRUMP	-690.00
9274	10/14/2022	PERRY, CRAIG N.	-910.00
9275	10/14/2022	PHILLIPS, KATHRYN H	-690.00
9276	10/14/2022	PRYOR, JACK R	-910.00
9277	10/14/2022	ROGERS, FLOYD E	-910.00
9278	10/14/2022	SADLER, BRADLEY J	-470.00
9279	10/14/2022	SMITH JR, FLOYD W	-690.00
9280	10/14/2022	SODERSTROM, DEAN C	-1,030.00
9281	10/14/2022	TON, AZALIAH S W	-910.00
9282	10/14/2022	TRAN, HUONG (RACHEL)	-470.00
9283	10/14/2022	TREWIN, JAMES	-940.00
9284	10/14/2022	TURANO, LOUIS R	-940.00
9285	10/14/2022	WARD, FORREST	-690.00
9286	10/14/2022	WHITT, NORMAN J	-910.00
9287	10/14/2022	WOLFSON, LEWIS H	-940.00
9288	10/14/2022	WYSASKI, JOHN	-100.00
9289	10/14/2022	YARBOROUGH, DANA	-690.00
9290	10/14/2022	ZINN, THOMAS G	-940.00
54104	10/04/2022	BORTON, BRIAN K	-400.00
54105	10/04/2022	BUNDICK, FRANK	-400.00
54106	10/04/2022	PENSON, OLIVIA K	-412.50
54107	10/04/2022	POLK, MATTHEW	-425.00
54108	10/04/2022	THIGPEN, LESLIE MICHAEL	-425.00
54109	10/04/2022	AFFILIATED COM-NET, INC.	-1,525.95
54110	10/04/2022	AT&T (FIBER)	-2,029.21
54111	10/04/2022	AT&T (U-VERSE)	-159.43
54112	10/04/2022	CAPITOL APPRAISAL GROUP, LLC	-5,635.00
54113	10/04/2022	DALLAS MORNING NEWS	-343.53
54114	10/04/2022	DIAZ, TIFFANY	-570.78
54115	10/04/2022	DSS	-92.40
54116	10/04/2022	DSS FIRE INC	-90.00
54117	10/04/2022	ESRI INC	-27,500.00
54118	10/04/2022	GLASS, TAMERA	-225.00
54119	10/04/2022	GSO ARCHITECTS	-2,250.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**October 2022**

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
54120	10/04/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,299.47
54121	10/04/2022	JOPLIN'S	-375.00
54122	10/04/2022	MC PURE CLEANING, LLC	-7,506.00
54123	10/04/2022	MONA LISA MOVING CO	-580.00
54124	10/04/2022	MURLEY PLUMBING	-401.88
54125	10/04/2022	SHI GOVERNMENT SOLUTIONS	-3,289.35
54126	10/04/2022	TAAD	-123.00
54127	10/04/2022	TEXAS DEPARTMENT OF PUBLIC SAFETY	-5.00
54128	10/04/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
54129	10/05/2022	QUALITY PERSONNEL SERVICE	-2,470.50
54130	10/10/2022	BORTON, BRIAN K	-425.00
54131	10/10/2022	BUNDICK, FRANK	-437.50
54132	10/10/2022	PENSON, OLIVIA K	-412.50
54133	10/10/2022	THIGPEN, LESLIE MICHAEL	-412.50
54134	10/10/2022	ZEGADLO, MARC	-475.00
54135	10/10/2022	AT&T (MAIN LOCAL)	-1,888.81
54136	10/10/2022	AT&T (MAIN LOCAL)	-245.77
54137	10/10/2022	CHEEK, SHANE	-725.17
54138	10/10/2022	DEARBORN NATIONAL LIFE INSURANCE COMPANY	-9,533.09
54139	10/10/2022	DELL MARKETING	-36,790.49
54140	10/10/2022	DEX IMAGING	-1,181.85
54141	10/10/2022	DIAZ, TIFFANY	-475.65
54142	10/10/2022	GRAYSON CAD	-300.00
54143	10/10/2022	IN BLOOM	-92.00
54144	10/10/2022	MCROBERTS & COMPANY	-1,750.00
54145	10/10/2022	MICHAEL'S KEYS, INC.	-230.00
54146	10/10/2022	MYPRINTCHOICE	-450.00
54147	10/10/2022	PLANO PEST CONTROL	-450.00
54148	10/10/2022	SHRED-IT USA LLC	-141.31
54149	10/10/2022	SODERSTROM, DEAN C	-62.09
54150	10/10/2022	SUPERIOR VISION OF TEXAS	-1,451.58
54151	10/10/2022	TEXAS ARCHIVES	-98.02
54152	10/10/2022	VAN GUNDY, ERIN	-45.00
54153	10/10/2022	VARIVERGE LLC	-2,524.19
54154	10/10/2022	WASTE CONNECTIONS OF TEXAS	-304.53
54155	10/10/2022	WEX HEALTH INC	-151.55
54156	10/12/2022	CHEEK, SHANE	-100.06
54157	10/12/2022	FALTYS, DIANNE	-74.95
54158	10/12/2022	INSIGHTS	-197.28
54159	10/12/2022	MARSHALL & SWIFT	-6,845.95
54160	10/12/2022	MYPRINTCHOICE	-50.00
54161	10/12/2022	OLIVE, ELIZABETH KAY	-101.43
54162	10/12/2022	PROSTAR SERVICES, INC	-219.75
54163	10/12/2022	QUALITY PERSONNEL SERVICE	-1,488.24
54164	10/12/2022	ROBERT HALF INTERNATIONAL INC.	-5,577.08
54165	10/12/2022	SAUNDERS & WALSH, PLLC	-297,798.59
54166	10/12/2022	WEST, SUBVET D	-450.00
54167	10/18/2022	ARMSTRONG, WILLIAM	-475.00
54168	10/18/2022	DAVIS, MARISA	-462.50
54169	10/18/2022	DIAZ, STEPHEN ERIK	-950.00
54170	10/18/2022	HENRY, JAMES	-425.00
54171	10/18/2022	AT&T MOBILITY	-1,311.66
54172	10/18/2022	CARENOW	-350.00
54173	10/18/2022	COLLIN COUNTY CHAPTER TAAO	-75.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
**October 2022**

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
54174	10/18/2022	COLORIT GRAPHICS SERVICES	-54.00
54175	10/18/2022	COSTAR REALTY INFORMATION INC	-5,544.72
54176	10/18/2022	DIAZ, TIFFANY	-665.91
54177	10/18/2022	FEDEX OFFICE	-17.12
54178	10/18/2022	INSIGHTS	-197.28
54179	10/18/2022	KERBY & KERBY PLLC	-250.00
54180	10/18/2022	LEGAL SHIELD / ID SHIELD	-1,453.15
54181	10/18/2022	QUALITY PERSONNEL SERVICE	-1,192.32
54182	10/18/2022	ROBERT HALF INTERNATIONAL INC.	-1,227.09
54183	10/18/2022	SHI GOVERNMENT SOLUTIONS	-202.15
54184	10/18/2022	SWINGLE COLLINS & ASSOCIATES	-6,000.00
54185	10/18/2022	TAAD	-3,000.00
54186	10/24/2022	BORTON, BRIAN K	-412.50
54187	10/24/2022	DAVIS, MARISA	-850.00
54188	10/24/2022	POLK, MATTHEW	-425.00
54189	10/24/2022	THIGPEN, LESLIE MICHAEL	-425.00
54190	10/24/2022	CDW-G	-14,761.25
54191	10/24/2022	CITY OF MCKINNEY	-903.40
54192	10/24/2022	DIAZ, TIFFANY	-584.37
54193	10/24/2022	FIRST STOP HEALTH	-1,098.80
54194	10/24/2022	IAAO	-6,240.00
54195	10/24/2022	IN BLOOM	-97.00
54196	10/24/2022	INTEX ELECTRICAL CONTRACTORS, INC	-670.00
54197	10/24/2022	PROPERTY TAX EDUCATION COALITION, INC	-675.00
54198	10/24/2022	PROSTAR SERVICES, INC	-651.58
54199	10/24/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,243.50
54200	10/24/2022	VARIVERGE LLC	-1,701.00
54201	10/24/2022	YOURMEMBERSHIP.COM, INC.	-209.00
54202	10/26/2022	AFLAC	-4,178.71
54203	10/26/2022	BLUECROSS BLUESHIELD OF TEXAS	-44.04
54204	10/26/2022	BLUECROSS BLUESHIELD OF TEXAS	-127,978.45
54205	10/26/2022	COOMER, KANDY LYNN	-545.00
54206	10/26/2022	MP2 ENERGY TEXAS LLC	-6,341.56
54207	10/26/2022	QUALITY PERSONNEL SERVICE	-648.00
54208	10/26/2022	ROBERT HALF INTERNATIONAL INC.	-183.89
54209	10/26/2022	TIME WARNER CABLE	-2,059.76
54210	10/26/2022	VALBRIDGE PROPERTY ADVISORS	-8,000.00
54211	10/26/2022	VALBRIDGE PROPERTY ADVISORS	-15,000.00
54212	10/26/2022	JONES, MICHAEL R	-2,617.75
54213	10/26/2022	TML-IRP	-92,438.50
54214	10/31/2022	ARMSTRONG, WILLIAM	-350.00
54215	10/31/2022	BUNDICK, FRANK	-425.00
54216	10/31/2022	DAVIS, MARISA	-475.00
54217	10/31/2022	DIAZ, STEPHEN ERIK	-400.00
54218	10/31/2022	HENRY, JAMES	-425.00
54219	10/31/2022	AT&T (U-VERSE)	-159.43
54220	10/31/2022	CARD SERVICE CENTER	-13,861.69
54221	10/31/2022	CINTAS FIRST AID	-92.21
54222	10/31/2022	CINTAS MAT SERVICE	-420.84
54223	10/31/2022	CINTAS SANI CLEAN	-2,857.94
54224	10/31/2022	DIAZ, TIFFANY	-428.09
54225	10/31/2022	PLANO OFFICE SUPPLY	-4,193.60
54226	10/31/2022	STAPLES BUSINESS CREDIT	-1,177.66
54227	10/31/2022	USER SCAPE	-4,999.00



**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
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<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
54228	10/31/2022	SAM'S CLUB	-432.86
<b>Oct 22</b>			<b><u>-1,384,551.20</u></b>

