



REGULAR

BOARD OF DIRECTORS MEETING

October 27, 2022

MEETING NOTICE & AGENDA

NOTICE OF REGULAR MEETING**BOARD OF DIRECTORS
of the
COLLIN CENTRAL APPRAISAL DISTRICT****(CONDUCTED ONSITE & TELEPHONICALLY)**

Notice is hereby given that on the 27th day of October 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: 581 774 044#. 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 19th day of October 2022, this notice was filed with the County Clerk of Collin County, Texas.



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

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, October 27, 2022
REGULAR MEETING - Conducted at
CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069

I. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to order: 7:00 a.m.
	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.		Executive Session
	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.
C.		Action on items discussed in executive session
	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.

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.

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

- D. Approval of minutes from September 22, 2022 regular meeting.**
- E. Review of September 2022 bills.**
- F. Review of September 2022 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of September 2022 checks and electronic transfers greater than \$25,000.**

END OF CONSENT AGENDA

- I. Computer hardware and equipment purchases funded in the budget for general ongoing operations requiring Board action.**
 - 1 Hardware and software replacement of Hyperconverged infrastructure/virtualization.**
- J. Discuss and vote on amending Budget Policy #107.**
- K. Receive a report regarding potential audit firms to conduct the year-end 2022 financial audit, including the firm being recommended by the District's current auditor, K. Evans & Associates, PLLC.**
 - 1 Discuss and vote on authorizing the Chairman and Secretary to review the quotes and execute a letter of engagement with the selected audit firm.**
- L. Receive recommendation and vote on authorizing the chief appraiser to complete renovation to the District's office building including ARB hearing rooms, ARB department work area and staff offices.**

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

- M. Discuss and vote on recommended amendments to Policy #115, regarding the District's Taxpayer Liaison Officer (TLO).**
- N. Discuss and vote on appointing the District's 2023 Taxpayer Liaison Officer (TLO).**
- O. 2023 Group Insurance**
- 1 Receive recommendation and vote on the District's 2023 health insurance carrier, including 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.**
 - 2 Receive recommendation and vote on the District's 2023 insurance carriers for ancillary coverages (dental, vision, term life, long-term care and disability).**
 - 3 Review and vote on the District's HSA Contribution, Policy #1005 for 2023, for employees selecting HDHP with Health Savings Account.**
 - 4 Review and vote on Medical Reimbursement, Policy #1001 for 2023, for employees selecting traditional PPO medical plan.**
- P. Receive a report regarding Policy #1008 spending Appraisal Review Board funds.**
- Q. Discuss and vote on amending Policy #1008 for calendar year 2023.**
- R. Receive a report regarding the District's 2023 retirement plan with the Texas County District Retirement System (TCDRS).**

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

S. Reports

- 1 Taxpayer Liaison Officer Report
- 2 3rd Quarter 2022 Investment Report
- 3 3rd Qtr. 2022 Collateral Report
- 4 3rd Qtr. 2022 Vendor Report
- 5 3rd Qtr. 2022 Binding Arbitration Report
- 6 3rd Qtr. 2022 Litigation Report
- 7 Litigation Cost Report
- 8 2022 Utility Properties Appraisal Report

T. 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

September 22, 2022

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, September 22, 2022

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

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

MEMBERS ABSENT:

APPROVAL OF MINUTES: _____
Chairman Secretary

NATURE OF BUSINESS

I. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to Order 7:00 a.m.
	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.		Executive Session
		Board adjourned to executive session at 7:00 a.m., pursuant to Texas Government Code Sections 551.071, 551.072 and 551.074 for the following purpose(s):
	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. Discuss results of department assessment(s) and resulting actions, if any.

Board reconvened to open session at 7:35 a.m.

C.		Action on items discussed in executive session
	1	N/A
	2	N/A
	3	No action taken on items pertaining to personnel matters.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

CONSENT AGENDA

Motion by Ron Kelley to accept reports and approve action items contained in consent agenda. Seconded by Brian Mantzey. Motion carried.

- D.** 1 Action taken: Board approved minutes from August 25, 2022 Public hearing on the 2023-2024 Reappraisal Plan and regular meeting.
- 2 Action taken: Board approved corrected minutes from June 23, 2022 regular meeting.
- E.** Action taken: Board reviewed the August 2022 bills.
- F.** Action taken: Board reviewed and accepted the August 2022 financial reports.
- G.** Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.
- H.** Action taken: Board reviewed and accepted the August 2022 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I.** Ryan Matthews, Deputy Chief Appraiser, Technology, presented a detailed report on needed computer hardware and equipment purchases fully funded in the District's 2022 Budget. A single vote was made on the District's computer hardware and equipment purchases funded in the 2022 budget for general ongoing operations, not to exceed \$36,800. Action taken by the Board is as follows.
 - 1 Received recommendation on purchasing computer workstations, with monitors.
 - 2 Received recommendation on purchasing network switches.Ken Maun motioned to approve Mr. Matthews' recommendations as presented. Seconded by Ron Carlisle. Motion carried.
- J.** The Board received Mr. Matthews' recommendation and voted on executing the third year option under the District's existing contract with Variverge for 2023 printing and mailing services. Ron Carlisle motioned to accept the recommendation as presented. Ron Kelley seconded the motion. Motion carried.
- K.** Chief Appraiser, Bo Daffin addressed the Board with a working draft of amendments to Budget Policy #107 for consideration by the Board. After lengthy discussion, the Board voted to table this Agenda Item. Motion by Ken Maun. Seconded by Brian Mantzey. Motion Carried.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- L.** Toni Bryan, Director of Operations, presented the District's amended Investment of Public Funds Policy #110 for Board approval. Motion by Ron Kelley to adopt with changes Resolution #2022-75 amending Investment policy #110 thus confirming the appointment of Toni Bryan as an Investment Officer and appointing Brian Swanson as an Investment Officer for the District. Seconded by Ron Carlisle. Motion carried.
- M.** Following Mr. Daffin's recommendation and Ms. Bryan addressing concerns expressed by Mr. Mantzey and Mr. Maun, the Board agreed to authorize the chief appraiser's recommendation to enter into discussions to extend the District's agreement with Valley View Consulting regarding the issuance of the District's 2023-2024 bank depository RFP. Motion by Ron Carlisle. Motion seconded by Brian Mantzey. Motion carried.
- N.** Mr. Daffin introduced the agenda item authorizing the chief appraiser to retain a construction manager to receive quotes for renovation costs to the Appraisal Review Board (ARB) area of the office. Assistant Chief Appraiser, Marty Wright, summarized the construction project. Brian Mantzey motioned to authorize the chief appraiser to retain a construction manager. Ron Kelley seconded the motion. Motion carried.
- O.** After detailing repairs and maintenance needs for the administrative office area, Mr. Wright addressed the Board requesting authorization for the chief appraiser to receive quotes for the repairs and maintenance cost, and proceed with the project if cost estimates do not exceed the estimated cost as outlined. Brian Mantzey moved to approve. Motion seconded by Carson Underwood. Motion passed.
- P.** Elliot Bensed, Director of Mapping/GIS/Records, presented a summary report on a property record setup service provided by the District's current CAMA software company, True Automation (TA). Mr. Bensed requested the Board receive his recommendation to authorize the chief appraiser to execute a purchase order with TA. Ron Kelley motioned to authorize the chief appraiser to execute a purchase order with True Automation as an expenditure for property record setup for the 2023 Appraisal Roll. Ken Maun seconded the motion. Motion carried.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- Q.** Mr. Daffin and Ms. Bryan addressed the board in regard to the year-end 2022 independent financial audit. It was learned just prior to the board meeting, the District's auditor no longer provides service for governmental agencies. After lengthy discussion outlining the background of the suggested new firm, Mr. Mantzey and Mr. Maun stated concerns. Ken Maun moved to table the discussion until October. Motion seconded by Brian Mantzey. Motion passed.

R. Reports

- 1 Chris Nickell, Taxpayer Liaison Officer presented the Monthly Status Report. Several items were reported. (1) Two tax agents filed a total of seven cases for "Notification of Intent to file for Limited Binding Arbitration," No action needed at this time. (2) One complaint was received from a property owner. Mr. Nickell advised the department director of the complaint. No action is needed from the Board of Directors. (3) There have been no new updates from the TDLR. (4) In regard to the Board's question from September's meeting, concerning excluding property owners' information from complaints, the Comptroller's Office confirmed that a property owner has the right to choose to provide their information or remain anonymous. (5) For the month of August, 25 "Customer Service Survey" cards were received. All were positive.
- 2 Assistant Chief Appraiser, Marty Wright asked the Board to table the Utility Properties Appraisal Report. The report is not an action item, no motion was required.
- 3 Stephanie Cave-Bernal, Deputy Chief Appraiser, ARB, Agents, Research & Customer Service presented the Binding Arbitration report on behalf of Tina Castillo, Director of ARB & Agents.
- 4 Brian Swanson, Deputy Chief Appraiser, Business Operations & Compliance presented the 2022 Litigation Report.
- 5 Mr. Swanson also presented the Legal Expense Summary Report, YTD Totals as of 9/13/2022.

S. Chief Appraiser's Report

- 1 General Comments

II. AUDIENCE

- A.** There were no public comments.

CCAD staff in attendance:

Bo Daffin
Tamera Glass
Toni Bryan
Valerie Hyden

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Marty Wright
Ryan Matthews
Stephanie Cave-Bernal
Brad Richards
Brian Swanson
Elliot Bensed
Jason Harris
Paula Bensed
Phil Greaux
Shane Cheek
Shawn Tilley
Wendy Gilliland
Cindy Smith
Eric Grusendorf
Erin Van Gundy
Jamie Worth
Chris Nickell
Kaleb Blount
Sam Tharp

Public in attendance:

Bob Garrey, Saunders, Walsh & Beard - Attorneys

- 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, Texas.
Thursday, October 27, 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 9:01 a.m.

E.
BILLS
PAID

September 2022

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
September 2022

Num	Date	Name	Amount
Sep 22			
ACH	09/15/2022	TCDRS	-139,956.14
ACH	09/23/2022	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
ACH	09/06/2022	TEXAS WORKFORCE COMMISSION	-3,470.00
ACH	09/09/2022	ADP INC	-3,121.43
9115	09/06/2022	AUGUSTINE, JUDITH S	-910.00
9116	09/06/2022	BITTNER, NANCY M.	-910.00
9117	09/06/2022	CHOLLAR JR, GEORGE W	-930.00
9118	09/06/2022	CHOWDHURY, NASIMA	-910.00
9119	09/06/2022	DIVIRGILIO, RICHARD	-440.00
9120	09/06/2022	DODSON, MICHAEL	-690.00
9121	09/06/2022	FALTYS, DIANNE	-1,840.00
9122	09/06/2022	FERRILL, LAWRENCE R	-910.00
9123	09/06/2022	GUCKES, FRANCIS	-910.00
9124	09/06/2022	HANSON, THOMAS D	-910.00
9125	09/06/2022	HARDIN, MARILYN CARLEEN	-690.00
9126	09/06/2022	HARTMAN, BETTY	-690.00
9127	09/06/2022	HAWKINS, YOLANDA	-690.00
9128	09/06/2022	HUBBARD, STEVEN L.	-910.00
9129	09/06/2022	JARZABEK, DOROTA	-660.00
9130	09/06/2022	JAYE, OLIN	-910.00
9131	09/06/2022	KLICKMAN, JOHN MICHAEL	-910.00
9132	09/06/2022	LASHER, DON W.	-440.00
9133	09/06/2022	LOVELL, CRAIG E	-880.00
9134	09/06/2022	MAHER, KEVIN M	-690.00
9135	09/06/2022	MAJZNER, CHARLOTTE	-910.00
9136	09/06/2022	McANDREW, THOMAS	-910.00
9137	09/06/2022	MCGEE, BEVERLY J	-440.00
9138	09/06/2022	MOLINA, ESTELA	-910.00
9139	09/06/2022	MORTENSON, GEORGE R.	-910.00
9140	09/06/2022	MUNDER, GWENDOLYN	-910.00
9141	09/06/2022	PARKER, CHRISTI CRUMP	-880.00
9142	09/06/2022	PERRY, CRAIG N.	-1,075.00
9143	09/06/2022	PHILLIPS, KATHRYN H	-690.00
9144	09/06/2022	PRYOR, JACK R	-910.00
9145	09/06/2022	ROGERS, FLOYD E	-690.00
9146	09/06/2022	SADLER, BRADLEY J	-220.00
9147	09/06/2022	SMITH JR, FLOYD W	-910.00
9148	09/06/2022	SODERSTROM, DEAN C	-1,030.00
9149	09/06/2022	TON, AZALIAH S W	-910.00
9150	09/06/2022	TRAN, HUONG (RACHEL)	-1,060.00
9151	09/06/2022	TREWIN, JAMES	-910.00
9152	09/06/2022	TURANO, LOUIS R	-910.00
9153	09/06/2022	WARD, FORREST	-590.00
9154	09/06/2022	WHITT, NORMAN J	-470.00
9155	09/06/2022	WOLFSON, LEWIS H	-910.00
9156	09/06/2022	WYSASKI, JOHN	-690.00
9157	09/06/2022	YARBOROUGH, DANA	-440.00
9158	09/06/2022	ZINN, THOMAS G	-910.00
9159	09/19/2022	ARCELLANA, CRISTINA M	-910.00
9160	09/19/2022	AUGUSTINE, JUDITH S	-910.00
9161	09/19/2022	BITTNER, NANCY M.	-910.00
9162	09/19/2022	CHOLLAR JR, GEORGE W	-1,470.00
9163	09/19/2022	CHOWDHURY, NASIMA	-660.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
September 2022

Num	Date	Name	Amount
9164	09/19/2022	DIVIRGILIO, RICHARD	-720.00
9165	09/19/2022	DODSON, MICHAEL	-690.00
9166	09/19/2022	FALTYS, DIANNE	-1,360.00
9167	09/19/2022	FERRILL, LAWRENCE R	-660.00
9168	09/19/2022	GUCKES, FRANCIS	-1,030.00
9169	09/19/2022	HANSON, THOMAS D	-910.00
9170	09/19/2022	HARDIN, MARILYN CARLEEN	-910.00
9171	09/19/2022	HARTMAN, BETTY	-690.00
9172	09/19/2022	HAWKINS, YOLANDA	-690.00
9173	09/19/2022	HUBBARD, STEVEN L.	-910.00
9174	09/19/2022	JARZABEK, DOROTA	-470.00
9175	09/19/2022	JAYE, OLIN	-660.00
9176	09/19/2022	KLICKMAN, JOHN MICHAEL	-220.00
9177	09/19/2022	LOVELL, CRAIG E	-910.00
9178	09/19/2022	MAHER, KEVIN M	-470.00
9179	09/19/2022	MAJZNER, CHARLOTTE	-910.00
9180	09/19/2022	McANDREW, THOMAS	-910.00
9181	09/19/2022	MOLINA, ESTELA	-1,000.00
9182	09/19/2022	MORTENSON, GEORGE R.	-910.00
9183	09/19/2022	MUNDER, GWENDOLYN	-910.00
9184	09/19/2022	PARKER, CHRISTI CRUMP	-880.00
9185	09/19/2022	PERRY, CRAIG N.	-720.00
9186	09/19/2022	PHILLIPS, KATHRYN H	-690.00
9187	09/19/2022	PRYOR, JACK R	-910.00
9188	09/19/2022	ROGERS, FLOYD E	-910.00
9189	09/19/2022	SADLER, BRADLEY J	-660.00
9190	09/19/2022	SMITH JR, FLOYD W	-910.00
9191	09/19/2022	SODERSTROM, DEAN C	-1,180.00
9192	09/19/2022	TON, AZALIAH S W	-440.00
9193	09/19/2022	TRAN, HUONG (RACHEL)	-870.00
9194	09/19/2022	TREWIN, JAMES	-440.00
9195	09/19/2022	TURANO, LOUIS R	-940.00
9196	09/19/2022	TWIGG, STEPHEN G	-880.00
9197	09/19/2022	WARD, FORREST	-1,060.00
9198	09/19/2022	WHITT, NORMAN J	-910.00
9199	09/19/2022	WOLFSON, LEWIS H	-880.00
9200	09/19/2022	WYSASKI, JOHN	-910.00
9201	09/19/2022	YARBOROUGH, DANA	-470.00
9202	09/19/2022	ZINN, THOMAS G	-910.00
53985	09/07/2022	BORTON, BRIAN K	-400.00
53986	09/07/2022	DIAZ, STEPHEN ERIK	-462.50
53987	09/07/2022	PENSON, OLIVIA K	-462.50
53988	09/07/2022	THIGPEN, LESLIE MICHAEL	-462.50
53989	09/07/2022	ZEGADLO, MARC	-462.50
53990	09/07/2022	AFFILIATED COM-NET, INC.	-1,551.82
53991	09/07/2022	CASH	-100.00
53992	09/07/2022	DIAZ, TIFFANY	-543.60
53993	09/07/2022	INSIGHTS	-19,449.60
53994	09/07/2022	QUALITY PERSONNEL SERVICE	-2,853.39
53995	09/07/2022	ROBERT HALF INTERNATIONAL INC.	-6,176.68
53996	09/07/2022	SHI GOVERNMENT SOLUTIONS	-3,289.35
53997	09/07/2022	THOMAS GALLAWAY CORP dba TECHNOLOGENT	-20,245.16
53998	09/07/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
53999	09/07/2022	VOID	0.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
September 2022

Num	Date	Name	Amount
54000	09/07/2022	MC PURE CLEANING, LLC	-6,500.00
54001	09/07/2022	SWANSON, BRIAN	-564.25
54002	09/13/2022	ARMSTRONG, WILLIAM	-400.00
54003	09/13/2022	DIAZ, STEPHEN ERIK	-312.50
54004	09/13/2022	NEVAREZ, ALEJANDRO	-425.00
54005	09/13/2022	PENSON, OLIVIA K	-412.50
54006	09/13/2022	AT&T (MAIN LOCAL)	-217.40
54007	09/13/2022	AT&T (MAIN LOCAL)	-1,888.31
54008	09/13/2022	CAVE-BERNAL, STEPHANIE	-560.00
54009	09/13/2022	CDW-G	-1,557.32
54010	09/13/2022	DEX IMAGING	-7,037.70
54011	09/13/2022	DIAZ, TIFFANY	-597.96
54012	09/13/2022	FIRST STOP HEALTH	-2,138.45
54013	09/13/2022	HARRIS GOVERN	-859.58
54014	09/13/2022	HARRIS GOVERN	-520.00
54015	09/13/2022	HARRIS GOVERN	-49,715.62
54016	09/13/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,299.47
54017	09/13/2022	HUMETRICS HOLDING INC	-500.00
54018	09/13/2022	INDECO SALES, INC.	-19,039.00
54019	09/13/2022	JOHNSON, NICOLE	-500.00
54020	09/13/2022	JOPLIN'S	-4,950.32
54021	09/13/2022	MONROE, MATTHEW	-82.65
54022	09/13/2022	MYPRINTCHOICE	-180.00
54023	09/13/2022	QUALITY PERSONNEL SERVICE	-1,512.00
54024	09/13/2022	SAUNDERS & WALSH, PLLC	-197,471.25
54025	09/13/2022	SHRED-IT USA LLC	-269.29
54026	09/13/2022	TEXAS ARCHIVES	-98.02
54027	09/13/2022	WASTE CONNECTIONS OF TEXAS	-304.53
54028	09/13/2022	WEX HEALTH INC	-157.75
54029	09/13/2022	GRAYSON CAD	-1,200.00
54030	09/15/2022	SUTTERFIELD, ROBERT K	-713.05
54031	09/20/2022	ARMSTRONG, WILLIAM	-412.50
54032	09/20/2022	DAVIS, MARISA	-875.00
54033	09/20/2022	POLK, MATTHEW	-375.00
54034	09/20/2022	THIGPEN, LESLIE MICHAEL	-475.00
54035	09/20/2022	ADVANCED STANCHIONS, INC	-2,515.00
54036	09/20/2022	ARMSTRONG & ARMSTRONG, P.C.	-800.00
54037	09/20/2022	AT&T MOBILITY	-1,311.66
54038	09/20/2022	CARENOW	-340.00
54039	09/20/2022	CDW-G	-8,565.26
54040	09/20/2022	COSTAR REALTY INFORMATION INC	-5,544.72
54041	09/20/2022	DEARBORN NATIONAL LIFE INSURANCE COMPANY	-9,348.19
54042	09/20/2022	DIAZ, TIFFANY	-597.96
54043	09/20/2022	DSS FIRE INC	-570.00
54044	09/20/2022	FIRST STOP HEALTH	-1,074.20
54045	09/20/2022	HOLT CAT	-793.72
54046	09/20/2022	KERBY & KERBY PLLC	-250.00
54047	09/20/2022	LEGAL SHIELD / ID SHIELD	-1,463.15
54048	09/20/2022	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
54049	09/20/2022	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
54050	09/20/2022	PLANO PEST CONTROL	-450.00
54051	09/20/2022	QUALITY PERSONNEL SERVICE	-1,944.00
54052	09/20/2022	ROBERT HALF INTERNATIONAL INC.	-1,411.91
54053	09/20/2022	ROBERT HALF INTERNATIONAL INC.	-2,631.59

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
September 2022

Num	Date	Name	Amount
54054	09/20/2022	SHI GOVERNMENT SOLUTIONS	0.00
54055	09/20/2022	SHI GOVERNMENT SOLUTIONS	-24,782.52
54056	09/20/2022	SUPERIOR VISION OF TEXAS	-1,393.64
54057	09/20/2022	TAAO	-5,900.00
54058	09/20/2022	VARIVERGE LLC	-9,334.53
54059	09/26/2022	BORTON, BRIAN K	-462.50
54060	09/26/2022	HENRY, JAMES	-825.00
54061	09/26/2022	NEVAREZ, ALEJANDRO	-412.50
54062	09/26/2022	ZEGADLO, MARC	-400.00
54063	09/26/2022	BLUECROSS BLUESHIELD OF TEXAS	-125,937.38
54064	09/26/2022	BLUECROSS BLUESHIELD OF TEXAS	-44.04
54065	09/26/2022	CAMPBELL-WOOD, SHARON	-150.00
54066	09/26/2022	CITY OF MCKINNEY	-811.85
54067	09/26/2022	COLORIT GRAPHICS SERVICES	-611.50
54068	09/26/2022	DIAZ, TIFFANY	-516.42
54069	09/26/2022	FISH WINDOW CLEANING	-193.00
54070	09/26/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-309.98
54071	09/26/2022	IN BLOOM	-182.00
54072	09/26/2022	MP2 ENERGY TEXAS LLC	-6,571.67
54073	09/26/2022	MURLEY PLUMBING	-1,021.44
54074	09/26/2022	PROPERTY TAX EDUCATION COALITION, INC	-100.00
54075	09/26/2022	SODERSTROM, DEAN C	-101.23
54076	09/26/2022	TIME WARNER CABLE	-2,059.76
54077	09/26/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,238.40
54078	09/26/2022	VALBRIDGE PROPERTY ADVISORS	-6,250.00
54079	09/26/2022	VALBRIDGE PROPERTY ADVISORS	-6,250.00
54080	09/26/2022	PHILLIPS, CAMEY	-328.58
54081	09/26/2022	YVETTE LARA	-371.50
54082	09/27/2022	TIM KERBY	-371.50
54083	09/28/2022	AFLAC	-4,178.71
54084	09/28/2022	CARENOW	-115.00
54085	09/28/2022	DEX IMAGING	-2,933.31
54086	09/28/2022	PITNEY LEASE	-9,181.35
54087	09/28/2022	PROSTAR SERVICES, INC	-1,614.58
54088	09/28/2022	QUALITY PERSONNEL SERVICE	-2,592.00
54089	09/28/2022	SWANSON, BRIAN	-436.25
54090	09/28/2022	TDLR	-100.00
54091	09/28/2022	TDLR	-100.00
54092	09/28/2022	TDLR	-100.00
54093	09/28/2022	TDLR	-100.00
54094	09/28/2022	TDLR	-100.00
54095	09/28/2022	VALBRIDGE PROPERTY ADVISORS	-6,000.00
54096	09/29/2022	CARD SERVICE CENTER	-9,591.29
54097	09/30/2022	CINTAS FIRST AID	-297.36
54098	09/30/2022	CINTAS MAT SERVICE	-526.05
54099	09/30/2022	CINTAS SANI CLEAN	-2,857.94
54100	09/30/2022	NICKELL, CHRISTOPHER	-1,720.00
54101	09/30/2022	PLANO OFFICE SUPPLY	-2,789.73
54102	09/30/2022	SAM'S CLUB	-318.20
54103	09/30/2022	STAPLES BUSINESS CREDIT	-2,680.94

Sep 22

-885,923.60

F.

