



BOARD OF DIRECTORS

REGULAR MEETING

October 24, 2024

NOTICE OF REGULAR MEETING**BOARD OF DIRECTORS**

of the

COLLIN CENTRAL APPRAISAL DISTRICT**CENTRAL APPRAISAL DISTRICT OFFICE****250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069**

Notice is hereby given that on the 24th day of October 2024, 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 Parkway, McKinney, Texas 75069. 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 telephone access by dialing 1-469-612-3948, at which time they will be prompted to enter the Phone Conference ID: 487 912 016#. Telephonic access will be available at 7:00 a.m. until the meeting is adjourned by the Board Chairman. The subjects 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 17th day of October 2024, this notice was filed with the County Clerk of Collin County, Texas.



Marty Wright
Chief Appraiser
Phone: (469) 742-9200



AGENDA

BOARD OF DIRECTORS REGULAR MEETING

**CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069**

A. CALL TO ORDER

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 attorneys regarding pending or contemplated litigation, and/or a matter in which the duty of the attorneys to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with [the Texas Open Meetings Act]. Pursuant to the 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 items pertaining to litigation, if any.
2. Action on items pertaining to real property, if any.
3. Action on items pertaining to personnel, if any.

D. 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.

1. Approval of minutes from the September 26, 2024 regular meeting.

2. Review of September 2024 bills.
3. Review of September 2024 financial reports.
4. Review and sign checks for approved purchases requiring Board signature.
5. Review report of September 2024 checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

E. REGULAR AGENDA

1. Receive recommendation and vote on District's Phone System Migration.
2. Receive recommendation and discuss the District's 2025 health insurance carriers, 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.
3. Review and discuss changes on Medical Reimbursement, Policy #1001 for 2025, for employees selecting traditional PPO medical plan.
4. Review and discuss changes on District's HSA Contribution, Policy #1005 for 2025, for employees selecting HDHP with Health Savings Account.
5. Receive recommendation and vote on Resolution # 2024-90, group insurance carriers.
6. Receive recommendation and vote on Resolution # 2024-1140, Board Policy #1001.
7. Receive recommendation and vote on Resolution # 2024-1141, Board Policy #1005.
8. Discuss year-end 2024 audit and vote on authorizing the Board Chairman to execute a letter of engagement with Vail & Park, P.C.
9. Receive recommendation and discuss line-item transfers within the 2024 Budget.
10. Receive recommendation and vote on Resolution # 2024-1142, line-item transfers.

F. REPORTS

1. Taxpayer Liaison Officer Report
2. 2024 ARB Chairman Report
3. 3rd Qtr 2024 Binding Arbitration Report
4. 3rd Qtr 2024 Investment/Collateral Report
5. 3rd Qtr 2024 Vendor Report
6. District's New Generator Report

7. Board of Directors Election Report
8. 3rd Qtr 2024 Litigation Report
9. Litigation Cost Report

G. CHIEF APPRAISER'S REPORT

1. General Comments

H. AUDIENCE

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

I. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

J. ADJOURNMENT

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, September 26, 2024

MEETING LOCATION: CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald
Board Room
McKinney, Texas 75069

MEMBERS PRESENT: Ronald Kelley, Richard Grady, Robert Philo,
Sumbel Zeb, Andrew Cook

MEMBERS ABSENT: Kenneth Maun, Clint Pruett, Veronica Yost

APPROVAL OF MINUTES:

Chairman

Secretary

NATURE OF BUSINESS

A. CALL TO ORDER

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.

Discussion: Meeting was called to order by Chairman Mantzey, and he announced that the meeting had been posted in the time and manner required by law.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

2. Roll Call: Announcement by presiding officer whether a quorum is present.

Discussion: The Chairman announced that a quorum was present.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

B. EXECUTIVE SESSION

1. Consultation with attorneys regarding pending or contemplated litigation, and/or a matter in which the duty of the attorneys to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with [the Texas Open Meetings Act]. Pursuant to the

Texas Open Meetings Act, Section 551.071.

Discussion:

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

2. Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.

Discussion:

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

3. Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

Discussion:

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

C. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

1. Action on items pertaining to litigation, if any.

Discussion: Mr. Grady motioned to accept the District's request for litigation on the following Case ID's: 2024-48814 and 2024-117908; 2024-48812 and 2024-117903; 2024-48813 and 2024-117904; 2024-48815 and 2024-117909. Mr. Kelley seconded the motion.

Motion: Approve Yes 5, No 0, Abstained 0

Motion By: Richard Grady Second By: Ronald Kelley

2. Action on items pertaining to real property, if any.

Discussion: N/A

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

3. Action on items pertaining to personnel, if any.

Discussion: N/A

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

D. 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.

Motion by Richard Grady to accept reports and approve action items contained in consent agenda. Seconded by Robert Philo. Motion carried.

1. Approval of minutes from the August 22, 2024 regular meeting.

Discussion: Action taken: Board approved minutes from August 22, 2024 regular meeting.

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

2. Review of August 2024 bills.

Discussion: Action taken: Board reviewed the August 2024 bills.

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

3. Review of August 2024 financial reports.

Discussion: Action taken: Board reviewed and accepted the August 2024 financial reports.

