

A RESOLUTION SUPPORTING INCLUSION IN THE TEXAS COUNTYWIDE POLLING PLACE PROGRAM

WHEREAS, Pursuant to Texas Election Code § 43.007 et.seq., Texas counties may submit an application to the Texas Secretary of State to participate in a program to use countywide polling places for elections as an alternative to having a polling place located in each county election precinct;

WHEREAS, the Blanco County Commissioners Court has determined that it is in the best interest of the citizens of Blanco County to apply for inclusion in the countywide polling place program of the Secretary of State;

WHEREAS, the Blanco County Commissioners Court held a public hearing on April 13, 2021, regarding the County's participation in the program and at this hearing all public comments made at the hearing were duly transcribed and/or electronically recorded;

WHEREAS, the Blanco County Commissioners Court approves participation in the Countywide Polling Place Program.

NOW THEREFORE BE IT RESOLVED AND ORDERED:

THAT Blanco County shall submit to the Texas Secretary of State all required documentation and information required Texas Election Code § 43.007 et.seq. to seek approval of participation in the Countywide Polling Place Program.

THAT the Blanco County Commissioners Court hereby approves this resolution and authorizes the Blanco County Tax Assessor Collector to apply to participate in the Countywide Polling Place Program.

PASSED AND APPROVED THIS 13TH DAY OF APRIL 2021

Brett Bray
County Judge

Tommy Wier
County Commissioner, Precinct 1

Emil Uecker
County Commissioner, Precinct 2

Chris Liesmann
County Commissioner, Precinct 3

Paul Granberg
County Commissioner, Precinct 4

ATTEST: _____
Laura Walla, County Clerk

COPY¹

SPECIAL MEETING – MARCH 23, 2021

On this the 23rd day of March 2020 at 9:00 A.M. the Honorable Commissioners Court of Blanco County convened in a SPECIAL MEETING at a regular meeting place thereof in the Courthouse in Johnson City with the following members to-wit:

BRETT BRAY	COUNTY JUDGE
TOMMY WEIR	COMMISSIONER PCT. 1
EMIL UECKER	COMMISSIONER PCT. 2
CHRIS LIESMANN	COMMISSIONER PCT. 3
PAUL GRANBERG	COMMISSIONER PCT. 4
LAURA WALLA	COUNTY CLERK

ITEM 1 – Call to Order and Roll Call.

Judge and all 4 County Commissioners announced present.

ITEM 2 – Pledge of Allegiance.

ITEM 3 – PUBLIC COMMENTS – opportunity for the general public to address the Court on any matter. Comments are limited to 3 minutes.

ITEM 4 – Consider approval of minutes of prior Commissioners Court meeting(s). Vote on any action taken. (Judge Bray)

COMMISSIONER UECKER made the motion to approve the minutes as presented, seconded by Commissioner Granberg. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 5 – Consider ratifying or approving line-item transfers as presented. Vote on any action taken. (Judge Bray)

COMMISSIONER UECKER made the motion approving the line-item transfers as presented, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 6 – Consider approval of the outstanding bills. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion to approve the outstanding bills in the amount of \$205,509.31, seconded by Commissioner Granberg. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 7 – Consider proclamation declaring April 2021 as “Child Abuse Prevention Month” in Blanco County. Requested on behalf of the Blanco County Child Protection & Family Advocacy Board. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion considering the proclamation declaring April 2021 as “Child Abuse Prevention Month” in Blanco County. Requested on behalf of the Blanco County Child Protection & Family Advocacy Board, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 8 – Consider resolution in opposition of HB 2948. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion approving the resolution in opposition of HB 2948, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 9 – Consider authorization for the County Judge to sign the 2021 Property Insurance renewal questionnaire with Texas Association of Counties (TAC). Vote on any action taken. (Judge Bray & Commissioner Swift)

COMMISSIONER LIESMANN made the motion authorizing the County Judge to sign the 2021 Property Insurance renewal questionnaire with Texas Association of Counties (TAC) with changes, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 10 – Consider authorization for JP #4 Office to advertise in the Blanco County News for part-time employee. Vote on any action taken. (Judge Bray & Judge Riley)

COMMISSIONER WEIR made the motion authorizing JP #4 Office to advertise in the Blanco County News for part-time employee, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 11 – Consider authorization for the County Judge to sign the Interlocal Cooperation Agreement for Prisoner Housing between Blanco County and Llano County. Vote on any action taken. (Judge Bray & Sheriff Jackson)

COMMISSIONER WEIR made the motion authorizing the County Judge to sign the Interlocal Cooperation Agreement for Prisoner Housing between Blanco County and Llano County, seconded by Commissioner Granberg. Judge Bray called for discussion and vote:

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 12 – Consider authorization for the County Judge to sign a Resolution and Grant Terms & Conditions with Texas Division of Emergency Management (TDEM) for expenses associated with the winter storm. Vote on any action taken. (Judge Bray)

COMMISSIONER LIESMANN made the motion authorizing the County Judge to sign a Resolution and Grant Terms & Conditions with Texas Division of Emergency Management (TDEM) for expenses associated with the winter storm, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 13 – Discussion and possible action to request or require developers to install temporary road signs. Vote on any action taken. (Judge Bray & Inspector Roeder)

ITEM PASSED AT THIS TIME. TO BE PLACED ON FUTURE AGENDA.

ITEM 14 - Consider approval of the proposed budget calendar for fiscal year 2021-22. Vote on any action taken.

COMMISSIONER LIESMANN made the motion approving the proposed budget calendar for fiscal year 2021-22, seconded by Commissioner Granberg. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 15 – Acknowledge completed continuing education for Commissioners Weir, Uecker, Liesmann, and Granberg. Vote on any action taken. (Commissioners x 4)

COMMISSIONER UECKER made the motion acknowledging completed continuing education for Commissioners Weir, Uecker, Liesmann, and Granberg, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 16 – Consider authorization to advertise for paving with Precinct 1 & 4. Vote on any action taken. (Commissioners Weir & Granberg)

COMMISSIONER GRANBERG moves that we authorize to advertise for paving with Precinct 1 & 4, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 17 – Consider approval to replat lots 35 and 36 in the Vistas at Round Mountain subdivision. New lot to be known as lot 35A. Vote on any action taken. (Commissioner Liesmann)

COMMISSIONER LIESMANN made the motion approving the replat of lots 35 and 36 in the Vistas at Round Mountain subdivision, new lot to be known as lot 35A once all fees are paid, seconded by Commissioner Uecker. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

ITEM 18 – Consider burn ban. Vote on any action taken. (Judge Bray)

No action taken on this item.

ITEM 19 – Adjourn.

COMMISSIONER UECKER made the motion to adjourn, seconded by Commissioner Weir. Judge Bray called for discussion and vote.

JUDGE BRAY – YES.

COMMISSIONER WEIR – YES.

COMMISSIONER UECKER – YES.

COMMISSIONER LIESMANN – YES.

COMMISSIONER GRANBERG – YES. MOTION CARRIED. 5/0

Meeting adjourned at 09:34 o'clock a.m.

The above and foregoing minutes were examined and approved in Open Court this 13th day of April 2020.

I, Laura Walla, County Clerk, Blanco County, Texas attest that the foregoing is a true and correct accounting of the Commissioner's Court authorized proceedings for March 23, 2021.


County Clerk and Ex-Officio Member of Commissioner's Court, Blanco County, Texas

BLANCO COUNTY MONTHLY ESTIMATED PAYROLL APPROVAL FORM

APRIL 2021

	#10 General Fund	#15 Road & Bridge Fund	#18 Courthouse Security	Total
Salaries	\$358,321.44	\$34,167.39	\$342,488.83	\$342,488.83
Soc/Med	\$ 27,411.59	\$ 2,613.81	\$ 30,025.40	\$ 30,025.40
Retirement	\$ 26,766.61	\$ 2,552.30	\$ 29,318.91	\$ 29,318.91
Insurance	\$ 51,920.02	\$ 6,022.38	\$ 57,942.40	\$ 57,942.40
Group Term Life	\$ 406.34	\$ 9.38	\$ 415.72	\$ 415.72
Total	\$464,826.00	\$45,365.26	\$510,191.26	\$510,191.26

TOTAL PAYROLL TO BE APPROVED

County Treasurer  Date 4-8-2021

County Judge _____ Date _____

Commissioner Pct 1 _____ Date _____

Commissioner Pct 2 _____ Date _____

Commissioner Pct 3 _____ Date _____

Commissioner Pct 4 _____ Date _____

All
Official Reports
are IN



**BLANCO COUNTY
REQUEST FOR A LINE-ITEM TRANSFER**

Funds are available.

\$

4-7-21

DATE: 4-7-21

TO: HONORABLE COMMISSIONERS COURT OF BLANCO COUNTY,

FROM: Chris Liesmann

DEPARTMENT RTB Pd #3

I SUBMIT TO YOU FOR YOUR CONSIDERATION, THE FOLLOWING LINE ITEM TRANSFERS:

FUND	LINE ITEM DESCRIPTION	LINE ITEM #	AMOUNT
FROM: <u>RTB</u>	<u>Paving</u>	<u>15-560-324</u>	<u>20,000.00</u>
TO: <u>RTB</u>	<u>Equipment Maintenance</u>	<u>15-560-308</u>	<u>10,000.00</u>
	<u>Road materials</u>	<u>15-560-318</u>	<u>10,000.00</u>

Reason for request:

Repair Equipment + Roads that are in need of repair

Note: This change in the budget for county purposes is in accordance with 111.011 Changes in Budget for County Purposes" of the Local Government Code.