**November 2022**

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
November 2022

Num	Date	Name	Amount
<b>Nov 22</b>			
ACH	11/04/2022	ADP INC	-3,298.93
ACH	11/15/2022	TCDRS	-147,450.39
WIRE	11/17/2022	PROSPERITY BANK	-3,000,000.00
9291	11/16/2022	ARCELLANA, CRISTINA M	-660.00
9292	11/16/2022	AUGUSTINE, JUDITH S	-910.00
9293	11/16/2022	BITTNER, NANCY M.	-660.00
9294	11/16/2022	CHOLLAR JR, GEORGE W	-1,150.00
9295	11/16/2022	CHOWDHURY, NASIMA	-910.00
9296	11/16/2022	DIVIRGILIO, RICHARD	-910.00
9297	11/16/2022	DODSON, MICHAEL	-910.00
9298	11/16/2022	FALTYS, DIANNE	-1,690.00
9299	11/16/2022	FERGUSON, VICTOR L.	-690.00
9300	11/16/2022	FERRILL, LAWRENCE R	-690.00
9301	11/16/2022	GUCKES, FRANCIS	-910.00
9302	11/16/2022	HANSON, THOMAS D	-440.00
9303	11/16/2022	HARDIN, MARILYN CARLEEN	-910.00
9304	11/16/2022	HARTMAN, BETTY	-690.00
9305	11/16/2022	HAWKINS, YOLANDA	-910.00
9306	11/16/2022	HUBBARD, STEVEN L.	-910.00
9307	11/16/2022	JARZABEK, DOROTA	-440.00
9308	11/16/2022	JAYE, OLIN	-910.00
9309	11/16/2022	KLICKMAN, JOHN MICHAEL	-720.00
9310	11/16/2022	LASHER, DON W.	-690.00
9311	11/16/2022	LOVELL, CRAIG E	-910.00
9312	11/16/2022	MAHER, KEVIN M	-470.00
9313	11/16/2022	MAJZNER, CHARLOTTE	-910.00
9314	11/16/2022	McANDREW, THOMAS	-910.00
9315	11/16/2022	MCGEE, BEVERLY J	-440.00
9316	11/16/2022	MOLINA, ESTELA	-910.00
9317	11/16/2022	MORTENSON, GEORGE R.	-660.00
9318	11/16/2022	MUNDER, GWENDOLYN	-910.00
9319	11/16/2022	PERRY, CRAIG N.	-910.00
9320	11/16/2022	PHILLIPS, KATHRYN H	-660.00
9321	11/16/2022	PRYOR, JACK R	-910.00
9322	11/16/2022	ROGERS, FLOYD E	-910.00
9323	11/16/2022	SADLER, BRADLEY J	-440.00
9324	11/16/2022	SMITH JR, FLOYD W	-910.00
9325	11/16/2022	SODERSTROM, DEAN C	-1,810.00
9326	11/16/2022	TON, AZALIAH S W	-660.00
9327	11/16/2022	TREWIN, JAMES	-910.00
9328	11/16/2022	TURANO, LOUIS R	-1,090.00
9329	11/16/2022	TURNER, KENT M	-910.00
9330	11/16/2022	WARD, FORREST	-880.00
9331	11/16/2022	WHITT, NORMAN J	-910.00
9332	11/16/2022	WOLFSON, LEWIS H	-910.00
9333	11/16/2022	WYSASKI, JOHN	-750.00
9334	11/16/2022	YARBOROUGH, DANA	-250.00
9335	11/16/2022	ZINN, THOMAS G	0.00
9336	11/30/2022	ZINN, THOMAS G	-880.00
54229	11/03/2022	AFFILIATED COM-NET, INC.	-1,527.87
54230	11/03/2022	AT&T (FIBER)	-2,029.21
54231	11/03/2022	AT&T (MAIN LOCAL)	-1,857.21
54232	11/03/2022	AT&T (MAIN LOCAL)	-236.47

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
November 2022

Num	Date	Name	Amount
54233	11/03/2022	COLORIT GRAPHICS SERVICES	-27.00
54234	11/03/2022	GSO ARCHITECTS	-1,500.00
54235	11/03/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,299.47
54236	11/03/2022	MB&B TROPHIES AND AWARDS	-85.00
54237	11/03/2022	MC PURE CLEANING, LLC	-7,028.00
54238	11/03/2022	NORTH CENTRAL TX COG	-100.00
54239	11/03/2022	ROBERT HALF INTERNATIONAL INC.	-198.03
54240	11/03/2022	SENA, RANDAL	-180.00
54241	11/03/2022	SWANSON, BRIAN	-628.25
54242	11/03/2022	TAAO	-3,100.00
54243	11/03/2022	TAAO	-15.00
54244	11/03/2022	TDLR	-100.00
54245	11/03/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
54246	11/03/2022	INDECO SALES, INC.	-11,803.00
54247	11/03/2022	SAUNDERS & WALSH, PLLC	-109,399.72
54248	11/03/2022	SHI GOVERNMENT SOLUTIONS	-76,025.65
54249	11/03/2022	UBISTOR, INC.	0.00
54250	11/03/2022	UBISTOR, INC.	-6,542.40
54251	11/08/2022	BORTON, BRIAN K	-437.50
54252	11/08/2022	DAVIS, MARISA	-362.50
54253	11/08/2022	GILL, SHERRILLE	-412.50
54254	11/08/2022	THIGPEN, LESLIE MICHAEL	-437.50
54255	11/08/2022	ZEGADLO, MARC	-400.00
54256	11/08/2022	DEX IMAGING	0.00
54257	11/08/2022	DIAZ, TIFFANY	-489.24
54258	11/08/2022	EDWARDS, SHARON	-100.00
54259	11/08/2022	FERRELLGAS	-900.07
54260	11/08/2022	IN BLOOM	-122.00
54261	11/08/2022	JOPLIN'S	-650.00
54262	11/08/2022	NICKELL, CHRISTOPHER	-2,480.00
54263	11/08/2022	PLANO PEST CONTROL	-450.00
54264	11/08/2022	PROSTAR SERVICES, INC	-1,498.17
54265	11/08/2022	QUALITY PERSONNEL SERVICE	-810.00
54266	11/08/2022	SENA, RANDAL	-390.00
54267	11/08/2022	SUPERIOR VISION OF TEXAS	-1,466.08
54268	11/08/2022	TAAD	-232.00
54269	11/08/2022	TEXAS ARCHIVES	-98.02
54270	11/08/2022	WASTE CONNECTIONS OF TEXAS	-304.53
54271	11/08/2022	WEX HEALTH INC	-150.65
54272	11/08/2022	DEX IMAGING	-3,057.50
54273	11/15/2022	BORTON, BRIAN K	-450.00
54274	11/15/2022	DAVIS, MARISA	-462.50
54275	11/15/2022	DIAZ, STEPHEN ERIK	-937.50
54276	11/15/2022	ARMSTRONG & ARMSTRONG, P.C.	-1,900.00
54277	11/15/2022	ARMSTRONG & ARMSTRONG, P.C.	-1,900.00
54278	11/15/2022	ARMSTRONG & ARMSTRONG, P.C.	-231.25
54279	11/15/2022	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,748.27
54280	11/15/2022	CARENOW	-270.00
54281	11/15/2022	CASH	-100.00
54282	11/15/2022	COSTAR REALTY INFORMATION INC	-5,544.72
54283	11/15/2022	DEX IMAGING	-1,960.47
54284	11/15/2022	DIAZ, TIFFANY	-597.96
54285	11/15/2022	FEDEX OFFICE	-12.48
54286	11/15/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-2,145.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
November 2022

Num	Date	Name	Amount
54287	11/15/2022	HYDEN, VALERIE	-42.12
54288	11/15/2022	INTEX ELECTRICAL CONTRACTORS, INC	-2,200.00
54289	11/15/2022	MONA LISA MOVING CO	-3,014.50
54290	11/15/2022	MYPRINTCHOICE	-50.00
54291	11/15/2022	ROBERT HALF INTERNATIONAL INC.	-620.65
54292	11/15/2022	SENA, RANDAL	-180.00
54293	11/15/2022	VALBRIDGE PROPERTY ADVISORS	-7,500.00
54294	11/16/2022	QUALITY PERSONNEL SERVICE	-2,430.27
54295	11/21/2022	HYDEN, SAMUEL	-2,165.41
54296	11/21/2022	TUREAUD, APRIL D	-98.12
54297	11/22/2022	HENRY, JAMES	-850.00
54298	11/22/2022	PENSON, OLIVIA K	-862.50
54299	11/22/2022	THIGPEN, LESLIE MICHAEL	-437.50
54300	11/22/2022	AT&T MOBILITY	-1,312.66
54301	11/22/2022	CITY OF MCKINNEY	-674.55
54302	11/22/2022	COLORIT GRAPHICS SERVICES	-27.00
54303	11/22/2022	DIAZ, TIFFANY	-543.60
54304	11/22/2022	ELLIOTT ELECTRIC SUPPLY	-92.66
54305	11/22/2022	FIRST STOP HEALTH	-1,164.40
54306	11/22/2022	IN BLOOM	-122.00
54307	11/22/2022	JOPLIN'S	-2,120.00
54308	11/22/2022	KERBY & KERBY PLLC	-250.00
54309	11/22/2022	PROSTAR SERVICES, INC	-1,144.11
54310	11/22/2022	ROBERT HALF INTERNATIONAL INC.	-3,102.52
54311	11/22/2022	SWANSON, BRIAN	-455.00
54312	11/22/2022	TASB, INC.	-500.00
54313	11/22/2022	TEXAS DEPARTMENT OF PUBLIC SAFETY	-24.00
54314	11/22/2022	VARIVERGE LLC	-1,440.39
54315	11/22/2022	QUALITY PERSONNEL SERVICE	-2,192.81
54316	11/29/2022	ARMSTRONG, WILLIAM	-400.00
54317	11/29/2022	BUNDICK, FRANK	-437.50
54318	11/29/2022	POLK, MATTHEW	-412.50
54319	11/29/2022	AT&T (U-VERSE)	-159.43
54320	11/29/2022	BLUECROSS BLUESHIELD OF TEXAS	-129,765.77
54321	11/29/2022	BLUECROSS BLUESHIELD OF TEXAS	-44.04
54322	11/29/2022	DIAZ, TIFFANY	-516.42
54323	11/29/2022	HOLT CAT	-549.50
54324	11/29/2022	LEGAL SHIELD / ID SHIELD	-1,453.10
54325	11/29/2022	MP2 ENERGY TEXAS LLC	-5,478.46
54326	11/29/2022	QUALITY PERSONNEL SERVICE	-652.59
54327	11/29/2022	TIME WARNER CABLE	-2,059.76
54328	11/29/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,256.40
54329	11/30/2022	AFLAC	-4,107.02
54330	11/30/2022	CARD SERVICE CENTER	-8,254.53
54331	11/30/2022	CINTAS FIRST AID	-100.07
54332	11/30/2022	CINTAS MAT SERVICE	-420.84
54333	11/30/2022	CINTAS SANI CLEAN	0.00
54334	11/30/2022	PLANO OFFICE SUPPLY	-1,827.47
54335	11/30/2022	SAM'S CLUB	-167.58
54336	11/30/2022	STAPLES BUSINESS CREDIT	-2,453.87
54337	11/30/2022	SENA, RANDAL	-240.00
54338	11/30/2022	CINTAS SANI CLEAN	-2,857.64