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

4. Review and sign checks for approved purchases requiring Board signature.

Discussion: Action taken: Board authorized the issuance of the check listed and Chairman Mantzey signed the check. Check #6202 ESRI \$30,476.88

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

5. Review report of August 2024 checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

Discussion: Action taken: Board reviewed and accepted the August 2024 report of checks and electronic transfers greater than \$25,000.

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

E. REGULAR AGENDA

1. Receive recommendation and vote on authorizing the chief appraiser to execute a contract with Pitney Bowes to upgrade the District's mail processing equipment and software.

Discussion: Ryan Matthews, Deputy Chief - Technology, addressed the Board regarding a recommendation to authorize the Chief appraiser to execute the

contract with Pitney Bowes.

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Richard Grady

Second By: Sumbel Zeb

2. Discuss and vote on amendments to Policy #110 Investment of Public Funds.

Discussion: The Board approved amendments by resolution #2024-89.

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Robert Philo

Second By: Ronald Kelley

3. Discuss and vote on authorizing the District to request a letter of engagement from Vail & Park, P.C.

Discussion: The Board authorized Brian Swanson - Deputy Chief - Business Operations & Compliance, to request a letter of engagement.

Motion: Approve

Yes 5, No 0, Abstained 0

Motion By: Richard Grady

Second By: Andrew Cook

4. Receive a report regarding Policy #1007 and the District's 2025 Retirement Plan with the Texas County District Retirement System (TCDRS).

Discussion: The Board accepted Mr. Swanson's report regarding the 2025 TCDRS Retirement Plan.

Motion: Accept

Yes 5, No 0, Abstained 0

Motion By: Robert Philo

Second By: Sumbel Zeb

F. REPORTS

1. Taxpayer Liaison Officer Report.

Discussion: Chris Nickell, Taxpayer Liaison Officer, presented the Monthly Status Report. The following items were included in the report:

a) 51 Customer Service Surveys received in August. Out of 255 possible boxes checked, 248 were excellent, 2 satisfactory and 5 N/A. 3 were in Spanish. Multiple comments of helpful, friendly and fast.

b) One Comptroller Survey was received from a taxpayer requesting a property visit for reappraisal.

c) There were no new TDLR complaints to reports. The Bint file #PTP 20230007199 is still active with the next update expected in September.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

2. ARB Chairman Report.

Discussion: George Chollar, Collin ARB Chairman provided the status of activities and events for the ARB member applications.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

3. 2025-2026 Board of Directors Election.

Discussion: Mr. Swanson provided an overview of the election process.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

G. CHIEF APPRAISER'S REPORT

1. General Comments.

Discussion:

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

H. AUDIENCE

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

Mark Walsh, Saunders, Walsh & Beard, District's legal counsel

George Chollar, ARB Chairman

Monyca Brown, Trinity Falls

I. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

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 24, 2024

7:00 a.m.

J. ADJOURNMENT

Chairman Mantzey, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:03 a.m.

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
September 2024

Num	Date	Name	Amount
Sep 24			
ACH	09/15/2024	TCDRS	-172,782.81
ACH	09/13/2024	ADP INC	-5,027.21
ACH	09/16/2024	HOME DEPOT	-70.75
6222	09/05/2024	AFFILIATED COM-NET, INC.	-1,554.57
6223	09/05/2024	AT&T - MAIN LOCAL	-253.10
6224	09/05/2024	AT&T - MAIN LOCAL	-1,945.10
6225	09/05/2024	COLLIN COUNTY CHAPTER TAAO	-30.00
6226	09/05/2024	GRAYSON CAD	-580.00
6227	09/05/2024	MCMROBERTS & COMPANY	-6,500.00
6228	09/05/2024	PAPERTONE ENTERPRISES LLC	-325.92
6229	09/05/2024	SMITH, CINDY	-250.00
6230	09/05/2024	WASTE CONNECTIONS OF TEXAS	-310.74
6231	09/10/2024	BRENNAN, KEVIN	-89.11
6232	09/10/2024	CHEEK, SHANE	-108.61
6233	09/10/2024	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
6234	09/10/2024	IN BLOOM	-117.00
6235	09/10/2024	JOPLIN'S	-225.00
6236	09/10/2024	MEDIUM GIANT COMPANY, INC	-1,068.00
6237	09/10/2024	PARAGON ROOFING INC	-640.50
6238	09/10/2024	PROPERTY TAX EDUCATION COALITION, INC	-30.00
6239	09/10/2024	TEXAS ARCHIVES	-124.46
6240	09/10/2024	UBISTOR, INC.	-4,942.40
6241	09/16/2024	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,081.98
6242	09/16/2024	CARENOW CORPORATE	-180.00
6243	09/16/2024	CINTAS FIRST AID	-104.78
6244	09/16/2024	COSTAR REALTY INFORMATION INC	-6,421.23
6245	09/16/2024	GRAYSON CAD	-290.00
6246	09/16/2024	LEGAL SHIELD / ID SHIELD	-1,642.55
6247	09/16/2024	PRICEWATERHOUSECOOPERS	-749.00
6248	09/16/2024	ROCKWALL CAD	-225.00
6249	09/16/2024	ROCKWALL CAD	-150.00
6250	09/16/2024	SUPERIOR VISION OF TEXAS	-1,568.71
6251	09/16/2024	UNUM LIFE INSURANCE CO OF AMERICA	-1,193.30
6252	09/16/2024	WEX HEALTH INC	0.00
6253	09/18/2024	AT&T - FIBER	-51.38
6254	09/18/2024	AT&T - FIBER	-1,076.09
6255	09/18/2024	DELL MARKETING	-8,119.68
6256	09/18/2024	DEX IMAGING	-1,366.49
6257	09/18/2024	FISH WINDOW CLEANING	-211.00
6258	09/18/2024	J.D. POWER VALUATION SERVICES	-101.00
6259	09/18/2024	MYPRINTCHOICE	-140.00
6260	09/18/2024	PROSTAR SERVICES, INC	-127.95
6261	09/18/2024	TAAO	-700.00
6262	09/18/2024	TAAO	-7,875.00
6263	09/18/2024	TDLR	-100.00
6264	09/18/2024	VARIVERGE LLC	-1,188.15
6265	09/18/2024	WEX HEALTH INC	-158.00
6266	09/25/2024	ABRAHAM, SAMA	-83.35
6267	09/25/2024	AT&T - FIBER	-1,600.86
6268	09/25/2024	BLUECROSS BLUESHIELD OF TEXAS	-133,129.99
6269	09/25/2024	BLUECROSS BLUESHIELD OF TEXAS	-46.24
6270	09/25/2024	CITY OF MCKINNEY	-1,124.00
6271	09/25/2024	COLORIT GRAPHICS SERVICES	-27.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
September 2024