[Signature]
Department Head Signature

Attest: County Clerk
(if Commissioners' Court Action)

[Signature]
Co Judge/Commissioners' Court Approval
(as needed)

Blanco County Commissioners' Court

April 13, 2021

Invoice File Listing By Fund

Fund	Description	Disbursement
010	General Fund	\$ 96,163.65
015	Road & Bridge Fund	\$ 59,050.52
017	Records Management Co Clerk	\$ 2,790.00
019	Child Safety Fund	\$ 2,748.44
046	County Wide Road & Bridge Improv.	\$ 6,890.84
Total		\$ 167,643.45

COPY

The attached list of Claims Payable have been examined & approved for payment by the Assistant County Auditor as provided by the Texas LGC 113.064 & 113.065

Attest Asst. County Auditor: _____ Date 4-8-21

The attached list of Claims Payable have been examined & approved for payment by the Commissioners' Court as provided by the Texas LGC 115.021 & 115.022

County Judge _____ Date _____

Commissioner Pct 1 _____ Commissioner Pct 3 _____

Commissioner Pct 2 _____ Commissioner Pct 4 _____

TIME:12:23 PM

PREPARER:0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0200-GENERAL FUND LIABILITIES				
TEXAS WORKFORCE COMMISSION	76031	A	99-881210-0	8,390.90
DEPARTMENT TOTAL				8,390.90
0310-GENERAL FUND GRANTS				
AXON ENTERPRISE, INC	76035	A	INV#SI-1726582 CONST 1	2,059.40
AXON ENTERPRISE, INC	76036	A	INV#SI-1726573 CONST 1	1,074.42
CARD SERVICE CENTER	76195	A	4707 1205 3610 0617 SWIFT	555.60
CENTRAL SQUARE TECHNOLOGIES	76047	A	INV#311743 CONST 1	2,973.00
MOTOROLA SOLUTIONS, INC.	76068	A	TRANS#16136163 CONST 1	5,010.37
MOTOROLA SOLUTIONS, INC.	76069	A	TRANS@16138199 CONST 1	63.75
DEPARTMENT TOTAL				11,736.54
0400-COUNTY JUDGE EXPENSES				
BUSINESS CENTER PRINT & OS	76045	A	INV#143600 CO JUDGE	203.73
DEPARTMENT TOTAL				203.73
0410-COUNTY CLERK				
TEXAS ASSOCIATION OF COUNTIES	76107	A	REF#65967 CO CLERK	125.00
DEPARTMENT TOTAL				125.00
0411-ELECTIONS ADMINISTRATOR				
AMG PRINTING & MAILING, LLC	76125	A	INV#113620 EA	100.00
KRISTEN SPIES	76136	A	REIMBURSEMENT	402.08
TAWNIA REED	76104	A	REIMBURSEMENT	58.24
DEPARTMENT TOTAL				560.32
0415-COUNTY ATTORNEY				
OFFICESUPPLY.COM	76147	A	INV#4386080 CO ATTY	113.66
SOFTWARE UNLIMITED CORPORATION	76007	A	INV #163 CO ATTORNEY	276.95
TEXAS DIST. & CO ATTY ASSOC	76108	A	INV#182471 CO ATTY	50.00
DEPARTMENT TOTAL				440.61
0420-TAX ASSESSOR/COLLECTOR				
BUSINESS CENTER PRINT & OS	76046	A	INV#142201E TAC	41.99
CARD SERVICE CENTER	76181	A	4707 1205 3610 0377 CO JUDGE	91.89
CARD SERVICE CENTER	76196	A	4707 1205 3610 0617 SWIFT	1,106.75
CARD SERVICE CENTER	76197	A	4707 1205 3610 0617 SWIFT	500.00
DEPARTMENT TOTAL				1,740.63
0425-COUNTY SHERIFF				
A T & T MOBILITY	76016	A	ACCT #287289997662 LEC	21.02
AUTO CHLOR SERVICES, LLC	75958	A	INV #6530343 JAIL	188.69
BLANCO COUNTY TAX ASSESSOR-COLLECT	76038	A	LICENSE TAG #KRZ5157 LEC	75.50
BLANCO REGIONAL CLINIC P.A.	76041	A	INV#178375 LEC	133.00
CARD SERVICE CENTER	76178	A	4707 1205 3610 0617 SWIFT	240.00
CARD SERVICE CENTER	76179	A	4707 1205 3610 0617 SWIFT	96.99
CARD SERVICE CENTER	76180	A	4707 1205 3610 0617 SWIFT	221.00
CARD SERVICE CENTER	76186	A	4707 1205 3610 0542 JACKSON	55.00
CARD SERVICE CENTER	76188	A	4707 1205 3610 0617 SWIFT	199.00
CARD SERVICE CENTER	76189	A	4707 1205 3610 0617 SWIFT	27.08
CARD SERVICE CENTER	76190	A	4707 1205 3610 0617 SWIFT	115.98
CARD SERVICE CENTER	76191	A	4707 1205 3610 0617 SWIFT	9.97
CARD SERVICE CENTER	76194	A	4707 1205 3610 0617 SWIFT	25.46
CHARM-TEX, INC	76048	A	INV#0245452-IN LEC	184.80
CITY OF JOHNSON CITY	75977	A	ACCT #24001-001012550 LEC	263.75
CITY OF JOHNSON CITY	75978	A	ACCT #24001-0010131600 LEC	542.10

TIME:12:23 PM

PREPARER:0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
CITY OF JOHNSON CITY	75979	A	ACCT #24001-0010131700	199.00
EXPRESS AUTOMOTIVE SERVICE	76053	A	INV#3762855 LEC	1,097.18
EXPRESS AUTOMOTIVE SERVICE	76054	A	INV#3762742 LEC	77.40
EXPRESS AUTOMOTIVE SERVICE	76055	A	INV#3762817 LEC	67.05
EXPRESS AUTOMOTIVE SERVICE	76056	A	INV#3762863 LEC	57.53
FREDERICKSBURG DENTISTRY, PLLC	76059	A	DOS 032421 JORDAN, C	474.00
FRONTIER COMMUNICATIONS	75989	A	830-868-7104 LEC	1,016.59
FUELMAN	76123	A	FUEL - LEC	6,684.86
GALLS, LLC	76060	A	INV#017889091 LEC	485.03
GALLS, LLC	76061	A	INV#017991166 LEC	20.40
GT DISTRIBUTORS, INC	76062	A	INV#0833040 LEC	150.00
GT DISTRIBUTORS, INC	76063	A	INV#0834362 LEC	98.00
JOHNSON CITY HYDRO GAS	76026	A	ACCT #2570 LEC	1,497.53
MOBILEXUSA	76018	A	CLIENT #9921935	52.00
OFFICESUPPLY.COM	76070	A	INV#4376275 LEC	131.64
OFFICESUPPLY.COM	76071	A	INV#4363653 LEC	127.02
PERFORMANCE FOOD SERVICE	76085	A	INV#1186309 LEC	1,345.03
PERFORMANCE FOOD SERVICE	76086	A	INV#1186309 LEC	9.47
PERFORMANCE FOOD SERVICE	76087	A	INV#1193598 LEC	1,330.41
PERFORMANCE FOOD SERVICE	76088	A	INV#1193598 LEC	9.47
PERFORMANCE FOOD SERVICE	76089	A	INV#1200472 LEC	2,202.97
PERFORMANCE FOOD SERVICE	76090	A	INV#1200472 LEC	9.47
PETERSON TIRE	76092	A	INV#JC35109 LEC	46.45
PETERSON TIRE	76093	A	INV#BL44004 LEC	47.00
PETERSON TIRE	76094	A	INV#BL43031 LEC	833.80
PETERSON TIRE	76095	A	INV#BL44053 LEC	833.80
PRODUCTIVITY CENTER INC.	76096	A	INV#BCSO00222621 LEC	705.00
PROFORCE MARKETING, INC	76097	A	INV#444585 LEC	5,100.00
PROFORCE MARKETING, INC	76098	A	INV#444576 LEC	1,941.10
PROFORCE MARKETING, INC	76099	A	INV#444583 LEC	122.00
PROFORCE MARKETING, INC	76100	A	INV#444583 LEC	150.00
RAYMOND C BENOIST	76101	A	INV#210228 LEC	210.00
THOMSON WEST	76019	A	INV #844079313 LEC	299.75
VERIZON WIRELESS	76024	A	ACCT #642256328-00001 LEC	2,057.21
DEPARTMENT TOTAL				31,887.50
0432-COUNTY AUDITOR				
UNIV. OF TEXAS AT AUSTIN	76117	A	INV#INV-00014-000076 AUDITOR	420.00
DEPARTMENT TOTAL				420.00
0435-INDIGENT HEALTH CARE				
BAYLOR SCOTT WHITE	75959	A	PATIENT #06242014	149.14
BAYLOR SCOTT WHITE	75960	A	PATIENT #06242014	68.12
BLANCO REGIONAL CLINIC P.A.	75963	A	PATIENT #UPS FRA0001	33.27
BLANCO REGIONAL CLINIC P.A.	75964	A	PATIENT #UPS FRA0001	13.22
BLANCO REGIONAL CLINIC P.A.	75965	A	PATIENT #UPS FRA0001	13.22
HILL COUNTRY PRIMARY CARE PHYSICIAN	75994	A	PATIENT #229JHX4781615	45.83
QUEST DIAGNOSTIC	76004	A	PATIENT #3040673643R	86.12
QUEST DIAGNOSTIC	76005	A	PATIENT #3053732735R	8.87
SCOTT & WHITE HOSPITAL	76006	A	PATIENT #PH9549415490	113.60
SCOTT & WHITE HOSPITAL	76015	A	PATIENT #PH9552575000	30.61
DEPARTMENT TOTAL				562.00
0440-COUNTY EXTENSION AGENCY				
BUSINESS CENTER PRINT & OS	76043	A	INV#143587 AG EXT	46.71
BUSINESS CENTER PRINT & OS	76044	A	INV#143517 AG EXT	96.99
CHRIS WIEMERS	76132	A	REIMBURSEMENT	1,143.72