**FINANCIAL
REPORTS**

September 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

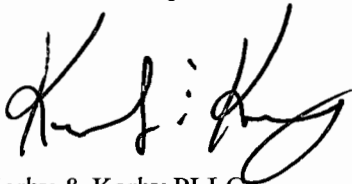
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of September 30, 2022 and the related statement of revenue, 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
October 11, 2022

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**Statement Of Assets, Liabilities And Fund Balance - Cash Basis****September 30, 2022****ASSETS****CURRENT ASSETS**

American National Bank -Oper	\$	14,967,234.73
American National Bank -ARB		10,105.58
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Certificates of Deposit		9,000,000.00
Prepaid Expenses		<u>217,513.31</u>

TOTAL CURRENT ASSETS **\$ 24,195,003.62****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	<u>(3,924,603.11)</u>

NET PROPERTY AND EQUIPMENT **6,952,685.59****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** **\$ 37,160,951.21**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

September 30, 2022

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities \$ 835,876.63

TOTAL CURRENT LIABILITIES \$ **835,876.63**

LONG-TERM LIABILITIES

Deferred Resources Inflows 1,588,790.00

TOTAL LONG-TERM LIABILITIES 1,588,790.00

TOTAL LIABILITIES **2,424,666.63**

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 7,864,828.61

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE **34,736,284.58**

TOTAL LIABILITIES AND FUND BALANCE **\$ 37,160,951.21**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 9 Months Ended September 30, 2022

	2022 Budget	1 month ended Sep 30, 2022	Year to date ended Sep 30, 2022	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 23,694,900.00	\$ 1,961,272.50	\$ 22,154,146.00	93.50 %	1,540,754.00
Interest-Bank Accts/Investments	0.00	25,151.36	156,015.84		(156,015.84)
BPP Rendition Penalty Revenue	0.00	0.00	56,997.25		(56,997.25)
Misc Revenue	0.00	1,332.60	4,677.90		(4,677.90)
TOTAL REVENUE	23,694,900.00	1,987,756.46	22,371,836.99	94.42 %	1,323,063.01
OPERATING EXPENSES					
Salaries Full Time	11,689,400.00	693,610.68	6,317,258.82	54.04 %	5,372,141.18
Salaries Part Time/Temp	167,600.00	4,715.50	41,443.84	24.73 %	126,156.16
Overtime	80,000.00	6,106.43	92,964.14	116.21 %	(12,964.14)
Auto Allowance	812,000.00	53,593.23	505,680.92	62.28 %	306,319.08
Worker's Compensation	60,000.00	3,532.00	29,338.00	48.90 %	30,662.00
Employee Group Insurance	2,585,000.00	162,073.89	1,417,041.19	54.82 %	1,167,958.81
FICA Tax	173,100.00	11,145.88	102,172.09	59.02 %	70,927.91
Employee Retirement	1,641,400.00	96,419.79	881,952.57	53.73 %	759,447.43
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	25,000.00	3,470.00	3,597.40	14.39 %	21,402.60
Legal	1,900,000.00	217,271.25	1,133,115.29	59.64 %	766,884.71
Accounting & Audit	16,000.00	250.00	14,320.00	89.50 %	1,680.00
Insurance	50,000.00	4,103.00	36,927.00	73.85 %	13,073.00
Legal Notices & Advertising	37,000.00	0.00	16,228.00	43.86 %	20,772.00
Appraisal Review Board	650,000.00	72,496.23	526,369.33	80.98 %	123,630.67
Telephone, Internet, Data Cloud	350,000.00	9,292.11	112,955.57	32.27 %	237,044.43
Utilities	160,900.00	7,957.34	79,832.35	49.62 %	81,067.65
Equipment Rent	95,000.00	15,541.76	58,825.24	61.92 %	36,174.76
Equipment Maintenance	50,000.00	6,990.93	23,897.56	47.80 %	26,102.44
Postage	500,000.00	26,804.56	412,658.59	82.53 %	87,341.41
Aerial Photography	430,000.00	0.00	383,460.00	89.18 %	46,540.00
Supplies	510,000.00	25,291.90	355,411.16	69.69 %	154,588.84
Registration & Dues	45,000.00	7,445.00	18,671.60	41.49 %	26,328.40
Travel & Education	175,000.00	3,001.80	44,161.23	25.23 %	130,838.77
Board of Directors Meetings	7,000.00	0.00	1,994.42	28.49 %	5,005.58
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	3,278.97	29,440.65	25.60 %	85,559.35
Professional Services	250,000.00	26,218.94	449,019.92	179.61 %	(199,019.92)
Security	165,000.00	8,037.50	80,275.00	48.65 %	84,725.00
Building Maintenance	195,000.00	13,500.16	129,915.46	66.62 %	65,084.54
Building Repair/Modifications	320,000.00	1,171.44	615,798.13	192.44 %	(295,798.13)
Depreciation	0.00	21,680.59	195,125.31		(195,125.31)
Furniture & Equipment	65,000.00	19,039.00	19,039.00	29.29 %	45,961.00
Computer Hardware & Computer Equip	300,000.00	54,354.70	74,771.47	24.92 %	225,228.53
Computer Software Licenses & Subscrip	600,000.00	5,173.93	108,255.54	18.04 %	491,744.46
Computer Hardware Maintenance	50,000.00	20,245.16	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	174,846.43	53.80 %	150,153.57
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
TOTAL OPERATING EXPENSES	25,394,900.00	1,606,105.67	14,507,008.38	57.13 %	10,887,891.62
EXCESS(DEFICIT) INCOME & EXPENSES	\$ (1,700,000.00)	\$ 381,650.79	7,864,828.61	(462.64)%	(9,564,828.61)
BEGINNING FUND BALANCE			26,871,455.97		
ENDING FUND BALANCE			\$ 34,736,284.58		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

September 30, 2022

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(283,215.93)
Accum Depr-Telephone Equipment		(77,292.72)
Accum Depr-Computer Equipment		(573,053.17)
Accum Depr-Computer Software		(579,640.39)
Accum Depr-Building		<u>(2,411,400.90)</u>

TOTAL ACCUMULATED DEPRECIATION **\$ (3,924,603.11)**

OTHER CURRENT LIABILITIES

Accounts Payable	\$	27,592.00
Credit Card-Home Depot		82.73
Employee Savings		8,679.84
Accrued Wages Payable		172,461.75
Accrued Other Curr Liabilities		70,000.00
Employee Payable		(1,291.64)
Retiree Payable		119.64
Retirement Payable		145,506.23
Employee Investments		(6.00)
Compensated Absences Payable		<u>412,732.08</u>

TOTAL OTHER CURRENT LIABILITIES **\$ 835,876.63**

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED



Collin Central Appraisal District

Date: 10/20/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
------	-------------	-----------

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***

September 2022



Collin Central Appraisal District

Date: 10/20/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

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

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	9/9/22	ADP (payroll and taxes)	\$375,443.47
Ck #54015	9/13/22	Harris Govern	\$49,715.62
Ck #54024	9/13/22	Saunders & Walsh	\$197,471.25
ACH	9/15/22	TCDRS	\$139,956.14
Wire	9/22/22	Prosperity Bank (purchase CDs)	\$3,000,000.00 ⁺
ACH	9/23/22	ADP (payroll and taxes)	\$352,966.22
Ck #54064	9/26/22	Blue Cross & Blue Shield	\$125,937.38
Transfer	9/29/22	American National Bank (purchase CDs)	\$3,000,000.00 ⁺

I.

Computer Hardware & Equipment



Collin Central Appraisal District

October 26, 2022

THIS DOCUMENT ADDED AFTER ORIGINAL BOARD PACKET WAS GENERATED

2022 Replacement Hyperconverged Infrastructure

It has been 3 years since the purchase of our existing VxRail HCI virtualization solution which is responsible for hosting seventy-two active guest servers. This 4-server node and 25G switch environment qualifies for replacement under the current board approved hardware replacement cycle. After research and market review, we are looking to maintain the existing 25G switch investment in place but move from a four node VxRail/VMware solution to a denser 3-server node Microsoft Azure Stack.

The reason this executive summary was not ready for release in the original Board packet was due to on-going negotiations regarding pricing, special Windows licensing incentives and the possibility of lessening/not utilizing third party installation services. What we bring before you today is the fully funded "worst case" scenario as we continue to hone down pricing/services. Classically, we try to make large system purchases in Q4 of triggering years as that is when we have seen the best pricing results and it allows us to initiate an early Q1 installation without massive appraisal cycle upheaval. The hardware has been worked out with Dell, Microsoft, and third-party input as we qualified the existing workload and found the preference for our needs better met with an Azure Stack solution. This was based on what we experienced from our more recent PACSSERVER Evolution Azure Stack HCI installation back in 2021.

The purchases below are fully funded in their respective 2022 line items:

Item	2022 Budget Line Item	Quantity	Total Line Amount
Dell HCI Azure Stack AX-750 Server Node	5700 - Computer Equipment	3	\$159,541.38
Windows Server Datacenter 16 core with SA	5770 - Computer Software/Subscription	6	\$41,537.40
Installation Services (Dell/Waypoint)	5620 - Professional Services	1	\$11,735.48
Project Grand Total Across All Line Items:			\$212,814.26

The above pricing is from the State's DIR contract with Dell and SHI. We are requesting permission to purchase the above items fully funded in the 2022 budget not to exceed the **Project Total Amount of \$215,000.**

Thank you in advance for your consideration, and as always let me know if you have any questions or concerns regarding the above HCI replacement virtualization environment. I have included the current approved hardware replacement cycle with this summary, for reference.

Ryan Matthews

Deputy Chief - Technology



Collin Central Appraisal District

CCAD Hardware Replacement Cycle

Desktop Replacement 5 years

- Standard PC
- Laptop
- Workstation
- Thin client

Printer Replacement 7 years

- Ink
- Laser (standard duty)

Scanner Replacement 5 years

- Flatbed (standard duty)
- Flatbed with document feeder
- Multifunction scanners

System Printer Replacement 3 years

- Laser (large capacity)
- Color Laser

System Scanner Replacement 7 years

- Flatbed (large capacity)
- Mass lift scanners

Plotter Replacement 3 years

- Standard laser/Ink 14" width printing and above
- Multifunction laser/Ink 14" width printing and above

Server Replacement 3 years

- All machines loaded with server OS software

Network Device Replacement 3 years

- Switches
- Hubs
- Wireless Access Points
- Routers
- Bridges
- Tape libraries
- UPS batteries
- Projectors

Hardware Recycle

In the event that hardware is still in good working condition, can manage its future capacity and parts are still stocked, we will pursue a hardware upgrade or defer replacement.



Collin Central Appraisal District

October 20, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Computer Hardware & Equipment Purchases

At the time of the board packet release we are continuing to work with State pricing vendors for agenda item I.

Our goal is to have the quotes in place and provide a recommendation at the October 27th board meeting, but due to the complexity of this configuration we may ask you to table this agenda item and call a special meeting on November 17, 2022.

J.

Budget Policy #107



Collin Central Appraisal District

RED TEXT: BASED ON BOARD INSTRUCTION AT SEPTEMBER MEETING

**BLUE TEXT: PROPOSED CHANGE AT SEPTEMBER MEETING, NOT ACTED ON
DUE TO TABLING ACTION ON POLICY UNTIL OCTOBER.**

POLICY NUMBER: 107

POLICY NAME: APPRAISAL DISTRICT BUDGET

The Board shall consider and approve an annual budget for the following year by September 15th of the current year. The Board will conduct a budget workshop(s) beginning as early as March each year in conjunction with the Board's regular/special monthly board meeting. The Chief Appraiser shall prepare a preliminary proposed budget and present it to the Board during their budget workshop and provide information for the Board's consideration of his preliminary budget. At the conclusion of the Board's budget workshop(s), but prior to June 15th, the Chief Appraiser will deliver a copy of his final proposed budget to the taxing units and the Board of Directors. The Board of Directors will hold a public hearing, separate from but in conjunction with a regular/special monthly meeting between June 15th and August 31st, to consider the Chief Appraiser's proposed budget, make their desired amendments, and finally approve the budget. Prior to the budget hearing, the required written notice regarding the time, date and place of the hearing must be provided to the presiding officer of the taxing unit, as mandated by statute. The Chief Appraiser will allocate the budget cost and send quarterly statements to the taxing units, as mandated by statute.

The Chief Appraiser will inform the members of the Board if individual line items in the current operating budget have, or are projected to, overrun the current amount budgeted prior to the next scheduled board meeting. If the overruns are projected to occur after the next scheduled board meeting, the Chief Appraiser will provide the Board with line item transfer recommendations at their next meeting. The transfer recommendation request shall include budget fund number, budget line item name, original budget line item amount, current budget line item amount, proposed amount to transfer to the line item, budget fund number from which funds would be transferred, budget line item name from which funds would be transferred, line item budgeted amount after transfer and reason for transfer.

At the last scheduled board meeting for the budget year impacted, the Chief Appraiser will submit a consolidated report to the Board summarizing the line item transfers authorized by the Board year-to-date.

It is further the budget policy of the Board of Directors of the Collin Central Appraisal District, to address the District's long-term budgetary obligations, that in the event the District's operations are assumed by a different agency and the assuming agency does not also assume the full liability (funded and unfunded) in the Collin Central Appraisal District's Texas County District Retirement System (TCDRS) plan; or the District ceases to

operate for any reason, the Board shall allocate assets, current budget funds, and budget reserve funds toward securing the District's unfunded liability in the Texas County District Retirement System (TCDRS). In determining its long-term pension liability, the District will utilize the latest unfunded liability reports from TCERS, GASB 68 reports, termination of operations analysis reports from TCERS, and the District's annual audit. This ~~section of the~~ budget policy should be read in conjunction with the "Budget Surplus Policy" to understand the overall budget concept of the Board of Directors.

Property Tax Code Section: 6.06

Date Adopted: September 24, 2009

Resolution #: 2009-8

Date Amended: October 27, 2022

Resolution #: 2022-78



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 # 2022-74

The Collin Central Appraisal District Board of Directors met in open session on October 27, 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 the District's Budget Policy #107, as amended on October 27, 2022. The amended policy is 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

K.


2022 Audit Firm



Collin Central Appraisal District

October 19, 2022

TO: Board of Directors

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

RE: Board of Directors auditor

At your last meeting on September 22, 2022 you were informed that the audit firm of K. Evans & Associates had sold their book of business regarding governmental accounts, to the firm of Vail & Park, PC. At the Board's instruction, CCAD was tasked with gathering more information about Vail & Park, PC and their qualifications for auditing an appraisal district.

On October 12th, Toni Bryan and I conducted a phone interview with Kirk Evans and Mike Vail. Mr. Evans explained to us that the transition to Vail & Park, PC would be a smoother transition than normal given that both firms use the same audit software. Mr. Evans will transfer the entirety of the CCAD audit file to Mr. Vail. This will include all notes, comments, values, etc. that have been saved over the term of Mr. Evan's engagement. We were told that a typical transition from one auditor to another involves nothing more than an email asking a few questions, and then the new auditor coming to the organization's office to conduct their field work. That will not be the case in this situation.

Attached to this memo you will find the marketing brochure from Vail & Park, as well as an engagement letter with a fee of \$15,000 should you decide to continue with this firm.

Additionally, Ms. Bryan and I interviewed Paula Lowe with the firm Pattillo, Brown, & Hill, LLP from Waco. This firm currently audits Dallas and Tarrant appraisal districts, as well as Collin County. They have a much larger firm and work almost exclusively with cities, schools, and appraisal districts. The marketing brochure is attached to this memo. Ms. Lowe has verbally quoted a \$20,000 fee based on our discussions.

There are two other firms that audit Denton CAD and Grayson CAD that we can also reach out to, Hankins, Eastup, Deaton, Tonn & Seay, PC or McClanahan and Holmes, LLP.

Agenda Item Reference: K

Report Title

Vail & Park, P.C.

Audit Tax Advisory Presentation

(Firm that Purchased K. Evans)



Collin Central Appraisal District

Audit Proposal for the Fiscal Year Ending December 31, 2022

VAIL & PARK, P.C.

1801 Gateway Boulevard, Suite 212

Richardson, TX 75080



Mike Vail, CPA



(972) 234-3333



mike.vail@vailcpas.com

Prepared October 14, 2022

EXECUTIVE SUMMARY

Vail & Park, P.C. was requested to provide proof of qualifications and auditing experience relevant to governmental entities. This proposal has been written specifically for Collin Central Appraisal District, Texas ("CCAD"). This proposal for auditing services will expire 45 days after the issue date of October 14, 2022.

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FIRM'S PROFILE

History of the Firm and Overview

Vail & Park, P.C. (the "Firm" or "VP") is a local public accounting firm formed in 2005 located in Richardson, Texas. Over the years, the Firm has grown organically and through mergers: Hart & Company in 2007, Gregg & Company CPAs in 2009, and Hendricks Graves & Associates in 2012.

With 19 employees, the Firm is primarily comprised of three departments – Audit, Tax and SOC/Cybersecurity. The audit department provides external auditing services for clients in a wide range of industries including real estate/construction, municipalities, independent school districts, manufacturing, technology, and non-profit organizations. The Firm's typical clients are growth-oriented non-public entities ranging in size from \$10 million to \$250 million. The tax department is a team of dedicated professionals, each specializing in different areas. Together, they provide tax services for businesses and individuals, regarding business tax, state tax, local tax, and sales tax. The Firm's SOC/Cybersecurity department provides Service Organization Control (SOC 1, SOC 2, SOC for Cybersecurity) reports and supports organizations in improving their overall cybersecurity posture.

Mike Vail is the Founder of Vail & Park, P.C. His talent in identifying technical accounting issues and attention to detail has provided clients with strong assurance of the soundness of financial reporting to their stakeholders. He began his career as an auditor with Ernst & Young based in Dallas and worked on a rotation in the United Kingdom for one year. Mike has worked with over 200 clients and provides audit leadership for the group of talented professionals that constitute Vail & Park, P.C.

Independence

The second general standard for governmental auditing states that the auditor should maintain an attitude of independence in both fact and appearance. The Firm has no direct or indirect financial interest in CCAD or other interest that could affect its independence. VP is independent of CCAD as defined by generally accepted auditing standards of the United States. No member of the Firm has any professional relationship involving CCAD for the past five (5) years and none have any relationships that constitute a conflict of interest relative to performing the proposed audit.

License to Practice in Texas

The Firm and key professional staff assigned to this engagement are all properly licensed to practice in the state of Texas. The Firm is not restricted by the terms of a public or private reprimand by the Texas State Board of Public Accountancy, licensing boards of other states, or any other agency.

FIRM'S PROFILE

Firm Audit Experience

VP is a member of the American Institute of Public Accountants (AICPA), Governmental Audit Quality Center (GAQC), Texas Society of CPAs (TSCPA), and the Public Company Accounting Oversight Board (PCAOB).

The Firm specializes in performing various audits of governmental, for profit, and not-for-profit organizations. The Firm has extensive experience performing audits in accordance with the Single Audit Act and standards issued by the General Accounting Office (GAO). The Firm's professionals have performed over 250 governmental audits. As a function of this past experience completing audits of complex non-profit and state organizations, the Firm has demonstrated it is capable of completing the audit of CCAD in a timely and efficient manner.

The Firm's peer review was performed under the direction of the AICPA. The Firm receives an internal monitoring review annually and an external system Peer Review every three years. In 2021, the Firm received the AICPA's highest opinion ("Pass") on its latest completed peer review (see Appendix A).

Partner, Principal and Staff Qualifications

The Firm's Principal and Partners have received the appropriate training and meet the requisite proficiency necessary to perform the engagement.

Mike Vail, CPA – Managing Shareholder (Engagement Partner)

Mike has over 25 years of accounting and auditing experience and is the owner of VP. Formerly with a national accounting firm, Mike has worked with clients in a variety of industries including real estate, technology, healthcare, manufacturing and distribution. Mike has experience working with publicly traded as well as privately held companies. Mike holds a Bachelor of Accountancy, BBA in Finance, Master of Accountancy, and Executive Master's in Engineering – IT Governance and Controls. Mike has taken the following CPE courses related to governmental audits:

CPE Course	Date Taken	Credits
2021 Governmental and Not-for-Profit Training	10/25/2021	24
GAQC Single Audit-Audit Primer for Auditors of For Profit Entities	12/15/2020	2
GAQC Single Audit-Audit Primer for Auditors of For Profit Entities	10/19/2020	20
2020 State and Local Government Audit Planning Considerations	05/08/2020	2
2020 GAQC Annual Update Webcast	05/05/2020	2
Consider and Document Non-audit Service under 2018 Yellow Book	03/04/2020	2
Ethics Training for Texas CPAs	1/12/2020	4

FIRM'S PROFILE

Matt Chen, CPA – Shareholder

Matt earned his Master's degree in Accounting from the University of Texas at Dallas and was an Audit Senior with Deloitte Taiwan. With over six years of experience in public accounting, he has worked with clients in various industries including healthcare, construction, real estate, governmental, and non-profit. Matt has taken the following CPE courses related to governmental audits:

CPE Course	Date Taken	Credits
2021 Governmental and Not-for-Profit Training	10/25/2021	24
Single Audit Fundamentals	12/18/2020	8
Audit Primer for Entities Receiving HHS Provider Relief Fund	12/15/2020	2
Ethics for Texas CPAs	1/20/2020	4
2020 Peer Review Conference	8/5/2020	12
Peer Review Team or Review Captain: Case Study Application	5/7/2021	10

Tom Gregg, CPA – Audit Principal

Tom has more than 35 years of experience serving over 70 municipalities, 15 independent school districts, 4 private schools, 65 non-profit entities, and 5 partnerships. Tom will be involved in specialized technical governmental accounting issues. Tom has taken the following CPE courses related to governmental audits:

CPE Course	Date Taken	Credits
2020 State and Local Government Audit Planning Considerations	05/08/2020	2
2020 GAQC Annual Update Webcast	05/05/2020	2
Consider and Document Non-audit Service under 2018 Yellow Book	03/04/2020	2

Kirk Evans, CPA – Independent Partner / Consultant

Kirk has over 10 years of experience from numerous industries and markets, including 5 years at the CFO level in the fields of auditing and taxation. He is a member of the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants, and runs K. Evans & Associates, CPAs.