Num	Date	Name	Amount
6272	09/25/2024	DELL MARKETING	-9,709.00
6273	09/25/2024	FIRST STOP HEALTH	-1,361.60
6274	09/25/2024	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00
6275	09/25/2024	ROCKWALL CAD	-150.00
6276	09/25/2024	SHELL ENERGY SOLUTIONS	-6,852.52
6277	09/25/2024	SHI GOVERNMENT SOLUTIONS	-2,010.00
6278	09/25/2024	SPECTRUM ENTERPRISE	-1,356.12
6279	09/25/2024	TATE, RACHEL	-80.40
6280	09/25/2024	UNUM LIFE INSURANCE CO OF AMERICA	-1,203.60
6281	09/30/2024	AFLAC	-6,202.70
6282	09/30/2024	DEX IMAGING	0.00
6283	09/30/2024	DSS FIRE INC	-1,464.00
6284	09/30/2024	IN BLOOM	-95.00
6285	09/30/2024	PITNEY BOWES LEASE	-9,181.35
6286	09/30/2024	VARIVERGE LLC	-823.18
6287	09/30/2024	CARD SERVICE CENTER	-12,972.32
6288	09/30/2024	ARMSTRONG & ARMSTRONG, P.C.	-7,732.35
6289	09/30/2024	CINTAS MAT SERVICE	-467.76
6290	09/30/2024	CINTAS SANI CLEAN #163	0.00
6291	09/30/2024	PLANO OFFICE SUPPLY	-3,772.24
6292	09/30/2024	STAPLES BUSINESS CREDIT	-1,265.20
6293	09/30/2024	CINTAS SANI CLEAN #163	-4,415.45
888144	09/04/2024	ARMSTRONG, WILLIAM	-400.00
888145	09/04/2024	BUNDICK, FRANK	-400.00
888146	09/04/2024	DAVIS, MARISA	-425.00
888147	09/04/2024	PENSON, OLIVIA K	-425.00
888148	09/04/2024	TOYE, TERRY NEIL	-412.50
888149	09/04/2024	QUALITY PERSONNEL SERVICE	-5,919.29
888150	09/04/2024	GONZALES, CHRIS	-128.68
888151	09/04/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,535.00
888152	09/04/2024	SAUNDERS & WALSH, PLLC	-316,204.82
888153	09/04/2024	TRUE PRODIGY TECH SOLUTIONS LLC	-2,076.25
888154	09/04/2024	MC PURE CLEANING, LLC	-6,600.00
888155	09/10/2024	BORTON, BRIAN K	-412.50
888156	09/10/2024	HENRY, JAMES	-425.00
888157	09/10/2024	PENSON, OLIVIA K	-412.50
888158	09/10/2024	ZEGADLO, MARC	-412.50
888159	09/10/2024	QUALITY PERSONNEL SERVICE	-4,865.55
888160	09/17/2024	BUNDICK, FRANK	-412.50
888161	09/17/2024	DAVIS, MARISA	-400.00
888162	09/17/2024	DECK, RANDALL	-812.50
888163	09/17/2024	HENRY, JAMES	-400.00
888164	09/17/2024	HARRIS GOVERN	-55,864.50
888165	09/17/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
888166	09/17/2024	QUALITY PERSONNEL SERVICE	-7,637.47
888167	09/17/2024	TRUE PRODIGY TECH SOLUTIONS LLC	-2,076.25
888168	09/17/2024	VALBRIDGE PROPERTY ADVISORS	-12,000.00
888169	09/24/2024	ARMSTRONG, WILLIAM	-450.00
888170	09/24/2024	BUNDICK, FRANK	-437.50
888171	09/24/2024	NEVAREZ, ALEJANDRO	-462.50
888172	09/24/2024	THIGPEN, LESLIE MICHAEL	-412.50
888173	09/24/2024	ZEGADLO, MARC	-462.50
888174	09/24/2024	INTEX ELECTRICAL CONTRACTORS, INC	-1,482.00
888175	09/24/2024	MCROBERTS & COMPANY	-6,800.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
September 2024

Num	Date	Name	Amount
888176	09/24/2024	NICKELL, CHRISTOPHER	-2,430.00
888177	09/24/2024	QUALITY PERSONNEL SERVICE	-8,852.94
888178	09/24/2024	QUALITY PERSONNEL SERVICE	-7,266.70
888200	09/30/2024	DEX IMAGING	-2,970.83
Sep 24			-905,201.00

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Nine Months Ended September 30, 2024

Collin Central Appraisal District

Compiled Financial Statements

For the One and Nine Months Ended September 30, 2024

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Board of Directors
Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the "District") as of September 30, 2024 and for the one and nine months ended September 30, 2024, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit the government-wide financial statements, substantially all the disclosures, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted government-wide financial statements, disclosures, and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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.