Nov 22

**-3,654,726.27**

**F.**

**FINANCIAL  
REPORTS**

**December 15, 2022**

**October 2022**

# Kerby & Kerby PLLC

## CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA  
John W. Kerby, CPA

### ACCOUNTANTS' COMPILATION REPORT

BOARD OF DIRECTORS  
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY  
250 ELDORADO PKWY  
MCKINNEY, TX 75069-8023

Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of October 31, 2022 and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary budget information was not subject to our compilation engagement; therefore, we have not audited or reviewed the supplementary budget information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary budget information.

The Central Appraisal District is exempt from taxes as a political subdivision of the State of Texas and, accordingly, these financial statements do not reflect a provision or liability for income taxes.

We are not independent with respect to the Central Appraisal District of Collin County.



Kerby & Kerby PLLC  
McKinney, TX 75070  
November 9, 2022



# CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

## Statement Of Assets, Liabilities And Fund Balance - Cash Basis

October 31, 2022

### ASSETS

#### CURRENT ASSETS

American National Bank -Oper	\$	12,947,879.68
American National Bank -ARB		10,136.07
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Certificates of Deposit		9,000,000.00
Prepaid Expenses		<u>250,990.33</u>

**TOTAL CURRENT ASSETS** \$ **22,209,156.08**

#### PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	340,387.79
Telephone Equipment-Assets	92,016.23
Computer Equipment-Assets	778,380.25
Computer Software-Assets	797,859.15
Building-Assets	7,481,413.28
Land-Assets	<u>1,387,232.00</u>

**Total Property And Equipment** **10,877,288.70**  
Less Accumulated Depreciation (3,946,283.70)

**NET PROPERTY AND EQUIPMENT** **6,931,005.00**

#### OTHER ASSETS

Net Pension Asset	1,870,455.00
Deferred Resource Outflows	<u>4,142,807.00</u>

**TOTAL OTHER ASSETS** **6,013,262.00**

**TOTAL ASSETS** \$ **35,153,423.08**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**

**October 31, 2022**

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

All Current Liabilities \$ 810,923.74

**TOTAL CURRENT LIABILITIES** \$ 810,923.74

**LONG-TERM LIABILITIES**

Deferred Resources Inflows 1,588,790.00

**TOTAL LONG-TERM LIABILITIES** 1,588,790.00

**TOTAL LIABILITIES** 2,399,713.74

**FUND BALANCE**

Fund Balance(CashBasisRelated) 27,034.97

Fund Balance-Designated 19,663,526.00

Fund Balance-Undesignated 33,085.00

Fund Bal-Cap Assets Less Debt 7,147,810.00

Year To Date Increase or Decrease 5,882,253.37

**TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE** 32,753,709.34

**TOTAL LIABILITIES AND FUND BALANCE** \$ 35,153,423.08

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis**  
**1 And 10 Months Ended October 31, 2022**

	2022 Budget	1 month ended Oct 31, 2022	Year to date ended Oct 31, 2022	% of Budget	Remaining Budget
<b>REVENUE</b>					
Entity Support Revenue	\$ 23,694,900.00	\$ 92,518.00	\$ 22,246,664.00	93.89 %	1,448,236.00
Interest-Bank Accts/Investments	0.00	16,687.82	172,703.66		(172,703.66)
BPP Rendition Penalty Revenue	0.00	1,528.41	58,525.66		(58,525.66)
Misc Revenue	0.00	226.20	4,904.10		(4,904.10)
<b>TOTAL REVENUE</b>	<b>23,694,900.00</b>	<b>110,960.43</b>	<b>22,482,797.42</b>	<b>94.88 %</b>	<b>1,212,102.58</b>
<b>OPERATING EXPENSES</b>					
Salaries Full Time	11,689,400.00	703,928.82	7,021,187.64	60.06 %	4,668,212.36
Salaries Part Time/Temp	167,600.00	2,325.00	43,768.84	26.12 %	123,831.16
Overtime	80,000.00	3,880.30	96,844.44	121.06 %	(16,844.44)
Auto Allowance	812,000.00	58,287.08	563,968.00	69.45 %	248,032.00
Worker's Compensation	60,000.00	3,358.05	32,696.05	54.49 %	27,303.95
Employee Group Insurance	2,585,000.00	167,747.84	1,584,789.03	61.31 %	1,000,210.97
FICA Tax	173,100.00	10,753.77	112,925.86	65.24 %	60,174.14
Employee Retirement	1,641,400.00	97,708.09	979,660.66	59.68 %	661,739.34
Retirement-UAAL Buy Down	400,000.00	400,000.00	400,000.00	100.00 %	0.00
Unemployment Compensation	25,000.00	0.00	3,597.40	14.39 %	21,402.60
Legal	1,900,000.00	322,998.59	1,456,113.88	76.64 %	443,886.12
Accounting & Audit	16,000.00	250.00	14,570.00	91.06 %	1,430.00
Insurance	50,000.00	4,345.16	41,272.16	82.54 %	8,727.84
Legal Notices & Advertising	37,000.00	0.00	16,228.00	43.86 %	20,772.00
Appraisal Review Board	650,000.00	58,069.16	584,991.94	90.00 %	65,008.06
Telephone, Internet, Data Cloud	350,000.00	12,531.14	125,486.71	35.85 %	224,513.29
Utilities	160,900.00	8,009.66	87,842.01	54.59 %	73,057.99
Equipment Rent	95,000.00	187.82	59,013.06	62.12 %	35,986.94
Equipment Maintenance	50,000.00	249.11	24,146.67	48.29 %	25,853.33
Postage	500,000.00	3,165.03	415,343.10	83.07 %	84,656.90
Aerial Photography	430,000.00	0.00	383,460.00	89.18 %	46,540.00
Supplies	510,000.00	25,367.26	381,266.40	74.76 %	128,733.60
Registration & Dues	45,000.00	9,579.60	28,480.20	63.29 %	16,519.80
Travel & Education	175,000.00	6,243.77	52,191.68	29.82 %	122,808.32
Board of Directors Meetings	7,000.00	252.20	2,727.14	38.96 %	4,272.86
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	3,000.71	32,947.11	28.65 %	82,052.89
Professional Services	250,000.00	26,581.68	475,601.60	190.24 %	(225,601.60)
Security	165,000.00	10,725.00	91,000.00	55.15 %	74,000.00
Building Maintenance	195,000.00	12,816.65	142,732.11	73.20 %	52,267.89
Building Repair/Modifications	320,000.00	2,256.88	618,055.01	193.14 %	(298,055.01)
Depreciation	0.00	21,680.59	216,805.90		(216,805.90)
Furniture & Equipment	65,000.00	0.00	19,039.00	29.29 %	45,961.00
ComputerHardware&Computer Equip	300,000.00	51,551.74	120,995.21	40.33 %	179,004.79
ComputerSoftwareLicens&Subscrip	600,000.00	10,114.49	123,698.03	20.62 %	476,301.97
Computer Hardware Maintenance	50,000.00	0.00	20,245.16	40.49 %	29,754.84
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	52,007.62	226,854.05	69.80 %	98,145.95
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>25,394,900.00</b>	<b>2,089,972.81</b>	<b>16,600,544.05</b>	<b>65.37 %</b>	<b>8,794,355.95</b>
<b>EXCESS(DEFICIT) INCOME &amp; EXPENS</b>	<b>\$ (1,700,000.00)</b>	<b>\$ (1,979,012.38)</b>	<b>5,882,253.37</b>	<b>(346.01)%</b>	<b>(7,582,253.37)</b>
<b>BEGINNING FUND BALANCE</b>			<u>26,871,455.97</u>		
<b>ENDING FUND BALANCE</b>			<u>\$ 32,753,709.34</u>		

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Supplemental Schedules**

**October 31, 2022**

**ACCUMULATED DEPRECIATION**

Accum Depr-Furniture & Equip	\$	(284,607.82)
Accum Depr-Telephone Equipment		(78,414.94)
Accum Depr-Computer Equipment		(580,565.56)
Accum Depr-Computer Software		(579,640.39)
Accum Depr-Building		<u>(2,423,054.99)</u>

**TOTAL ACCUMULATED DEPRECIATION** **\$ (3,946,283.70)**

**OTHER CURRENT LIABILITIES**

Accounts Payable	\$	(1,329.58)
Credit Card-TIB Mastercard		59.00
Credit Card-Home Depot		82.73
Employee Savings		8,711.84
Accrued Wages Payable		172,461.75
Social Security Withholding		168.11
Accrued Other Curr Liabilities		70,000.00
Employee Payable		(521.50)
Retiree Payable		982.80
Cobra Payable		132.12
Retirement Payable		147,450.39
Employee Investments		(6.00)
Compensated Absences Payable		<u>412,732.08</u>

**TOTAL OTHER CURRENT LIABILITIES** **\$ 810,923.74**

**November 2022**

# Kerby & Kerby PLLC

## CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA  
John W. Kerby, CPA

### ACCOUNTANTS' COMPILATION REPORT

BOARD OF DIRECTORS  
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY  
250 ELDORADO PKWY  
MCKINNEY, TX 75069-8023

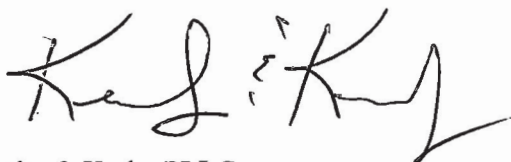
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of November 30, 2022 and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary budget information was not subject to our compilation engagement; therefore, we have not audited or reviewed the supplementary budget information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary budget information.