Similar Engagements

We have worked on multiple audit engagements that are similar to this engagement – below are comparable engagements performed by the Firm in the past five (5) years:

Name of Entity	Scope	Engagement Partner	Total Hours
Knox County	Financial Statement Audit	Mike Vail, CPA	125
Town of St. Paul, Texas	Financial Statement Audit	Mike Vail, CPA	100
Town of Argyle, Texas	Financial Statement Audit	Mike Vail, CPA	245
Town of Northlake, Texas	Financial Statement Audit	Mike Vail, CPA	474
City of Forest Hill	Financial Statement Audit	Mike Vail, CPA	422

SPECIFIC AUDIT APPROACH

Our audit philosophy is to provide the highest quality audit possible in the most efficient manner with minimal interference in the day-to-day operations of CCAD's administrative staff. Experience has shown that frequent and open conversation between our Firm's management and CCAD's staff is the best way to accomplish this objective.

Our goal is to begin the planning and internal control work in December 2022. We will provide a detailed Audit list of schedules to be prepared by CCAD for year-end procedures no later than **December 16, 2022**.

Phases of Audit Work

Phase I – Planning

We will begin our planning on **Friday, December 16, 2022**, by holding a briefing with the Business Manager, during which the Firm will conduct a preliminary analytical review by:

- a. Obtaining and review necessary background information relative to the audit.
- b. Having all members of the audit team review the AICPA Auditing Standards and latest GAAP for Not-for-Profit entities.
- c. Performing analytical procedures using comparisons of prior year actual and current year-to-date actual of revenues, expenditures, by fund, and compare budget year comparisons. We will review the relationships of the variances between revenue and expenditures for unusual and unexpected variations. From these analytical procedures, we will develop a customized audit program.

Phase II – Internal Control Documentation

We will begin our internal control documentation on-site work on **Friday, December 16, 2022**, which will entail the following procedures:

- a. Reviewing CCAD's internal policies and procedures for data entry and reporting in the accounting software.
- b. Requesting the CCAD's department heads to document internal control procedures of selected areas of operations. We will request an internal control questionnaire to be completed with a comprehensive list of typical internal policies and procedures to determine if CCAD is utilizing "best practices" of similar governmental entities.
- c. Performing test of key controls for cash receipts, disbursements, and payroll.

Phase III – Confirmation Procedures

We will confirm Fiscal Year-End bank account balances, accounts receivable balances, and investment balances. We will begin this phase on-site in **early January 2023**.

SPECIFIC AUDIT APPROACH

Phase IV – Audit Fieldwork

We will begin the year end on-site work on **Monday, February 12, 2023**, and we will perform substantive testing for revenue, expenditures, capital assets, pension and payroll. The amount of audit testing that our auditors need to perform is directly affected by their assessment of control risk.

Our purpose of assessing the control risk is not designed to detect errors, irregularities, fraud or abuse. However, we use a system for assessing the control risk that is a significant advance over traditional prevention and detection of material errors and irregularities. It is applied in considering each significant class of transactions and related assets involved in the audit. Our approach consists of the following steps:

- Considering the types of errors and irregularities that can occur.
- Determining the accounting control procedures that should prevent or detect such errors and irregularities.
- Determining whether the necessary control procedures are being followed satisfactorily.
- Evaluating any weaknesses and determining the nature, timing, and extent of our audit procedures.

This approach allows our auditors to pinpoint areas containing weak controls and extend testing only to those areas. In this way, the evaluation of weaknesses in internal control is more exact, and the testing of the accounting records becomes more effective and efficient. Any material weaknesses noted during our study and evaluation of internal accounting and administrative controls will be included in our report.

Audit Sampling Plan: Our audit sampling plan is a method of obtaining efficient, mathematically valid samples from accounting records. The objectives are to obtain statistically reliable tests of accounting records and to reduce the amount of time required for detail testing. Having used the plan extensively and successfully in large non-profit and municipal audits, we believe that it is the most valid method available for sampling accounting records as well as the easiest and most practical to apply.

In applying the audit-sampling plan to accounting records, the auditor considers the detailed evaluations of internal controls to determine the extent of tests. Documents and related records supporting the individual items selected by the sampling plan are examined using traditional auditing methods. Deficiencies of both monetary and procedural importance are then statistically computed and evaluated. This approach allows the auditor to determine the appropriate testing required for each area and to select a small, statistically valid sample from the accounting records to quantitatively evaluate the results. During this period of Phase III, progress meetings will be conducted with the Business Manager at regular intervals.

We will review and test identified revenue, perform additional analytical procedures and perform substantive testing of the accounting records. We will test and review the accounting records and various documents to ensure that the accounting system produces appropriate results. We will evaluate internal controls, control risk, and fraud risk in accordance with professional standards. During the audit, we will

SPECIFIC AUDIT APPROACH

discuss any audit findings and instances of noncompliance where appropriate with the Business Manager to avoid any surprises at the exit conference or in the draft audit report.

Phase V – Financial Statement Preparation

In this phase, we will ask CCAD to consider posting the proposed audit adjusting journal entries, and then we will prepare a rough draft of the annual financial statements. After approval of the draft report, the Firm will bind 10 copies, along with one loose copy. We will prepare 10 copies of the management recommendation letter, if applicable. An exit conference will be scheduled with the Business Manager.

Phase VI – Exit Conference

At the completion of the engagement, we will conduct an exit conference on **Tuesday, February 28, 2023**. We will then perform a final review of all working papers, which is to be performed in our office. This overriding review is performed to ensure that the final product of our engagement adheres to the highest quality technical standards that can be obtained from any public accounting firm.

Phase VII – Presentation to the Board

After receiving the comments of annual financial statements, we will address any concerns raised. We will then submit 10 copies of the audit report and management letter to CCAD. We will address to the Board required communication which includes:

1. Auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

We will furnish requested copies of selected working papers that CCAD requests. The workpapers will also be available for review upon the request of the appropriate federal or state agencies, for a minimum of five years or when legal proceedings order their release of retention.

CERTIFICATION

I, Michael Vail, certify that the person signing the proposal is entitled to represent the Firm, empowered to submit the proposal, and authorized to sign a contract with Collin County Central Appraisal District.

Signature and Date:

Mike Vail, CPA

Report on the Firm's System of Quality Control

June 11, 2021

To the Shareholders of Vail & Park, P.C. and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Vail & Park, P.C. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards, an audit of an employee benefit plans, and an examination of a service organization [SOC 1 engagement].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Vail & Park, P.C. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Vail & Park, P.C. has received a peer review rating of pass.

RW Group, LLC

Agenda Item Reference: K

Report Title

Pattillo, Brown & Hill

Financial Audit Service Presentation



Financial Audit Services

PRESENTED TO

Collin Central Appraisal District

DATE

October 25, 2022

PATTILLO, BROWN & HILL

Paula Lowe, CPA

401 West State Highway 6
Waco, TX 76710

254.772.4901 | plowe@pbhcpa.com

The image features a solid blue background with a subtle, abstract white pattern that resembles a stylized mountain range or a series of overlapping waves. The text is centered and consists of three words stacked vertically. Each word is in a bold, white, sans-serif font and is underlined with a short, horizontal orange line.

EXPERT

TRUSTED

ADVISOR



FIRM QUALIFICATIONS AND EXPERIENCE

PROFILE OF PATTILLO, BROWN & HILL, L.L.P.

Pattillo, Brown & Hill, L.L.P. was founded in Waco in 1923 and has been in continuous existence since that time. We are a regional certified public accounting firm with offices in Waco, Temple, Houston and Hillsboro, Texas, and Albuquerque, New Mexico, with over 100 professional personnel. Our government audit department includes 5 partners, 3 managers, 30 professional staff, and 3 administrative staff. These professionals work almost exclusively on governmental engagements. It is our goal to provide personalized services of the highest quality to our clients. We have earned a reputation for professional excellence through our demonstration of quality work and sound financial advice. Our personnel have devoted many years developing knowledge in auditing, accounting and consulting services.

Our unyielding commitment to client service has resulted in the growth of our client base, positioning Pattillo, Brown & Hill, L.L.P. between the very large national accounting firms and smaller, locally oriented firms. We are large enough to have the resources and personnel to resolve even the most complex accounting or compliance issue, but small enough to give you the personalized service that our clients deserve.

We have a department within our Firm dedicated to performing governmental audits and providing other consulting services to governmental entities and take pride in our technical expertise, client relations and our reputation of valued performance. We have in-depth experience, presently serving over 100 governmental entities. We have performed annual financial and compliance audits for many appraisal districts, counties, cities, councils of governments, school districts and other special districts across the State of Texas.

COMMITMENT TO OUR CLIENTS

At Pattillo, Brown & Hill, we value all of our clients and put a high priority on customer service. The Collin Central Appraisal District would not just be "another audit" for our firm. We understand that developing a strong and lasting relationship with your District will benefit our firm because we are in the business of performing audits of local governments, but we also understand that the benefits of this audit are limited if we do not provide you with a level of service that exceeds your expectations.

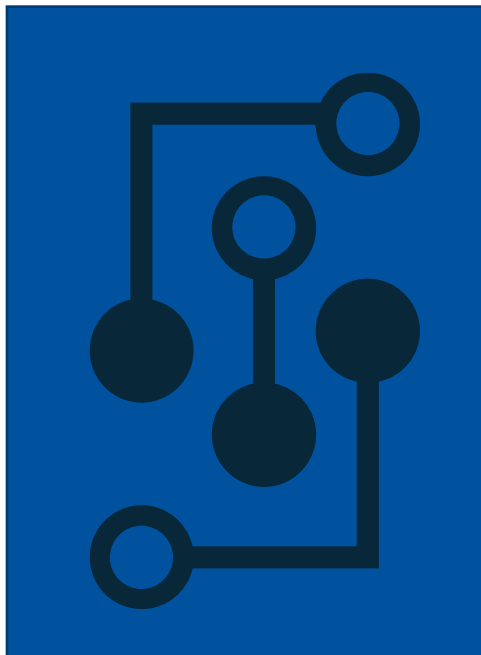
We also believe that this relationship has to be mutually beneficial. Because our client base per partner is much smaller than that of national accounting firms, our partners are much more actively involved with the performance of engagement procedures. Benefits to the District include having more experienced professionals performing the work and greater continuity from year to year. We believe our Firm's foundation is the partner relationships with our clients.

We believe it is essential to make our partners available to our clients at all times during the year. We have found that handling issues throughout the year, instead of only during the audit, makes for a

cleaner audit and gives our clients peace of mind to know that the problem or situation has been resolved. Our Firm handles meetings, phone calls, in-house training and other requests from our clients at all times during the year. Our fee proposal is inclusive of all phone calls and conversations during the year. All that we ask is that some advanced knowledge of large requests be given in order to accommodate your needs.

Our proposed service team has thorough knowledge of government auditing and extensive experience auditing a variety of entities similar to Collin Central Appraisal District. The team brings a wealth of experience in auditing and as such they are well versed in the intricacies of U.S. Government Accountability Office (GAO) Government Auditing Standards, and Uniform Guidance (2CFR200). If awarded the engagement, firm partner Paula Lowe, CPA and a team of experienced professionals will perform the District's audit. As mentioned earlier, our partners are much more actively involved with the performance of engagement procedures than larger national firms.

To maintain the highest quality of technical understanding, each member of our government audit staff annually attends at least 40 hours of technical training directly related to auditing and accounting for local governments. With staff members working exclusively in this specialized field, they are properly equipped by attending specific training for this field and gaining experience relevant to audits of local governments.



CAPABILITY TO AUDIT COMPUTERIZED SYSTEMS

Our information technology audit service consists of a systematic evaluation of your entity's information system security by measuring how well it conforms to a set of established criteria. We typically assess the security of your system's physical configuration and environment, software, information handling processes and user practices. We have three information technology specialists to assist with any information technology auditing activities. Also, all of our audit staff are trained and well versed in computerized systems as they relate to financial processes.

Additionally, our Firm is required to gain an understanding of the internal controls the District has over IT and general computer controls. As a critical system impacting the Collin Central Appraisal District's processes, it is important to control the IT processes underlying the District's EDP system.

Our Firm uses a wide range of software including the Microsoft Office Suite, ACL Analytics (data extraction software), Adobe Acrobat and ProSystems fx Engagement. We also utilize Microsoft Access databases and other data extraction and evaluation tools.

We have developed significant resources in the areas of computer applications and system analysis to provide a wide range of services to our clients as outlined below:

- We are familiar with and have experience in auditing systems using a wide range of financial application software. We currently have clients who use Incode, NetData, Munis, JD Edwards, Skyward, HCSS (Hill County Software and Support), GEMS, SMI (Spindle Media) and many other software systems frequently used by government entities.
- A computer consultant from our Firm will be assigned to your audit to aid in technical areas of system controls and procedures. All personnel assigned will be familiar with computerized accounting systems and controls. All experienced personnel receive training specifically in these areas during their development and progression.
- We also use data extraction software to address any specific areas of risk your District might have. We can use this software to evaluate many automated processes that the Collin Central Appraisal District uses such as P-card purchases, journal entry processing and issues related to data security and integrity.

COMMITMENT TO GOVERNMENT

Governmental audits continue to be the fastest growing segment of our client base. We are committed to achieve the highest standards in performing quality governmental audits. As evidence of this commitment, our proposed service team includes members of the following organizations:

- AICPA's Governmental Audit Quality Center
- Government Finance Officers Association (national)
- Government Finance Officers Association of Texas
- Special Review Committee of the GFOA
- Texas Association of Regional Councils



Many of our clients have elected to pursue the GFOA's Certificate of Achievement for Excellence in Financial Reporting on a regular basis. In all instances where we have been associated with this pursuit, our client has been awarded the certificate. Additionally, three members of your proposed audit team are currently GFOA Special Review Committee members.



FIRM QUALIFICATIONS AND EXPERIENCE

NATIONAL RECOGNITION

The firm received national recognition from the American Institute of Certified Public Accountants (AICPA) as an official member of the esteemed G400 group, as well as being identified as one of the 500 largest in the United States, out of 44,000 in the nation. As a member of G400, Pattillo, Brown & Hill, L.L.P. will partner with the AICPA to increase our expertise as well as provide feedback and support to the accounting industry and to our valued clients.

In addition to the AICPA's recognition, PB&H is proud to have received the Single Audit Resource Center's (SARC's) Award for Excellence in Knowledge, Value, and Overall Client Satisfaction. This award is to recognize firms that provide outstanding services to their clients and is based on feedback provided to the SARC anonymously.

EXTERNAL QUALITY CONTROL REVIEW

As an indication of our commitment to quality, we are a member firm of the National Peer Review Committee (formerly known as the Center for Public Company Audit Firms) Peer Review Program and the AICPA's Governmental Audit Quality Center (GAQC). Our firm has been a member of the peer review program for over 30 years. The GAQC requires member firms to establish policies and procedures specific to the firm's governmental audit practice to comply with the applicable professional standards and Center membership requirements. Additionally, member firms must have their governmental audits selected as part of the Firm's peer review.



We are required to undergo peer reviews every three years. We completed our most recent review in 2019 and received a rating of pass. In addition, we also received no "letter of comments," and therefore achieved the highest possible rating, obtained by only a small percentage of accounting firms across the nation. A copy of our most recent peer review report is included in this proposal. The review included a number of specific government engagements.

DESK AND FIELD REVIEWS

Because of the level of audits that we perform that requiring federal and state single audits and the number of clients that we serve receiving federal and state grant assistance, many of our clients have field and desk reviews performed on their audits at least annually. We are not aware of the specific number of these reviews that have been performed on our audits in the last three years, but there are no unresolved questions or findings resulting from the desk reviews. No disciplinary action has ever been



alleged and no action is pending or has been undertaken against the Firm by the SEC, AICPA, Texas State Board of Public Accountancy, other federal or state regulatory agencies or professional organizations.

EXPERIENCE

We have in-depth experience, presently serving over 100 governmental clients, including many appraisal districts, cities, counties, councils of governments, school districts and other special districts. Government audits continue to be the fastest growing segment of our client base. We are committed to serving this segment and continue to expand our department and the scope of services offered to governmental organizations. Our clients include many governmental organizations as is evidenced by the partial listing included in this proposal. For fiscal year 2021, approximately 50 of these clients were required to have "Single Audits" performed in accordance with Uniform Guidance (2CFR200). It is noteworthy that our workpapers have been examined in connection with several of these "Single Audits" by representatives of grant and/or cognizant agencies. In almost all circumstances, our supporting workpapers have earned excellent reviews.

VALUE AND EFFICIENCY

We recognize that clients expect the services rendered by their professional accounting firm to go beyond the financial statements. We understand the expectations of our clients and welcome the opportunity to serve not only as auditors, but also as advisors. Our approach places substantial emphasis on the need to thoroughly understand your operations. This audit approach allows us to contribute constructive suggestions regarding your internal controls, operating and accounting procedures, and other matters worthy of management's attention.

CLAIMS AND SUITS

Pattillo, Brown & Hill has not failed to complete any work that was awarded to it, and there are not any judgments, claims, arbitration proceedings or suits pending or outstanding against PB&H or partners. Additionally, PB&H has not filed any lawsuits or requested arbitrations with regard to contracts within the last five years.



COMPETENT, EXPERIENCED PERSONNEL

We consider well-trained and experienced professionals to be the single most important element necessary to providing the highest level of service to a client. We believe that we offer our clients a unique blend of technical expertise and responsiveness that is sometimes unavailable from larger firms who may be focused on more sizable engagements. We have identified for the Collin Central Appraisal District an experienced and proven service team. As you can see from the resumes included in this proposal, your audit team has significant experience serving governmental clients, and are actively involved in professional organizations that allow us to keep abreast of issues facing governmental organizations.

Pattillo, Brown & Hill, L.L.P. includes members with excellent professional qualifications as evidenced by the following:

- One former member served on the Texas State Board of Public Accountancy.
- One former member is past president of the Texas Society of CPAs.
- Several members are past chairmen, and several are current chairmen or members of Committees of the Texas Society of CPAs including the Society's Government Accounting Standards Committee.
- Members are heavily involved in continuing professional education programs sharpening technical skills.
- Our Firm includes members of the Government Finance Officers Association of Texas.
- Active members of the Special Review Committee of the Government Finance Officers Association.

In keeping with our obligation for quality service, we require our professional employees to complete a minimum of qualifying continuing professional education credits annually. We also encourage our personnel to pursue their certification as accountants and then to become actively involved in local and state professional organization activities. Included, as supporting information, is a schedule of resumes covering the qualifications of proposed staff, including partners, and senior who are expected to be used in the performance of this engagement. Each of the resumes indicates the individual's position in our Firm, including their education and type of experience.

QUALIFICATIONS OF ASSIGNED PERSONNEL

Our proposed service team has thorough knowledge of government auditing and extensive experience auditing a variety of entities similar to the District. The team brings a wealth of experience in auditing, and as such they are well versed in the intricacies of Generally Accepted Government Auditing Standards, and Uniform Grant Guidance. If awarded the engagement, firm partner, Paula Lowe and a team of experienced professionals will perform the District's audit. As mentioned earlier, our partners are much more actively involved with the performance of engagement procedures than larger national firms. The proposed personnel who will be working on the engagement are as follows:

- Paula Lowe, CPA, Engagement Partner
- John Manning, CPA, Concurring Partner
- Kent Willis, CPA, Manager
- Don Abel, CISSP, MCP, IT Specialist
- Staff auditors with experience working on local government audits

To maintain the highest quality of technical understanding, each member of our government audit staff annually attends at least 40 hours of technical training directly related to auditing and accounting for local governments. With staff members working exclusively in this specialized field, they are properly equipped by attending specific training for this field and gaining experience relevant to audits of local governments.

On the following pages is a summary of the proposed service team members' resumes. All of these professionals are employed on a full-time basis. All key audit professionals are certified to practice in the State of Texas. Furthermore, all of the proposed professionals have significant experience auditing local governments, including Texas cities.

Below is a listing of various local governments audited by our office:

Appraisal Districts

- Bell County
- Brazos Central
- McLennan County
- Dallas CAD
- Tarrant

Cities

- Bastrop
- Forney
- La Porte
- Bee Cave
- Friendswood
- Leander
- Bellmead
- Grapevine
- Weatherford
- Burleson
- Haltom City
- Westworth Village
- Caldwell
- Hewitt
- Windcrest
- Colleyville
- Highland Village
- Marble Falls
- Columbus
- Hillsboro
- Midlothian
- Denton
- Huntsville
- Murphy
- Duncanville
- Jacksonville
- Nacogdoches
- El Campo
- Joshua
- San Marcos
- Fate
- Kennedale
- Terrell
- Prosper
- Melissa
- Flower Mound
- Krum

Counties

- Anderson
- Jasper
- Bastrop
- Jefferson
- Bowie
- Kaufman
- Cherokee
- Lampasas
- Collin
- Limestone
- Denton
- McLennan
- Falls
- Medina
- Galveston
- Navarro
- Grayson
- Orange
- Gregg
- Robertson
- Grimes
- Rockwall
- Harrison
- Tom Green
- Henderson
- Upshur
- Hood
- Wood

School Districts

- | | |
|--|---|
| <ul style="list-style-type: none"> • Aquilla • Bosqueville • Brownsville • Bruceville-Eddy • Bryan • Buckholts • China Spring • College Station • Corsicana • Gatesville • Granbury • Groesbeck • Hays Consolidated • White Settlement | <ul style="list-style-type: none"> • Georgetown • Lake Travis • Del Valle • Hillsboro • Hubbard • Hudson • Hutto • Lancaster • Llano • Lorena • Midway • Moody • Schertz-Cibolo-Universal City • West Orange-Cove |
|--|---|

Education Service Centers

- | | |
|---|--|
| <ul style="list-style-type: none"> • Education Service Center Region 1 | <ul style="list-style-type: none"> • Education Service Center Region 13 |
|---|--|

Councils of Governments

- | | |
|---|---|
| <ul style="list-style-type: none"> • Alamo Area Council of Governments • Brazos Valley Council of Governments • Concho Valley Council of Governments | <ul style="list-style-type: none"> • Heart of Texas Council of Governments • Houston-Galveston Area Council • Permian Basin Regional Planning Commission |
|---|---|

MHMR Centers

- | | |
|---|---|
| <ul style="list-style-type: none"> • The Harris Center for Mental Health and IDD | <ul style="list-style-type: none"> • Heart of Texas Region MHMR Center |
|---|---|



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 25, 2019

To the Partners of
Pattillo Brown & Hill, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Pattillo Brown & Hill, LLP (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.



Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, an audit performed under FDICIA, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Patillo Brown & Hill, LLP in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Patillo Brown & Hill, LLP has received a peer review rating of *pass*.

Haddox Reid Embank Betts PLLC



PATTILLO, BROWN & HILL, LLP

pbhcpa.com

**THIS SECTION ADDED BASED ON INFORMATION
RECEIVED AFTER THE ORIGINAL PACKET WAS GENERATED**

Agenda Item Reference: K

Report Title

**Hankins, Eastup, Deaton, Tonn & Seay
Audit Services**

Members:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

**HANKINS, EASTUP, DEATON,
TONN & SEAY**
A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977

TEL (940) 387-8563
FAX (940) 383-4746

October 23, 2022

Ms. Toni Bryan
Director of Operations & Finance
Collin Central Appraisal District
250 Eldorado Parkway
McKinney, TX 75069

RE: Audit Services

Dear Ms. Bryan,

Thank you for contacting me this past week to discuss audit services for your 2022 Financial Statements.

Our firm is interested in conducting your independent audit as of December 31, 2022, and for the year then ended.

The second page of this letter lists some of the governmental entities for which we serve as their independent auditors. The list is not a complete list but is representative of our audit practice. We have focused on entities located in Collin and Denton Counties. Our entire client list includes three county appraisal districts, thirty-six school districts, and approximately ten cities/towns. In addition to governmental entities, we audit quite a few nonprofit organizations.

Also included with this letter is our firm resume.

I estimate that our fee for conducting the 2022 audit would be between \$17,000 and \$19,000.

Please let me know if you need any additional information or have any questions.

Best regards,



Dan Tonn, CPA
Partner
Hankins, Eastup, Deaton, Tonn & Seay, P.C.

Hankins, Eastup, Deaton, Tonn & Seay, P.C.
Partial Clint List
Governmental Entities
October 23, 2022

County Appraisal Districts

Denton Central Appraisal District
Cooke County Appraisal District
Johnson County Appraisal District

School Districts

Allen ISD
Lovejoy ISD
Anna ISD
Princeton ISD
Community ISD
Prosper ISD
Denton ISD
Little Elm ISD
Aubrey ISD
Argyle ISD
Lake Dallas ISD
Sanger ISD
Northwest ISD

Cities/Towns

City of Lake Dallas
Town of Hickory Creek
Town of Double Oak

Members:
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FIRM RESUME

Shareholders:

Carl M. Deaton, CPA, Dan Tonn, CPA, and Rob Seay, CPA.

Professionals:

Five others excluding principals.

Staff:

Six staff members excluding principals and professionals.

Date Started in Business:

November, 1966.

Experience:

Fifty-five years of governmental and nonprofit organization audit experience.
Fifty-five years of general business audit experience.
Fifty-five years of Federal Income Tax experience, individuals, estates, trusts, corporations, partnerships, and nonprofit organizations.
Fifty-three years general business accounting and financial consultant work.

Professional Organizations:

American Institute of Certified Public Accountants
Private Companies Practice Section Division for CPA Firms
(As a membership requirement of the Private Companies Practice Section Division, our firm underwent Peer Review in September 2018, and successfully completed the Review. Beginning in 1992 such a Peer Review is required by the General Accounting Office, to conduct governmental audits.)
Texas Society of Certified Public Accountants
Dallas Chapter Texas Society of Certified Public Accountants
Texas Association of School Business Officials
AICPA Governmental Audit Quality Center

Experience of Principals Prior to Joining Firm:

Eight years audit and tax experience with national accounting firms.
Five years experience with large local accounting firm.
Two years experience with financial services firms.
Three years experience with retail industry.

L.


Office Renovations



Collin Central Appraisal District

October 19, 2022

TO: Board of Directors

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

RE: ARB and building remodel

At your September 22, 2022 regular meeting, agenda item N was presented to you requesting your authorization to hire a construction manager for the potential ARB remodel. The Board of Directors authorized this hire, and CCAD staff have taken the steps to secure quotes from the various trades and analyzed the cost of the project.

Since CCAD moved into our current building back in March of 2007, there has not been a major expansion of the ARB panel rooms. We have moved walls to accommodate for COVID, added a few small single member audio-only panel rooms, and added the glass ARB room east of the ARB chairman's office. Given the increases in protests that have been reported to you over the last few years, and especially the 2022 tax year, CCAD staff believe this is the time to build new ARB panels to accommodate our taxpayers.

I want to begin with an outline of the changes we have collectively decided to bring forward for your approval:

- We will build four (4) new panel rooms along the south side of the appraisal department that will conjoin existing ARB panel rooms and hallways. This will require the relocation of a few residential manager offices, and the rotation of four residential appraiser cubes in order to make room for the new panels. We will add store-front glass to the taxpayer side of the hall to facilitate the viewing of a hearing, allowing the taxpayers to see when it's their turn. We will also have a few chairs added as a gallery, the way panel rooms were arranged pre-COVID.
- We will expand the ARB & Agent Services workspace to almost double by moving the north wall to the other side of the glass ARB panel. That will require moving the hallway, and taking current Panel 1 elsewhere. This will allow expansion from five (5) support cubicles to nine (9), and add the ARB & Agent Services Director's new office.
- We will add a new check-in counter directly across from the deputy sheriff cubicle to allow for faster processing of taxpayers who are in the building for protests, signing them in for their hearing time, and less check-in traffic at the main ARB counter.
- The ARB chairman's office will move directly to the west and we will add another ARB office for the vice-chair and secretary to use on a daily basis when they are in the office.

- Panel 1 will move back to its original location just off the main lobby due to the ARB & Agent Services expansion.

Additionally, we would like to recommend two other building remodels as necessary to continue functionality of the building we are currently occupying:

- We will remodel the south break room to allow for better use of space given the number of employees we have added over the last few years. We will take out the wall between the break room and reading room, and reorient the counter/sink area creating a more open floor plan.
- There will be an additional deputy chief office built on the far south end of the main break room.
- We will add a wall down the middle of the appraisal workroom creating two (2) new senior appraiser offices that were lost with the expansion of the four new ARB panels.

This is a very brief synopsis of the changes we are recommending. The current floor plan can be compared to the proposed floor plan on the following pages.

If approved, our plan is to start construction as soon as possible and have the architect finalize plans so the permits can be issued by the City of McKinney. We will target the beginning of the 2023 ARB protest season for completion of all aspects of the project, but primary focus will be the ARB panel rooms.

The various trades have quoted a total of \$692,500 which includes a 15% contractor contingency and a 15% CCAD contingency. You will see the breakdown to each vendor on the following page.

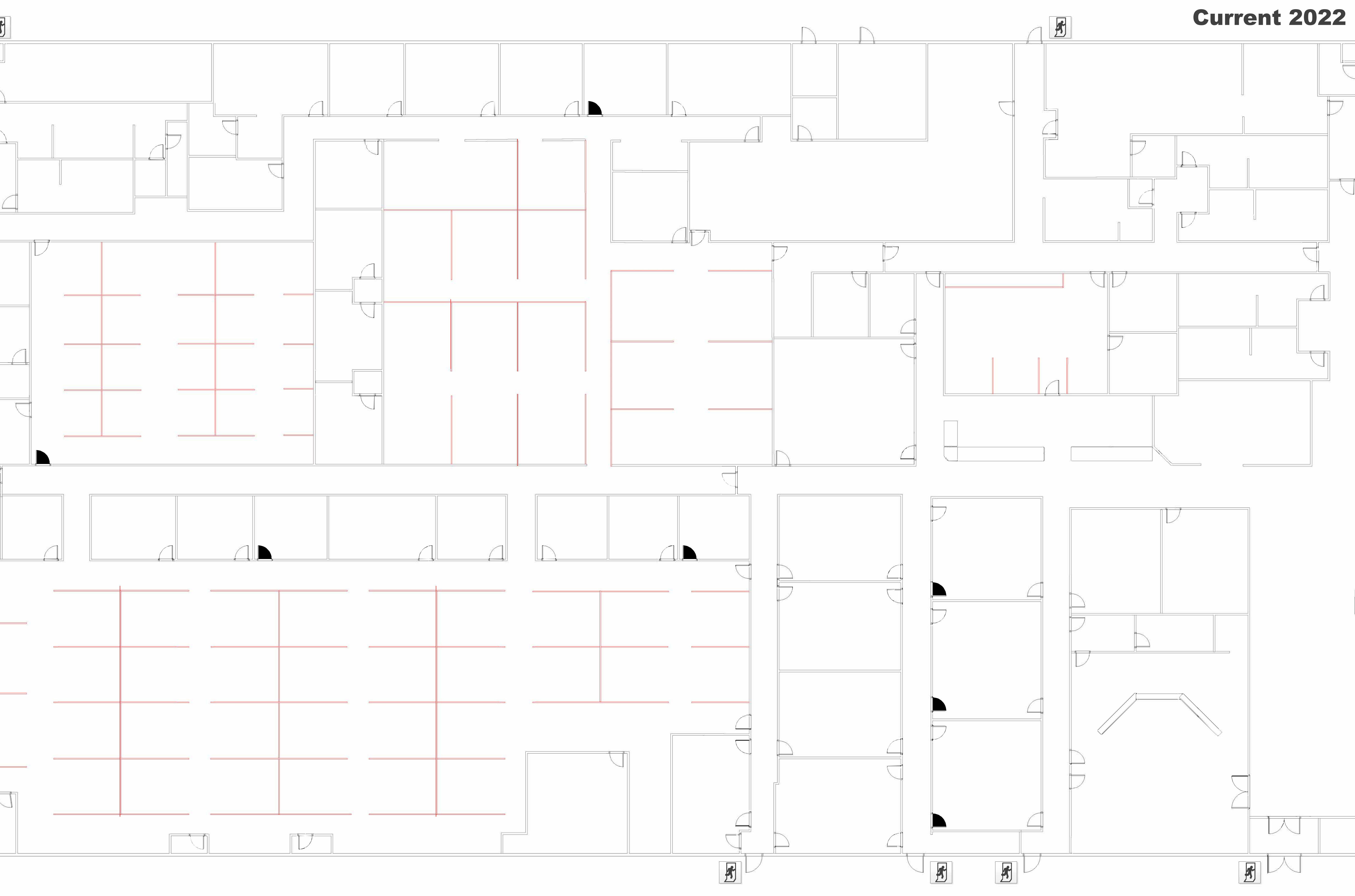
It is our responsibility to ensure that the taxpayers of Collin County have adequate space to conduct protests of their properties. We believe that this remodel of the ARB and other spaces will carry us forward for many more years and make the most efficient use of the spaces.

COST ESTIMATES FOR 2022/2023 REMODEL PROJECT

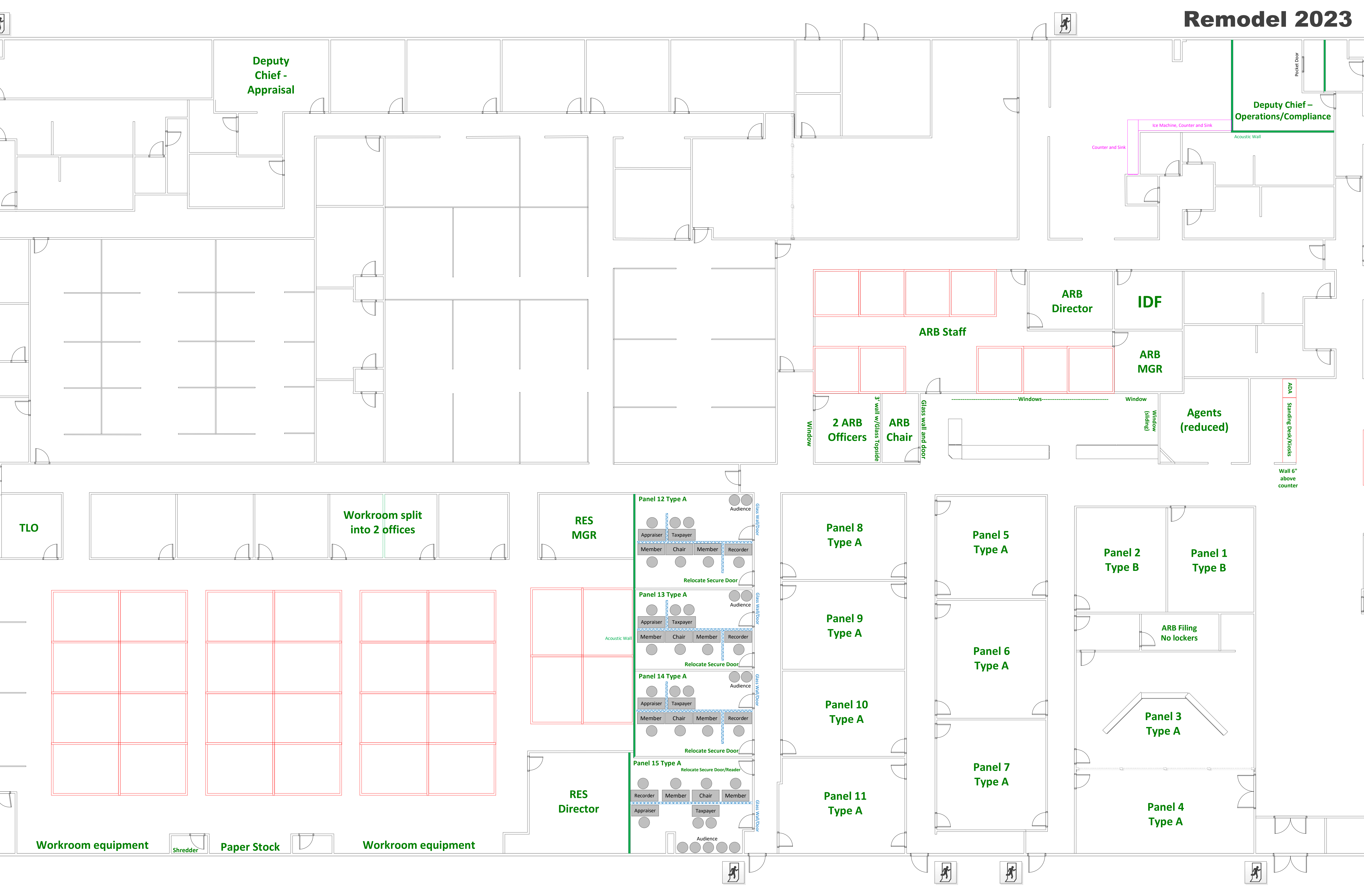
ARB DEPARTMENT

Presented to the Board on 10/27/2022

PROJECT DESCRIPTION	ESTIMATE
Ricky Garcia (Construction Manager fee)	\$13,500
GSO & MEP (Architect & Mechanical/Electric/Plumbing engineer)	\$30,700
	<hr/> \$44,200
Rockin G Drywall (Materials, labor, and GC fee)	\$171,600
Joplin's HVAC (HVAC)	\$44,000
Intex Electrical (Electrical)	\$60,000
One Source Floors (Flooring)	\$43,200
DSS Fireguard (Sprinkler system)	\$7,500
DSS Fire (Strobes/Sensors)	\$6,000
Murley Plumbing (Plumbing)	\$24,700
City of McKinney (Building permit)	\$5,000
	<hr/> \$362,000
Affiliated Communications (Data lines)	\$5,700
Indeco (Furniture/Cubical)	\$57,600
PODS (Temporary storage)	\$5,500
Mona Lisa & contractors (Movers)	\$12,000
DSS Security (Door access, cameras, etc.)	\$11,500
ColorItGraphics (Signage/Name Plates)	\$2,200
CDW-G (Computer equipment)	\$30,000
Michael's Keys (Locksmith)	\$2,000
	<hr/> \$126,500
SUBTOTAL BEFORE CONTINGENCY (if needed)	\$532,700
Contractor's project contingency @ 15% of Subtotal	\$79,900
TOTAL PROJECT ESTIMATE BEFORE CCAD CONTINGENCY	\$612,600
Collin CAD's project contingency @ 15% of Subtotal	\$79,900
GRAND TOTAL PROJECT ESTIMATE INCLUDING CCAD CONTINGENCY	\$692,500
BUILDING CAPITAL DESIGNATED FUNDS BUDGETED BELOW-THE-LINE	\$8,000,000



Remodel 2023



M.

Policy #115

Taxpayer Liaison Officer (TLO)



Collin Central Appraisal District

December 9, 2021

**REFERENCE DOCUMENT FROM DECEMBER 2021, WHEN MR. NICKELL
WAS APPOINTED AS TLO FOR THE 2022 CALENDAR YEAR.**

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Taxpayer Liaison Officer (TLO)

I have been notified by Ms. Michele Lake, your current TLO, that her retirement date is December 15, 2021. Based on this news the Board must appoint a new TLO.

It is my recommendation that the Board appoint Mr. Chris Nickell as its TLO, effective immediately, as outlined below.

Collin ARB and Collin CAD service history:

Mr. Nickell was appointed to the Appraisal Review Board (ARB) in 2016. During his five-year tenure on the ARB, he served as Vice Chairman in 2019 and Chairman in 2020. During his time as an officer to the ARB he met on numerous occasions with property owners/agents to discuss the process, answer questions and to review complaints. As the ARB Chairman he also appeared before the board of directors to present reports.

In January 2021 I engaged Mr. Nickell as an advisor to me and the District as we undertook the renovations of nine ARB panel rooms.

It is my request that the Board make all future appointments to the office of TLO as "temporary" appointments, with the duration of one calendar year. During the fourth quarter of each following year the Board would need to consider the appointment for the next calendar year.

- I recommend that the Board appoint Mr. Nickell to serve the remainder of 2021, beginning immediately.
- I recommend that the Board appoint Mr. Nickell to serve during calendar year 2022.

If the Board adopted the recommended changes to Policy #115 in the previous agenda item, allowing for the appointment of a Deputy Taxpayer Liaison Officer (DTLO), it is my recommendation that the DTLO position remain vacant for now.



Collin Central Appraisal District

POLICY NUMBER: 115

POLICY NAME: TAXPAYER LIAISON OFFICER

The Board of Directors shall appoint a Taxpayer Liaison Officer (TLO) to perform the following functions, as described in the Texas Property Tax Code Section 6.052. The Board of Directors, at its sole discretion, may choose to appoint a Deputy Taxpayer Liaison Officer (DTLO) to assist the TLO with the requirements of the office, including reporting to the Board of Directors in the TLO's absence.

The Chief Appraiser or any staff performing appraisals will not be considered or appointed to either position. Anyone, whether District staff or contractor involved in the appraisal or legal functions for the District, or for a property owner, will not be considered for appointment to either position.

The TLO and DTLO will be appointed to serve one calendar year and the Chief Appraiser will bring the recommended appointment for the following year to the Board of Directors in the fourth quarter each year.

Unless a member of the District's staff that is qualified for appointment to the position is selected by the Board of Directors, the TLO and DTLO will be considered to have "temporary" employment status that automatically ends December 31st of their current year of serving the Board of Directors in this capacity.

The TLO and DTLO will perform duties outlined in Texas Property Tax Code Section 6.052 (a), (b), (c), and (f), including the following:

1. Administration of the public access functions required by Sections 6.04(d), (e) and (f), and the Board's Policies #103, #104 and #105.
2. Resolve disputes for matters that cannot be protested to the Appraisal Review Board (ARB) under Section 41.41.
3. Receive and compile a list of comments and suggestions filed concerning matters listed in Section 5.103(b).
4. Provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and the procedures for filing comments, suggestions, and complaints.
5. Receive applications to serve on the ARB and deliver the applications to the local administrative district judge.
6. Provide clerical assistance to the local administrative district judge in the selection of ARB members.
7. Perform other duties as requested by the local administrative district judge.
8. The TLO will report to the Board of Directors at each board meeting regarding the status of all written complaints filed with the Board of Directors, as well as the status of all comments and suggestions filed with the TLO.
9. In addition to the reporting required by Section 6.04, the TLO will report to the Board of Directors quarterly regarding the status of all active, concluded or dismissed complaints filed with the Texas Department of Licensing and Regulation (TDLR) against the Chief Appraiser or staff licensed through the TDLR.

Property Tax Code Section: 6.052

Date Adopted: September 24, 2009

Resolution #: 2009-16

Date Amended: December 16, 2021

Resolution #: 2021-67

Date Amended: October 27, 2022

Resolution #: 2022-NN



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 # 2022-77

The Collin Central Appraisal District Board of Directors met in open session on October 27, 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 Taxpayer Liaison Officer Policy #115 as amended on October 27, 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

N.

Appoint 2023 TLO



Collin Central Appraisal District

October 17, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Appoint 2023 Taxpayer Liaison Officer (TLO)

I recently met with Mr. Chris Nickell, and he expressed his desire to continue to serve the Board of Directors in the capacity of TLO.

It is my recommendation that you should appoint Mr. Nickell as your TLO for calendar year 2023.

Additionally, it is my recommendation that the appointment be considered temporary, requiring action in the fourth quarter of 2023, regarding the 2024 appointment.

O.

2023 Group Insurance

Agenda Item Reference: O

Report Title

**2023 Employee Insurance
Summary Recommendation**



Collin Central Appraisal District

October 18, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: 2023 Employee Insurance

This document is a summary of the 2023 employee insurance recommendation from Mr. Ryan Hanratty, with Swingle, Collins & Associates.

- Remain with our 2022 current insurance carriers for 2023.
 - Blue Cross Blue Shield for medical
 - Blue Cross Blue Shield for dental
 - Superior Vision for vision
 - Unum for long-term care
 - First Stop Health for Teladoc
 - Blue Cross Blue Shield for life & disability
 - IDShield for identity protection
- Increase Health Savings Account (HSA) and medical reimbursement from \$3,650 annually to \$3,850 annually, based on increased contribution amount allowed by the IRS.

Mr. Hanratty will report to the Board regarding the renewal proposal process and negotiations, the most significant being a -7% reduction in our medical premium.

Attachment: Spreadsheet showing 2022 costs, 2023 renewal proposal and 2023 projected cost after negotiations.