Vail + Park, P.C.

Frisco, Texas

October 9, 2024

COLLIN CENTRAL APPRAISAL DISTRICT
Statement of Net Position - Proprietary Fund
September 30, 2024

Assets

Current Assets:

Cash & Cash Equivalents	\$ 12,788,789
Certificates of Deposit	20,654,385
Other Receivable	592,886
Prepaid Items	259,774
Total Current Assets	<u>34,295,834</u>

Noncurrent Assets:

Land	1,387,232
Building	8,786,559
Computer Equipment	992,278
Furniture & Equipment	523,850
Software	797,859
Right-to-Use Assets	186,909
SBITA Assets	153,142
Less Accumulated Depreciation and Amortization	(4,942,723)
Net Pension Asset	<u>2,129,604</u>
Total Noncurrent Assets	<u>10,014,710</u>
Total Assets	<u>44,310,544</u>

Deferred Outflows of Resources

Deferred Outflow Related to TCDRS	<u>4,608,773</u>
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Liabilities

Current Liabilities:

Accounts Payable	200,179
Accrued Liability	104,250
Accrued Wages Payable	215,524
Unearned Revenue - Entities	6,331,271
Compensated Absences Payable	370,077
Operating Lease Liabilities, Current	30,855
SBITA Liabilities, Current	57,671
Total Current Liabilities	<u>7,309,827</u>

Noncurrent Liabilities:

Operating Lease Liabilities, Net of Current Portion	21,009
SBITA Liabilities, Net of Current Portion	4,820
Total Noncurrent Liabilities	<u>25,829</u>
Total Liabilities	<u>7,335,656</u>

Deferred Inflow of Resources

Deferred Inflow Related to TCDRS	430,175
Total Deferred Inflows of Resources	<u>430,175</u>

Net Position

Net Investment in Capital Assets	7,770,751
Unrestricted - Designated	29,400,000
Unrestricted - Undesignated	3,982,735
Total Net Position	<u>\$ 41,153,486</u>

COLLIN CENTRAL APPRAISAL DISTRICT
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund
For the One and Nine Months Ended September 30, 2024

	One Month Ended September 30, 2024	Nine Months Ended September 30, 2024	Budget Fiscal Year 2024	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	\$ 2,110,424	\$ 19,763,329	\$ 26,094,600	75.74%	\$ 6,331,271
Business Personal Property					
Rendition Penalty Revenue	-	64,980	-		(64,980)
Miscellaneous Revenue	107	5,858	-		(5,858)
Total Revenues	<u>2,110,531</u>	<u>19,834,167</u>	<u>26,094,600</u>	<u>76.01%</u>	<u>6,260,433</u>
Operating Expenses					
Salaries - Full Time	842,268	8,033,201	13,950,900	57.58%	5,917,699
Salaries - Part Time and Temp	21,631	415,009	598,600	69.33%	183,591
Overtime	1,408	77,151	140,000	55.11%	62,849
Payroll Taxes	13,133	126,044	213,000	59.18%	86,956
Auto Allowance	61,984	571,402	855,800	66.77%	284,398
Workman's Compensation	3,857	36,466	70,000	52.09%	33,534
Group Insurance	181,893	1,691,590	2,877,000	58.80%	1,185,410
Employee Retirement	112,457	1,079,659	1,946,400	55.47%	866,741
Unemployment Compensation	-	5,679	50,000	11.36%	44,321
Aerial Photography	-	383,460	445,000	86.17%	61,540
Appraisal Review Board	48,068	678,213	810,000	83.73%	131,787
Audit & Accounting	1,250	28,069	34,000	82.56%	5,931
Board of Directors Meeting	-	348	7,000	4.97%	6,652
Building Maintenance & Repairs	20,081	209,921	760,000	27.62%	550,079
Computer Maintenance	10,660	203,866	375,000	54.36%	171,134
Contract Services	7,329	60,147	150,000	40.10%	89,853
Equipment Repair & Maintenance	2,420	26,789	52,000	51.52%	25,211
General Insurance	4,881	43,606	80,000	54.51%	36,394
Legal Notices & Advertising	1,068	18,843	37,000	50.93%	18,157
Legal Services	348,238	1,604,705	2,200,000	72.94%	595,295
Postage	1,842	372,256	520,000	71.59%	147,744
Professional Services	29,246	266,623	250,000	106.65%	(16,623)
Registration & Dues	9,290	20,413	45,000	45.36%	24,587
Rent-Equipment	11,144	46,685	115,000	40.60%	68,315
Security	8,037	94,000	165,000	56.97%	71,000
Supplies & Materials	17,827	326,783	570,000	57.33%	243,217
Telephone, Internet, Data Cloud	6,127	109,434	300,000	36.48%	190,566
Travel & Education	6,082	39,501	125,000	31.60%	85,499
Utilities	8,458	75,554	141,900	53.24%	66,346
Equipment & Software - Non-Capital	39,796	411,998	1,275,000	32.31%	863,002
Depreciation and Amortization	21,680	195,125	-		(195,125)
Contingency	-	-	236,000	0.00%	236,000
Buy Down of Pension	-	-	400,000	0.00%	400,000
Total Operating Expenses	<u>1,842,155</u>	<u>17,252,540</u>	<u>29,794,600</u>	<u>57.90%</u>	<u>12,542,060</u>
Operating Income (Loss)	268,376	2,581,627	(3,700,000)	-69.77%	(6,281,627)
Nonoperating Income (Expenses)					
Interest Income	122,491	1,200,059	-		(1,200,059)
Total Nonoperating Revenues & Expenses	<u>122,491</u>	<u>1,200,059</u>	<u>-</u>		<u>(1,200,059)</u>
Change in Net Position	390,867	3,781,686	<u>\$ (3,700,000)</u>	<u>-102.21%</u>	<u>\$ (7,481,686)</u>
Net Position, Beginning of Period	<u>40,762,619</u>	<u>37,371,800</u>			
Net Position, End of Period	<u>\$ 41,153,486</u>	<u>\$ 41,153,486</u>			