TIME:12:23 PM

PREPARER:0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
TEXAS AGRILIFE EXTENSION SERVICE	76105	A	ORDER#6246 AG EXT	42.00
TEXAS AGRILIFE EXTENSION SERVICE	76106	A	ORDER#6231 AG EXT	262.00
DEPARTMENT TOTAL				1,591.42
0445-EMERGENCY MANAGEMENT				
CARD SERVICE CENTER	76182	A	4707 1205 3610 0385 LIESMANN	595.08
JOHNSON CITY HYDRO GAS	76040	A	INV#153750 ER MGMT	132.50
DEPARTMENT TOTAL				727.58
0450-JUDICIAL EXPENSES				
BEXAS COUNTY MEDICAL EXAMINER'S OF	75961	A	INV #18570 LEDESMA	3,000.00
FRONTIER COMMUNICATIONS	75988	A	830-868-7986 JUDICIAL	221.41
GREENWALT COURT REPORTING	75993	A	INV #4849	1,230.80
MATTHEW L. RIENSTRA	75999	A	CASE #1666	375.00
TOM GREEN COUNTY JUVENILE PROTECTIO	76014	A	FEBRUARY 2021	720.00
DEPARTMENT TOTAL				5,547.21
0453-JUVENILE PROBATION				
JUVENILE PROBATION DEPT	75996	A	APRIL 2021	4,540.88
DEPARTMENT TOTAL				4,540.88
0455-COMMUNITY SERVICES				
TEXAS WILDLIFE DAMAGE MGMT FUND	76008	A	INV #252383 MARCH 2021	2,400.00
DEPARTMENT TOTAL				2,400.00
0460-STATE AGENIES SERVICES				
FRONTIER COMMUNICATIONS	76028	A	830-868-4008 ADULT PROBATION	308.58
DEPARTMENT TOTAL				308.58
0500-COURTHOUSE EXPENSES				
BLANCO COUNTY PUBLICATIONS LP	76037	A	renewal County Judge	44.00
CANON FINANCIAL SERVICES, INC.	75966	A	INV #26376425 LEC	47.73
CANON FINANCIAL SERVICES, INC.	75967	A	INV #26376434 DIST CLERK	131.19
CANON FINANCIAL SERVICES, INC.	75968	A	INV #26376423 DIST CLERK	142.35
CANON FINANCIAL SERVICES, INC.	75969	A	INV #26376432 LEC	141.48
CANON FINANCIAL SERVICES, INC.	75970	A	INV #26376431 MAILROOM	141.48
CANON FINANCIAL SERVICES, INC.	75971	A	INV #26376430 LEC	83.52
CANON FINANCIAL SERVICES, INC.	75972	A	INV #26376428 CO CLERK	116.19
CANON FINANCIAL SERVICES, INC.	75973	A	INV #26376427 TAC	35.52
CANON FINANCIAL SERVICES, INC.	75974	A	INV #26376426 EXTENSION	37.92
CANON FINANCIAL SERVICES, INC.	75975	A	INV #26376424 JP 4	47.73
CANON FINANCIAL SERVICES, INC.	76032	A	INV #26376433 JP 1	40.32
CANON FINANCIAL SERVICES, INC.	76033	A	INV #26376435 UPSTAIRS	37.92
CARD SERVICE CENTER	76176	A	4707 1205 3610 0344 BLANCO COUNTY	42.00
CARD SERVICE CENTER	76177	A	4707 1205 3610 0377 CO JUDGE	249.50
CARD SERVICE CENTER	76187	A	4707 1205 3610 0617 SWIFT	1,784.15
CARD SERVICE CENTER	76192	A	4707 1205 3610 0617 SWIFT	15.28
CARD SERVICE CENTER	76193	A	4707 1205 3610 0617 SWIFT	126.93
CITY OF BLANCO	75976	A	ACCT 16 SOUTH ANNEX	101.35
CITY OF JOHNSON CITY	75980	A	ACCT #24001-0010118600 ANNEX	75.19
CITY OF JOHNSON CITY	75981	A	ACCT #24001-0010009500 OLD JAIL	75.19
CITY OF JOHNSON CITY	75982	A	ACCT #24001-0010007300 COURTHOUSE	183.11
CITY OF JOHNSON CITY	75983	A	ACCT #24001-0010007300 ANNEX	37.37
CITY OF JOHNSON CITY	75984	A	ACCT #24001-0010108900 PCT 2	75.19
FRONTIER COMMUNICATIONS	75985	A	830-868-4266 COURTHOUSE	1,482.54
FRONTIER COMMUNICATIONS	75986	A	830-868-2228 FAX ELEV	365.79
FRONTIER COMMUNICATIONS	75987	A	830-868-7208	16.89

TIME:12:23 PM

PREPARER:0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
GRAVES HUMPHRIES, STAHL, LIMITED	75991	A	REPORT #COL005 JP 4	2,159.67
GRAVES HUMPHRIES, STAHL, LIMITED	75992	A	REPORT #COL005 JP 1	3,789.09
HILL COUNTRY IT	76017	A	MARCH 2021	3,079.50
HILL COUNTRY REFRIGERATION	76065	A	INV#83979 N. ANNEX	462.60
HILL COUNTRY WIRELESS & TECHNOLOGY	75995	A	ACCT #1040	25.00
JOHNSON CITY HYDRO GAS	76027	A	ACCT #2570 COURTHOUSE	175.03
JOHNSON CITY PUBLICATIONS LP	76066	A	ROCKIN J REPLAT	63.75
KIMBERLY AYERS	76135	A	REIMBURSEMENT	26.93
LIESMANN MOWING	76025	A	INV #30084589 COURTHOUSE, ANNEX,	275.00
MOBILEXUSA	76067	A	INV#29997966 LEC	52.00
OFFICESUPPLY.COM	76072	A	INV#4219282	174.95
OFFICESUPPLY.COM	76073	A	INV#4219295 CH	145.60
OMNIBASE SERVICES OF TEXAS, LP	76198	A	REPORT #121-004016 JP 4	264.00
OMNIBASE SERVICES OF TEXAS, LP	76199	A	REPORT #121-001016 JP 1	420.43
PURCHASE POWER	76003	A	ACCT #8000-9090-0697-9400	1,375.75
SERVICE LIGHTING & ELECTRICAL SUPPL	76102	A	INV#W02627199 LEC	64.97
SERVICE LIGHTING & ELECTRICAL SUPPL	76103	A	INV#W02640349 LEC	117.58
TERMINIX	76012	A	ACCT #4423 SENTRICON QUARTERLY	594.00
TEXAS COMMISSION ON ENVIROMENTAL	76013	A	ACCT #0620016	430.00
THYSSENKRUPP ELEVATOR CORPORATION	76009	A	INV #3005862916	295.14
TIME WARNER CABLE	76010	A	INV #0144415032621	1,419.98
TIME WARNER CABLE	76011	A	INV #0144399031521	1,399.00
WW GRAINGER, INC	76150	A	INV#9858646798 CH	30.84
DEPARTMENT TOTAL				22,518.64
0515-JUSTICE OF THE PEACE PCT #1				
NORTHEAST TEXAS DATA CORP.	76001	A	REPORT #CAS017 JP 1	40.00
DEPARTMENT TOTAL				40.00
0520-JUSTICE OF THE PEACE #4				
BUSINESS CENTER PRINT & OS	76130	A	INV#143407 JP4	23.98
BUSINESS CENTER PRINT & OS	76131	A	INV#143614 JP4	93.35
CARD SERVICE CENTER	76185	A	4707 1205 3610 0401 RILEY	66.00
NORTHEAST TEXAS DATA CORP.	76000	A	REPORT #CAS017 JP 4	78.00
DEPARTMENT TOTAL				261.33
0525-CONSTABLE PCT #1				
A T & T MOBILITY	76029	A	ACCT #111067935663 CONSTABLE #1	73.70
FUELMAN	76118	A	FUEL - CONSTABLE 1	200.95
PATRICK FISHER	76081	A	REIMBURSEMENT	60.00
PATRICK FISHER	76082	A	REIMBURSEMENT	325.00
PATRICK FISHER	76083	A	REIMBURSEMENT	13.29
THE ARTCRAFT GROUP, INC	76058	A	INV#527173 CONST 1	306.50
DEPARTMENT TOTAL				979.44
0550-RECYCLING COORDINATOR				
BLANCO HYDRO GAS CO.	76128	A	ACCT#2411 RECYCLING	20.00
DEPARTMENT TOTAL				20.00
0560-GENERAL FUND CAPITAL EQUIPMENT				
GT DISTRIBUTORS, INC	76064	A	INV#0834757 CONST 1	1,072.15
DEPARTMENT TOTAL				1,072.15
0585-COUNTY INSPECTOR				
EXPRESS AUTOMOTIVE SERVICE	76057	A	INV#3762762 CO INSPECTOR	56.50
FUELMAN	76119	A	FUEL - INSPECTOR	32.69
DEPARTMENT TOTAL				89.19
FUND TOTAL				96,163.65