The Central Appraisal District is exempt from taxes as a political subdivision of the State of Texas and, accordingly, these financial statements do not reflect a provision or liability for income taxes.

We are not independent with respect to the Central Appraisal District of Collin County.



Kerby & Kerby PLLC  
McKinney, TX 75070  
December 6, 2022

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**

**November 30, 2022**

**ASSETS**

**CURRENT ASSETS**

American National Bank -Oper	\$	8,493,654.74
American National Bank -ARB		10,162.68
Accounts Receivable		(4,040.00)
Certificates of Deposit		15,000,000.00
Prepaid Expenses		<u>244,010.52</u>

**TOTAL CURRENT ASSETS** **\$ 23,743,787.94**

**PROPERTY AND EQUIPMENT**

Furniture and Equipment-Assets	340,387.79
Telephone Equipment-Assets	92,016.23
Computer Equipment-Assets	778,380.25
Computer Software-Assets	797,859.15
Building-Assets	7,481,413.28
Land-Assets	<u>1,387,232.00</u>

**Total Property And Equipment** **10,877,288.70**  
**Less Accumulated Depreciation** **(3,967,964.29)**

**NET PROPERTY AND EQUIPMENT** **6,909,324.41**

**OTHER ASSETS**

Net Pension Asset	1,870,455.00
Deferred Resource Outflows	<u>4,142,807.00</u>

**TOTAL OTHER ASSETS** **6,013,262.00**

**TOTAL ASSETS** **\$ 36,666,374.35**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**

**November 30, 2022**

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

All Current Liabilities \$ 2,413,685.67

**TOTAL CURRENT LIABILITIES**

\$ 2,413,685.67

**LONG-TERM LIABILITIES**

Deferred Resources Inflows 1,588,790.00

**TOTAL LONG-TERM LIABILITIES**

1,588,790.00

**TOTAL LIABILITIES**

4,002,475.67

**FUND BALANCE**

Fund Balance(CashBasisRelated) 27,034.97

Fund Balance-Designated 19,663,526.00

Fund Balance-Undesignated 33,085.00

Fund Bal-Cap Assets Less Debt 7,147,810.00

Year To Date Increase or Decrease 5,792,442.71

**TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE**

32,663,898.68

**TOTAL LIABILITIES AND FUND BALANCE**

\$ 36,666,374.35



**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis**  
**1 And 11 Months Ended November 30, 2022**

	2022 Budget	1 month ended Nov 30, 2022	Year to date ended Nov 30, 2022	% of Budget	Remaining Budget
<b>REVENUE</b>					
Entity Support Revenue	\$ 23,694,900.00	\$ 1,371,356.75	\$ 23,618,020.75	99.68 %	76,879.25
Interest-Bank Accts/Investments	0.00	11,950.19	184,653.85		(184,653.85)
BPP Rendition Penalty Revenue	0.00	0.00	58,525.66		(58,525.66)
Misc Revenue	0.00	0.00	4,904.10		(4,904.10)
<b>TOTAL REVENUE</b>	<b>23,694,900.00</b>	<b>1,383,306.94</b>	<b>23,866,104.36</b>	<b>100.72 %</b>	<b>(171,204.36)</b>
<b>OPERATING EXPENSES</b>					
Salaries Full Time	11,689,400.00	743,438.18	7,764,625.82	66.42 %	3,924,774.18
Salaries Part Time/Temp	167,600.00	2,342.50	46,111.34	27.51 %	121,488.66
Overtime	80,000.00	3,807.24	100,651.68	125.81 %	(20,651.68)
Auto Allowance	812,000.00	56,999.40	620,967.40	76.47 %	191,032.60
Worker's Compensation	60,000.00	3,358.05	36,054.10	60.09 %	23,945.90
Employee Group Insurance	2,585,000.00	165,184.14	1,749,973.17	67.70 %	835,026.83
FICA Tax	173,100.00	11,683.07	124,608.93	71.99 %	48,491.07
Employee Retirement	1,641,400.00	102,000.00	1,081,660.66	65.90 %	559,739.34
Retirement-UAAL Buy Down	400,000.00	0.00	400,000.00	100.00 %	0.00
Unemployment Compensation	25,000.00	0.00	3,597.40	14.39 %	21,402.60
Legal	1,900,000.00	121,020.97	1,577,134.85	83.01 %	322,865.15
Accounting & Audit	16,000.00	250.00	14,820.00	92.63 %	1,180.00
Insurance	50,000.00	4,345.16	45,617.32	91.23 %	4,382.68
Legal Notices & Advertising	37,000.00	0.00	16,228.00	43.86 %	20,772.00
Appraisal Review Board	650,000.00	37,530.00	622,521.94	95.77 %	27,478.06
Telephone, Internet, Data Cloud	350,000.00	11,399.99	136,886.70	39.11 %	213,113.30
Utilities	160,900.00	6,616.97	94,458.98	58.71 %	66,441.02
Equipment Rent	95,000.00	2,050.47	61,063.53	64.28 %	33,936.47
Equipment Maintenance	50,000.00	2,960.50	27,107.17	54.21 %	22,892.83
Postage	500,000.00	964.20	416,307.30	83.26 %	83,692.70
Aerial Photography	430,000.00	0.00	383,460.00	89.18 %	46,540.00
Supplies	510,000.00	28,977.10	410,501.24	80.49 %	99,498.76
Registration & Dues	45,000.00	815.00	29,295.20	65.10 %	15,704.80
Travel & Education	175,000.00	3,979.02	56,760.70	32.43 %	118,239.30
Board of Directors Meetings	7,000.00	301.53	3,317.67	47.40 %	3,682.33
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	1,827.02	34,789.08	30.25 %	80,210.92
Professional Services	250,000.00	21,033.02	496,634.62	198.65 %	(246,634.62)
Security	165,000.00	7,300.00	98,300.00	59.58 %	66,700.00
Building Maintenance	195,000.00	15,650.82	158,382.93	81.22 %	36,617.07
Building Repair/Modifications	320,000.00	10,165.92	628,220.93	196.32 %	(308,220.93)
Depreciation	0.00	21,680.59	238,486.49		(238,486.49)
Furniture & Equipment	65,000.00	0.00	19,039.00	29.29 %	45,961.00
Computer Hardware & Computer Equip	300,000.00	0.00	120,995.21	40.33 %	179,004.79
Computer Software Licens & Subscrip	600,000.00	82,052.05	205,691.08	34.28 %	394,308.92
Computer Hardware Maintenance	50,000.00	0.00	20,245.16	40.49 %	29,754.84
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	2,292.00	229,146.05	70.51 %	95,853.95
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>25,394,900.00</b>	<b>1,472,024.91</b>	<b>18,073,661.65</b>	<b>71.17 %</b>	<b>7,321,238.35</b>
<b>EXCESS(DEFICIT) INCOME &amp; EXPENS</b>	<b>\$ (1,700,000.00)</b>	<b>\$ (88,717.97)</b>	<b>5,792,442.71</b>	<b>(340.73)%</b>	<b>(7,492,442.71)</b>
<b>BEGINNING FUND BALANCE</b>			<b>26,871,455.97</b>		
<b>ENDING FUND BALANCE</b>			<b>\$ 32,663,898.68</b>		

# CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

## Supplemental Schedules

November 30, 2022

### ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(285,999.71)
Accum Depr-Telephone Equipment		(79,537.16)
Accum Depr-Computer Equipment		(588,077.95)
Accum Depr-Computer Software		(579,640.39)
Accum Depr-Building		<u>(2,434,709.08)</u>

### TOTAL ACCUMULATED DEPRECIATION

\$ (3,967,964.29)

### OTHER CURRENT LIABILITIES

Accounts Payable	\$	(1,466.08)
Credit Card-TIB Mastercard		59.00
Credit Card-Home Depot		82.73
Employee Savings		8,726.84
Accrued Wages Payable		172,461.75
Social Security Withholding		168.11
Accrued Other Curr Liabilities		70,000.00
Employee Payable		(418.62)
Retiree Payable		289.24
Cobra Payable		88.08
Retirement Payable		154,478.75
Employee Investments		(6.00)
Compensated Absences Payable		412,732.08
Unearned Revenue-Entities		<u>1,596,322.25</u>

### TOTAL OTHER CURRENT LIABILITIES

\$ 2,413,685.67

**G.**

## **FUNDED ITEMS**

***BOARD OFFICER'S SIGNATURE REQUIRED***

**December 15, 2022**



# Collin Central Appraisal District

Date: 12/08/2022

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
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As of this date, there are no budgeted expenditures that require the signature of a Board Officer.

**H.**  
**LARGE EXPENDITURES**  
**(GREATER THAN \$25,000)**

***APPROVED BY CHIEF APPRAISER, AS  
AUTHORIZED BY BOARD POLICY***

**December 15, 2022**

**October 2022**



# Collin Central Appraisal District

Date: 12/08/2022

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser  
For: October 2022

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	10/03/22	TCDRS (lump sum payment)	\$400,000.00
Ck #54117	10/04/22	ESRI, Inc.	\$27,500.00
ACH	10/07/22	ADP (payroll and taxes)	\$385,892.44
Ck #54139	10/10/22	Dell Marketing	\$36,790.49
Ck #54165	10/12/22	Saunders & Walsh	\$297,798.59
ACH	10/15/22	TCDRS	\$145,506.23
ACH	10/21/22	ADP (payroll and taxes)	\$354,584.17
Ck #54204	10/26/22	Blue Cross and Blue Shield	\$127,978.45
Ck #54213	10/26/22	TML-IRP	\$92,438.50

**November 2022**





# Collin Central Appraisal District

Date: 12/08/2022

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser  
For: November 2022

ITEM	DATE	DESCRIPTION	\$ AMOUNT
Ck #54247	11/03/22	Saunders & Walsh	\$109,399.72
Ck #54248	11/03/22	SHI Government Solutions	\$76,025.65
ACH	11/04/22	ADP (payroll and taxes)	\$386,992.01
Transfer	11/07/22	American National Bank (to fund CD purchase)	\$3,000,000.00
ACH	11/15/22	TCDRS	\$147,450.39
Wire	11/17/22	Prosperity Bank (to fund CD purchase)	\$3,000,000.00
ACH	11/18/22	ADP (payroll and taxes)	\$391,749.33
Ck #54320	11/29/22	Blue Cross & Blue Shield	\$129,765.77

**I.**

## **Ag Advisory Board**



# Collin Central Appraisal District

December 15, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Appointment of Ag Advisory Board

Section 6.12(a) of the Texas Property Tax Code

**Sec. 6.12. Agricultural Appraisal Advisory Board.**

*(a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.*

I am seeking your advice and consent, as required by the Tax Code, regarding the appointment of the following gentlemen to the District's Agricultural Appraisal Advisory Board. They are all currently serving on this advisory board and it is my request that you consent to their reappointment, as follows.