Collin Central Appraisal District

Date: 10/17/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

Subject: Budgeted expenditures requiring signature of Board Officer

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



Collin Central Appraisal District

Date: 10/17/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is written over the "From:" line.

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

For: September 2024

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH-IB	9/06/24	ADP (payroll and taxes)	\$462,696.67
ACH-IB	9/15/24	TCDRS	\$172,782.81
ACH-IB	9/20/24	ADP (payroll and taxes)	\$417,917.89
ACH-TCB	9/04/24	Saunders & Walsh	\$316,204.82
ACH-TCB	9/17/24	Harris Govern	\$55,864.50
Ck #6268	9/25/24	Blue Cross and Blue Shield	\$133,129.99

E.1.

**Receive recommendation and vote on
District's Phone System Migration.**

October 24, 2024



Collin Central Appraisal District

October 15, 2024

2024 Phone System Migration

We are looking to upgrade from our existing PBX (Private Branch eXchange) and are targeting a fully cloud hosted solution through RingCentral. This solution does not require classic capital hardware purchases, gives us omnichannel options for additional Taxpayer communication (phone, email, web chat, SMS, and API access), and allows fast deployment of remote/home based staff via soft phones and mobile apps.

I have attached a previous Board of Directors report from the October 2023 meeting which further details our existing PBX solution and why we need to make this migration for additional details/background.

We have been collaborating with vendors on the replacement of our system for two-plus years and have focused on a single offering by RingCentral through interlocal purchasing contracts. Below is a summarization of costs for our current hybrid telephone system versus the appropriately sized RingCentral cloud solution:

Current PBX Monthly Costs		Proposed RingCentral Monthly Costs	
Affiliated SIP lines	\$1,554.75	RingCentral RingEX Service	\$3,333.49
Affiliated maintenance	\$1,251.25	Monthly Total:	\$3,333.49
AT&T T1/PRI	\$2,100.00		
Monthly Total:	\$4,906.00		

One-Time Items			
Summary of Item(s)	Qty	Rate	Subtotal
Poly Edge E220 IP Phone	70	\$84.15	\$5,890.50
One-Time Total			\$5,890.50

The above solution would save us \$18.8k a year in service fees and keep us from another large physical/virtual onsite appliance acquisition. This RingCentral solution requires an existing feasible internet connection which we already have in place; and would be balanced across our two gigabit burstable fiber connections (AT&T/Spectrum). This solution meets our current needs and can scale quickly for future unified communication efforts. A one-time cost for 70 IP desk phones is shown above for staff positions/shared spaces that require a physical device. If approved in October, we would be looking at 90 days to fully cut-over our public numbers, which fits well within our early March 2025 deadline.

The above monthly cost for RingCentral and initial Poly IP phones quoted under TIPS interlocal contract for 60 months is attached to this summary for review and is fully funded. A non-appropriation of funds clause has been included so no future Board of Directors are bound by this agreement.

Thank you for your consideration and as always, let me know if you have any questions on the above or attached information.

Ryan Matthews

Deputy Chief Appraiser - Technology



Collin Central Appraisal District

October 12, 2023

Approaching Phone System Migration

The purpose of this executive summary is an informational update to the Board of Directors regarding our current ShoreTel/Mitel phone system end of life and status update on our multi-year research for valid alternatives.

In 2014, we partnered with Affiliated located in Plano to convert our then Avaya/Nortel PBX system to a ShoreTel onsite appliance solution maintaining our existing copper T1 connections. It was a major win in functionality that allowed us to grow in device counts and administration. In 2017, ShoreTel was acquired by Mitel but no additional functionality was added to the system, just a simple rebranding and license model cost adjustment. In 2020 during the pandemic, we added additional SIP trunks (phone calls over our internet connection) due to all the additional phone usage and ARB hearings being requested as phone hearings. In 2021, we added a session boarder controller virtual appliance and utilized our Microsoft Office 365 licenses to infuse specific staff with Microsoft Teams soft phone access to better leverage cost options and system resources while not expanding our phone system backend past needed virtual machine servers.