Agenda Item Reference: O

Report Title

Swingle Collins & Associates

Ryan Hanratty

2023 Insurance

SwingleCollins & Associates

Collin Central Appraisal District Marketing Review

Presented by: Swingle Collins and Associates

Presented: October 27, 2022

Plan Design:					Blue Cross Blue Shield of Texas						
					Current/Renewal						
1					HSA MTBCP007H		PPO MMB4 (2023 - PPO MMB422)		PPO MTBCP038		
2					<u>In-Network</u>	<u>Out-of-Network</u>	<u>In-Network</u>	<u>Out-of-Network</u>	<u>In-Network</u>	<u>Out-of-Network</u>	
3					Office Visit Co-Pay (Primary/Premium)	Ded + 0%	Ded + 30%	\$40 Co-Pay	Ded + 30%	\$45 Co-Pay	Ded + 50%
4					Specialist Co-Pay	Ded + 0%	Ded + 30%	\$40 Co-Pay	Ded + 30%	\$90 Co-Pay	Ded + 50%
5					Virtual Visits	Up to \$50	N/A	\$0	N/A	\$0	N/A
6	Individual Deductible	\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000				
7	Family Deductible	\$10,000	\$20,000	\$10,000	\$20,000	\$14,700	\$29,400				
8	Co-Insurance (Member Pays)	0%	30%	30%	30%	30%	50%				
9	OOP Max Individual	\$5,000	Unlimited	\$5,600	\$20,000	\$5,600	Unlimited				
10	OOP Max Family	\$10,000	Unlimited	\$10,200	\$60,000	\$14,700	Unlimited				
11	Deductible Included in OOP			Included		Included		Included			
12	Emergency Room	Deductible + 0%		\$100 Co-Pay/Visit + Ded + 30%		\$500 Co-Pay/Visit + Ded + 30%					
13	Preventive Care	\$0	Ded + 30%	\$0	Ded + 30%	\$0	Ded + 50%				
14	Urgent Care Co-Pay	Ded + 0%	Ded + 30%	\$65 Co-Pay	Ded + 30%	\$75 Co-Pay	Ded + 50%				
15	Pharmacy Co-Pay (In-Network)			In-Network		In-Network		In-Network			
16	Pharmacy OOP	N/A		\$1,000 Ind / \$3,000 Family		N/A					
17	Preferred Generic Drugs (30 Day Supply)	Deductible + 0%		\$20 Co-Pay / \$25 Co-Pay		\$0 / \$10 Co-Pay					
18	Non-Preferred Generic Drugs (30 Day Supply)	Deductible + 0%		\$20 Co-Pay / \$25 Co-Pay		\$10 Co-Pay / \$20 Co-Pay					
19	Preferred Brand Drugs (30 Day Supply)	Deductible + 0%		\$40 Co-Pay / \$50 Co-Pay		\$50 Co-Pay / \$70 Co-Pay					
20	Non-Preferred Brand Drugs (30 Day Supply)	Deductible + 0%		\$60 Co-Pay / \$70 Co-Pay		\$100 Co-Pay / \$120 Co-Pay					
21	Preferred Specialty Drugs (30 Day Supply)	Deductible + 0%		\$20 / \$40 / \$60		\$150 Co-Pay					
22	Non-Preferred Specilaty Drugs (30 Day Supply)	Deductible + 0%		\$20 / \$40 / \$60		\$250 Co-Pay					
23	Billed Monthly Premium										
24	<u>Enrollment</u>				HSA MTBCP007H		PPO MMB4 (2023 - PPO MMB422)		PPO MTBCP038		
25		<u>Base</u>	<u>Core</u>	<u>Buy-Up</u>	<u>Current</u>	<u>Renewal</u>	<u>Current</u>	<u>Renewal</u>	<u>Current</u>	<u>Renewal</u>	
26	Employee Only	104	1	13	\$849.62	\$789.98	\$996.12	\$911.06	\$1,103.37	\$1,028.47	
27	Employee + Spouse	1	0	0	\$1,954.16	\$1,816.94	\$2,711.28	\$2,095.44	\$2,537.80	\$2,365.46	
28	Employee + Child(ren)	6	0	0	\$1,529.33	\$1,421.96	\$1,793.05	\$1,639.91	\$1,986.10	\$1,851.24	
29	Employee + Family	0	0	0	\$2,633.84	\$2,448.92	\$3,088.01	\$2,824.29	\$3,420.47	\$3,188.24	
30	Total Employees	111	1	13							
31	Total Monthly Premium				\$99,491	\$92,507	\$996	\$911	\$14,344	\$13,370	
32	Current Annual Renewal Premium				\$1,377,967						
33	Renewal Annual Premium				\$1,281,453						
34	Change vs Current \$				-\$96,513						
35	Change vs Current %				-7%						
36	Company Monthly Costs										
37					HSA MTBCP007H		PPO MMB4 (2023 - PPO MMB422)		PPO MTBCP038		
38	<u>% of Premium</u>	<u>Base</u>	<u>Core</u>	<u>Buy-Up</u>	<u>Current</u>	<u>Renewal</u>	<u>Current</u>	<u>Renewal</u>	<u>Current</u>	<u>Renewal</u>	
39	Employee	100%	100%	100%	\$849.62	\$789.98	\$996.12	\$911.06	\$1,103.37	\$1,028.47	
40	Employee + Spouse	0%	0%	0%	\$849.62	\$789.98	\$996.12	\$911.06	\$1,103.37	\$1,028.37	
41	Employee + Child(ren)	0%	0%	0%	\$849.62	\$789.98	\$996.12	\$911.06	\$1,103.37	\$1,028.37	
42	Employee + Family	0%	0%	0%	\$849.62	\$789.98	\$996.12	\$911.06	\$1,103.37	\$1,028.37	
43	Total Monthly Premium				\$94,308	\$87,688	\$996	\$911	\$14,344	\$13,370	
44	Current Annual Cost to Company				\$1,315,773						
45	Renewal Annual Cost to Company				\$1,223,627						
46	Change vs Current \$				-\$92,146						
47	Change vs Current %				-7.00%						
48	Employee Monthly Deductions										
49	Employee				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50	Employee + Spouse				\$1,104.54	\$1,026.96	\$1,715.16	\$1,184.38	\$1,434.43	\$1,337.09	
51	Employee + Child(ren)				\$679.71	\$631.98	\$796.93	\$728.85	\$882.73	\$822.87	
52	Employee + Family				\$1,784.22	\$1,658.94	\$2,091.89	\$1,913.23	\$2,317.10	\$2,159.87	
53	Employee Semi-Monthly Deductions										
54	Employee				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
55	Employee + Spouse				\$552.27	\$513.48	\$857.58	\$592.19	\$717.22	\$668.55	
56	Employee + Child(ren)				\$339.86	\$315.99	\$398.47	\$364.43	\$441.37	\$411.44	
57	Employee + Family				\$892.11	\$829.47	\$1,045.95	\$956.62	\$1,158.55	\$1,079.94	
					\$3,850 HSA Contribtuion			Up to \$3,850 HRA			

Dental

Plan Design:		Blue Cross Blue Shield of Texas Current/Renewal	
1	Plan Name	DTNHR01	
2	Contributory Status	Contributory	
3	Calendar Year Deductible	\$25 Individual / \$75 Family	
4	Annual Maximum Per Individual	\$3,000	
5	Out-of-Network Reimbursement	90% U&C	
6	Deductible Waived for Preventive	Yes	
7	Preventive & Diagnostic	100%	
8	Basic	80%	
9	Major	50%	
10	Waiting Periods	None	
11	Endodontics/ Periodontics	Basic	
12	Orthodontia	50% to \$2,000 Lifetime Max	
13	Rate Guarantee	1 Year	
14		Billed Monthly Premiums	
15	Enrollment	Current	Renewal
16	Employee 98	\$44.04	\$46.24
17	Employee + Spouse 12	\$88.11	\$92.52
18	Employee + Child(ren) 12	\$112.98	\$118.63
19	Employee + Family 14	\$172.90	\$181.55
20	Total Employees 136		
21	Total Monthly Premium	\$9,150	\$9,607
22	Annual Premium	\$109,795	
23	Renewal Annual Premium	\$115,284	
24	Change vs Current \$	\$5,489	
25	Change vs Current %	5%	
26		Company Monthly Costs	
27	% of Premium	Current	Renewal
28	Employee 100%	\$44.04	\$46.24
29	Employee + Spouse 50%	\$44.03	\$46.24
30	Employee + Child(ren) 39%	\$44.04	\$46.24
31	Employee + Family 25%	\$44.04	\$46.24
32	Total Monthly Premium	\$5,989	\$6,289
33	Annual Premium	\$71,872	
34	Renewal Annual Premium	\$75,465	
35	Change vs Current \$	\$3,593	
36	Change vs Current %	5%	
37		Employee Monthly Costs	
38		Current	Renewal
39	Employee	\$0.00	\$0.00
40	Employee + Spouse	\$44.08	\$46.28
41	Employee + Child(ren)	\$68.94	\$72.39
42	Employee + Family	\$128.86	\$135.31
43		Employee Semi-Monthly Costs	
44		Current	Renewal
45	Employee	\$0.00	\$0.00
46	Employee + Spouse	\$22.04	\$23.14
47	Employee + Child(ren)	\$34.47	\$36.19
48	Employee + Family	\$64.43	\$67.65

Vision

Plan Design:		Superior Vision Current/Renewal	
1 Network		Superior Select Southwest Network	
2 Contributory Status		Contributory	
3 EXAMINATION			
4 Eye Exam		\$10 Co-Pay	Up to \$35
5 MATERIALS			
6 Frames (Subject to Plan Allowance)		Up to \$200 + 20%	Up to \$70
7 Single Vision Lenses		100% after \$25 Co-Pay	Up to \$25
8 Bifocal Lenses		100% after \$25 Co-Pay	Up to \$40
9 Trifocal Lenses		100% after \$25 Co-Pay	Up to \$45
10 CONTACT LENSES (In Lieu of Frames)			
11 Elective		Up to \$200 + 10%/20%	Up to \$80
12 Medical Necessary		100% after \$25 Co-Pay	Up to \$150
13 FREQUENCY			
14 Exam/Frames/Lenses/Contacts		12/12/12/12	
15 Participation Requirements		-	
16 Rate Guarantee		1 Year	
17		Billed Monthly Premiums	
18 Enrollment		<u>Current</u>	<u>Renewal</u>
19 Employee 103		\$7.82	\$7.82
20 Employee + Spouse 12		\$14.77	\$14.77
21 Employee + Child(ren) 10		\$15.69	\$15.69
22 Employee + Family 12		\$24.60	\$24.60
23 Total Employees 137			
24 Total Monthly Premium		\$1,435	\$1,435
25 Current Annual Premium		\$17,218	
26 Renewal Annual Premium		\$17,218	
27 Change vs Current \$		\$0	
28 Change vs Current %		0%	
29		Company Monthly Costs	
30 % of Premium		<u>Current</u>	<u>Renewal</u>
31 Employee 100%		\$7.82	\$7.82
32 Employee + Spouse 53%		\$7.81	\$7.81
33 Employee + Child(ren) 50%		\$7.81	\$7.81
34 Employee + Family 32%		\$7.82	\$7.82
35 Total Monthly Premium		\$1,071	\$1,071
36 Current Annual Premium		\$12,853	
37 Renewal Annual Premium		\$12,853	
38 Change vs Current \$		\$0	
39 Change vs Current %		0%	
40		Employee Monthly Costs	
41		<u>Current</u>	<u>Renewal</u>
42 Employee		\$0.00	\$0.00
43 Employee + Spouse		\$6.96	\$6.96
44 Employee + Child(ren)		\$7.88	\$7.88
45 Employee + Family		\$16.78	\$16.78
46		Employee Semi-Monthly Costs	
47		<u>Current</u>	<u>Renewal</u>
48 Employee		\$0.00	\$0.00
49 Employee + Spouse		\$3.48	\$3.48
50 Employee + Child(ren)		\$3.94	\$3.94
51 Employee + Family		\$8.39	\$8.39

Basic Life and ADD

Plan Design:		Blue Cross Blue Shield of Texas (Dearborn) Current/Renewal	
1	Benefit Amount	2X Annual Salary up to \$300,000	
2	Accidental Death & Dismemberment (AD&D)	Same as Basic Life Amount	
3	Waiver of Premium	To 65, if disabled prior to age 60	
4	Guarantee Issue	\$300,000	
5	Coverion	Included	
6	Portability	Included	
7	Accelerated Life Benefit	Lesser of 75% up to \$250,000	
8	Age Reduction		
9	Age 65	65%	
10	Age 70	55%	
11	Age 75	70%	
12	Age 80	80%	
13	Rate Guarantee	1 Year	
14		Billed Premium	
15		<u>Current</u>	<u>Renewal</u>
16	Basic Life Rate / \$1,000	\$0.127	\$0.127
17	Basic AD&D Rate / \$1,000	\$0.016	\$0.016
18	Total Rate / \$1,000	\$0.143	\$0.143
19	Change vs Current \$	\$0	
20	Change vs Current %	0%	

Plan Design:		Blue Cross Blue Shield of Texas (Dearborn) Current/Renewal	
1	Employee - Benefit Amount	Increments of \$10,000	
2	Maximum Benefit	The lesser of 5X Annual Salary or \$500,000	
3	Accelerated Life Benefit	Lesser of 75% up to \$250,000	
4	Portability	Available	
5	Conversion	Available	
6	Waiver of Premium	To age 65, if disabled prior to 60	
7	Guaranteed Issue (GI)	\$100,000	
8	Minimum Participation Requirements	25% of Eligible Employees	
9	Age Reductions	Same as Basic Life	
10	Suicide Exclusion	1 Year	
11	Spouse - Benefit Amount	Increments of \$5,000	
12	Maximum Benefit	\$500,000 (Not to exceed 100% of EE Benefit)	
13	Guaranteed Issue (GI)	\$25,000	
14	Children: Birth to 14 Days	\$1,000	
15	Children: Age 15 Days to 6 Months	\$1,000	
16	Children: Age 6 Months to 26 Years	Increments of \$2,000	
17	Maximum Benefit	\$10,000	
18	Guaranteed Issue (GI)	\$10,000	
19	Employee Age Brackets	Rate per \$1,000 (Excludes AD&D)	
20		<u>Current</u>	<u>Renewal</u>
21	< 30	\$0.093	\$0.093
22	30 - 34	\$0.112	\$0.112
23	35 - 39	\$0.122	\$0.122
24	40 - 44	\$0.134	\$0.134
25	45 - 49	\$0.186	\$0.186
26	50 - 54	\$0.279	\$0.279
27	55 - 59	\$0.445	\$0.445
28	60 - 64	\$0.663	\$0.663
29	65 - 69	\$1.243	\$1.243
30	70 +	\$2.102	\$2.102
31	Spouse Age Brackets	Rate per \$1,000 (Excludes AD&D)	
32		<u>Current</u>	<u>Renewal</u>
33	< 30	\$0.108	\$0.108
34	30 - 34	\$0.127	\$0.127
35	35 - 39	\$0.137	\$0.137
36	40 - 44	\$0.149	\$0.149
37	45 - 49	\$0.201	\$0.201
38	50 - 54	\$0.294	\$0.294
39	55 - 59	\$0.460	\$0.460
40	60 - 64	\$0.678	\$0.678
41	65 - 69	\$1.258	\$1.258
42	70 +	\$2.117	\$2.117
43	Accidental Death & Dismemberment (AD&D)	AD&D Rate per \$1,000	
44	Employee AD&D Rate	\$0.018 per \$1,000	\$0.018 per \$1,000
45	AD&D Benefit Amount	Same as Basic Life	
46	Spouse Rate Information	Rate per \$1,000	
47		<u>Current</u>	<u>Renewal</u>
48	Spouse AD&D Rate	\$0.033 per \$1,000	\$0.033 per \$1,000
49	Spouse Life Rate	Based on Employee's Age	
50	Spouse Benefit Termination	Spouse benefit terminates at Employee retirement	
51	Dependent Rate Information	Rate per \$1,000	
52		<u>Current</u>	<u>Renewal</u>
53	Child Life Rate / \$1,000	\$0.120 per \$1,000	\$0.120 per \$1,000
54	Child AD&D Rate / \$1,000	\$0.022 per \$1,000	\$0.022 per \$1,000

Plan Design:	Blue Cross Blue Shield of Texas (Dearborn) Current/Renewal	
1 Contribution Status	Employer Paid	
2 Tax Free Benefit	No	
3 Bonus & Commissions	Excluded	
4 Benefit Amount	60% of your Monthly Earnings	
5 Benefit Maximum	\$8,000	
6 Elimination Period	90 Days	
7 Pre-Existing Exclusion	3/12	
8 Survivor Benefit	3X Last Monthly Benefit	
9 Partial Disability Test	80%/60%	
10 Rehabilitation	Incentivized	
11 Own Occupation Period	24 Months	
12 Duration	To SSNRA	
13 Definition of Disability	And	
14 Rate Guarantee	1 Year	
15	Billed Premium	
16	<u>Current</u>	<u>Renewal</u>
17 Total Rate / \$100	\$0.351	\$0.351
18 Change vs Current \$	\$0	
19 Change vs Current %	0%	

Short-Term Disability

Plan Design:	Blue Cross Blue Shield of Texas (Dearborn) Current/Renewal	
1 Contribution Status	Employer Paid	
2 Tax Free Benefit	No	
3 Bonus & Commissions	Excluded	
4 Benefit Amount	60% of your Weekly Earnings	
5 Benefit Maximum	\$2,000	
6 Elimination Period - Accident	14 Days	
7 Elimination Period - Sickness	14 Days	
8 Pre-Existing Exclusion	None	
9 Duration	11 Weeks	
10 Rate Guarantee	1 Year	
11	Billed Premium	
12	<u>Current</u>	<u>Renewal</u>
13 Total Rate / \$10	\$0.240	\$0.240
14 Change vs Current \$	\$0	
15 Change vs Current %	0%	



Amendment #1 to Virtual Care Services Agreement

This Amendment #1 ("Amendment") is signed as of the signature date(s) below and made effective as of January 1, 2023 ("Amendment Effective Date") by and between First Stop Health, LLC ("FSH") and Collin Central Appraisal District ("CLIENT"). On October 27, 2020, the Parties entered into a Virtual Care Services Agreement that was automatically renewed as of January 1, 2022 ("Agreement"). All terms not otherwise defined herein shall have the meanings ascribed to such terms in the Agreement.

WHEREAS, FSH and CLIENT find it in their respective interests to extend the current Term of the Agreement and increase the PEPM for the Telemedicine Services.

NOW, THEREFORE, in consideration of the premises and of the mutual promises and covenants herein contained, the Parties hereto agree as follows:

1. The current renewal Term is hereby extended through December 31, 2024.
2. Pricing. As of the Amendment Effective Date, the PEPM Price for the Telemedicine Services will increase from \$6.45 to \$7.45.
3. Except as specifically amended hereby, all terms of the Agreement remain in full force and effect. In the event of any conflict between the Agreement and this Amendment, the provisions of this Amendment shall prevail.
4. This Amendment may be executed in counterparts, including electronically, and by different Parties on separate counterparts, and each counterpart shall be deemed an original, but all of which together shall constitute one and the same Amendment.

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives.

First Stop Health, LLC

Collin Appraisal District

By: _____

By: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

**UPDATED FOR BOARD PRESENTATION
BASED ON INFORMATION REGARDING
UNUM LONG-TERM CARE**

**COLLIN CENTRAL APPRAISAL DISTRICT
2023 GROUP INSURANCE SUMMARY CALCULATIONS**

2022 CALCULATED INSURANCE COST:			2023 PROJECTED COST AT RENEWAL:			2023 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	\$877.37	\$10,528.44	2.90%	\$902.81	\$10,833.76	-7.00%	\$815.95	\$9,791.45
Dental (BCBS)	\$44.04	\$528.48	5.00%	\$46.24	\$554.90	5.00%	\$46.24	\$554.90
Vision (SUPERIOR)	\$7.82	\$93.84	0.00%	\$7.82	\$93.84	0.00%	\$7.82	\$93.84
Long-term care (Unum)*	\$9.30	\$111.60	0.00%	\$9.30	\$111.60	0.00%	\$9.30	\$111.60
First Stop Health, Teledoc	\$8.20	\$98.40	0.00%	\$8.20	\$98.40	0.00%	\$8.20	\$98.40
*Life / Disability (BCBS)	\$72.59	\$871.10	0.00%	\$72.59	\$871.10	0.00%	\$72.59	\$871.10
IDShield	\$9.95	\$119.40	0.00%	\$9.95	\$119.40	0.00%	\$9.95	\$119.40
Subtotal	\$1,029.27	\$12,351.26		\$1,056.92	\$12,683.01		\$970.06	\$11,640.70
HSA/Medical Reimbursements	\$304.16	\$3,650		\$320.83	\$3,850		\$320.83	\$3,850
Grand Total (Per Employee)	\$1,333.43	\$16,001.18		\$1,377.75	\$16,532.97		\$1,290.89	\$15,490.66
Number of Employees Budgeted	152	152		158	158		158	158
Projected Grand Total Cost	\$202,681.67	\$2,432,180.01		\$217,684.15	\$2,612,209.74		\$203,960.32	\$2,447,523.89
Line-Item Budget (less Agent & Wellness)		\$2,520,000.00			\$2,951,000.00			\$2,951,000.00
Projected Line-Item Balance Y.E.		\$87,819.99		Projected Line-Item Balance Y.E.	\$338,790.26		Projected Line-Item Balance Y.E.	\$503,476.12
Annual Budget Per Employee		\$16,578.95		Annual Budget Per Employee	\$18,677.22		Annual Budget Per Employee	\$18,677.22

Color Codes: Yellow = Current 2022 Projected Cost. Gray = 2023 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2023.

** The Texas Department of Insurance has approved the Unum request for a rate adjustment for employee purchased plans with inflation adjustments to benefits to be paid. The plan premium was changed on all clients that selected the inflation adjusted benefits at their initial enrollment. The employee can choose to avoid their premium increase by waiving the inflation adjustment to their benefit. The District's cost per employee will not change, since it is a fixed benefit, without inflation adjustment. Our initial coverage began in 2009 and our premiums have not changed since our initial enrollment.*

SEE UPDATES ON PREVIOUS PAGE

COLLIN CENTRAL APPRAISAL DISTRICT 2023 GROUP INSURANCE SUMMARY CALCULATIONS

2022 CALCULATED INSURANCE COST:			2023 PROJECTED COST AT RENEWAL:			2023 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	\$877.37	\$10,528.44	2.90%	\$902.81	\$10,833.76	-7.00%	\$815.95	\$9,791.45
Dental (BCBS)	\$44.04	\$528.48	5.00%	\$46.24	\$554.90	5.00%	\$46.24	\$554.90
Vision (SUPERIOR)	\$7.82	\$93.84	0.00%	\$7.82	\$93.84	0.00%	\$7.82	\$93.84
Long-term care (Unum)*	\$9.30	\$111.60	22.30%	\$11.37	\$136.49	22.30%	\$11.37	\$136.49
First Stop Health, Teledoc	\$8.20	\$98.40	0.00%	\$8.20	\$98.40	0.00%	\$8.20	\$98.40
*Life / Disability (BCBS)	\$72.59	\$871.10	0.00%	\$72.59	\$871.10	0.00%	\$72.59	\$871.10
IDShield	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>	<u>0.00%</u>	<u>\$9.95</u>	<u>\$119.40</u>
SubTotal	\$1,029.27	\$12,351.26		\$1,058.99	\$12,707.90		\$972.13	\$11,665.58
HSA/Medical Reimbursements	<u>\$304.16</u>	<u>\$3,650</u>		<u>\$320.83</u>	<u>\$3,850</u>		<u>\$320.83</u>	<u>\$3,850</u>
Grand Total (Per Employee)	\$1,333.43	\$16,001.18		\$1,379.82	\$16,557.86		\$1,292.96	\$15,515.54
Number of Employees Budgeted	152	152		158	158		158	158
Projected Grand Total Cost	\$202,681.67	\$2,432,180.01		\$218,011.82	\$2,616,141.86		\$204,288.00	\$2,451,456.00
Line-Item Budget (less Agent & Wellness)		<u>\$2,520,000.00</u>			<u>\$2,951,000.00</u>			<u>\$2,951,000.00</u>
Projected Line-Item Balance Y.E.		\$87,819.99		Projected Line-Item Balance Y.E.	\$334,858.14		Projected Line-Item Balance Y.E.	\$499,544.00
Annual Budget Per Employee		\$16,578.95		Annual Budget Per Employee	\$18,677.22		Annual Budget Per Employee	\$18,677.22

Color Codes: Yellow = Current 2022 Projected Cost. Gray = 2023 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2023.