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PREPARER:0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0540-R&B PCT #1				
BUSINESS CENTER PRINT & OS	76042	A	INV#143379 PCT 1	54.99
ERGON ASPHALT AND EMULSIONS, INC	76052	A	INV#9402433206 PCT 1	2,216.33
FUELMAN	76120	A	FUEL PCT 1	398.13
LONGHORN INTERNATIONAL TRUCKS LTD.	76137	A	INV#X301101179:01 PCT 1	398.45
LONGHORN INTERNATIONAL TRUCKS LTD.	76141	A	INV#X301101738:01 PCT 1	3.35
OUTLAW LUMBER & HARDWARE, LLC	76074	A	INV#86663 PCT 1	37.49
OUTLAW LUMBER & HARDWARE, LLC	76075	A	INV#86842 PCT 1	356.29
OUTLAW LUMBER & HARDWARE, LLC	76076	A	INV#86848 PCT 1	117.98
OUTLAW LUMBER & HARDWARE, LLC	76077	A	INV#86863 PCT 1	18.36
OUTLAW LUMBER & HARDWARE, LLC	76078	A	INV#86943 PCT 1	25.98
OUTLAW LUMBER & HARDWARE, LLC	76079	A	INV#87026 PCT 1	108.98
OUTLAW LUMBER & HARDWARE, LLC	76080	A	INV#87145 PCT 1	117.98
PATHMARK TRAFFIC PRODC/TX INC	76084	A	INV#8924 PCT 1	109.00
PETERSON TIRE	76091	A	INV#DL44070 PCT 1	37.95
THIRD COAST DISTRIBUTING, LLC	76124	A	INV#836941 PCT 1	24.48
THIRD COAST DISTRIBUTING, LLC	76167	A	INV#829572 PCT 1	62.46
THIRD COAST DISTRIBUTING, LLC	76168	A	INV#829612 PCT 1	13.99
THIRD COAST DISTRIBUTING, LLC	76169	A	INV#830195 PCT 1	73.98
THIRD COAST DISTRIBUTING, LLC	76170	A	INV#831001 PCT 1	17.29
THIRD COAST DISTRIBUTING, LLC	76171	A	INV#832901 PCT 1	18.97
THIRD COAST DISTRIBUTING, LLC	76172	A	INV#837251 PCT 1	15.99
THIRD COAST DISTRIBUTING, LLC	76173	A	INV#838943 PCT 1	291.98
THIRD COAST DISTRIBUTING, LLC	76174	A	INV#840208 PCT 1	13.90
THIRD COAST DISTRIBUTING, LLC	76175	A	SVC 13121 & 22821 PCT 1	5.09
THOMAS WEIR	76109	A	REIMBURSEMENT	89.99
THOMAS WEIR	76110	A	REIMBURSEMENT	50.00
TONY MIRANDA	76112	A	INV#150143 PCT 1	75.40
TONY MIRANDA	76114	A	INV#150144 PCT 1	80.00
TONY MIRANDA	76115	A	INV#150145 PCT 1	60.00
UNIFIRST CORPORATION	76020	A	CUST #512256 PCT 1	63.30
DEPARTMENT TOTAL				4,958.08
0550-R&B PCT #2				
ASPHALT PATCH ENT. INC.	76034	A	INV#194857 PCT 2	1,627.92
BLANCO COUNTY TAX ASSESSOR-COLLECT	76039	A	LICENSE TAG #1386788 PCT 2	7.50
EMIL UECKER	76050	A	REIMBURSEMENT	106.42
EMIL UECKER	76051	A	REIMBURSEMENT	52.40
FRONTIER COMMUNICATIONS	75990	A	830-868-4471 PCT 2	117.77
FUELMAN	76121	A	FUEL - PCT 2	664.13
LONGHORN INTERNATIONAL TRUCKS LTD.	76138	A	INV#X301101179:01 PCT 2	398.46
LONGHORN INTERNATIONAL TRUCKS LTD.	76142	A	INV#X301101738:01 PCT 2	3.34
ODIORNE FEED/RANCH SUPPLY INC	76145	A	INV#171973 PCT 2	68.50
ODIORNE FEED/RANCH SUPPLY INC	76146	A	INV#171976 PCT 2	18.00
PETERSON TIRE	76148	A	INV#JC35039 PCT 2	7.00
UNIFIRST CORPORATION	76021	A	CUST #512256 PCT 2	94.16
DEPARTMENT TOTAL				3,165.60
0560-R&B PCT #3				
ARMADILLO MATERIALS LLC	76126	A	INV#INV_JCS00214 PCT 3	96.75
BRAUNTEX MATERIALS, INC.	76129	A	INV#120199 PCT 3	4,077.36
CARD SERVICE CENTER	76183	A	4707 1205 3610 0385 LIESMANN	630.00
CARD SERVICE CENTER	76184	A	4707 1205 3610 0385 LIESMANN	78.58
ELLIOTT ELECTRIC SUPPLY	76049	A	INV#36-24285-01 PCT 3	80.46
FRITZTOWN DIESEL & TRUCK SERVICE	76133	A	INV#00023980 PCT 3	10,569.04
FRONTIER COMMUNICATIONS	76030	A	830-825-3270 PCT 3	99.85
K.C. ENGINEERING INC	76134	A	INV#2021-696 PCT 3	31,096.00

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PREPARER:0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
LONGHORN INTERNATIONAL TRUCKS LTD.	76139	A	INV#X301101179:01 PCT 3	398.45
LONGHORN INTERNATIONAL TRUCKS LTD.	76143	A	INV#X301101738:01 PCT 3	3.35
THIRD COAST DISTRIBUTING, LLC	76152	A	INV#055106 PCT 3	296.27
THIRD COAST DISTRIBUTING, LLC	76153	A	INV#055617 PCT 3	185.39
THIRD COAST DISTRIBUTING, LLC	76154	A	INV#056036 PCT 3	66.98
UNIFIRST CORPORATION	76022	A	CUST #512256 PCT 3	80.18
YOUNGBLOOD AUTOMOTIVE & TIRE, INC	76151	A	INV#60000419 PCT 3	52.71
DEPARTMENT TOTAL				47,811.37
0570-R&B PCT #4				
ASPHALT PATCH ENT. INC.	76127	A	INV#194870 PCT 4	1,085.28
FUELMAN	76122	A	FUEL - PCT 4	731.44
LONGHORN INTERNATIONAL TRUCKS LTD.	76140	A	INV#X301101179:01 PCT 4	398.45
LONGHORN INTERNATIONAL TRUCKS LTD.	76144	A	INV#X301101738:01 PCT 4	3.35
THIRD COAST DISTRIBUTING, LLC	76155	A	INV#832184 PCT 4	7.69
THIRD COAST DISTRIBUTING, LLC	76156	A	INV#832568 PCT 4	98.26
THIRD COAST DISTRIBUTING, LLC	76157	A	INV#834102 PCT 4	19.98
THIRD COAST DISTRIBUTING, LLC	76158	A	INV#834391 PCT 4	3.29
THIRD COAST DISTRIBUTING, LLC	76159	A	INV#836726 PCT 4	23.96
THIRD COAST DISTRIBUTING, LLC	76160	A	INV#836956 PCT 4	21.99
THIRD COAST DISTRIBUTING, LLC	76161	A	INV# 837294 PCT 4	86.48
THIRD COAST DISTRIBUTING, LLC	76162	A	INV#837310 PCT 4	8.49
THIRD COAST DISTRIBUTING, LLC	76163	A	INV#838174 PCT 4	21.64
THIRD COAST DISTRIBUTING, LLC	76164	A	INV#838694 PCT 4	73.95
THIRD COAST DISTRIBUTING, LLC	76165	A	INV#839483 PCT 4	25.14
THIRD COAST DISTRIBUTING, LLC	76166	A	INV#839841 PCT 4	221.98
THOMAS WEIR	76111	A	REIMBURSEMENT	49.99
TONY MIRANDA	76113	A	INV#150143 PCT 4	75.40
TONY MIRANDA	76116	A	INV#150145 PCT 4	60.00
UNIFIRST CORPORATION	76023	A	CUST #512256 PCT 4	98.71
DEPARTMENT TOTAL				3,115.47
FUND TOTAL				59,050.52