NAME	TERM
David McMahan	January 1, 2022 – December 31, 2023
Randall Brockman	January 1, 2022 – December 31, 2023
Scott Bourland	January 1, 2023 – December 31, 2024

- The Tax Code calls for staggered terms.
- Each member serves a two year term.

**J.**

**Policy #1007**

**Proposed Changes**



# Collin Central Appraisal District

**PROPOSED CHANGES IN RED: ITEM #12 (pg 5-6) & ITEM #26 (pg 8)**

**POLICY NUMBER: 1007**

**POLICY NAME: Retirement System Management, Qualified 415  
Replacement Benefit Arrangement & Retiree COLA  
Implementation**

It is the policy of the Collin Central Appraisal District ("CCAD", "District") to annually review the District's financial ability to provide a COLA to retirees through the Texas County District Retirement System ("TCDRS").

The Board of Directors will review data and receive a recommendation from the Chief Appraiser, during the budget process each year, regarding whether a retiree COLA should be given in the following calendar year.

It must be acknowledged and understood that the funding of a retiree COLA is solely at the expense of the District. Active employees save toward their fixed retirement annuity, but active employees do not contribute to their future retiree COLA. It must be acknowledged and understood that any 415 Replacement Benefit Arrangement must be of no extra cost to the District, when balanced with the contributions made by the District to TCDRS, on behalf of affected retirees.

It must be clearly understood that the Board of Directors, at its sole discretion, even if all of the performance guidelines set forth below are met, may choose to limit or eliminate the COLA for any year(s).

## **INTENT**

This policy is intended to provide instruction and guidance to the District. It establishes the business rules for governing the process of providing a periodic cost-of-living adjustment (COLA) to the District's retirees and for creating a 415 Replacement Benefit Arrangement with TCDRS that is neutral in cost to the District, while providing for payment to retirees for the difference in Unrestricted and Restricted Benefits, as calculated by TCDRS under the adopted Qualified Replacement Benefit Arrangement. Proper management of the retiree COLA and § 415 is of utmost importance to stabilize the ongoing cost to the District and to provide for our retirees.

## **GOAL**

The goal is to provide for our retirees with a periodic COLA to help offset a portion of the effects of inflation on a retiree's future purchasing power, without creating an unsustainable future liability for the District. The baseline goal will be to offset 50% of the effects of inflation by implementing periodic 50% CPI COLAS on a schedule that properly aligns with GASB68. The goal of the 415 Replacement Benefit Arrangement is to provide for retirees by ensuring that the retiree receives 100% of their calculated TCDRS retirement benefit.

## **UNDERSTANDING COST OF LIVING ADJUSTMENTS**

### **TWO TYPES OF COLAS**

#### **➤ CPI-based COLA**

- A retiree's benefit payments increase by a percentage based on the increase in the Consumer Price Index for All Urban Consumers (CPI-U). A CPI-based COLA is based on the retiree's original benefit payment amount and how much inflation has occurred since they started receiving the benefit.
  - The District has the option to establish 100% CPI, or a lower percentage, based on budget and policy constraints.
    - This policy of the board of directors establishes a maximum of 50% CPI.

#### **➤ Flat-rate COLA**

- Benefit payments increase by a percentage you choose within the limit set by the TCDRS Board of Trustees each year. All your retirees get the same percentage increase. However, a flat-rate COLA may not adequately address a retiree's loss of buying power.
  - The flat rate increase is applied to a retiree's current benefit payment but does not look back at inflation.
    - This policy of the board of directors establishes a maximum flat-rate COLA of 3.00%.

## **COLAS IMPACT ON EMPLOYER CONTRIBUTION RATES:**

- Unless contributions are made in advance of granting a COLA, the cost of a COLA is spread across the next 15 years.
  - This will create a “stairstep” add-on where the next round of COLA starts a new 15 year period.
- The District’s Budget and this Policy call for payments in advance of granting a COLA to eliminate or greatly decrease the “stairstep” effect on future employer contribution rates.

## **PERFORMANCE GUIDELINES**

1. One or both of the following investment performance tests must be met before a flat-rate or CPI COLA can be considered for the entire 3 year or longer period.
  - a. The 7.50% annualized investment return target was met for three of the four years immediately preceeding the COLA year.

**OR**

  - b. The average annualized investment return over the four years immediately preceeding the COLA year was  $\geq 7.50\%$ .
2. If the average annualized investment return over the four years immediately preceeding the COLA year was  $< 7.50\%$ , the flat-rate or CPI COLA will be factored down to account for missing the investment target. If none of the years in the period meet the investment target, a COLA cannot be given.
  - a. Refer to Addendums 3 and 4 to see how the factor will be calculated.
3. The CCAD current year budget must have funds to contribute to TCDRS during the current year to help offset the future effects the granting of a retiree COLA will have on UAAL.
4. The District’s current employees, based on the current budget, are eligible to receive performance reviews with wage/salary increases that would begin in the same year the retiree COLA would apply. If current employees’ wages/salaries are frozen across the general employee population, retirees will not be eligible for a COLA.

5. If for any reason the Board of Directors determines that a retiree COLA is not feasible or is not financially prudent, even if the Performance Guidelines are met, a retiree COLA will not be given for the year(s) under review.

### **COLA IMPLEMENTATION GUIDELINES**

6. A COLA will not be given more than once in a three-year period and cannot be given twice in a four-year period or three times in a six-year period. This schedule will keep the District from receiving the label of “repeating COLA District” under GASB68, which is very important in the calculation of the District’s pension liability under GASB 68.
7. At least once every three years, during the annual budget process, the chief appraiser will request a cost estimate from TCDRS to grant a 50% CPI COLA. The information is to be utilized in projecting the appropriate amount for the “Retirement, Unfunded Liability & Retiree COLA Funding” line item in the Proposed Budget.
8. The Board of Directors, at their sole discretion, will first determine if a COLA should be granted and whether the COLA will be based on CPI or a flat-rate.
  - a. If TCDRS investments during the preceeding 4 year period averages at least 7.50%, and the District meets the requirement of an average of \$275,000 budgeted for COLA and UAAL offset, and the District’s “Funded Ratio” percentage calculation based on the TCDRS Plan Customizer is at least 90%, the Board of Directors will give preference to a 50% CPI COLA versus a flat-rate COLA.
9. The Board of Directors, based on information provided by the chief appraiser, will utilize inflation data from the Urban Consumer Price Index (CPI-U) and/or TCDRS to determine the appropriate level of flat-rate or CPI COLA if a retiree COLA is approved by the Board of Directors.
  - a. In a year where a retiree COLA is possible under the guidelines of this Policy, the chief appraiser will compile a report of annual inflation utilizing the year-over-year change in CPI-U. The report will be in the following format.



TCDRS INVESTMENT PERFORMANCE YEAR	TCDRS INVESTMENT <7.50% is Did not Meet. 7.50% is Met. >7.50% is Exceeded Target	CALCULATED INFLATION RATE	BUDGET YEAR IMPACTED
1 <sup>ST</sup> Investment Year	Investment Return %	% Rate	2 Years after investment year
2 <sup>nd</sup> Investment Year	Investment Return %	% Rate	2 Years after investment year
3 <sup>rd</sup> Investment Year	Investment Return %	% Rate	2 Years after investment year
Additional investment years, as appropriate for period under consideration	Investment Return %	% Rate	2 years after investment year

10. The Board of Directors will determine the flat-rate percentage or percentage of CPI to utilize, based on the “sum of inflation %” calculation for the three-year, or longer, period prior to budget year that would be affected by COLA, to offset a portion of the effects of inflation on retirees.
11. The base guideline is 50% CPI COLA or 50% of inflation for the period via a flat-rate with a maximum flat-rate COLA of 3%. Therefore, the range of COLAS will be from 0% to a maximum of 3.00% for a flat-rate adjustment and 0% to a maximum of a 50% CPI COLA. Both will utilize CPI-U inflation determined under this Policy in conjunction with information and reporting from TCDRS.
- If the calculated flat-rate average inflation contains a two digit decimal less than .75, the flat-rate will be rounded down to the next lower whole percentage. If the calculated flat-rate average inflation contains a two digit decimal greater than .75, the flat-rate will be rounded up to the next higher whole percentage. TCDRS only allows whole percentage increments.
  - To grant up to 3.00% flat-rate or up to 50% CPI COLA, the District’s line item for “Retirement, Unfunded Liability & Retiree COLA Funding” must have averaged at least \$275,000 for the three budget years immediately prior to the year the COLA is granted.
  - If the budget average is less than \$275,000, the flat-rate or CPI COLA percentage must be factored to the actual average, divided by \$275,000.
12. During the annual budget process **for next year’s budget**, typically April – June, the chief appraiser will seek authority to remit a lump-sum payment to TCDRS **from the current budget** to minimize the effect of future COLAS on the District’s retirement account with TCDRS. **The remittance of current funds, while planning for next year’s budget, is considered an integral part of the process to ensure proper management of future TCDRS funding levels and COLA management. Before finally remitting the lump-sum**

~~payment to TCDRS in the 4<sup>th</sup> quarter of the year, the chief appraiser will bring the item to the Board of Directors, in public session, for approval to execute the electronic transfer of funds or to execute a check. The lump-sum payment~~ **will be made to TCDRS in the 4<sup>th</sup> quarter of the current year, and** will be taken from the current year budget line item titled “Retirement, Unfunded Liability & Retiree COLA Funding” and/or from Designated Fund Reserves for **“TCDRS Pension 2.50% of Actuarial Liability”**. ~~Retiree COLA Prepay.~~

- a. Funds in the current budget to offset the effects of a COLA on UAAL that are not contributed to TCDRS will be designated to the District’s Designated Reserves, below the line, specifically for TCDRS Retiree COLA Prepay.