** We do not have final confirmation that the Texas Department of Insurance has approved the Unum request for a rate adjustment based on inflation. The plan premium cannot be changed on a single client and a change to all clients must be approved by the insurance board. Our initial coverage began in 2009 and our premiums have not changed since our initial enrollment.*

Agenda Item Reference: O

Report Title

2023 Employee Insurance

Policies #1001 & #1005



Collin Central Appraisal District

POLICY NUMBER: 1001

POLICY NAME: MEDICAL REIMBURSEMENT POLICY

All full-time active employees on the District's non-HSA Medical Plan, Blue Cross MTBCP038, are eligible to participate in the District's medical reimbursement program. The reimbursement program is applicable to medical deductible and prescription co-pay expenses for the employee only. Medical copays are not eligible for reimbursement. Vision and Dental deductibles and copays are not eligible for reimbursement.

Eligible employees can receive a maximum of ~~\$3,650~~ **\$3,850** in reimbursements per budget year. Any unused portion of the ~~\$3,650~~ **\$3,850** annual reimbursement allowance cannot be carried forward, in part or whole, to any future budget year, or retroactively applied to a prior budget year. This policy will be reviewed annually by the Board of Directors and the Board at their sole discretion may continue, alter or eliminate the medical reimbursement program as they deem appropriate. The Chief Appraiser shall develop and implement a medical reimbursement procedure that adheres to this policy.

This policy has been reviewed by the Board of Directors and is hereby continued through the end of budget year **2023**.

Adopted: January 22, 2009

Amended: October 27, 2022

Board Minutes: 1-22-2009

Resolution #: 2022-1116

Amended: November 19, 2020

Resolution #: 2020-1093

Amended: November 18, 2021

Resolution #: 2021-1102



Collin Central Appraisal District

POLICY NUMBER: 1005

POLICY NAME: HEALTH SAVINGS ACCOUNT (HSA)

All full-time active employees on the District's High Deductible Health Plan (HDHP), Blue Cross MTBCPOO7H HSA, are eligible for contributions to their HSA by the District. The District will contribute monthly to each eligible employee's HSA, based on a ~~\$3,650~~ **\$3,850** annual maximum. The District will make a reasonable effort to deposit contributions for the current month within the first fifteen calendar days of the current month.

For employees new to the District during calendar year **2023**, the District will make a one-time initial contribution of \$300 to establish the employee's HSA account. Thereafter, the District will make monthly contributions, as outlined above.

This policy will be reviewed annually by the Board of Directors and the Board at their sole discretion may continue, alter or eliminate the High Deductible Health Plan (HDHP), and/or alter or eliminate contributions to the Health Savings Account (HSA), as they deem appropriate.

The Chief Appraiser shall develop and implement a Health Savings Account (HSA) contribution procedure that adheres to this policy.

This policy has been reviewed by the Board of Directors and is hereby adopted through the end of budget year **2023**.

Adopted: October 27, 2011

Resolution #: 2011-1019

Amended: November 19, 2020

Resolution #: 2020-1092

Adopted: November 18, 2021

Resolution #: 2021-1101

Amended: October 27, 2022

Resolution #: 2022-1115

Agenda Item Reference: O

Report Title

2023 Employee Insurance

Resolutions

2023 Insurance Carriers

2023 Medical Reimbursements

2023 HSA Contributions



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 # 2022-76

The Collin Central Appraisal District Board of Directors met in open session on October 27, 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 following group insurance carriers for 2023, as listed below, based on details presented in public session on October 27, 2022.

CARRIER	COVERAGE TYPE
BCBS	Medical
BCBS	Dental
Superior Vision	Vision
BCBS	Life, Short-Term Disability and Long-Term Disability
Unum	Long-term Care
First Stop Health	Online Doctor Care and Online Mental Health Counselors
IDShield	Identity Theft Protection

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



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 # 2022-1116

The Collin Central Appraisal District Board of Directors met in open session on October 27, 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 continues Board Policy #1001 through calendar year 2023, regarding reimbursements of medical deductible expenses and prescription co-pay expenses to employees, not to exceed \$3,850 annually, from the 2023 adopted Budget, pursuant to Board Policy #1001.

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



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 # 2022-1115

The Collin Central Appraisal District Board of Directors met in open session on October 27, 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 continues Board Policy #1005 through calendar year 2023, regarding contributions to employees' Health Savings Accounts in the amount of \$3,850 annually, from the 2023 adopted Budget, pursuant to Board Policy #1005.

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

P.

**ARB Spending Report
Per Policy #1008**



Collin Central Appraisal District

October 17, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: ARB Policy #1008 Report

The Board of Director's Policy #1008, section e.12, requires the chief appraiser to report costs associated with meals, whether catered, during training, or routine daily allowances.

- The attached summary outlines the District's expenditures year-to-date.
- Due to the 2020 operations under COVID, and limited inperson training, or ARB events, 2022 is the first reporting since the cost section of the policy was amended in 2019.
- The cost allowances for these expenditures are the subject of revisions to Policy #1008 in a following agenda item.

Attachment: ARB Summary of Catering and Other Expenses (YTD 10-10-2022)

ARB SUMMARY OF CATERING AND OTHER EXPENSES (YTD AS OF 10/17/22)

ARB CATERED MEALS:

Description	Date	Payee	Orientation or End of Season Lunch	Training Related	In leu of Allowance Related	Total
New member orientation	1/19/2022	Jason's Deli	\$160.17			
Full ARB training day	4/6/2022	Jason's Deli		\$680.93		
Full ARB training day	4/7/2022	Dickey's BBQ		\$634.00		
Armstrong training day	5/20/2022	Paradise Bakery		\$677.25		
Evening hearings	6/9/2022	Jason's Deli			\$427.05	
Evening hearings	6/30/2022	Panera Bread			\$553.45	
Luncheon following Approval of Records	7/8/2022	Rudy's BBQ	\$795.27			
Full ARB training day	10/6/2022	Panera Bread		\$680.14		
			\$955.44	\$2,672.32	\$980.50	\$4,608.26

ARB SNACKS OR OTHER MISC SUPPLIES:

Description	Date	Payee	Total
Snack reimbursement	5/10/2022	ARB Officer	\$96.29
Snack reimbursement	6/8/2022	ARB Officer	\$86.55
Snack reimbursement	6/17/2022	ARB Officer	\$35.97
Snack reimbursement	6/21/2022	ARB Officer	\$194.52
Snack reimbursement	6/28/2022	ARB Officer	\$142.05
Snack reimbursement	6/30/2022	ARB Officer	\$61.67
Snack reimbursement	7/18/2022	ARB Officer	\$41.11
Snack reimbursement	9/22/2022	ARB Officer	\$101.23
Snack reimbursement	10/6/2022	ARB Officer	\$62.09
Snack reimbursement	10/12/2022	ARB Officer	\$74.95
			\$896.43

Q.

Policy #1008 - ARB
Proposed Amendments
2023 Calendar Year



Collin Central Appraisal District

POLICY NUMBER: 1008 **RECOMMENDED CHANGES IN RED TEXT**
EDITS TO PRESENT AT MEETING IN GREEN

**POLICY NAME: APPRAISAL REVIEW BOARD SEPARATION,
INDEPENDENT PROFESSIONAL SERVICES,
SPENDING ARB FUNDS & DISTRICT ASSISTANCE**

SEPARATION

The Texas Property Tax Code (TPTC), Subchapter C. Appraisal Review Board, §6.41 to §6.43 establishes the separation of the ARB from the chief appraiser, Appraisal District, property owners and property tax agents. The allowable interactions regarding administrative, clerical, and logistical assistance will be discussed below.

To ensure the appropriate, ongoing separation of the ARB, the Board of Directors adopts the following instructions in addition to the requirements of §6.41 to §6.43 named above.

1. The District will provide a private office for the chairman of the ARB.
2. The District will provide a **private office to be utilized as an ARB vice chairman and secretary, and to serve as a conference room for the ARB officers.** ~~to be utilized by the ARB~~
3. The District will provide a board room for assembly of a quorum of the ARB.
4. The District will provide ARB hearing panels, subject to the District's budget and space planning decisions.
5. The District will provide a room, separate from the District's break rooms, for ARB members to use for lunch or other breaks. The ARB will have access to the District's soft drink and coffee service at no charge to its members.
6. The District will provide a training room.
7. The District will establish a separate bank account for the ARB. This account will be for the sole purpose of paying for the ARB's ongoing operational expenses. The account will be subject to oversight by the District and the independent accounting firm that generates the District's monthly financial reports. Additionally, the account will be a part of the annual independent audit commissioned by the Board of Directors.
 - a. Account name: Collin Appraisal Review Board
 - b. Mailing Address: c/o Director of Operations, Collin Central Appraisal District, 250 Eldorado Pkwy., McKinney, TX 75069.

- c. Funds will be transferred from the District's current operating budget to the ARB's bank account for issuance of payment of ARB operation costs. The transferred funds are to be utilized exclusively for the payment of ARB members for service, payment of ARB auxiliary members for service, payment of independent legal counsel and payment of ARB liaison to be discussed below.
- d. The process of making payments from the ARB bank account must include review and approval by a member of the District's administrative staff, as designated by the chief appraiser.
- e. The transfer of funds into the ARB's account can be completed with the approval of any two of the following: the director of operations, a deputy chief appraiser, chief appraiser, or board of directors' officer.
- f. All checks from the ARB account must have two signatures. The approved signatories are the Chairman of the ARB, the District's director of human resources/payroll and an officer of the board of directors.
- g. All ARB members, auxiliary ARB members, ARB liaison and ARB legal counsel are considered contract labor and are not employees of the ARB or Appraisal District. All earnings will be reported to the members, legal counsel and liaison via a Form 1099.
- h. All payments to the ARB members, ARB auxiliary members and ARB liaison will be made to the individual only. Payment to the ARB's legal counsel will be made to the attorney or law firm, as deemed appropriate.
- i. The ARB is prohibited from hiring or otherwise employing full time or part time employees.

INDEPENDENT PROFESSIONAL SERVICES

- 1. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units, will provide funds for the ARB's legal counsel. The TPTC, Section 6.43(e), provides for the ARB to engage independent legal counsel, subject to the District's budget.
- 2. The chief appraiser will recommend the amount to be dedicated to the cost of the ARB's legal counsel and the board of directors must approve the allocation of funds from the budget.
- 3. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units and subject to annual review of the need for an ARB liaison, will provide funds for an ARB Liaison.
 - a. The ARB liaison cannot be a voting member of the ARB.
 - b. The ARB liaison cannot be employed by an appraisal district or taxing unit.
 - c. The ARB liaison will not interact with the taxpayers or their representatives.
 - d. The ARB liaison will not communicate with the Administrative Law Judge.

- e. The ARB liaison will only interact with the District for administrative, scheduling or logistical tasks.
- f. The ARB liaison and District staff will be bound by the ex parte communication prohibitions found in the TPTC § 6.411.

g. ARB Liaison tasks will include:

- 1. Working with the ARB chairman and District on facility needs.
 - 2. Working with the ARB chairman and District on ARB hearing schedules for public posting.
 - 3. Working with the ARB chairman regarding member assignments to hearing panels.
 - 4. Working with the ARB chairman regarding members that will act as chairman for each hearing panel.
 - 5. Working with the District regarding type and number of panels that will require District recording staff and District staff for presentation of the District's case.
 - 6. Tracking and requesting payment for services, subject to written approval by the ARB chairman or ARB vice chairman, and subject to final review by the District's administrative staff.
 - 7. Other tasks, if they meet the guidelines of this Policy and do not conflict with TPTC, may be assigned by the ARB chairman.
- 4. The ARB liaison is selected by the ARB chairman, reports to the ARB chairman and can be dismissed from the position by the ARB chairman.
 - 5. The chief appraiser, after consultation with the ARB chairman, will recommend the amount to be dedicated to the cost of the ARB's legal counsel and the board of directors must decide whether to approve the allocation of funds from the budget.
 - 6. The chief appraiser, with advice and consent from the ARB chairman, will recommend an hourly rate for the ARB Liaison that is compatible with the District's allocated budget amount and expected hours needed to complete the liaison's tasks for the year.
 - a. If for any reason the chief appraiser and the ARB chairman cannot agree on an hourly rate, both parties will appear before the board of directors in public session. The decision of the board of directors will be final.

DISTRICT ASSISTANCE

- 1. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units and subject to annual review of anticipated needs, will provide administrative, clerical and scheduling staff to the ARB. Additionally, the District's staff involved with computer systems, communication systems and facilities will be utilized as deemed appropriate by District management.
- 2. The staff provided by the District to assist the ARB will be a part of the District's personnel budget. The staff provided by the District will report to District management and are not to be considered employees or staff of the ARB itself.
- 3. The District will provide computer hardware, software and communication systems, as a part of the District's operating budget, as designated by the District.

4. The District will provide note pads, pens, pencils and sundry office supplies needed for the operation of the ARB hearings.
5. The District will provide paper, supplies, equipment, personnel and postage necessary to complete the functions of receiving protests, scheduling ARB hearings, input of decisions into the District's CAMA system and producing Orders of Determination by the ARB.

SPENDING ARB FUNDS

1. Funds deposited in the ARB's bank account can only be spent for payment of services from ARB members, Auxiliary ARB members, ARB independent legal counsel, ARB liaison, and for ARB training expenses. Funds may be spent for expenses associated with the ARB's speakers' bureau, with joint pre-approval by the District and ARB chairman. Funds for travel or lodging can only be spent with joint pre-approval by the District and ARB chairman.
2. Funds for **catered events, training offsite and miscellaneous** reimbursements of food or sundry expenses may be spent based on the following guidelines:
 - a. Two major events: catered orientation lunch for new & returning members and catered end-of-season lunch following approval of Appraisal Records.
 1. Cost per person not to exceed the average of lunch & dinner allowance from the U.S. General Service Administration being utilized for the District's travel purposes, as of January 1st.
 2. To be held in the District's Training Room.
 3. **Cost not to exceed \$3,500 annually.**
 - b. Sundry miscellaneous reimbursements for such items as "Saturday donuts" and ARB break room snacks.
 - a. **Cost not to exceed \$1,200 annually.**
 - c. Reimbursement of meals while on Comptroller required training or other training specifically approved by the Property Tax Code, if the training is at least 6 hours in duration, **and is offsite.**
 1. Cost not to exceed the lunch allowance from the U.S. General Service Administration being utilized for the District's travel purposes, as of January 1st.
 - d. **Multiple onsite training sessions: catered meals while attending training as required by the Comptroller, Property Tax Code, or as deemed necessary to accomplish the ARB's tasks. If the training is at least 4 hours in duration and is hosted at the District's office building..**
 1. **Cost not to exceed \$3,500 annually.**

- e. All meal costs, whether catered for special events, training, or the routine daily meal allowances, will be based on the U.S. General Services Administration (GSA).
1. https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-results/?action=perdiems_report&state=TX&fiscal_year=2023&zip=&city=
 2. 2023 Daily allowances:
 - a. Based on GSA 2023 allowances for Plano, TX, which is the closest location to CCAD listed in the GSA tables.
 - b. Cost per person may not exceed the average of the allowance for lunch and Dinner.
 - i. Lunch \$16.00
 - ii. Dinner \$22.50 (*calculated based on average of \$16 + \$29, as outlined in 2.a.1 above*)
 - iii. Incidentals per day \$5.00
 3. Routine daily meals, whether lunch or dinner are not catered by an outside vendor or delivered by the District's staff. Each officer and member will receive an allowance depending on their attendance at hearings for the day.
 - a. Routine daily meal allowances will not count against the annual maximums shown above, in sections 2.a, 2.b, 2.c and 2.d.
 4. For expenditures that are expected to be more than \$500, the secretary or other officer of the ARB will contact the District's director of operations prior to scheduling the event to confirm that the balance in the allocated fund will cover the expense.
 5. On days that the ARB caters an event, ~~whether a special event or training, or lunch/dinner expense during training is reimbursed to an ARB officer or member,~~ the District will not pay the daily meal allowance to an Officer or member. However, the \$5.00 daily miscellaneous stipend will be paid.
 6. The District's staff will provide catering contacts but the ARB officer or ARB member, as selected by the ARB Chairman, will be responsible for coordination & completion of the event.
 7. Prior to any event/training/lunch/dinner in the District facility the select ARB coordinator must verify that the training room, board room or conference room is available for the date being proposed for the event.
 8. The District's director of operations will create a spreadsheet that begins with the annual board of directors approved allocation, then show line-item reductions for each expenditure, and clearly show the remaining amount available to spend for the remainder of the calendar year.

- a. The District will provide a copy of the expenditures spreadsheet quarterly, based on calendar quarters.
 - b. During the peak period months of April – July, the District will provide a copy at the end of each month.
- 9. Since the funding is coming from the District's budget, we will provide our Tax Exempt # for utilization in the catering of the two special events discussed in item #1 above and make payment directly to the restaurant based on information provided by the ARB officer / member handling the event.
- 10. Allocated funds will not be rolled forward from year to year. The District is on a calendar year budget and this proposed allowance fund will work in unison with the District's calendar budget.
- 11. The Board of Directors is authorizing an allocation of ~~\$8,200~~ ~~\$2,500~~ annually for the expenditures outlined above, in this sections 2.a, 2.b 2.d.
 - a. This does not include the routine daily lunch and dinner allowances, or the daily allowance while attending offsite training.
- 12. The chief appraiser will make a report to the board of directors during the 4th quarter each year regarding year-to-date expenditures and projected annual expenditures.
- 13. The Board will determine whether to continue the allocation and, if continued, the annual amount for the upcoming calendar year.
- 14. The chief appraiser will notify the ARB chairman regarding the board of directors' continuance of the allocation. If continued, the report to the ARB chairman will include the GSA allowances under items 2.a.1, 2.c.1, 2.d.1 and e, above.

~~Note: The initial adoption, for 2019 only, established the allowances for 2.a.1 and 3.a.1 at \$22.50 and \$17.00, respectively. For 2020 forward, if the allocation continues, the dollar amounts will be established and reported as set forth above.~~

- 3. Funds deposited in the ARB's bank account may be spent on court ordered judgments against the ARB, with approval of the board of directors. Such approval must be given in a public session of the board of directors
- 4. Funds from the ARB bank account cannot be spent on hardware, software, firmware, subscriptions, email systems, social media, furniture, fixtures, communication equipment, security equipment, security services, lobbying services or any expense not expressly approved by this policy, unless approved by the Board of Directors. Such approval must be given in a public session of the board of directors.

COMPENSATION RATES
(Beginning January 1, 2023)

ITEM	TIMEFRAME	RATE
Morning session	8:00 a.m. – 12:00 p.m.	\$125 per session (including Saturdays)
Afternoon session	1:00 p.m. – 5:00 p.m.	\$125 per session (including Saturdays)
Overrun afternoon	After 5:30 p.m.	\$37 per hour
Evening session	5:00 p.m. – 9:00 p.m. (includes 30 minute dinner break)	\$125 per session
Overrun evening	After 9:30 p.m.	\$37 per hour
Workshops & training sessions	Every 4 hours in attendance	\$125 per session
Called in for quorum purpose only session	Various	\$50 per session
Duties of ARB business outside of hearing	Various (for ARB officers or those designated by the Chairman to perform specific secondary duties)	\$37 per hour
Lunch	2 sessions worked (morning & afternoon)	\$15 flat
Dinner	Worked evening session	\$20 flat
Stipend for incidentals	2 sessions worked	\$5 flat

Date Adopted: 11-29-2018

Resolution #: 2018-1070

Date Amended: 01-24-2019

Resolution #: 2019-1073

Date Amended: 08-25-2022

Resolution #: 2022-1114

Date Amended: 10-27-2022

Resolution #: 2022-1117



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 # 2022-1117

The Collin Central Appraisal District Board of Directors met in open session on October 27, 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 amends and adopts 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.

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

R.

Retirement System Report



Collin Central Appraisal District

October 18, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Retirement System Report, Policy #1007

Based on action by the Board at your 2023 budget hearing conducted on June 23, 2022, and recent submittals to TCDRS, the District's 2023 retirement plan is in place.

The following documents, which are sorted in descending order based on their date, are enclosed for your review.

1. TCDRS confirmation email of \$400,000 lump sum payment receipt.
2. TCDRS confirmation email of 2023 plan agreement document receipt.
3. 2023 executed plan agreement document.
4. 2023 comparison to 2022 current plan, via TCDRS Plan Customizer.
 - a. The Plan Customizer was utilized during the 2023 budgeting process in the spring of 2022.
 - b. The attached comparison analysis was generated when the selected plan agreement was submitted to TCDRS.

From: noreply@tcdrs.org <noreply@tcdrs.org>
Sent: Thursday, October 6, 2022 9:34 AM
To: Toni Bryan <Toni.Bryan@cadcollin.org>
Subject: Additional Contribution Confirmation Email

Hi Toni,

We received your deposit to your employer account of \$400,000.00 on 10/6/22.

If you have any questions, please call me at 800-651-3848, ext. +1 (512) 637-3264.

Sincerely,

Erika Aguirre
Employer Services Representative

Bo Daffin

From: erika@tcdrs.org
Sent: Tuesday, October 4, 2022 10:45 AM
To: Bo Daffin; Toni Bryan
Subject: We've received your 2023 TCDRS Plan Agreement

Thank you for submitting your TCDRS Plan Agreement. Jan 1, 2023 is this plan's effective date. The options below confirm your benefit selections and cost.

Basic Plan Options

- Employee Deposit Rate: 7%
- Employer Matching: 250%
 - Application of Matching: Past and Future
- Prior Service Credit: 150%

Retirement Eligibility

- At 60 (Vesting) and 8 years of service
- Rule of 75
- At Any Age and 30 years of service

Optional Benefits

- Partial Lump-sum Payment at Retirement: Yes
- Group Term Life: None
- COLA: 50% CPI

Retirement Plan Funding

- Elected Rate (%): 13.25
- 2022 Additional Employer Contribution: \$400,000.00

2023 Total Contribution Rate

- Retirement Plan Rate (%): 13.25
- Group Term Life Rate (%): N/A
- Total Contribution Rate (%): 13.25

These rates are contingent on receiving your lump-sum contribution. Dec 31, 2022 is the due date for your lump-sum contribution.

If you have any questions, please call me at 800-651-3848 ext.+1 264 or (512) 637-3264, or visit www.tcdrs.org/employer.