Today in 2023, we are still running the same physical T1 connections and physical ShoreTel appliances (covered with maintenance) from 2014. We have extended this system as far as we could to save the cost of ripping and replacing; unfortunately, that time is approaching. We have been looking at solutions starting last year due to performance and call quality issues with Teams routed calls. We were just recently notified that our legacy environment now has published end-of-life dates from the manufacturer which begin in 2024 and 2025 with certain license depreciations and then full system depreciation by 2029. Affiliated has stated they will continue to support our system at their local level until parts and core system licenses are not able to be sourced; so, we are not hard pressed by the declared depreciation dates.

We are looking at a large departure from our existing copper/SIP hybrid onsite appliance/virtualized machine PBX. We are targeting fully cloud hosted solutions that do not require the classic capital hardware purchases, are easier to port to different cloud suppliers, give us missing omnichannel options for Taxpayer communication (phone, email, AI web bot, web chat, SMS and other potential API connectivity all integrated), and allow faster deployment to remote/home based staff as we continue to expand staff levels or are required to work from home due to another pandemic scenario. All for roughly what we pay today monthly counting all our different expansions on our 2014 system.

Thank you in advance for allowing me to notify you of our approaching phone system migration, I would be grateful to receive any feedback you may have in this effort.

Ryan Matthews

Deputy Chief Appraiser - Technology



INITIAL ORDER FORM

This Initial Order Form is a binding agreement between RingCentral, Inc. (“**RingCentral**”) and **Collin Central Appraisal District** (“**Customer**” or “**You**”) (together the “**Parties**”), for the purchase of the Services, licenses, and products listed herein. This Initial Order Form is subject to and incorporates the terms and conditions of: (i) the separate written agreement, executed by the Parties governing the purchase of the Services described in this Order Form, or (ii) the RingCentral Online Terms of Service available at <https://www.ringcentral.com/legal/eulatos.html>, if there is no written agreement in place (hereinafter (i) and (ii) referred to as the “**Agreement**”). Capitalized terms not defined herein shall have the same meanings as set forth in the applicable Agreement between the Parties. Unless agreed by both Parties in writing, any terms or conditions set forth in a Customer-issued purchase order or ordering document shall not apply.

Please note that RingCentral MVP is now RingEX. All references to “RingCentral MVP”, whether in terms of service, advertising or product descriptions, mean “RingEX”.

Customer

Collin Central Appraisal District

250 Eldorado Pkwy,
McKinney, TX 75069
United States

Ryan Matthews
(469) 742-9200
ryan.matthews@cadcollin.org

Service Provider

RingCentral, Inc.

20 Davis Drive
Belmont, CA 94002
United States

Service Commitment Period

Start Date: September 27, 2024

Initial Term: 60 Months

Renewal Term: 12 Months

Payment Schedule: Monthly

RingEX Services

Recurring Services			
Summary of Service	Qty	Rate	Subtotal
DigitalLine Unlimited Advanced	161	\$16.50	\$2,656.50
DigitalLine Unlimited Advanced		\$12.00	
Compliance and Administrative Cost Recovery Fee		\$3.50	
e911 Service Fee		\$1.00	
DigitalLine Basic	39	\$9.00	\$351.00
DigitalLine Basic		\$4.50	
Compliance and Administrative Cost Recovery Fee		\$3.50	
e911 Service Fee		\$1.00	
Live Reports License	26	\$12.50	\$325.00
Additional Toll-Free Number	1	\$0.99	\$0.99
Monthly Recurring Services*			\$3,333.49

One-Time Items			
Summary of Item(s)	Qty	Rate	Subtotal
Poly Edge E220 IP Phone	70	\$84.15	\$5,890.50
One-Time Total			\$5,890.50
Total Initial Amount			\$9,223.99

*Amounts are exclusive of applicable Taxes, Fees, and Shipping Charges.

Cost Center Billing

For customers with cost center billing, it is the customer's responsibility to provide cost center allocation information to RingCentral at least 10 days prior to the issuance of the invoice. After the information is received, it will be reflected on future invoices, but will not be adjusted retroactively on past invoices. If purchasing additional services through the administrative portal, it is the customer's responsibility to assign cost centers at the time of purchase; otherwise, those services will not be allocated by cost center on the next invoice. Please note that cost center allocation is not available for certain items, such as minute bundles and credit memos. For additional questions, please contact the RingCentral invoice billing team at billingsupport@ringcentral.com.

Free Services Amount

Customer will receive 16,977.45 US Dollars (the "**Free Service Amount**"), which will be applied against charges for the recurring Services set forth in this Order Form and any applicable taxes and fees associated with those Services invoiced by RingCentral. The Free Service Amount is non-transferable and non-refundable and will expire upon termination of this Order Form. The Customer will be responsible for paying for any additional services and products ordered, and any applicable associated taxes and fees.

Add-on Services. Customer is responsible for reviewing additional terms and conditions that may apply to RingCentral add-on services (where available) and certain Advanced Support Services listed on this order form, and which are available at <https://www.ringcentral.com/legal/add-on-services.html>.

Special Terms & Notes

Non-Standard Terms

1. TIPS Contract Number 240303 must appear on:
 - a. RingCentral quotations to the TIPS Member;
 - b. The TIPS Member's Purchase Order; and
 - c. The RingCentral invoice to the TIPS Member.
2. Renewal: Contract 240303 expires on 05-31-2027. Subscription renewal(s) must occur prior to the expiration of Contract 240303.