13. In the 4th quarter of the year immediately preceding the year for which a COLA is effective, the chief appraiser will update the required TCDRS plan revision documents and submit the required documents to the Board of Directors in a public session. Once approved by the Board, the chief appraiser will submit the documents to TCDRS in a timely manner.

### **QUALIFIED REPLACEMENT BENEFIT ARRANGEMENT**

14. Section 113.1 of the Administrative Code for the Texas County and District Retirement System establishes a qualified governmental excess benefit program in accordance with Section 415(m) of the Internal Revenue Code and as authorized under Section 845.504, Government Code. The program, entitled as the “Texas County and District Retirement System Qualified Replacement Benefit Arrangement”, is maintained solely for the purpose of providing for the payment of that portion of the annual retirement benefits that had been accrued by and would otherwise be payable with respect to a member of the Texas County and District Retirement System but for the limitation on the payment of benefits under Section 415(b) of the Internal Revenue Code of 1986, as amended.
15. The establishment of a Replacement Benefit Arrangement for any current or future retirees must be cost neutral to the District regarding a retiree’s benefit payment, by reducing the employer’s annual contribution to TCDRS by the amount paid to the retiree under the 415 Benefit Arrangement.
16. Administrative fees charged by TCDRS to the District, if any, must be necessary to maintain the arrangement and reasonable regarding their cost relative to the services provided.

17. The 415 Benefit Arrangement must fully comply with the appropriate provisions of the Internal Revenue Service and TCDRS.
18. The 415 Benefit Arrangement must be reviewed by the Board of Directors annually, during the 4<sup>th</sup> quarter, to determine whether to continue or terminate the Arrangement for the next calendar year.

### **PROHIBITED ACTIONS**

19. The granting of a flat-rate or % of CPI COLA unless all “Performance Guidelines” are met.
20. The granting of a flat-rate COLA that exceeds 3.00%.
21. The granting of a CPI COLA that exceeds 50% CPI COLA.
22. The granting of a Flat-rate or % of CPI retiree COLA when current budget funds and/or designated reserve funds are not available to contribute to offset the cost of granting the COLA.
23. Paying for medical coverage, reimbursing medical premiums or medical expenses to retirees.
24. The adoption of a 415 Replacement Benefit Arrangement that is not neutral to the District, when balanced against the reduction of contributions made to TCDRS for the affected retirees.
25. Under no circumstance will the District or Board adopt a policy that grants an “automatic” or “guaranteed repeating” retiree COLA, as defined under GASB 68.
  - GASB 68 guidelines for determining if a district is a repeating COLA district.
    - i. More often than once in three years. OR
    - ii. Two of four years. OR
    - iii. Three of six years.

## **RETIREE ADVISORY PANEL**

26. The chief appraiser, during the fourth quarter report required by this policy, will provide a list of 2 to 5 retirees recommended to serve on a “Retiree Advisory Panel”.

- a. If at least two retirees agree to serve, a panel will be formed with members being appointed **based on the schedule below**. ~~for a period of one budget year.~~ Advisory Panel Members can be appointed to additional terms based on the chief appraiser’s recommendation, with approval given by the Board of Directors.

i. **Initial appointment term schedule for 2023.**

**If five members initially serve on the panel**

<b>2023</b>	<b>Appoint three members to a 2 year term (2023-2024)</b>
<b>2023</b>	<b>Appoint two members for a 1 year term (2023)</b>

ii. **Ongoing appointment term schedule, 2024 forward.**

<b>2024</b>	<b>After the initial appointments are made creating a staggering of terms for three members or more, all appointments will be for 2 year terms</b>
-------------	----------------------------------------------------------------------------------------------------------------------------------------------------

iii. **Vacancies, 2024 forward**

<b>2024</b>	<b>Chief appraiser will determine whether to recommend to the board to fill remainder of open term or leave the panel position open for the remainder of the term</b>
-------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------

- iv. If formed, the panel will meet at least once annually during the budget process, with an optional meeting(s) in the fourth quarter as a part of the review of this Policy.

- b. The Retiree Advisory Panel will work directly with the chief appraiser and/or administrative staff as determined by the chief appraiser.
- c. The Retiree Advisory Panel will not report directly to the Board of Directors unless requested by the chief appraiser to assist with specific recommendations or reports.
- d. Participation by retirees will be on a volunteer, non-paid, basis. Members of the Retiree Advisory Panel are not employees of the District.

- e. **The District will pay Panel members per diem travel expenses using the same guidelines followed for active employees, with a maximum round trip mileage of 100 miles per day.**
  - i. **The chief appraiser is authorized to purchase meals in conjunction with a work session conducted by the chief appraiser.**
- f. **If a Panel cannot be seated, the chief appraiser will continue the implementation of this Policy.**

## **ADDENDUM 1**

### **KEY TERMS AND DEFINITIONS**

- TCDRS: Texas County District Retirement System.
- District: Collin Central Appraisal District (ID in TCDRS #457).
- Pension Plan: TCDRS is a defined benefits pension plan.
  - Savings based plan, with employee and employer contributing funds annually.
  - Does not receive funds from the State of Texas.
- Target Investment Performance:  $5\% \text{ return} + 2.50\% \text{ inflation} = 7.50\% \text{ annual investment return target}$ .
- Investment Return to employee/retiree: 7%
- Investment Return to employer: 8.50%
- TCDRS management fee: under 0.30%
- COLA: Cost of Living Adjustment for retirees
- CPI COLA: Utilizes CPI-U (urban consumer price index) to establish inflation calculation for a period of time.
- % of CPI COLA: District can opt to cover from 10% to 100% of CPI-U.
  - Looks at each individual retiree based on retiree date, and brings them forward with 10% to 100% of inflation offset.
- Flat-Rate COLA: A percent increase in one percent increments that applies flat-rate percentage, but does not have the “catch-up” mechanism of the CPI COLA.
- GASB: Governmental Accounting Standards Board
  - 68 is the Statement Number dealing with accounting and financial reporting for pensions, effective for us in 2015.

## ADDENDUM 2

### INVESTMENT AND COLA HISTORY

INVESTMENT YEAR	POLICY 1007 PERFORMANCE GUIDELINES LISTED ABOVE MET	COLA %, IF PERFORMANCE MET	BUDGET YEAR AFFECTED
2001	No 2.91%	3.00% Flat Rate	2003
2002	No 1.29%	None	2004
2003	Yes 20.14%	4% Flat Rate	2005
2004	Yes 12.72%	100% CPI	2006
2005	No 7.24%	100% CPI	2007
2006	Yes 13.93%	100% CPI	2008
2007	No 7.94%	2.00% Flat Rate	2009
2008	No -29.00%	50% CPI	2010
2009	Yes 26.54%	30% CPI	2011
2010	Yes 12.64%	None	2012
2011	No -1.15%	1.00% Flat Rate	2013
2012	Yes 12.63	1.00% Flat Rate	2014
2013	Yes 16.39%	1.00% Flat Rate	2015
2014	No 6.84%	None	2016
2015	No -0.66%	None	2017
2016	No 7.00%	None	2018
2017	Yes 14.72%	40% CPI	2019
2018	No -1.86%	None	2020
2019	Yes 16.57%	None	2021
2020	Yes 9.70%	None	2022

Notes: 2011 was first budget to have UAAL buy down as line item.

Policy 1007 was adopted in October 2013, utilized to determine that a 1.00% flat-rate COLA would be given for budget year 2014.

### ADDENDUM 3

#### EXAMPLE FOR INDIVIDUAL YEAR(S) MEETING INVESTMENT GOAL, BUT NOT OVERALL FOR PERIOD

TCDRS INVESTMENT PERFORMANCE YEAR	TCDRS INVESTMENT <7.5% is "Did not Meet". 7.5% is "Met". >7.5% is "Exceeded Target"	CALCULATED INFLATION RATE for INVESTMENT YR.	BUDGET YEAR AFFECTED	ANNUAL MET? OVERALL MET?
2013	6.84%	1.50%	2015	No
2014	-0.66%	1.6%	2016	No
2015	7.00 %	0.01%	2017	No
2016	14.72%	1.3%	2018	Yes
	3 of the 4 years missed the target and the overall average for the 4 year period was 7.39%	Overall inflation for 4 year period 4.41%.		1 year exceeded, but overall did not meet

**Flat-rate:** The calculated rate for the 4 year period was 4.41%, which is multiplied times 50% inflation offset baseline, equals 2.20%. 7.39% investment return divided by 7.50% target is 98.5%. The 2.20% inflation offset, times 98.5% investment return compared to investment target, equals 2.17%. Since TCDRS only allows flat-rate adjustments based on whole percentage amounts, the flat-rate would be 2.00%.

#### **Factoring down from the adopted baseline of 50% of inflation for CPI COLA:**

**CPI-U:** 4.41% inflation for the 4 year period. 7.39% investment return divided by 7.50% target is 98.5%. The baseline CPI COLA of 50% times 98.50% = 49.25% CPI COLA calculation. Since TCDRS only allows increments of 10% in their sliding scale of CPI COLAS, the 49.25% would round to equal the baseline of 50% CPI COLA.

## ADDENDUM 4

### EXAMPLE FOR INVESTMENT GOAL BEING MET FOR OVERALL PERIOD, BUT SOME INDIVIDUAL YEARS DID NOT MEET

TCDRS INVESTMENT PERFORMANCE YEAR	TCDRS INVESTMENT <7.5% is "Did not Meet". 7.5% is "Met". >7.5% is "Exceeded Target"	CALCULATED INFLATION RATE for INVESTMENT YR.	BUDGET YEAR AFFECTED	ANNUAL MET? OVERALL MET?
2014 2017	14.72%	2.1%	2019	Yes
2015 2018	-1.86%	2.4%	2020	No
2016 2019	16.57%	1.8%	2021	Yes
2017 2020	9.70%	1.2%	2022	Yes
	Under this example 1 year missed, but the overall avg. for the 4 year period was 9.78%	Overall inflation for 4 year period was 7.50%.		Overall Meets

**Flat-rate:** The calculated rate for the 4 year period was 7.5%, which is multiplied times 50% inflation offset baseline, equals 3.75%. The maximum flat-rate under this policy is 3.00%. The 9.78% investment return is greater than the target investment rate, therefore the 3.00% would not be factored down.