Sincerely,

Erika Aguirre
Employer Services Representative



**Plan Agreement for Plan Year 2023
Collin County Central Appraisal District – 457
Effective as of Jan. 1, 2023**


Basic Plan Options	
Employee Deposit Rate:	7%
Employer Matching:	250%
Prior Service Credit:	150%
Retirement Eligibility	
At 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	30 years of service
Optional Benefits	
Partial Lump-sum Payment at Retirement:	Yes
Group Term Life:	None
COLA:	50% CPI
Retirement Plan Funding	
Elected Rate:	13.25%
2022 Additional Employer Contribution:	\$400,000.00
Total Contribution Rate	
Retirement Plan Rate:	13.25%
Group Term Life Rate:	N/A
Total Contribution Rate:	13.25%

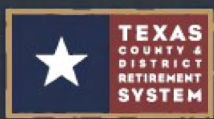
Rates are contingent on receiving the additional employer contribution by Dec. 31, 2022.

Certification

I certify that the plan agreement for the participation of Collin County Central Appraisal District in TCDRS for the 2023 plan year truly and accurately reflects the official action taken during properly posted and noticed meeting on 06/23/2022 (mm/dd/yy) by the Governing Board and such action is recorded in the official minutes.

PrintedName: Bo Daffin Title: Chief Appraiser

Authorized Signature:  Digitally signed by Bo Daffin
Date: 2022.09.28 16:37:02
-05'00' Date: 9-28-2022



PLAN CUSTOMIZER FOR PLAN YEAR 2023

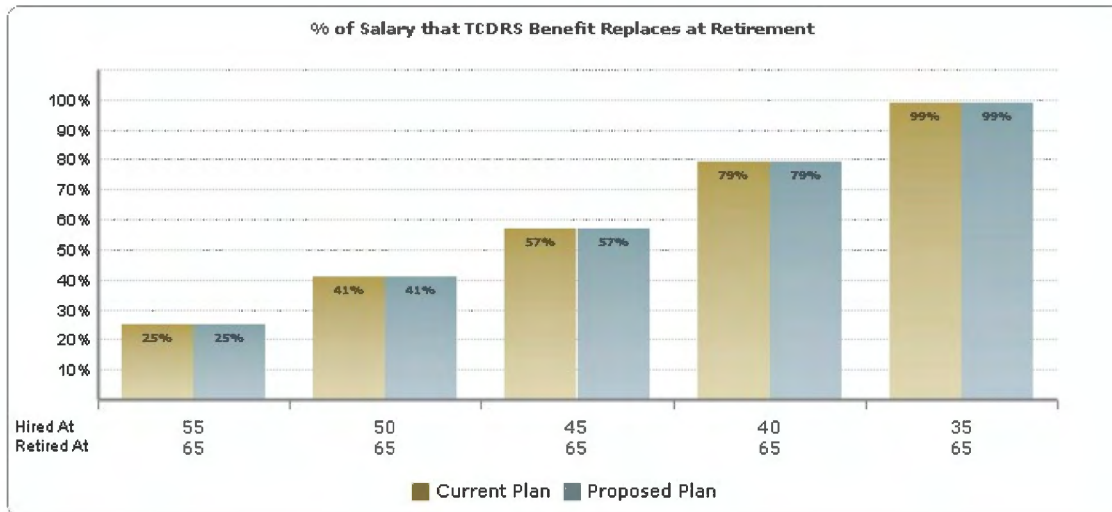
Collin County Central Appraisal District

CURRENT AND PROPOSED PLAN COMPARISON

	Current Plan(2022)	2023_COLA_LowRT
Basic Plan Options		
Employee Deposit Rate	7.00%	7.00%
Employer Matching	250%	250%
Application of Matching	Past & Future	Past & Future
Prior Service Credit	150%	150%
Retirement Eligibility		
Age 60 (Vesting)	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service
Optional Benefits		
Partial Lump-Sum Payment at Retirement	Yes	Yes
Group Term Life	NONE	NONE
COLA	N/A	50% CPI
Retirement Plan Funding		
Normal Cost Rate	10.70%	10.70%
UAAL/(OAAL) Rate	-0.71%	0.20%
Required Rate	9.99%	10.90%
Elected Rate	13.75%	13.25%
Additional Employer Contribution	\$0.00	\$400,000.00
Total Contribution Rate		
Retirement Plan Rate	13.75%	13.25%
Group Term Life Rate	0.00%	0.00%
Total Contribution Rate	13.75%	13.25%
Valuation Results		
Actuarial Accrued Liability	\$50,871,561	\$52,301,014
Actuarial Value of Assets	\$51,520,787	\$51,892,880
Unfunded/(Overfunded) Actuarial Liability	(\$649,226)	\$408,134
Funded Ratio	101.3%	99.2%

BENEFIT COMPARISON

This graph compares your current plan and your proposed plan in terms of what retiring employees will receive (as a percentage of their final salary) if they retire.

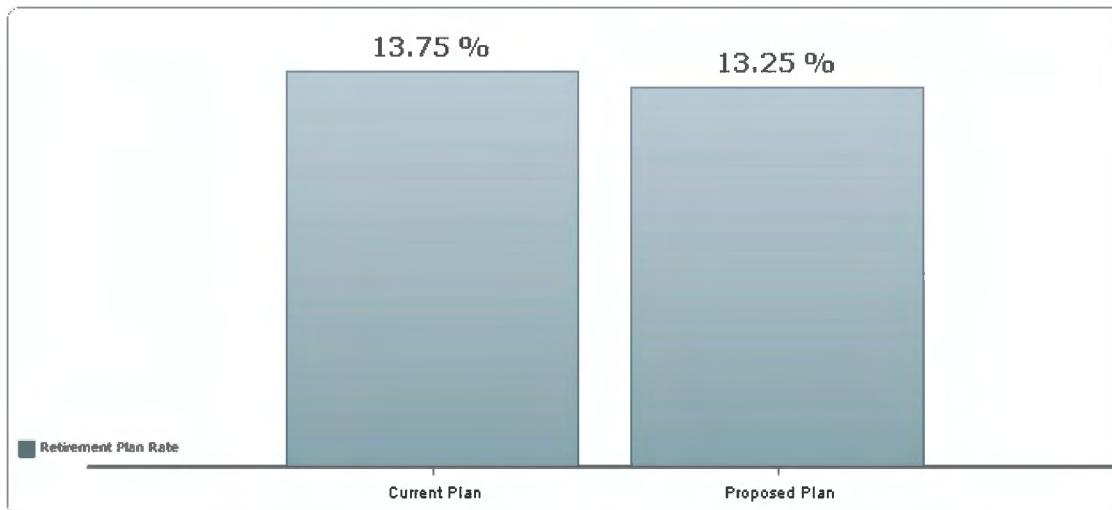


Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at www.tcdrs.org/employer).
- Based on Single Life benefit.

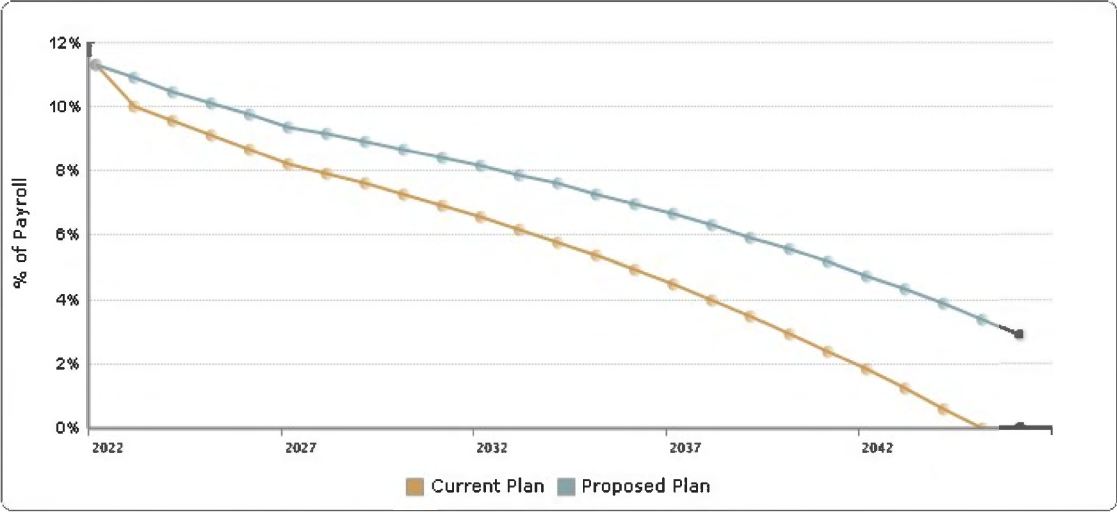
PLAN RATE COMPARISON

This graph shows your total contribution rate for your current plan and your proposed plan.



PLAN RATE PROJECTION

This is a projection of your future required contribution rate under your current plan of retirement benefits and a proposed plan from the Plan Customizer. Keep in mind that just by paying your plan's required rate, you are moving your plan toward 100% funded.

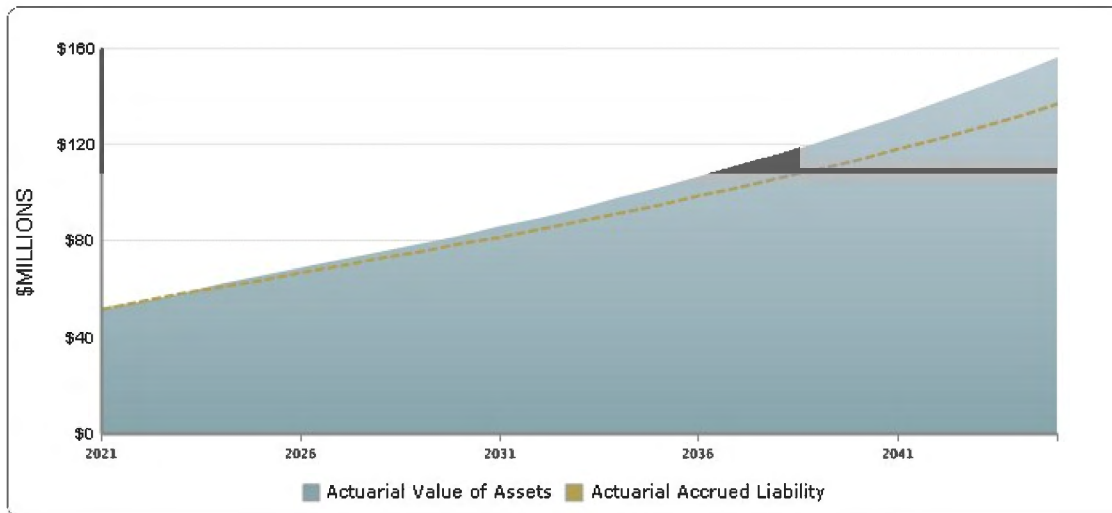


This is a projection and actual results will vary. This projection is based on the same data, methods and assumptions as those used in the December 31, 2020 actuarial valuation.

Year	Current Plan	Proposed Plan	Year	Current Plan	Proposed Plan
2022	11.28%	11.28%	2035	5.36%	7.29%
2023	9.99%	10.90%	2036	4.92%	6.98%
2024	9.55%	10.47%	2037	4.46%	6.65%
2025	9.12%	10.10%	2038	3.99%	6.30%
2026	8.67%	9.74%	2039	3.49%	5.94%
2027	8.23%	9.37%	2040	2.96%	5.56%
2028	7.92%	9.15%	2041	2.41%	5.16%
2029	7.60%	8.92%	2042	1.84%	4.75%
2030	7.27%	8.68%	2043	1.24%	4.31%
2031	6.92%	8.43%	2044	0.61%	3.86%
2032	6.56%	8.16%	2045	0.00%	3.39%
2033	6.17%	7.89%	2046	0.00%	2.89%
2034	5.78%	7.60%			

ASSET & LIABILITY PROJECTION

This graph and table illustrate your plan's estimated assets and liabilities over time. By paying your required contribution rate, you are funding your plan liabilities over a closed 20-year period.



The difference between the actuarial accrued liability and the actuarial value of assets represents the unfunded actuarial accrued liability.

This is a projection and actual results will vary. This projection is based on the same data, methods and assumptions as those used in the actuarial valuation.

Projected Valuation Results

Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded/(Overfunded) Actuarial Accrued Liability	Funded Ratio
12/31/2021	\$52,301,000	\$51,893,000	\$408,000	99.2%
12/31/2022	\$55,272,000	\$55,365,000	(\$93,000)	100.2%
12/31/2023	\$58,129,000	\$58,709,000	(\$580,000)	101.0%
12/31/2024	\$61,004,000	\$62,098,000	(\$1,094,000)	101.8%
12/31/2025	\$63,897,000	\$65,534,000	(\$1,637,000)	102.6%
12/31/2026	\$66,809,000	\$68,807,000	(\$1,998,000)	103.0%
12/31/2027	\$69,748,000	\$72,141,000	(\$2,393,000)	103.4%
12/31/2028	\$72,728,000	\$75,552,000	(\$2,824,000)	103.9%
12/31/2029	\$75,682,000	\$78,977,000	(\$3,295,000)	104.4%
12/31/2030	\$78,684,000	\$82,492,000	(\$3,808,000)	104.8%
12/31/2031	\$81,745,000	\$86,111,000	(\$4,366,000)	105.3%
12/31/2032	\$84,962,000	\$89,936,000	(\$4,974,000)	105.9%
12/31/2033	\$88,257,000	\$93,893,000	(\$5,636,000)	106.4%
12/31/2034	\$91,683,000	\$98,038,000	(\$6,355,000)	106.9%
12/31/2035	\$95,155,000	\$102,291,000	(\$7,136,000)	107.5%
12/31/2036	\$98,753,000	\$106,737,000	(\$7,984,000)	108.1%
12/31/2037	\$102,480,000	\$111,384,000	(\$8,904,000)	108.7%
12/31/2038	\$106,325,000	\$116,227,000	(\$9,902,000)	109.3%
12/31/2039	\$110,306,000	\$121,290,000	(\$10,984,000)	110.0%
12/31/2040	\$114,434,000	\$126,591,000	(\$12,157,000)	110.6%
12/31/2041	\$118,670,000	\$132,097,000	(\$13,427,000)	111.3%

Projected Valuation Results

Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded/(Overfunded) Actuarial Accrued Liability	Funded Ratio
12/31/2042	\$123,062,000	\$137,864,000	(\$14,802,000)	112.0%
12/31/2043	\$127,643,000	\$143,933,000	(\$16,290,000)	112.8%
12/31/2044	\$132,400,000	\$150,301,000	(\$17,901,000)	113.5%
12/31/2045	\$137,330,000	\$156,973,000	(\$19,643,000)	114.3%

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: October 27, 2022

- 1) There have been no new TDLR reports filed and no updates to previous reports.
- 2) As of this date there have been no new written complaints filed to be brought before the Board of Directors.
- 3) I have reviewed 67 Customer Service Survey cards received for August and September. All were rated with full Excellent scores, except for 1 marked Satisfactory in the promptness of service category with a handwritten note next to it: **"very good for such a busy day."**

COLLIN CENTRAL APPRAISAL DISTRICT INVESTMENT REPORT
FOR THE PERIOD 01/01/2022 - 09/30/2022

CERTIFICATES OF DEPOSIT DETAIL

BANK	CD #	OPEN DATE	TERM (DAYS)	MATURITY DATE	AMOUNT DEPOSITED	INTEREST RATE	INTEREST INCOME **	YTD CD INTEREST INCOME **
Prosperity Bank	434000176	08/25/22	365	08/25/23	\$500,000.00	1.70%	\$ 721.92	\$ -
Prosperity Bank	434000177	08/25/22	365	08/25/23	\$500,000.00	1.70%	\$ 721.92	\$ -
Prosperity Bank	434000178	08/25/22	365	08/25/23	\$500,000.00	1.70%	\$ 721.92	\$ -
Prosperity Bank	434000179	08/25/22	365	08/25/23	\$500,000.00	1.70%	\$ 721.92	\$ -
Prosperity Bank	434000180	08/25/22	365	08/25/23	\$500,000.00	1.70%	\$ 721.92	\$ -
Prosperity Bank	434000181	08/25/22	365	08/25/23	\$500,000.00	1.70%	\$ 721.92	\$ -
Prosperity Bank	3210000054	09/22/22	365	09/22/23	\$1,000,000.00	1.70%	\$ -	\$ -
Prosperity Bank	3210000055	09/22/22	365	09/22/23	\$1,000,000.00	1.70%	\$ -	\$ -
Prosperity Bank	3210000056	09/22/22	365	09/22/23	<u>\$1,000,000.00</u>	1.70%	\$ -	\$ -
					\$6,000,000.00		\$ 4,331.52	
American National Bank	9691361	09/29/22	365	09/29/23	\$1,000,000.00	2.35%	\$ -	\$ -
American National Bank	9691379	09/29/22	365	09/29/23	\$1,000,000.00	2.35%	\$ -	\$ -
American National Bank	9691387	09/29/22	365	09/29/23	<u>\$1,000,000.00</u>	2.35%	\$ -	\$ -
					\$3,000,000.00		\$ -	
TOTALS					\$9,000,000.00		\$ 4,331.52	\$ -

*US Daily Treasury Bill rate as of 9/30/22 was 3.82% for 26 weeks, and 3.87% for 52 weeks (bank discount rate).

** Interest paid based on the terms of the CD, but reflected in the CCAD financials upon CD maturity date or YE, whichever occurs first.

ANBTX - INTEREST RATE 1.51% (as of 9/30/22):

MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	\$ 13,951.77	\$ 13,951.77
FEBRUARY	\$ 11,800.42	\$ 25,752.19
MARCH	\$ 14,776.47	\$ 40,528.66
APRIL	\$ 14,798.45	\$ 55,327.11
MAY	\$ 13,591.12	\$ 68,918.23
JUNE	\$ 14,733.39	\$ 83,651.62
JULY	\$ 20,309.33	\$ 103,960.95
AUGUST	\$ 26,903.53	\$ 130,864.48
SEPTEMBER	\$ 25,151.36	\$ 156,015.84
OCTOBER		
NOVEMBER		
DECEMBER		

SUMMARY OF TOTALS:

TOTAL YEAR-TO-DATE INVESTMENT INCOME	\$ 156,015.84
AMERICAN NATIONAL BANK TOTALS AS OF 9/30/22:	
Operating account total	\$ 15,170,535.63
ARB account total	\$ 17,835.58
CD account totals (including accrued interest)	\$3,000,000.00
Total Funds Available	\$ 18,188,371.21
Required Collateral Balance **	\$ 18,476,522.35
Total Collateral Provided by ANB	\$ 29,839,905.00
PROSPERITY BANK TOTALS AS OF 9/30/22:	
Operating account total	\$ -
CD account totals (including accrued interest)	\$ 6,004,331.52
Total Funds Available	\$ 6,004,331.52
Required Collateral Balance **	\$ 6,184,461.47
Total Collateral Provided by Prosperity	\$ 6,681,771.73
** (Total Funds Available - \$250,000 FDIC per bank account) x 103% = Collateralized Amount	

I certify that I have reviewed this quarterly investment report, as of and for the period stated above, that is being submitted for acceptance by the Board of Directors of the Collin Central Appraisal District. To the best of my knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in Government Code, Chapter 2256 (Public Funds Investment Act) and the Investment Policy adopted by the Board of Directors of the Collin Central Appraisal District. There have been no material misrepresentations in the report by the inclusion or exclusion of information. An effective system of internal controls has been established to ensure that material financial information is recorded in the accounting system and reported in this report. There were no material weaknesses in internal control during this period covered by the report or thereafter.


 Brian Swanson
 Deputy Chief Appraiser - Business Operations and Compliance


 Toni Bryan
 Director of Operations

9/30/2022
DATE

Pledge Security Listing

September 30, 2022

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
COLLIN CAD																
1821	227381RY8	CROSBY TX ISD	FHLB - Dallas	1021001537	4.00	02/15/2024		AAA	AAA	AAA	AFS	1,495,000	1,495,000.00	1,539,652.66	1,519,846.90	(19,805.76)
1834	932493FR5	WALLER TX ISD	FHLB - Dallas	1021001556	4.00	02/15/2026	02/15/2025	AAA	AAA	AAA	AFS	1,755,000	1,755,000.00	1,835,152.81	1,797,330.60	(37,822.21)
2000	116079GB4	BROWNSWOOD TX ISD	FHLB - Dallas	1021001774	4.00	08/15/2028	02/15/2027	AAA	AAA	AAA	AFS	1,425,000	1,425,000.00	1,526,477.13	1,478,950.50	(47,526.63)
2047	31418CSD7	FN #MA3215	FHLB - Dallas	1021001838	3.50	11/01/2037		AAA	AA+	AAA	AFS	3,000,000	656,953.05	677,087.66	629,696.07	(47,391.59)
2144	3137FN3Q1	FHR 4903 A9	FHLB - Dallas	963791638	2.00	08/25/2049		AAA	AA+	AAA	AFS	3,100,000	1,630,845.40	1,597,184.43	1,418,737.65	(178,446.79)
2147	38381WV96	GNR 2019-92 DB	FHLB - Dallas	968858208	2.25	01/20/2048		AAA	AA+	AAA	AFS	8,000,000	726,767.94	726,166.41	653,538.81	(72,627.60)
2166	3140HRC92	FN BL0095	FHLB - Dallas	1013127792	3.87	10/01/2030		AAA	AA+	AAA	AFS	1,900,000	1,845,239.28	1,993,570.67	1,797,096.99	(196,473.68)
2177	726719HX8	PLAINVIEW TX	FHLB - Dallas	1093348715	4.00	03/01/2030	03/01/2028	NR	AA-	NR	AFS	600,000	600,000.00	677,771.48	620,382.00	(57,389.48)
2179	726719HV2	PLAINVIEW TX	FHLB - Dallas	1093332089	4.00	03/01/2028	03/01/2028	NR	AA-	NR	AFS	555,000	555,000.00	629,105.65	577,133.40	(51,972.25)
2283	382604Z90	GOOSE CREEK TX CISD TAX	FHLB - Dallas	1180748270	2.00	02/15/2030	02/15/2030	AAA	AAA	AAA	AFS	3,000,000	3,000,000.00	3,000,000.00	2,389,890.00	(610,110.00)
2379	572682SD5	MARSHALL TX ISD TAXABLE	FHLB - Dallas	21166096199	1.74	02/15/2033	08/15/2030	AAA	AAA	AAA	AFS	1,000,000	1,000,000.00	1,000,000.00	772,420.00	(227,580.00)
2415	504102U36	LA PORTE TX ISD TAXABLE	FHLB - Dallas	21166096275	1.50	02/15/2032	08/15/2030	AAA	AAA	AAA	AFS	1,170,000	1,170,000.00	1,170,000.00	886,392.00	(283,608.00)
2482	582188LD8	MCLENNAN CNTY TX JNR CL	FHLB - Dallas	21242077660	4.00	08/15/2030		NR	AA	NR	AFS	1,365,000	1,365,000.00	1,571,180.90	1,322,016.15	(249,164.75)
2546	349426EL6	FORT WORTH TX TAXABLE	FHLB - Dallas	21333073349	1.94	03/01/2033	03/01/2030	NR	AA	AA	AFS	1,690,000	1,690,000.00	1,690,000.00	1,287,442.00	(402,558.00)
2593	349461CJ0	FORT WORTH TX ISD TAXAB	FHLB - Dallas	21340100103	2.59	02/15/2039	02/15/2031	AAA	AAA	NR	AFS	4,000,000	4,000,000.00	4,000,000.00	3,055,200.00	(944,800.00)
2721	820123WP8	SHARYLAND TX ISD TAXABL	FHLB - Dallas		2.26	02/15/2033	02/15/2031	AAA	AAA	AAA	AFS	1,000,000	1,000,000.00	1,000,000.00	817,950.00	(182,050.00)
2729	639319PL0	NAVASOTA TX ISD TAXABLE	FHLB - Dallas		2.39	02/15/2035	02/15/2031	AAA	NR	NR	AFS	890,000	890,000.00	890,000.00	710,807.40	(179,192.60)
2752	639319PP1	NAVASOTA TX ISD TAXABLE	FHLB - Dallas		2.69	02/15/2038	02/15/2031	AAA	NR	NR	AFS	830,000	830,000.00	830,000.00	654,048.30	(175,951.70)
2765	771146ZY6	ROBSTOWN TXS ISD TAXABL	FHLB - Dallas		2.50	02/15/2038	02/15/2031	AAA	A+	NR	AFS	1,285,000	1,285,000.00	1,284,974.30	986,648.70	(298,325.60)
2795	3140HTP86	#FN BL2246	FHLB - Dallas		3.05	04/01/2029		AAA	AA+	AAA	AFS	7,356,000	6,953,418.92	7,011,011.34	6,464,377.53	(546,633.81)
Total for COLLIN CAD												45,416,000	33,873,216.59	34,649,335.44	29,839,905.00	(4,809,430.45)

Although the information in this report has been obtained from sources believed to be reliable, its accuracy cannot be guaranteed.