IN WITNESS WHEREOF, the Parties have executed this Initial Order Form above through their duly authorized representatives.

Customer

Collin Central Appraisal District

RingCentral

RingCentral, Inc.

By: _____

Name: _____

Title: _____

Date: _____

By: _____

Name: Matt Foosaner

Title: RVP of Public Sector Sales

Date: _____



MASTER SERVICES AGREEMENT

This Master Services Agreement is effective as of the date of last signature (“**Effective Date**”) and made between:

Collin Central Appraisal District (“Customer”)

Address:

250 Eldorado Pkwy,
McKinney, TX 75069

RingCentral, Inc. (“RingCentral”)

Address:

20 Davis Drive
Belmont, CA 94002

By: _____

Name: _____

Title: _____

Date: _____

By: _____

Name: Matt Foosaner

Title: RVP of Public Sector Sales

Date: _____

RingCentral and Customer are together referred to as the “Parties” and each individually as a “Party.”

1. The Master Services Agreement (“**Agreement**”) consists of the terms and conditions contained herein, and any Service Attachments applicable to Customer’s Services, and any other Attachments agreed by the Parties, are incorporated into and form a part of this Agreement.

Exhibit A – Definitions

Attachment A – RingEX Services

Attachment B – Security Addendum

THE PARTIES AGREE AS FOLLOWS:

2. Ordering and Term

- A. Ordering Services.** Customer may order the Services set forth in the relevant Attachments, attached hereto, by executing an Order Form in the format provided by RingCentral. Customer must submit the Order Form to RingCentral either in writing or electronically via the Administrative Portal. The Order Form will identify the Services requested by Customer together with: (i) the price for each Service; (ii) scheduled Start Date; (iii) and products rented, licensed, or sold to Customer, if any. An Order Form will become binding when it is executed by the Customer and accepted by RingCentral. RingCentral may accept an Order Form by commencing performance of the requested Services. The Services and invoicing for those Services will begin on the Start Date, as identified in the applicable Order Form or on the day Services are ordered via the Administrative Portal. Customer may purchase additional Services, software, and equipment via the Administrative Portal or by executing additional Order Forms.
- B. Equipment.** Subject to availability based on brand and Customer location, Customer may purchase or rent equipment from RingCentral for use with the Services. The terms and conditions that govern any such transaction can be found at:
- i. Purchase: <http://www.ringcentral.com/legal/ringcentral-hardware-terms-conditions.html>;
 - ii. Rental: <http://www.ringcentral.com/legal/lease-rental.html>, and
 - iii. Device as a Services: <https://www.ringcentral.com/legal/daas-agreement.html>.
- C. Term of this Agreement.** The Term of this Agreement will commence on the Effective Date and continue until the last Order Form is terminated or expires, unless terminated earlier in accordance with its terms.
- D. Services Term.** The Services Term will begin on the Start Date of the initial Order Form and continue for the initial term set forth in the initial Order Form (“**Initial Term**”). Upon expiration of the Initial Term, unless otherwise set forth in the Order Form, the term recurring Services will automatically renew for successive periods as set forth in the initial Order Form (each a “**Renewal Term**”) unless either Party gives notice of non-renewal at least thirty (30) days before the expiration of the Initial Term or the then-current Renewal Term. The Term of any recurring Services added to your Account after the initial Order Form is executed

will start on the Start Date in the applicable Order Form, will run coterminously with the then-current Term of any preexisting Services unless otherwise extended in the applicable Order Form, and will be invoiced on the same billing cycles as the preexisting Services.

3. Invoicing and Payment

- A. Prices and Charges.** All prices are identified in US dollars on the Administrative Portal or in the applicable Order Form unless otherwise agreed by the Parties. Additional charges may result if Customer activates additional features, exceeds usage thresholds, or purchases additional Services or equipment. Customer will be liable for all charges resulting from use of the Services on its Account. Unless otherwise agreed between the Parties, recurring charges (such as charges for Digital Lines, product licenses, minute bundles, and equipment rental fees) for the Services begin on the Start Date identified in the Administrative Portal or in the applicable Order Form and will remain in effect for the Initial Term (as described in an Order Form) or, if applicable, the then-current Renewal Term. RingCentral will provide notice of any proposed increase in such charges no later than sixty (60) days before the end of the Initial Term or then-current Renewal Term, and any such increase will be effective on the first day of the next Renewal Term. Administrative Fees that RingCentral is entitled to pass on to its customers as a surcharge pursuant to applicable Law may be increased on thirty (30) days' written notice. Outbound calling rates will be applied based on the rate in effect at the time of use. Customer may locate the currently effective rates in the Administrative Portal.
- B. Invoicing and Payment.** Invoices will be issued in accordance with the payment terms set forth in the Order Form. If Customer chooses to pay by credit or debit card, by providing a valid credit or debit card, Customer is expressly authorizing all Services and equipment charges and fees to be charged to such payment card, including recurring payments billed on a monthly or annual basis. In addition, Customer's provided credit card shall be used for any in-month purchases of additional services and products, or where Customer has exceeded usage or threshold limits, any overage charges. Unless otherwise stated in the applicable Order Form, recurring charges are invoiced in advance in the frequency set forth in the Order Form, and usage-based and onetime charges are billed monthly in arrears. Customer shall make payment in full, without deduction or set-off, within thirty (30) days of the invoice date. Any payment not made when due may be subject to a late payment fee equivalent to the lesser of (i) one and a half percent (1.5%) per month or (ii) if applicable, the highest rate allowed by Law. In no event may payment be subject to delays due to Customer internal purchase order process.
- C. Taxes.** All rates, fees, and charges are exclusive of applicable Taxes, for which Customer is solely responsible. Taxes may vary based on jurisdiction and the Services provided. If any withholding tax is levied on the payments, then Customer must increase the sums paid to RingCentral so that the amount received by RingCentral after the withholding tax is deducted is the full amount RingCentral would have received if no withholding or deduction had been made. If Customer is a tax-exempt entity, tax exemption will take effect upon provision to and validation by RingCentral of certificate of tax exemption.
- D. Billing Disputes.** If a Customer reasonably and in good faith disputes any portion of RingCentral's invoice, it must provide written notice to RingCentral within thirty (30) days of the invoice date, identifying the reason for the dispute and the amount being disputed. Customer's dispute as to any portion of the invoice will not excuse Customer's obligation to timely pay the undisputed portion of the invoice. Upon resolution, Customer must pay any validly invoiced unpaid amounts within thirty (30) days. Any amounts that are found to be in error resulting in an overpayment by the Customer will be applied as a billing credit against future invoices. Customer will be reimbursed any outstanding billing credits at the expiration or termination of this Agreement.