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DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-RECORDS MANAGEMENT CLERK EXPENSES				
KOFILE TECHNOLOGIES, INC	75997	A	INV #KSW-000517 CO CLERK	1,462.75
KOFILE TECHNOLOGIES, INC	75998	A	INV #KSW-000350 CO CLERK	1,240.25
PPT	76002	A	INV #65528 CO CLERK	87.00
DEPARTMENT TOTAL				2,790.00
FUND TOTAL				2,790.00

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-CHILD SAFETY FUND EXPENSES				
BLANCO CO CHILD PROTECTION BD	75962	A	REIMBURSE FOR EXPENSES	2,748.44
DEPARTMENT TOTAL				2,748.44
FUND TOTAL				2,748.44

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-EXPENSES				
RS EQUIPMENT CO	76149	A	INV#111562 PCT 3	6,890.84
DEPARTMENT TOTAL				6,890.84
FUND TOTAL				6,890.84

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PREPARER:0004

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
GRAND TOTAL				167,643.45



RESOLUTION

Whereas, The Commissioners Court of Blanco County finds it in the best interest of the citizens of Blanco County to seek grant funding from the Texas Division of Emergency Management for expenses incurred by Blanco County in responding to the ongoing Covid-19 Pandemic; and

Whereas, Blanco County has been included in the federally Declared Disaster designated by the Federal Emergency Management Agency as DR-4585-TX; and

Whereas, The Commissioners Court of Blanco County agrees that in the event of loss or misuse of grant funds, the Commissioners Court of Blanco County assures that the funds will be returned to the Texas Division of Emergency Management and/or the Federal Emergency Management Agency, in full; and

Whereas, The Commissioners Court of Blanco County designates the County Judge for Blanco County as the grantees' authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of Blanco County.

Now Therefore, Be it Resolved that The Commissioners Court of Blanco County approves submission of the Texas Division of Emergency Management Grant Agreement Contract for funding of the expenses incurred by Blanco County associated with the ongoing COVID-19 pandemic.

Signed: _____
Brett G. Bray, County Judge

Passed and Approved this 13th day of April, 2021

REPORT OF EXAMINATION

**BLANCO COUNTY
APPRAISAL DISTRICT**

Johnson City, Texas

**For the Year Ended
December 31, 2019**



BLANCO COUNTY APPRAISAL DISTRICT
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019



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NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

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CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

**Report on Basic Financial Statements Accompanied by Required Supplementary
Information and Supplementary Information**

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Blanco County Appraisal District
Johnson City, TX 78636

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Blanco County Appraisal District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Blanco County Appraisal District, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–8 and 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Blanco County Appraisal District's basic financial statements. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Neffendorf & Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

January 10, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Blanco County Appraisal District, we offer readers of the District's financial statements this narrative overview and analysis of the financial statements of the District for the year ended December 31, 2019. Please read it in conjunction with the independent auditors' report on page 1, and District's Basic Financial Statements which begin on page 9.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$300,355 (net assets). Of this amount, \$158,593 (unrestricted net assets) may be used to meet the District's ongoing obligations to other organizations and creditors.
- The District's net assets increased by \$36,768; all as a result of this year's operations.
- At December 31, 2019, the District's governmental fund reported an ending fund balance of \$208,317, an increase of \$39,594 in comparison with the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Assets and the Statement of Activities (on pages 9 and 10). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (also on pages 9 & 10) report the District's operations by individual funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources.

The notes to the financial statements (starting on page 12) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

Reporting the District as a Whole

The Statement of Net Assets and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 9. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Assets includes all the District's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net assets and changes in them. The District's net assets (the difference between assets and liabilities) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net assets are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider other factors as well, such as changes in legislation which may affect appraisal district operations.

In the Statement of Net Assets and the Statement of Activities, the District has one kind of activity:

➤ Governmental activity - The District's basic services are reported here, including the administration, tax appraisal and collections. Assessing Fees (payments from each participating taxing unit) finance these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements on pages 9 & 10 and provide detailed information about the most significant funds - not the District as a whole. Governmental fund types include the general fund.

➤ Governmental funds - All of the District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in the adjustments column and Note 2 to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the net assets (Table I) and changes in net assets (Table II) of the District's governmental and business-type activities.

Net assets of the District's governmental activities decreased from \$344,455 to \$300,355. Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - was \$158,593 at December 31, 2019. This decrease in governmental net assets was the result of four factors. First, the District's revenues exceeded the expenditures by \$39,594. Second, the District purchased fixed assets in the amount of \$12,703. Third, the District recorded depreciation of \$24,248. Fourth, the District paid principal on the bank loan of \$11,652.

Table I
Blanco County Appraisal District

NET ASSETS
in thousands

	Governmental Activities	
	2019	2018
Current and Other Assets	\$ 212	\$ 250
Capital Assets	\$ 308	319
Total Assets	<u>\$ 519</u>	<u>\$ 569</u>
Long-Term Liabilities	\$ 203	\$ 213
Other Liabilities	16	12
Total Liabilities	<u>\$ 219</u>	<u>\$ 225</u>
Net Assets:		
Invested in Capital Assets		
Net of Related Debt	\$ 142	\$ 142
Restricted	-	-
Unrestricted	159	203
Total Net Assets	<u>\$ 300</u>	<u>\$ 344</u>

Table II
Blanco County Appraisal District

CHANGES IN NET ASSETS
in thousands

	Governmental Activities	
	2019	2018
Revenue:		
Assessing Fees	\$ 679	\$ 686
Total Revenue	<u>\$ 679</u>	<u>\$ 686</u>
Expenses:		
Salaries and Benefits	\$ 443	\$ 410
Computer Services	41	39
Office Supplies and Postage	33	33
Telephone/ Utilities	13	14
Pictometry	26	24
Insurance	5	8
Professional Fees	14	13
Other Operating	35	19
Debt Service - Interest	9	9
Depreciation	24	24
Total Expenses	<u>\$ 642</u>	<u>\$ 593</u>
Increase (Decrease) in Net Assets	\$ 37	\$ 93
Net Assets - Beginning	344	271
Refund to Taxing Entities	(81)	(20)
Net Assets - Ending	<u>\$ 300</u>	<u>\$ 344</u>

The District's total revenues decreased from last year.

The District's total expenses increased by \$49,270 primarily due to the increase in salaries and benefits.

The cost of all governmental activities this year was \$642,145. As shown in the Statement of Activities on page 10, these activities were funded by assessing fees (\$678,913).

THE DISTRICT'S FUNDS

As the District completed the year, its governmental fund (as presented in the balance sheet on page 9) reported a fund balance of \$208,317, which is less than last year's total of \$249,591. Included in this year's total change in fund balance is an increase of \$39,594 in the District's General Fund. The primary reason for the General Fund's increase was revenues exceeded expenditures by \$39,594.

The District adopted the budget for the General Fund. Actual expenditures were less than budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the District had \$480,348 invested in a broad range of capital assets, including vehicles, equipment and computers.

This year's major additions included:

Computer	\$	5,040
Building Improvements		7,663
TOTAL	\$	<u>12,703</u>

More detailed information about the District's capital assets is presented in Note 5 to the financial statements.

Debt

At year-end, the District had a balance of \$165,808 on the building loan with Texas Regional Bank. During 2019, the District paid \$11,652 in principal on the loan.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's Board of Directors considered many factors when setting the fiscal-year 2020 budget. Factors considered in establishing a budget are the funding needs of the District operations and programs necessary to meet the objectives of the District. Amounts available for appropriation in the General Fund budget are \$695,932 and expenditures are estimated to be \$695,932.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office, at Blanco County Appraisal District, Johnson City, TX 78636.

BASIC FINANCIAL STATEMENTS

BLANCO COUNTY APPRAISAL DISTRICT
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET -
DECEMBER 31, 2019

	General Fund	Total	Adjustment (Note 2)	Statement of Net Assets December 31,	
				2019	2018
ASSETS					
Cash in Bank and on Hand	\$ 206,609	\$ 206,609	\$ -	\$ 206,609	246,377
Prepaid Expense - Reserve Fund - Postage	5,000	5,000		5,000	4,001
Capital Assets (Net of Accumulated Depreciation)	-	-	307,570	307,570	319,115
Total Assets	\$ 211,609	\$ 211,609	\$ 307,570	\$ 519,179	\$ 569,493
LIABILITIES					
<u>Current Liabilities</u>					
Accounts Payable	\$ 3,292	\$ 3,292	\$ -	\$ 3,292	\$ 787
Loan Payable - Current Portion	-	-	12,234	12,234	11,652
Total Current Liabilities	\$ 3,292	3,292	12,234	15,526	12,439
<u>Noncurrent Liabilities</u>					
Loan Payable- Long-Term Portion	\$ -	\$ -	\$ 153,574	\$ 153,574	\$ 165,808
Compensated Absences	-	-	49,724	49,724	46,791
Total Noncurrent Liabilities	\$ -	\$ -	\$ 203,298	\$ 203,298	\$ 212,599
Total Liabilities	\$ 3,292	\$ 3,292	\$ 215,532	\$ 218,824	\$ 225,038
FUND BALANCE/NET ASSETS					
Fund Balances:					
Non-Spendable Fund Balance -					
Prepaid Items	\$ 5,000	\$ 5,000	\$ (5,000)		
Assigned Fund Balance -					
Assigned for Entities Refund/Credit	124,342	124,342	(124,342)		
Assigned for Operating Reserve	75,000	75,000	(75,000)		
Unassigned Fund Balance	3,975	3,975	(3,975)		
Total Fund Balances	\$ 208,317	\$ 208,317	\$ (208,317)		
Total Liabilities & Fund Balance	\$ 211,609	\$ 211,609			
Net Assets:					
Invested in Capital Assets, Net of Related Debt					
			\$ 141,762	\$ 141,762	\$ 141,655
Unrestricted					
			158,593	158,593	202,800
Total Net Assets			\$ 300,355	\$ 300,355	\$ 344,455

The accompanying notes are an integral part of this financial statement.