10/3/2022 9:27:40 AM



HOLDINGS BY THIRD PARTY

STATEMENT OF ACCOUNT WITH:

Federal Home Loan Bank of Dallas
8500 Freeport Parkway South
Suite 100
Irving, TX - 75063-2547

FHFA ID: 10993

COLLIN CENTRAL APPRAISAL
DISTRICT
250 ELDORADO PKWY
MCKINNEY TX 75069

Pledge Code: 23931

Stmt As Of: 09/30/2022

Date Priced: 09/30/2022

CUSIP	Issue Description	Pledge Date	Par	Current Face	Rate	Maturity Date	Market Value
116079GB4	BROWNSBORO TEX INDPT SCH DIST ULTD	01/29/2020	1,425,000	1,425,000.00	4.00	08/15/2028	1,460,867.25
227381RY8	CROSBY TEX INDPT SCH DIST ULTD TAX	09/13/2019	1,495,000	1,495,000.00	4.00	02/15/2024	1,510,876.90
3137FN3Q1	FEDERAL HOME LN MTG CORP	09/10/2019	3,100,000	1,630,845.40	2.00	07/25/2049	1,393,857.79
3140HRC92	FEDERAL NATL MTG ASS GTD MTG	12/24/2019	1,900,000	1,845,239.28	3.87	10/01/2030	1,780,194.60
3140HTP86	FEDERAL NATL MTG ASS GTD MTG	06/10/2022	7,356,000	6,953,410.90	3.05	04/01/2029	6,423,074.25
31418CSD7	FEDERAL NAT MTG ASSN	10/10/2019	3,000,000	656,953.05	3.50	12/01/2037	603,766.13
349426EL6	FORT WORTH TEX TAXABLE GEN PURP	11/29/2021	1,690,000	1,690,000.00	1.94	03/01/2033	1,272,316.50
349461CJ0	FORT WORTH TEX INDPT SCH DIST	12/06/2021	4,000,000	4,000,000.00	2.59	02/15/2039	2,898,680.00
382604Z90	GOOSE CREEK TEX CONS INDPT SCH	12/15/2020	3,000,000	3,000,000.00	0.01	02/15/2033	2,322,000.00
38381WV96	GOVT NAT MTG ASSN REMIC	06/16/2020	8,000,000	726,767.94	2.25	01/20/2048	660,482.20
504102U36	LA PORTE TEX INDPT SCH DIST	06/15/2021	1,170,000	1,170,000.00	1.50	02/15/2032	873,299.70
572682SD5	MARSHALL TEX INDPT SCH DIST	06/15/2021	1,000,000	1,000,000.00	1.74	02/15/2033	744,960.00
582188LD8	MC LENNAN CNTY TEX JR COLLEGE DIST	08/30/2021	1,365,000	1,365,000.00	4.00	08/15/2030	1,286,444.25
639319PL0	NAVASOTA TEX INDPT SCH DIST	03/07/2022	890,000	890,000.00	2.39	02/15/2035	685,317.80
639319PP1	NAVASOTA TEX INDPT SCH DIST	03/07/2022	830,000	830,000.00	2.69	02/15/2038	619,719.50
726719HV2	PLAINVIEW TEX GO REF BDS 2020	06/11/2020	555,000	555,000.00	4.00	03/01/2028	572,166.15
726719HX8	PLAINVIEW TEX GO REF BDS 2020	06/01/2020	600,000	600,000.00	4.00	03/01/2030	615,618.00
771146ZY6	ROBSTOWN TEX INDPT SCH DIST	03/07/2022	1,285,000	1,285,000.00	2.50	02/15/2038	915,074.20
820123WP8	SHARYLAND TEX INDPT SCH DIST	03/07/2022	1,000,000	1,000,000.00	2.28	02/15/2033	787,210.00
932493FR5	WALLER TEX INDPT SCH DIST ULTD TAX	10/10/2019	1,755,000	1,755,000.00	4.00	02/15/2026	1,781,061.75
				Current Face Total:	33,873,216.57	Market Value Total:	29,206,986.97

* The information included on this statement is based upon settlement date rather than entered date.

FHLB Member Services: 1-844-FHLBANK (345-2265)

Page 30 of 77

Pledge Security Listing

September 30, 2022

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
COLLIN CENTRAL APPRAISAL DISTRICT																
5573	31418DZ54	FNMA #MA4363	FHLB		1.50	06/01/2041		AAA	AA+	AAA	HTM	3,900,000	3,481,410.78	3,467,046.20	2,811,413.27	(655,632.93)
5591	31418DU67	FNMA #MA4204	FHLB		2.00	12/01/2040		AAA	AA+	AAA	HTM	5,900,000	4,491,538.19	4,588,141.16	3,870,358.46	(717,782.69)
Total for COLLIN CENTRAL APPRAISAL DISTRICT												9,800,000	7,972,948.97	8,055,187.36	6,681,771.73	(1,373,415.62)

Holdings Statement - Collin Central Appraisal Dist

ACCOUNTS

Multiple Accounts Selected

SECURITY ID

AS OF

30-SEP-2022

CREATED ON

12-OCT-2022 12:24:00 (EST)

SORT BY

Loan Date

PAGE

1 of 1

ADDITIONAL FILTER

Pledge Code		Held For	CUSIP	Settled Quantity	Maturity Date	Market Price	Market Value
	0000023931	COLLIN CENTRAL APPRAISAL DISTRICT	31418DU67	5,900,000.00	12-01-2040	83.86	3,766,424.26
	0000023931	COLLIN CENTRAL APPRAISAL DISTRICT	31418DZ54	3,900,000.00	06-01-2041	80.10	2,788,470.77
GRAND TOTAL							6,554,895.03

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 3RD QUARTER 2022

Vendor		Vendor	
1	ADP INC	51	DALLAS MORNING NEWS
2	ADVANCED STANCHIONS, INC (from inactive status)	52	DEARBORN NATIONAL LIFE INSURANCE COMPANY
3	ADVANCED TREE & SHRUB CARE	53	DELL MARKETING
4	AFFILIATED COMMUNITONS, INC.	54	DEX IMAGING
5	AFFILIATED COM-NET, INC.	55	DISCOVERY BENEFITS
6	AFLAC	56	DLT SOLUTIONS LLC
7	AIRPAC, INC	57	DMNMEDIA
8	AMERICAN HOSPITAL DIRECTORY	58	DSS
9	AMERICAN LANGUAGE TECHNOLOGIES	59	DSS FIRE INC
10	AMERICAN MANAGEMENT ASSOCIATION	60	DSS FIREGUARD, INC.
11	APPLIED LITHO RESOURCE INC	61	ELLIOTT ELECTRIC SUPPLY
12	APPRAISAL INSTITUTE	62	EQUIP SOURCE CAPITAL
13	ARMSTRONG & ARMSTRONG, P.C.	63	ESRI INC
14	ASSN TECHNOLOGY SERVICES, INC	64	EXPERIAN MARKETING SOLUTIONS
15	AT&T (FIBER)	65	FASTVUE, INC.
16	AT&T (MAIN LOCAL)	66	FEDEX OFFICE
17	AT&T (U-VERSE)	67	FERRELLGAS
18	AT&T MOBILITY	68	FIRST STOP HEALTH
19	BATTERIES PLUS	69	FISH WINDOW CLEANING
20	BCC SOFTWARE	70	FISHER PHILLIPS
21	BEE LINE SERVICES	71	FITCORP USA
22	BELO + COMPANY	72	FULLY INVOLVED PRESSURE WASHING
23	BERRY, DANIEL K	73	GARCIA, ROBERT
24	BETSY ROSS FLAG GIRLS INC	74	GLOBAL INDUSTRIAL
25	BIS CONSULTING	75	GREEN MOUNTAIN ENERGY
26	BLUECROSS BLUESHIELD (LIFE&STLT)	76	GSO ARCHITECTS
27	BLUECROSS BLUESHIELD OF TEXAS	77	HAND, MICHAEL L
28	BUSINESS & LEGAL RESOURCES	78	HARRIS GOVERN
29	CAPITOL APPRAISAL GROUP, LLC	79	HAVEN TECHNOLOGY CORP
30	CAPITOL BLIND AND DRAPERY CO.	80	HAYNES LANDSCAPE & MAINTENANCE, INC
31	CARD SERVICE CENTER	81	HBS REAL ESTATE
32	CARENOW	82	HEXAGON GEOSPATIAL
33	CCIM INSTITUTE	83	HOLT CAT
34	CDW-G	84	HOME DEPOT
35	CINTAS CORPORATION #0487	85	HUMETRICS HOLDING INC
36	CINTAS FIRST AID	86	HUTCHINS BBQ
37	CINTAS MAT SERVICE	87	IAAO
38	CINTAS SANI CLEAN	88	IDERA
39	CITY OF MCKINNEY	89	IN BLOOM
40	CITY OF MCKINNEY POLICE DEPARTMENT	90	INDECO SALES, INC.
41	COLE INFORMATION SVC	91	INSIGHTS
42	COLLIN COUNTY CHAPTER TAAO	92	INSURICA EXPRESS
43	COLORIT GRAPHICS SERVICES	93	INTEGRA REALTY RESOURCES-DFW
44	CONSTRUCTION JOURNAL, LTD	94	INTEX ELECTRICAL CONTRACTORS, INC
45	COPYNET	95	IRELAND, MICHAEL
46	CORNELL CONSULTANTS, LLC	96	IREM
47	COSTAR REALTY INFORMATION INC	97	ISI COMMERCIAL REFRIGERATION
48	COWTOWN MATERIALS, INC.	98	J.D. POWER
49	CUSHMAN & WAKEFIELD	99	J.D. POWER VALUATION SERVICES
50	DALLAS BUSINESS JOURNAL	100	JONES, MICHAEL R

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 3RD QUARTER 2022

Vendor	Vendor
101 JOPLIN'S	151 RESCUE STAT (formerly STAT PADS)
102 JUST APPRAISED INC	152 ROBERT HALF INTERNATIONAL INC.
103 JUST TEXAS	153 ROCKIN G DRYWALL & CONSTRUCTION
104 K. EVANS & ASSOCIATES, PLLC	154 SAM'S CLUB
105 KERBY & KERBY PLLC	155 SAUNDERS & WALSH, PLLC
106 KT CONTRACTING - CONCRETE SERIES, LLC	156 SHAREGATE GROUP INC
107 LBJ SCHOOL OF PUBLIC AFFAIRS	157 SHERWIN-WILLIAMS
108 LEGAL SHIELD / ID SHIELD	158 SHI GOVERNMENT SOLUTIONS
109 LONE STAR OVERNIGHT	159 SHRED-IT USA LLC
110 LOOPNET	160 SIGNARAMA
111 M&M FENCING AND WELDING, INC.	161 SOCIETY FOR HUMAN RESOURCE MGT
112 MALIN GROUP, THE	162 SOUND PRODUCTIONS LLC
113 MANAGEMENT SKILLS RESOURCES, INC	163 SOURCE STRATEGIES INC
114 MARSHALL & SWIFT	164 SPRADLIN, TERRY
115 MB&B TROPHIES AND AWARDS	165 SPRUCED INTERIORS
116 MC PURE CLEANING, LLC	166 STAPLES BUSINESS CREDIT
117 MCROBERTS & COMPANY	167 STAR LOCAL MEDIA
118 METRO COUNCIL OF APPRAISAL DISTRICTS	168 STRATEGIC EQUIPMENT LLC
119 MICHAEL'S KEYS, INC.	169 SUPERIOR VISION OF TEXAS
120 MICROSOFT CORPORATION	170 SWINGLE COLLINS & ASSOCIATES
121 MIDDLE, LLC	171 TAAD
122 MISTER SWEEPER	172 TAAD-IAAO CHAPTER
123 MODERNFOLD DOOR & SPECIALTIES OF DFW	173 TAAO
124 MONA LISA MOVING CO	174 TALCB
125 MOONSHADOW, INC.	175 TASB, INC.
126 MP2 ENERGY TEXAS LLC	176 TCDRS
127 MURLEY PLUMBING	177 TDLR
128 MYPRINTCHOICE	178 TEXAS ARCHIVES
129 NATIONAL PROPERTY VALUATION ADVISORS, INC	179 TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
130 NATIONAL SECURITY & TRUST / IVS	180 TEXAS DEFENSIVE DRIVING SCHOOL
131 NATIONWIDE RETIREMENT SOLUTIONS	181 TEXAS DEPARTMENT OF PUBLIC SAFETY
132 NEW BENEFITS	182 TEXAS REAL ESTATE COMMISSION
133 NORTH CENTRAL TX COG	183 TEXAS SDU CHILDSUPP
134 NORTH TEXAS SIGN SHOP	184 TEXAS SECRETARY OF STATE
135 ONE SOURCE COMMERCIAL FLOORING, INC	185 THE CAMBRIAN GROUP
136 PAPERTONE ENTERPRISES LLC	186 THOMAS GALLAWAY CORP dba TECHNOLOGENT
137 PERDUE, BRANDON, FIELDER, COLLINS & MOTT	187 TIME WARNER CABLE
138 PHILLIPS MURRAH, PC	188 TML-IRP
139 PICTOMETRY	189 TRABOLD COMPANY
140 PITNEY BOWES RESERVE ACCOUNT	190 TRANE US INC
141 PITNEY LEASE	191 TRELIS COMPANY
142 PITNEY SUPPLIES	192 TREPP, LLC
143 PLANO OFFICE SUPPLY	193 TRUE PRODIGY TECH SOLUTIONS LLC
144 PLANO PEST CONTROL	194 TX OFFICE INSTALLATION SERVICES INC.
145 PRICE, FRANK	195 U.S. POSTAL SERVICE
146 PRICEWATERHOUSECOOPERS	196 UNUM LIFE INSURANCE CO OF AMERICA
147 PRINT MAIL PRO	197 URUBEK ENTERPRISES, INC.
148 PROPERTY TAX EDUCATION COALITION, INC	198 USER SCAPE
149 PROSTAR SERVICES, INC	199 VALBRIDGE PROPERTY ADVISORS
150 QUALITY PERSONNEL SERVICE	200 VALLEY VIEW CONSULTING, LLC

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 3RD QUARTER 2022

Vendor	Vendor
201 VANGUARD CLEANING SERVICES	
202 VARI	
203 VARIVERGE LLC	
204 VORTEX	
205 VREF PUBLISHING INC	
206 WASTE CONNECTIONS OF TEXAS	
207 WELLSPRING INSURANCE AGENCY, INC	
208 WEX HEALTH INC	
209 ZOHIO CORP	

NOTES:

New vendors are highlighted in bright yellow.

Changes in A/P that affected the vendor count from last quarter have been highlighted in light yellow.

This list EXCLUDES employees, deputy sheriffs, arbitrators, ARB members, and other non-vendor names.



Collin Central Appraisal District

October 18, 2022

TO: Board of Directors

FROM: Tina Castillo, Director of ARB & Agents Services

RE: 3rd Quarter 2022- Arbitration Report

The Texas Property Tax Code Section 41A gives property owners the right to appeal an Appraisal Review Order through binding arbitration.

- There have been 234 Requests for Binding Arbitration filed for 2022. This is approximately a 96% increase from 2021.
- The total certified market value of the properties under appeal is \$269,931,769. The difference between the certified value of the properties and the requestor opinion of value is \$52,606,781.
- 2022 shows a huge increase on Residential property filings. Commercial Requests for Binding Arbitration are up while BPP and Land are down.
- Below is a representation of the current 2022 arbitration case load, along with the 2021 statistics, as reference.

ARBITRATION STATUS	2022	ARBITRATION STATUS	2021
Active	158	Active	0
Rejected	1	Rejected	2
Withdrawn	6	Withdrawn	14
Dismissed	0	Dismissed	0
Settled	68	Settled	53
District	0	District	23
Taxpayer/Agent	1	Taxpayer/Agent	17
TOTAL	234	TOTAL	119

ARBITRATED BY	2022	ARBITRATED BY	2021
Agent	160	Agent	80
Taxpayer	74	Taxpayer	39
TOTAL	234	TOTAL	119


PROPERTY TYPE	2022	PROPERTY TYPE	2021
Residential	162	Residential	54
Land	5	Land	14
Commercial	62	Commercial	35
BPP	5	BPP	16
TOTAL	234	TOTAL	119



Collin Central Appraisal District

October 19, 2022

TO: Board of Directors

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

RE: 2022 3Q Litigation Report Update

As of the date of this report, we have the following litigation information:

- There have been 521 lawsuits filed, and all lawsuits are in-house for the 2022 tax year. The total certified value of lawsuits received is \$17,687,000,623. We are at the end of the lawsuit filing season, but I fully expect that number to continue to climb with the supplemental hearings through the fall and winter. This is a 42.4% increase in lawsuits filed over the 2021 tax year where only 366 were filed. We only have 50, or 14% of the 2021 lawsuits left to settle, which will help with the 2022 tax year.
- The chart below illustrates the year, current status, citations, total PID's, and certified values over the last five years which were updated as of the October 4, 2022 supplement:

**COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
October 19, 2022**

YEAR	STATUS	CITATIONS	PID'S UNDER SUIT	PID'S ON CERTIFIED ROLL	PERCENTAGE OF PID'S UNDER SUIT	CERTIFIED VALUE	CERTIFIED MARKET VALUE FOR THE COUNTY	PERCENTAGE OF CERTIFIED MARKET VALUE
2018	IN PROGRESS	6	8			\$ 119,548,670		
	LITIGATION FINALIZED	285	959			\$ 9,979,183,752		
		291	967	370,875	0.26%	\$ 10,098,732,422	\$ 168,025,182,652	6.01%
2019	IN PROGRESS	3	42			\$ 39,841,904		
	LITIGATION FINALIZED	293	706			\$ 8,987,861,082		
		296	748	382,510	0.20%	\$ 9,027,702,986	\$ 180,237,701,957	5.01%
2020	IN PROGRESS	6	46			\$ 113,545,955		
	LITIGATION FINALIZED	423	711			\$ 12,623,101,421		
		429	757	392,101	0.19%	\$ 12,736,647,376	\$ 188,336,532,593	6.76%
2021	IN PROGRESS	50	102			\$ 1,347,797,703		
	LITIGATION FINALIZED	316	612			\$ 9,894,587,565		
		366	714	403,068	0.18%	\$ 11,242,385,268	\$ 200,741,432,498	5.60%
2022	IN PROGRESS	500	814			\$ 17,044,686,584		
	LITIGATION FINALIZED	21	53			\$ 642,314,039		
		521	867	415,546	0.21%	\$ 17,687,000,623	\$ 251,167,359,438	7.04%
2018-2022	IN PROGRESS	565	1012			\$ 18,665,420,816		
	LITIGATION FINALIZED	1338	3041			\$ 42,127,047,859		
	GRAND TOTALS>>>>	1903	4053	1,964,100	0.21%	\$ 60,792,468,675	\$ 988,508,209,138	6.08%

Legal Expense Summary (by expense code and vendor)
YTD Totals as of (10/12/22)

LEGAL EXPENSE BY EXPENSE CODE

Name	2022 YTD Total	2022 Budget	2021 Total	2020 Total	2019 Total	2018 Total
LITIGATION	\$1,082,485		\$1,282,281	\$1,105,332	\$1,053,772	\$970,198
EXPERT/APPRaisal	\$229,266		\$266,111	\$355,794	\$322,846	\$459,799
GENERAL	\$41,066		\$45,539	\$62,511	\$50,107	\$72,190
PERSONNEL	\$41,146		\$23,216	\$12,750	\$647	\$2,058
ARBITRATION	\$10,700		\$15,050	\$18,500	\$7,300	\$13,450
SUBTOTAL	\$1,404,664	\$1,875,000	\$1,632,197	\$1,554,886	\$1,434,671	\$1,517,696
ARB RELATED	\$9,500	\$25,000	\$15,015	\$7,574	\$8,311	\$17,433
TOTAL	\$1,414,164	\$1,900,000	\$1,647,212	\$1,562,460	\$1,442,981	\$1,535,128

LEGAL EXPENSE BY VENDOR

Name	2022 YTD Total	2021 Total	2020 Total	2019 Total	2018 Total
1 ARBITRATION&SUBPOENA RELATED	\$10,700	\$15,050	\$18,500	\$7,300	\$13,450
2 ARMSTRONG & ARMSTRONG	\$9,500	\$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	\$1,158,698	\$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	\$20,000	\$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
TOTAL	\$1,414,164	\$1,647,212	\$1,562,460	\$1,442,981	\$1,535,128



Collin Central Appraisal District

2022 Utilities Data Report

Beginning with the 2022 tax year, the Collin Central Appraisal District entered into an agreement with Capitol Appraisal Group to appraise our Comptroller category J properties. These include our cable television systems, gas & electric utility systems, pipeline systems, railroad companies and telecommunication companies.

The Company is responsible for rendition processing and the mailing of appraisal notices.

The Company agrees to represent its evaluations for the District in any appeals of its appraisals, including hearings before the Appraisal Review Board, any arbitration proceedings, and any proceedings before the Comptroller of Public Accounts, (i.e.) the Texas Comptroller's Property Value Study. The latter can be very beneficial if the district were to fail a ratio study in a particular school district.

I have included the results of the 2021 & 2022 PTAD Utility Data Reports.

2021 Utility Data Report

	2020 Local Amount	2021 Local Amount
124 Properties	\$1,047,270,598	\$1,150,365,772

2022 Utility Data Report

	2021 Local Amount	2022 Local Amount
139 Properties	\$1,258,123,546	\$1,391,389,468