**CPI-U:** 7.50% inflation for the 4 year period. The 9.78% investment return is above the target of 7.50%, therefore the baseline CPI COLA of 50% would not be factored down.



**Date Adopted: October 24, 2013**

**Resolution #: 2013-1034**

**Date Amended: June 22, 2017**

**Resolution #: 2017-1060**

**Date Amended: December 19, 2019**

**Resolution #: 2019-1079**

**Date Amended: June 24, 2021**

**Resolution #: 2021-1098**

**Date Amended: December 16, 2021**

**Resolution #: 2021-1104**

**Date Amended: December 15, 2022**

**Resolution #: 2022-1118**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Gary Rodenbaugh, Chairman  
Brian Mantzey, Secretary  
Ronald Carlisle  
Ronald Kelley  
Kenneth Maun  
Carson Kincaid Underwood

## CHIEF APPRAISER

Bo Daffin

### **BOARD OF DIRECTORS RESOLUTION # 2022-1118**

The Collin Central Appraisal District Board of Directors met in open session on December 15, 2022. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts its Retirement System Management, Qualified 415 Replacement Benefit Arrangement & Retiree COLA Implementation Policy #1007 as amended on December 15, 2022.***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Brian Mantzey, Secretary

(and/or)

\_\_\_\_\_  
Gary Rodenbaugh, Chairman

**K.**

**Retiree Advisory Panel**



# Collin Central Appraisal District

December 15, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Retiree Advisory Panel

It is my recommendation, in accordance with Policy # 1007 regarding management of the District's retirement system with the Texas County District Retirement System (TCDRS), that the following Collin CAD retirees are appointed to the advisory panel for 2023.

NAME	RETIREMENT YEAR	WORK YEARS IN TCDRS*	CURRENT MEMBER OF PANEL**
Marcia Rohloff	2014	>20	2023/2024
Frank Price	2003	>20	2023/2024
John Silverwise	2008	>25	2023/2024
Kelly Lintner	2021	>25	2023
Robert Burns	2019	>30	2023

\*The years of membership in TCDRS includes employment with other appraisal districts that are members of TCDRS.

\*\*Terms will be staggered starting in 2023.

**L.**


**2022 Budget Line-Item  
Transfers**



# Collin Central Appraisal District

December 8, 2022

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: 2022 Budget line-item transfers

FUND #	2022 BUDGET	YTD As of 11/30/22	CURRENT BALANCE 11/30/22	PROJECTED COST REMAINING	PROJECTED LINE ITEM SHORTFALL	ADJUSTED LINE ITEM TOTAL REQUESTED (rounded)
5060 Overtime	\$80,000	\$100,652	-\$20,652	\$5,000	\$25,652	\$106,000
5620 Professional Services	<u>\$250,000</u>	\$496,635	-\$246,635	\$20,000	<u>\$266,635</u>	<u>\$517,000</u>
TOTALS	\$330,000				\$292,287	\$623,000
VARIANCE, COMPARING SUM OF LINE ITEMS (ROUNDED):					\$293,000	
FUND #	2022 BUDGET	YTD As of 11/30/22	CURRENT BALANCE 11/30/22		PROJECTED TRANSFER FROM LINE ITEM	ADJUSTED LINE ITEM AFTER TRANSFER
7000 Contingency	\$200,000	\$0	\$200,000		\$200,000	\$0
5020 Part-Time/Temp	\$167,600	\$46,111	\$121,489		<u>\$93,000</u>	\$28,489
SUM OF REDUCTION IN FUNDS 7000 & 5020					\$293,000	

The overtime line-item overrun is tied to the increase in the ARB hearings that took place over the summer, and other special projects.

The professional services line-item overrun is due to temp agencies we used to find contract-to-hire employees. These are monies that are not being charged against the full time salaries line item and other benefits that would be covered if they were hired directly by the District. This expense has been moved from professional services to the part-time, contract-to-hire line item in the 2023 budget.



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Gary Rodenbaugh, Chairman  
Brian Mantzey, Secretary  
Ronald Carlisle  
Ronald Kelley  
Kenneth Maun  
Carson Kincaid Underwood

## CHIEF APPRAISER

Bo Daffin

### **BOARD OF DIRECTORS RESOLUTION # 2022-1119**

The Collin Central Appraisal District Board of Directors met in open session on December 15, 2022. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby approves the line-item transfers within the 2022 budget, as listed on the following page, effective immediately.***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Brian Mantzey, Secretary

(and/or)

\_\_\_\_\_  
Gary Rodenbaugh, Chairman

**2022 LINE-ITEM TRANSFERS  
DECEMBER 8, 2022**

<b>FUND #</b>	<b>2022 BUDGET</b>	<b>YTD As of 11/30/22</b>	<b>CURRENT BALANCE 11/30/22</b>	<b>PROJECTED COST REMAINING</b>	<b>PROJECTED LINE ITEM SHORTFALL</b>	<b>ADJUSTED LINE ITEM TOTAL REQUESTED (rounded)</b>
5060 Overtime	\$80,000	\$100,652	-\$20,652	\$5,000	\$25,652	\$106,000
5620 Professional Services	<u>\$250,000</u>	\$496,635	-\$246,635	\$20,000	<u>\$266,635</u>	<u>\$517,000</u>
<b>TOTALS</b>	<b>\$330,000</b>				<b>\$292,287</b>	<b>\$623,000</b>
<b>VARIANCE, COMPARING SUM OF LINE ITEMS (ROUNDED):</b>					<b>\$293,000</b>	
<b>FUND #</b>	<b>2022 BUDGET</b>	<b>YTD As of 11/30/22</b>	<b>CURRENT BALANCE 11/30/22</b>		<b>PROJECTED TRANSFER FROM LINE ITEM</b>	<b>ADJUSTED LINE ITEM AFTER TRANSFER</b>
7000 Contingency	\$200,000	\$0	\$200,000		\$200,000	\$0
5020 Part-Time/ Temp	\$167,600	\$46,111	\$121,489		<u>\$93,000</u>	\$28,489
<b>SUM OF REDUCTION IN FUNDS 7000 &amp; 5020</b>					<b>\$293,000</b>	



**M.**

**2023 ARB Legal  
Budget Allocation**



# Collin Central Appraisal District

December 8, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser

RE: ARB's legal expense allocation - 2023

The Texas Property Tax Code, beginning in 2012, requires the ARB to have independent legal counsel. The Board of Directors, in accordance with the Tax Code and the Independent Professional Services section of its Policy #1008, allocated \$30,000 for the ARB's 2022 legal counsel expenses. The Board must annually review and allocate budget funds to cover the cost of the ARB's legal expenses.

History of ARB Legal Expenses:

YEAR	EXPENSE
2022 YTD	\$13,531
2021	\$15,015
2020	\$7,574
2019	\$8,311
2018	\$17,433
2017	\$16,398
2016	\$13,291
2015	\$11,172
2014	\$11,895

I am requesting that the ARB legal expense allocation be maintained at \$30,000, for budget year 2023.

**N.**

**ARB Chairman Report**



# COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: [www.collinarb.org](http://www.collinarb.org)

November 28, 2022

Collin Central Appraisal District Board of Directors  
The Honorable Chairman Rodenbaugh  
250 Eldorado Parkway  
McKinney, Texas 75069

Re: Appraisal Review Board 2022 end of year summation

Board of Directors of the Collin Central Appraisal District:

Thank you for this opportunity to speak before you. I have been honored to serve as Chairman of the Appraisal Review Board in 2022. I could not do this effectively without the support of my fellow officers, the Vice Chair, George Chollar and our Secretary, Dianne Faltys. I also want to thank the Board for their confidence in us.

- 2022 was a record year for protests in Collin County, resulting in a total of close to 100,000 protests, which was up 25% from last year.
- From May to July, the ARB was successful in having less than 5% remaining of the taxable base, thus allowing certification of the appraisal roll.
- Diversity exists within the ARB
  - 47 Members at end of 2022
  - 18 women on the ARB
  - 43 of the members have at least a bachelor's degree
  - 15 members have MBA's
  - 1 member with a PHD
  - 2 members have Juris Doctorate's
- Workshops and training of the ARB members were held in the District Office, thanks to COVID releasing its ugly grip. Mandatory State Comptroller training was done in March. Residential, BPP, Land and Commercial training was conducted by experienced members of the ARB in April. We also had two legal workshops done by the ARB attorney, Roy Armstrong as well as a workshop with MAI, John Trabold.

The dedication and support of the CAD staff to support the ARB is superb! The professionalism of each member is top notch. I certainly want to point out a few who deserve accolades. Ms. Cave, Ms. Castillo, their support staff, the recorders... thank you! Kudos also to Ms. Bryan, Mr. Craig, and Ms. Glass for expediting our payroll so quickly! I also want to thank the Sheriff's department for providing security and assistance when necessary.

I must say that with the retirement of Mr. Daffin, he will be missed. His commitment and support of the ARB and what the ARB does has maintained our independence. The line between District and the ARB has never been crossed and that is thanks to the environment Mr. Daffin created. I wish Mr. Daffin the best of health and enjoyment in his retirement! It is well deserved!

I also want to thank several other individuals who have supported the ARB with enthusiasm and vigor. Thank you to Mr. Wood for all you do! Thanks to Mr. Matthews and his staff for automating several functions, which help in the productivity of the ARB.

I also want to thank the Board for their support of the ARB. Your approval in 2022 to increase the per diem of the members is much appreciated!

Looking ahead to 2023:

The ARB has requested twelve new members.

The ARB is preparing for the increase in the number of panel rooms planned for 2023.

Training will still be a top priority in 2023. One new course will be an active shooter training.

We will continue to look at ways to improve the efficiency of the ARB.

Thank you for all your support!

Regards,

*Dean Soderstrom*

Dean Soderstrom, ARB Chairman  
Collin Appraisal Review Board  
214-733-0801

**Collin**  
**ARB**

CC: Bo Daffin, Chief Appraiser  
Marty Wright, Assistant Chief Appraiser  
Stephanie Cave-Bernal, Deputy Chief Appraiser  
Tina Castillo, Director of ARB and Agent Services



# COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: [www.collinarb.org](http://www.collinarb.org)

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November 29, 2022

Honorable Andrea K. Bouressa  
471<sup>st</sup> District Court  
Russell A. Steindam Courts Building  
2100 Bloomdale Road, Suite 30276  
McKinney, Texas 75071

RE: Appraisal Review Board Officer Appointments-Texas Property Tax Code Section 6.42(a)

Dear Honorable Andrea K. Bouressa:

On Tuesday, November 8, 2022, with a quorum of members present and a majority vote, the Appraisal Review Board selected the following slate of officers to serve for the calendar year 2023:

Chairperson: Dean Soderstrom  
Secretary: Dianne Faltys

As confirmed by the undersigned, the members of the Appraisal Review Board hereby request appointment of the above named individuals as designated. The term of office for appointed officers will be twelve months, beginning January 1, 2023.