BLANCO COUNTY APPRAISAL DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Total	Adjustment (Note 2)	Statement of Net Assets December 31,	
				2019	2018
Revenues:					
Assessing Fees:					
County of Blanco	\$ 139,735	\$ 139,735	\$ -	\$ 139,735	\$ 159,087
Blanco Independent School District	247,463	247,463	-	247,463	225,970
City of Blanco	11,738	11,738	-	11,738	13,298
South Blanco Emergency Service District	18,493	18,493	-	18,493	21,212
Johnson City Independent School District	215,681	215,681	-	215,681	214,901
City of Johnson City	16,945	16,945	-	16,945	19,136
North Blanco Emergency Service District	18,693	18,693	-	18,693	20,984
Blanco-Pedernales Groundwater District	8,512	8,512	-	8,512	9,697
Fredericksburg Independent School District	1,653	1,653	-	1,653	2,000
Total Revenue	\$ 678,913	\$ 678,913	\$ -	\$ 678,913	\$ 686,285
Expenditures/Expenses:					
Operations:					
Salaries	\$ 320,169	\$ 320,169	\$ 2,933	\$ 323,102	306,245
Employee Benefits	33,172	33,172	-	33,172	31,666
Health Insurance	62,857	62,857	-	62,857	49,100
Payroll Taxes	22,439	22,439	-	22,439	21,553
Workers' Compensation Insurance	1,096	1,096	-	1,096	1,225
Computer Services	40,806	40,806	-	40,806	39,052
Legal and Accounting	14,175	14,175	-	14,175	12,690
Board of Review	5,485	5,485	-	5,485	5,126
Pictometry	25,916	25,916	-	25,916	23,908
Education and Dues	3,127	3,127	-	3,127	6,006
Office Supplies	14,064	14,064	-	14,064	12,694
Utilities	5,952	5,952	-	5,952	6,756
Postage/Meter Rental	18,808	18,808	-	18,808	19,851
Telephone	6,607	6,607	-	6,607	7,243
Mapping/Contract Services	22,200	22,200	-	22,200	3,015
Insurance	5,387	5,387	-	5,387	7,795
Advertising	326	326	-	326	365
Vehicle	706	706	-	706	1,923
Copy Machine	1,210	1,210	-	1,210	1,210
Board of Directors	-	-	-	-	-
Repairs and Maintenance	1,681	1,681	-	1,681	1,837
Debt Service - Principle	11,652	11,652	(11,652)	-	-
Debt Service - Interest	8,781	8,781	-	8,781	9,357
Capital Outlay	12,703	12,703	(12,703)	-	-
Depreciation	-	-	24,248	24,248	24,258
Total Expenditures/Expenses	639,319	639,319	2,826	642,145	592,875
Excess (Deficiency) of Revenues over Expenditures	39,594	39,594	(39,594)	-	-
Change in Net Assets			36,768	36,768	93,410
Fund Balance/Net Assets:					
Beginning of the Year	249,591	249,591	94,864	344,455	270,688
Refund to Taxing Entities (Note 9)	(80,868)	(80,868)	-	(80,868)	(19,643)
End of Year	\$ 208,317	\$ 208,317	\$ 92,038	\$ 300,355	\$ 344,455

The accompanying notes are an integral part of this financial statement.

BLANCO COUNTY APPRAISAL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUND
 DECEMBER 31, 2019

	Tax Fund	
	2019	2018
ASSETS:		
Cash and Cash Equivalents	238,384	204,453
Total Assets	\$ 238,384	\$ 204,453
LIABILITIES:		
Due to Others (Escrow/Misc)	237,036	204,453
Total Liabilities	\$ 237,036	\$ 204,453

The accompanying notes are an integral part of this financial statement.

BLANCO COUNTY APPRAISAL DISTRICT
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2019

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The Blanco County Appraisal District is governed by a Board of Directors consisting of five members who are elected by the participating governmental taxing entities within Blanco County. The primary function of the District is to provide uniform property values to the governmental taxing entities within Blanco County.

The accounting policies of the district conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The District has developed criteria to determine if the activities of any outside agencies or organizations should be included within its financial statements. The criteria include the amount of oversight responsibility exercised by the District over the activities of an agency or organization, the scope of public service of an agency or organization, and the nature of any special financing relationships which may exist between the District and an agency or organization. Oversight responsibility includes financial interdependency, selection of the governing authority, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The District's financial statements include all funds over which the District exercises oversight responsibility. The District does not exercise oversight responsibility over any other reporting entity. Also, The District is not included as a part of any other reporting entity.

B. Government-Wide and Fund Financial Statements

The Statement of Net Assets and the Statement of Activities are government-wide financial statements. They report information on all the Blanco County Appraisal District nonfiduciary activities. *Governmental activities* include sources supported by taxes, fees and interest on investments.

The Statement of Activities demonstrates how other people or entities that participate in services the District operates have shared in the payment of the direct costs.

Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the accompanying financial statements into the following categories:

Governmental Funds

The government reports the following major governmental funds:

The general fund is the government's operating fund and accounts for all financial resources of the general government.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Fiduciary Funds (Not included in government-wide statements)

Agency Fund-The tax fund is used to account for assets held by the District in its capacity as an agent for individuals, other governments, or other funds. This Fund is custodial in nature and has no equity, assets are equal to liabilities, and it does not have revenues and expenses.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, which is recognized when due. The expenditures related to certain claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of assessing fees from each participating taxing unit. The assessing fees and investment earnings are recorded as earned, since they are both measurable and available. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

D. Assets, liabilities, and net assets or equity

1. Deposits and Investments

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

2. Receivables

There were no receivables for the year ended December 31, 2019.

2. Fixed Assets

Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable.

Donated assets are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Building	30 years
Furniture & Fixtures	7 years
Computers	5 years
Vehicle	5 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

3. Compensated Absences

The District allows employees to accumulate vacation and sick leave with certain limitations. Sick leave of twelve days per year accumulates up to 30 days. Upon separation or termination of an employee in good standing, all unused vacation and sick leave up to 30 days will be paid to the employee. At December 31, 2019, the accumulated vacation and sick leave amount to \$49,724. This amount will be liquidated in future years and is reported as a liability in the government-wide statement of net assets.

4. Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

In the fund financial statements, the face amount of debt issued is reported as other financing sources. Principal payments are recorded as debt service expenditures.

5. Equity Classifications

Government-Wide Statements

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

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

Fund Statements

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are not in non-spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board of Directors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Directors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes). The Board has assigned \$75,000 as an emergency reserve fund.

Pursuant to Texas Property Tax Code Section 6.06(j), prior fund balances must be paid or credited to the taxing entities in the subsequent year unless the various entities authorized the District's retention of surplus for specific uses, such as capital purchasing or future legal cost. During the year ended December 31, 2019, the District refunded \$80,868 to the taxing entities.

6. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

7. Budget - The District follows these procedures in adopting a budget for the year:

1. Before June 15 of each year, the chief appraiser prepares a budget for District operations for the following tax year and submits copies to each participating

taxing unit and to the District board of directors. An estimate of the budgetary costs to be allocated to each taxing unit must be included.

2. Before September 15 the board must hold hearings on, make amendments to and finally approve the budget. Each participating taxing unit must receive at least 10 days written notice of the place, date and time for such hearings.
3. The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of the proposed amendment to each participating taxing unit not later than the 30th day before the date the board acts on it.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

Total Fund Balance - Governmental Fund	\$ 208,317
1. Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$475,003 and the accumulated depreciation was \$155,888. The effect of including the beginning balances for capital assets (net of depreciation) in the governmental activities is to increase net assets.	319,115
2. Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of including the 2019 capital outlays is to increase net assets.	12,703
3. The 2019 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net assets.	(24,248)
4. Long-term debt (loan payable and compensated absences) are not due and payable in the current period, and therefore, is not reported as a liability in the fund.	
Loans Payable	(165,808)
Compensated Absences	<u>(49,724)</u>
Net Assets of Governmental Activities	<u>\$ 300,355</u>

Reconciliation of the Governmental Fund Statement of Revenues, Expenditure, and Changes in Fund Balance to the Statement of Activities

Total Net Change in Fund Balances - Governmental Funds	\$ 39,594
1. Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of removing the 2019 capital outlays is to increase net assets.	12,703
2. Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net assets.	(24,248)
3. Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	11,652

4. Certain long-term liabilities are accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, not reported as expense in the statement of activities (compensated absences).	(2,933)
Change in Net Assets of Governmental Activities	<u>\$ 36,768</u>

NOTE 3. DEPOSITS AND INVESTMENTS

The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

At December 31, 2019, the carrying amount of the District's deposits was \$206,609 in the General Fund and the bank balance was \$215,168 and \$238,334 in the Tax Agency Fund and the bank balance was \$5,054,393. The District's cash deposits at December 31, 2019 were entirely covered by FDIC insurance and pledged securities.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments

The **Public Funds Investment Act** addresses the following risks:

Custodial Credit Risk - Deposits: This is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District was not exposed to custodial credit risk since its deposits at year-end were covered by depository insurance or by pledged collateral held by the District's agent bank in the District's name.

Other Credit Risk: There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At December 31, 2019, the District was not exposed to concentration of credit risk, interest rate risk or foreign currency risk.

NOTE 4. OPERATIONS

The district's operations are financed by payments from each participating taxing unit. Each unit's portion of the total cost is determined by the proportion its total property tax levy bears to the total amount of property taxes imposed in the District by all participating units. Each taxing unit pays its allocation in four equal payments. A summary of the allocation for 2019 follows:

	Budget Amount	Actual Received
County of Blanco	\$ 139,735	\$ 139,735
Blanco I.S.D.	247,463	247,463
Johnson City I.S.D.	215,681	215,681
City of Blanco	11,738	11,738
City of Johnson City	16,945	16,945
North Blanco Emergency Service District	18,693	18,693
South Blanco Emergency Service District	18,493	18,493
Blanco - Pedernales Groundwater District	8,512	8,512
Fredericksburg I.S.D.	1,653	1,653
Totals	\$ 678,913	\$ 678,913

NOTE 5. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Land	\$ 66,041	\$ -	\$ -	\$ 66,041
New Building	318,259	-	-	318,259
Office Furniture & Fixtures	26,051	7,663	(1,153)	32,561
Computers	39,494	5,040	(6,205)	38,329
Vehicles	25,158	-	-	25,158
Totals	\$ 475,003	\$ 12,703	\$ (7,358)	\$ 480,348
Less Accumulated Depreciation	(155,888)	(24,248)	7,358	(172,778)
Capital Assets, Net	\$ 319,115	\$ (11,545)	\$ -	\$ 307,570

NOTE 6. LOAN PAYABLE

Changes in long-term debt appear below:

	Balance 1/1/2019	Issued	Retired	Balance 12/31/2019	Due Within One Year
Loan Payable-					
Texas Regional Bank	\$ 177,460	\$ -	\$ 11,652	\$ 165,808	\$ 12,234

The District obtained a loan from the Texas Regional Bank for construction of an office building. The total loan amount of \$257,906 is due in monthly installments of \$1,702.77 (including interest at 5%) until maturity on May 7, 2030.

Estimated principal and interest requirements to maturity are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	12,234	8,199	20,433
2021	12,894	7,539	20,433
2022	13,564	6,869	20,433
2023	14,270	6,163	20,433
2024	14,995	5,438	20,433
2025 – 2029	87,599	14,568	102,167
2030	10,252	875	11,127
TOTALS	<u>\$ 165,808</u>	<u>\$ 49,651</u>	<u>\$ 215,459</u>

NOTE 7. EMPLOYEE BENEFITS

Defined Contribution Plan

In addition to the social security program, the District provided a benefit plan for its employees by contributing a percentage (up to 10.7% in 2019) of the employees' gross salary to an individual retirement account. For 2019, the District contributed \$33,172 for this benefit plan. Since the assets held under this plan are not the District's property and are not subject to the District's control, they have been excluded from the financial statements.

Health Insurance

The District pays the premium for health insurance coverage for all full-time employees. Employees, at their option, may authorize payroll withholdings to pay premiums for eligible dependents.

NOTE 8. OPERATING LEASES

The District leases a copy machine (\$100.80 per month) and a postage machine (\$1,144.68 per quarter). The District paid a total of \$1,210 for the copier lease and \$4,579 for the postage machine lease in 2019. Future minimum lease payments on these operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 5,788
2021	5,788
2022	3,434
	<u>\$ 15,010</u>

NOTE 9. FUND BALANCE- REFUND TO TAXING ENTITIES

Prior fund balances must be credited against each taxing unit's allocated payment in the following year in accordance with Section 6.06 of the Property Tax Code. The District credited against their allocations \$80,868 in 2019 and \$84,748 in 2020.

NOTE 10. RISK MANAGEMENT

The Appraisal District is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to District assets, error and omissions and personnel risks which relate to workers compensation. The District carries commercial insurance in order to manage the above listed risks.

NOTE 11. COMMITMENTS AND CONTINGENCIES

The District entered into a four-year agreement with Pritchard and Abbott in 2016 for appraisal services. The District's obligation for this agreement was \$7,900 in 2019. The District's obligations for 2020 is \$8,400.

During 2018, the District entered into a new agreement with Pictometry International Corporation for six years. The total obligation of \$155,493 will be due in annual installments of \$25,916 for the period 2019-2024.

The District entered into an agreement for mapping services with LeeGay Saxton (former employee of the district) for a sum of \$1,750 per month. This agreement is automatically renewed each year subject to either party taking action to terminate the agreement with 30 days notice.

In the normal course of operations, there are various legal actions and proceedings pending against or involving the District. The direct effect on the District's financial statements from unfavorable litigation may consist of plaintiff attorney's fees with certain limitations as defined in the Texas Property Tax Code, Section 42.29. Management does not believe the outcome of these matters will have an adverse effect on the District's financial position.

NOTE 12. SUBSEQUENT EVENTS

The District has evaluated subsequent events through January 10, 2021, the date which the financial statements were available to be issued. The District is not aware of any subsequent events that materially impact the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

BLANCO COUNTY APPRAISAL DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULE -
 GENERAL FUND - FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Assessing Fees (Note 4):			
County of Blanco	\$ 139,735	\$ 139,735	\$ -
Blanco Independent School District	247,463	247,463	-
Johnson City Independent School District	215,681	215,681	-
City of Johnson City	16,945	16,945	-
City of Blanco	11,738	11,738	-
South Blanco Emergency Service District	18,493	18,493	-
North Blanco Emergency Service District	18,693	18,693	-
Blanco - Pedernales Groundwater District	8,512	8,512	-
Fredericksburg Independent School District	1,653	1,653	-
Total Revenues	<u>678,913</u>	<u>678,913</u>	<u>-</u>
<u>Expenditures:</u>			
Operations:			
Salaries	\$ 338,015	\$ 320,169	\$ 17,846
Employee Benefits	37,092	33,172	3,920
Health Insurance	58,738	62,857	(4,119)
Worker's Comp	1,150	1,096	54
Payroll Taxes	27,283	22,439	4,844
Computer Services	43,000	40,806	2,194
Professional Fees	14,000	14,175	(175)
Board of Review	5,000	5,485	(485)
Pictometry	25,000	25,916	(916)
Education and Dues	7,000	3,127	3,873
Office Supplies	14,000	14,064	(64)
Utilities	6,500	5,952	548
Postage/Meter Rental	28,500	18,808	9,692
Telephone	8,000	6,607	1,393
Insurance	7,000	5,387	1,613
Advertising	700	326	374
Vehicle	3,000	706	2,294
Copy Machine	1,500	1,210	290
Board of Directors	-	-	-
Repairs and Maintenance	2,000	1,681	319
Mapping/Contract Services	26,000	22,200	3,800
Capital Outlay	5,000	12,703	(7,703)
Debt Service	20,435	20,433	2
Total Expenditures	<u>678,913</u>	<u>639,319</u>	<u>39,594</u>
Excess (Deficiency) of Revenues over Expenditures	-	39,594	39,594
<u>Fund Balance/Net Assets:</u>			
Beginning of the Year	249,591	249,591	-
Refund to Taxing Entities (Note 9)	-	(80,868)	(80,868)
End of the Year	<u>\$ 249,591</u>	<u>\$ 208,317</u>	<u>\$ (41,274)</u>

The accompanying notes are an integral part of this financial statement.

SUPPLEMENTAL SCHEDULES

BLANCO COUNTY APPRAISAL DISTRICT
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2019</u>
TAX COLLECTION AGENCY FUND				
Assets:				
Cash and Cash Equivalents	\$ 204,453	\$ 31,132,641	\$ 31,098,759	\$ 238,334
Liabilities:				
Due to Others:				
City of Blanco	\$ -	\$ 576,443	\$ 576,443	-
City of Johnson City	-	755,687	755,687	-
South Blanco-				
Emergency Svc District #2	-	864,272	864,272	-
County of Blanco	-	6,381,245	6,381,245	-
Blanco Pedernales-				
Ground Cons. District	-	387,191	387,191	-
North Blanco-				
Emergency Svc District #1	-	835,811	835,811	-
Blanco ISD	-	11,236,588	11,236,588	-
Johnson City ISD	-	9,743,683	9,743,683	-
Appraisal District	-	-	-	-
Escrow/Miscellaneous	204,453	351,721	317,839	238,334
Total Liabilities	<u>\$ 204,453</u>	<u>\$ 31,132,641</u>	<u>\$ 31,098,759</u>	<u>\$ 238,334</u>
TOTAL AGENCY FUNDS				
Assets:				
Cash and Cash Equivalents	\$ 204,453	\$ 31,132,641	\$ 31,098,759	\$ 238,334
Liabilities:				
Due to Others	\$ 204,453	\$ 31,132,641	\$ 31,098,759	\$ 238,334

BLANCO COUNTY APPRAISAL DISTRICT
SUMMARY OF ESCROW VIT ACCOUNT
YEAR ENDED DECEMBER 31, 2019

The vehicle inventory tax escrow account was set up to accumulate monthly deposits from the local automobile dealer's motor vehicle inventory tax collected. Any interest generated by an escrow account as provided by Texas Property Tax Code Sec. 23.122 is the sole property of the collector.