Thank you for favorably considering these requests. On behalf of all ARB members, please accept this sincere expression of our appreciation for your unwavering support and confidence.

Respectfully submitted,

*Dean Soderstrom*

Dean Soderstrom, ARB Chairman

CC: Christopher Nickell, Taxpayer Liaison Officer  
Bo Daffin, Chief Appraiser  
Marty Wright, Assistant Chief Appraiser  
Stephanie Cave-Bernal, Deputy Chief Appraiser  
Tina Castillo, Director of ARB and Agent Services

**O.**

**ARB Vice-Chairperson**

**Recommendation**



# COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: [www.collinarb.org](http://www.collinarb.org)

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November 29, 2022

Collin Central Appraisal District Board of Directors  
Honorable Chairman Gary Rodenbaugh  
250 Eldorado Parkway  
McKinney, Texas 75069

RE: Appraisal Review Board Officer Appointment-Policy #114

Dear Honorable Chairman Rodenbaugh, and CCAD Board Members:

On Tuesday November 8, 2022, with a quorum of members present and a majority vote, the Appraisal Review Board selected the following member to serve as Vice-Chairperson for the calendar year 2023:

Vice Chairperson: George Chollar

As confirmed by the undersigned, the members of the Appraisal Review Board hereby request appointment of the above named individual as designated. The term of office for appointed officers will be twelve months, beginning January 1, 2023

Thank you for favorably considering this request. On behalf of all ARB members, please accept this sincere expression of our appreciation for your unwavering support and confidence.

Respectfully submitted,

*Dean Soderstrom*

Dean Soderstrom, ARB Chairman

CC: Christopher Nickell, Taxpayer Liaison Officer  
Bo Daffin, Chief Appraiser  
Marty Wright, Assistant Chief Appraiser  
Stephanie Cave-Bernal, Deputy Chief Appraiser  
Tina Castillo, Director of ARB and Agent Services



# REPORTS



# Collin Central Appraisal District Taxpayer Liaison Officer

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## Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: December 15, 2022

There have been no new TDLR reports filed.

As of this date there have been no new written complaints filed to be brought before the Board of Directors.

**Legal Expense Summary (by expense code and vendor)**  
**YTD Totals as of (11/15/22)**

**LEGAL EXPENSE BY EXPENSE CODE**

Name	2022 YTD Total	2022 Budget	2021 Total	2020 Total	2019 Total	2018 Total
LITIGATION	\$1,188,186		\$1,282,281	\$1,105,332	\$1,053,772	\$970,198
EXPERT/APPRaisal	\$278,266		\$266,111	\$355,794	\$322,846	\$459,799
GENERAL	\$43,125		\$45,539	\$62,511	\$50,107	\$72,190
PERSONNEL	\$42,786		\$23,216	\$12,750	\$647	\$2,058
ARBITRATION	\$11,150		\$15,050	\$18,500	\$7,300	\$13,450
SUBTOTAL	\$1,563,514	\$1,875,000	\$1,632,197	\$1,554,886	\$1,434,671	\$1,517,696
ARB RELATED	\$13,531	\$30,000	\$15,015	\$7,574	\$8,311	\$17,433
<b>TOTAL</b>	<b>\$1,577,045</b>	<b>\$1,905,000</b>	<b>\$1,647,212</b>	<b>\$1,562,460</b>	<b>\$1,442,981</b>	<b>\$1,535,128</b>

**LEGAL EXPENSE BY VENDOR**

Name	2022 YTD Total	2021 Total	2020 Total	2019 Total	2018 Total
1 ARBITRATION&SUBPOENA RELATED	\$11,150	\$15,050	\$18,500	\$7,300	\$13,450
2 ARMSTRONG & ARMSTRONG	\$13,531	\$15,015	\$7,574	\$8,311	\$11,080
3 BATEMANWELLS	\$0	\$0	\$0	\$0	\$0
4 BRAXTON HILTON	\$0	\$0	\$0	\$0	\$0
5 CAMERON APPRAISAL GROUP	\$0	\$0	\$0	\$0	\$0
6 COLLATERAL EVALUATION ASSC	\$0	\$0	\$0	\$0	\$0
7 CUSHMAN & WAKEFIELD	\$0	\$37,600	\$56,500	\$97,900	\$13,500
8 FANNING & ASSOCIATES	\$0	\$0	\$0	\$0	\$0
9 FISHER & PHILLIPS LLC	\$0	\$209	\$203	\$197	\$2,058
10 FRANK PRICE	\$4,000	\$10,000			
11 GAY, MCCALL, ISAACKS	\$0	\$0	\$0	\$0	\$69,603
12 GENE RHODES & ASSOCIATES	\$0	\$0	\$0	\$0	\$3,300
13 GL ADJUSTMENT	\$0	\$0	\$0	\$0	\$0
14 HBS REAL ESTATE	\$85,000	\$104,050	\$4,700	\$20,450	\$14,850
15 INTEGRA REALTY RESOURCES	\$0	\$0	\$0	\$14,146	\$12,000
16 JLL VALUATION & ADVISORY	\$0	\$0	\$0	\$0	\$0
17 KARVEL-HAMILTON	\$0	\$0	\$0	\$0	\$0
18 KORY RYAN	\$0	\$0	\$0	\$0	\$6,353
19 MALIN GROUP, THE	\$31,916	\$38,461	\$99,919	\$71,494	\$206,122
20 MCROBERTS AND COMPANY	\$72,850	\$74,500	\$151,175	\$88,856	\$185,019
21 MICHAEL S COOK & ASSOC, INC	\$0	\$0	\$0	\$0	\$0
22 NPV ADVISORS	\$19,500	\$0	\$0	\$0	\$0
23 PAUL HORNSBY & CO	\$0	\$0	\$0	\$0	\$36,000
24 PERDUE, BRANDON, FIELDER	\$2,000	\$3,036	\$2,814	\$3,930	\$3,237
25 PHILLIPS MURRAH PC	\$0	\$384	\$540	\$450	
26 SAUNDERS & WALSH, PLLC	\$1,268,098	\$1,337,407	\$1,177,036	\$1,099,948	\$950,502
27 STACY JACKSON	\$0	\$0	\$0	\$0	\$0
28 STERLING REPORTING SERVICES	\$0	\$0	\$0	\$0	\$0
29 VALBRIDGE PROPERTY ADVISORS	\$69,000	\$11,500	\$43,500	\$30,000	
30 TED WHITMER ATTORNEY	\$0	\$0	\$0	\$0	\$8,054
31 THE JAY MASSEY COMPANY	\$0	\$0	\$0	\$0	\$0
32 TML-IRP	\$0	\$0	\$0	\$0	\$0
33 TNT VALUATION GROUP, LLC	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,577,045</b>	<b>\$1,647,212</b>	<b>\$1,562,460</b>	<b>\$1,442,981</b>	<b>\$1,535,128</b>



# Collin Central Appraisal District

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December 7, 2022

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: Admin & ARB remodel updates

At the September 16, 2022 board meeting, the request was brought before you to begin a remodel project of the administration offices. There was need for new paint and carpet throughout, as well as some minor repair/replacement of some ceiling tiles. Staff was relocated to ARB panel rooms while this took place, and they are now back in the offices as the project has been successfully completed.

The larger part of the project was to repair the floor buckling in the chief appraiser's office. There was concern that we could have major foundation issues below the floor in that office that required an \$8,000 contingency estimate. After the carpet was removed, it was discovered that the issue was the floor float used to level the concrete slab had buckled. That was quickly repaired, and the new carpet was installed without any major repairs needed to the concrete slab.

There was a minor repair done to the door frame of one office that prevented the office door from closing and locking properly. This issue has also been fixed.

Below you will see a detailed expense report of the final numbers versus the budgeted request. We were able to come in \$22,859 below the estimate requested.

The ARB remodel project is under way as well. The residential work room has been divided into two manager offices that have now been occupied. We have moved other residential managers to temporary offices, rotated the four staff appraiser cubicles, and will begin building the new panel rooms soon. The breakroom remodel will take place at the same time. We should have much more information to update at the January board meeting.

## ESTIMATED AND ACTUAL COSTS FOR ADMIN DEPT REMODEL AND REPAIR

<u>VENDOR</u>	<u>ESTIMATE</u>	<u>ACTUAL</u>	<u>DESCRIPTION OR NOTES</u>
One Source Floor	\$15,200	\$15,172	Chief's office: remove carpet, level floor, install moisture barrier & new carpet
Floor Repair Contingency	\$8,000	\$0	Unknown condition or problem with slab in the Chief Appraiser office. Inspection once carpet and furniture are removed.
One Source Floor	\$11,100	\$11,115	Remaining Admin offices/space: remove carpet, install moisture barrier & new carpet
Rockin' G Drywall	\$15,000	\$10,439	Paint all walls in Admin, repair ceiling tiles, and other minor repairs
Intex	\$1,000	\$1,130	Disconnect and reconnect electrical whips for cubicles
Mona Lisa Moving	\$5,200	\$4,038	Disassemble all cubicles, desks, & other furniture, pack, move everything from Admin. Then, re-assemble and move all furniture back into Admin (except Chief's office).
PODS	\$1,200	\$1,102	On-site, temporary storage units to hold Admin furniture while renovation is occurring.
McPure Cleaning	\$1,000	\$500	Post construction cleaning and hourly assistance
SUBTOTAL	\$57,700	\$43,496	
General Contingency @ 15%	\$8,655	\$0	
TOTAL	\$66,355	\$43,496	
<b>TOTAL NOT TO EXCEED (rounded)</b>	<b>\$67,000</b>		

*Note: The scope of this project is primarily FLOORS and WALLS. There are no plans of redesigning office space. Project will start when ARB panel rooms are available (in order for Admin staff to relocate); time range estimate is 11/14/2022 - 12/09/2022.*