Cash in Bank	\$ <u>342</u>
Amount Due to Taxing Entities	\$ <u>342</u>



Non-Satellite Based Computing Device Agreement

Blanco County

This document is a request by *Pct. 1 Constables Office* (Hosted Agency) of the CJIS System Agency (CSA) for the State of Texas, the Texas Department of Public Safety, for the purpose of Hosted State and Federal Criminal Justice data over *1* internet based device(s) that connect to the State network through equipment at *Blanco County Sheriff's Office* (Hosting Agency). The Hosted Agency is responsible for meeting all the requirements of the CJIS Security Policy and NCIC Operating Manual at all times regarding training, network security, physical security, and any other requirements specified in the policies and by the CSA for these devices. The Hosted Agency understands that they will be audited by the CSA regarding their usage of these internet based devices at any time at the discretion of the CSA.

The Hosted Agency understands that they are responsible for ensuring that all system users are identified by a unique user ID and compliant password. All computers hosted by the CSA's systems shall be protected by a firewall and ensure that the operating system is kept current regarding security updates. Antivirus software must be used at all times and be updated frequently. If the mobile computing device may be used outside of a secure location, the Hosted Agency must ensure that advanced authentication as defined by the CJIS Security Policy is employed. The CJIS Security Policy currently defines a secure location as a criminal justice facility or a police vehicle.

The Hosted Agency understands that failure to comply with any current or future requirements of the CJIS Security Policy, the NCIC Operating Manual, or any policies required by the CSA will be cause for immediate termination of service at the Hosting Agency. Service will remain terminated until such time as the Hosted Agency can demonstrate their ability to remain fully compliant. This determination shall be at the sole discretion of the CSA.

Hosting Criminal Justice Agency

Don Jackson
Signature

Don Jackson
Printed Name

Sheriff
Title

3-23-21
Date

Hosted Criminal Justice Agency

Patrick Fisher
Signature

PATRICK FISHER
Printed Name

Pct. 1 Constable
Title

3/23/21
Date

COPY

**BLANCO COUNTY
HOUSEHOLD WASTE COLLECTION EVENT
APRIL 24, 2021 ~ 8:00AM - 2:00PM**

**BLANCO COUNTY/
WASTE CONNECTIONS TRANSFER STATION
377 TRANSFER ROAD - JOHNSON CITY**

*Sponsored by Blanco County, Blanco Pedernales Underground
Water Conversation District, Keep Blanco Beautiful*

WHAT NOT TO BRING:



Antifreeze
Brush & Leaves
Commercial or Industrial/Business Waste
Compressed Gas Cylinders
(aerosol & camp propane stoves)
Containers Larger Than 5 Gallons
Dioxins
Explosives
Flashlight Batteries
Fluorescent Light Bulbs
Household Chemicals
Household Garbage
Landscape Waste
Latex Paint
Medical & Pharmaceutical Items
Petroleum Based Paint, Stain or Varnish
Used Motor Oil

WHAT TO BRING:



Cell Phones & Telephones
Computer Components, Monitors & Parts
Household Carpet
Household Construction Debris
Household Tires For A Fee
(see fee schedule below)
Large Household Trash Items:
Appliances including Dishwashers,
Freezers, Furniture, Mattresses,
Microwaves, Stoves,
Refrigerators, Water Heaters
Lead Acid Batteries
Scrap Steel & Metal
Televisions

*Questions? Call
Paul Granberg (830) 385 - 4195
Donations are Welcome & Accepted
Acceptable Items Allowed in
Household Quantities Only*

HOUSEHOLD TIRE DISPOSAL FEES

Tubes - \$2.00 Each
Passenger & Light Truck Tires up to 20 Inches - \$5.00 Per Tire
Passenger & Light Truck Tires up to 22 Inches - \$6.00 Per Tire
Passenger & Light Truck Tires with Rim - \$25.00 Per Tire
Motorcycle/ATV Tires - \$5.00 Per Tire
19.5/Skid Steer Tires - \$10.00 Per Tire
Semi-Truck Tires - \$12.00 Per Tire
Semi-Truck Tires with Rim - \$45.00 Per Tire
Split Rim Tires - \$45 Per Tire

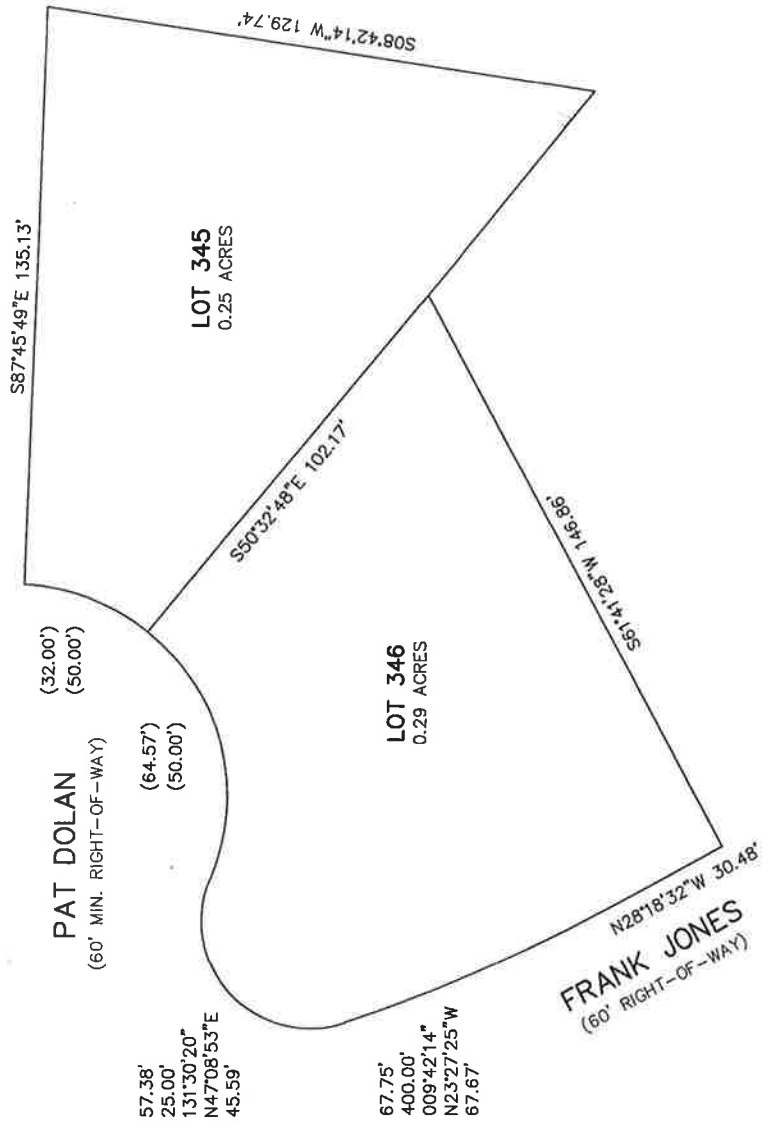
*Tractor Tires will Be Priced According to the Last 2 Digits of the Size of the Tire
Example: 19.5 X 24 = \$24.00 Per Tire*



AMENDING PLAT OF LOT 345 AND LOT 346, ROCKIN J RANCF IN VOLUME 1, PAGES 342-352, PLAT RECORDS, BLANCO INTO LOT 345A

BUILDING SETBACKS AND EASEMENTS PER PLAT

- 30 FEET FRONT BUILDING SETBACK
- 25 FEET REAR BUILDING SETBACK
- 10 FEET SIDE BUILDING SETBACK
- 25 FEET FRONT DRAINAGE AND UTILITY EASEMENT
- 20 FEET REAR DRAINAGE AND UTILITY EASEMENT
- 10 FEET SIDE DRAINAGE AND UTILITY EASEMENT



EXISTING

PAT DOLAN
(60' RIGHT-OF-WAY)

L=64.63'
D=50.00'

L F Z C

14°W 129.74'

PAT DOLAN
(60' RIGHT-OF-WAY)

L=31.82'
R=50.00'
Δ=036°27'48"
CB=N20°38'24"E
CD=31.29'

L=64.63'
R=50.00'
Δ=074°03'54"
CB=N75°55'02"E
CD=60.23'

35' DRAINAGE EASEMENT PER PLAT

LOT 344

S87°44'52"E 135.30'

12"
9'43"E

LOT 345A
0.55 ACRES

S08°45'43"W 129.73'

0'
2'42"
26'34"W
2'

FRANK JONES
(60' RIGHT-OF-WAY)

N28°17'41"W 30.48'

FOUND IRON ROD W/ AN ALUMINUM CAP STAMPED
"ROCKIN J RANCH" BEARS S42°07'03"E 0.87'

S61°44'15"W 146.93'

LOT 347

N50°29'51"W 61.60'

N26°53'35"W
22.94'

PROPOSED