4. Provision of the Service

- A. General Terms.** RingCentral will provide the Services as described in the relevant Service Attachment. RingCentral may enhance, replace, and/or change the features of the Services, but it will not materially reduce the core features, functions, or security of the Services during the Term without Customer's consent.
- B. Customer Care**
 - i. Customer must provide Helpdesk Support to Customer's End Users. RingCentral may require Customer's Helpdesk Support personnel to complete a designated series of training courses on RingCentral's Services. Such training will be provided to Customer online in English at no cost.
 - ii. RingCentral will make remote support available to Customer's Helpdesk Support personnel and/or Account Administrators via the Customer Care call center, which will be available 24/7, to attempt to resolve technical issues with, and answer questions regarding the use of the Services. Unless otherwise agreed by the parties, Customer Care support will be provided in English, and onsite and implementation services are not included in the Customer Care support.
 - iii. Customer may open a case with Customer Care following the process in place at the time. Any individual contacting Customer Care on behalf of Customer must be authorized to do so on behalf of the Account and will be required to follow applicable authentication protocols.
- C. Professional Services.** RingCentral offers a broad portfolio of professional services that includes onsite and remote implementation services; extended enterprise services including premium technical support; and consulting. Any such services are governed by this Agreement, the Professional Services terms, and any applicable Statement of Work (SOW), which may be attached hereto.

- D. **Advanced Support.** Customer may purchase Advanced Support services from RingCentral for use with the Services. The terms and conditions that govern the Advanced Support can be found at: <https://www.ringcentral.com/legal/enterprise-service-attachment.html>.
- E. **Managed Services.** Customer may purchase Managed Services from RingCentral for use with the Services. The terms and conditions that govern the Managed Services can be found at: <https://www.ringcentral.com/legal/managed-services-attachment.html>.
- F. **Subcontracting.** RingCentral may provide any of the Services hereunder through any of its Affiliates or subcontractors, provided that RingCentral will bear the same degree of responsibility for acts and omissions for those subcontractors acting on RingCentral's behalf in the performance of its obligations under this Agreement as it would bear if such acts and omissions were performed by RingCentral directly.

5. Use of the Service

- A. **Service Requirements.** The Services are dependent upon Customer's maintenance of sufficient Internet access, networks, and power as set forth in RingCentral's Technical Sufficiency Criteria, available at <https://www.ringcentral.com/legal/policies/technical-sufficiency-criteria.html>. RingCentral will not be responsible for any deficiencies in the provision of the Services if Customer's network does not meet RingCentral's Technical Sufficiency Criteria.
- B. **Use Policies.** Customer and its End Users may use the Services only in compliance with this Agreement, applicable Law, and the Use Policies referenced below, which are incorporated into and form part of this Agreement. Customer must ensure that its End Users comply with the Use Policies. Any breach of this Section (Use Policies) will be deemed a material breach of this Agreement. RingCentral may update the Use Policies from time to time and will provide notice of material updates to Customer at the email address on file with the Account. All updates will become effective thirty (30) days after such notice to Customer or upon posting for non-material changes. Customer may object to a modification that negatively impacts its use of the Service by sending written notice ("Objection Notice") to RingCentral within thirty (30) days from the date of the notice of modification. If the Parties cannot reach agreement, then either Party may terminate the affected Services without penalty with thirty (30) days written notice to the other Party.
 - i. **Acceptable Use Policy.** The Services must be used in accordance with RingCentral's Acceptable Use Policy, available at <https://www.ringcentral.com/legal/acceptable-use-policy.html>. Notwithstanding anything to the contrary in this Agreement, RingCentral may act immediately and without notice to suspend or limit the Services if RingCentral reasonably suspects fraudulent or illegal activity in the Customer's Account, material breach of the Acceptable Use Policy, or use of the Services that could interfere with the functioning of the RingCentral Network provided such suspension or limitation may only be to the extent reasonably necessary to protect against the applicable condition, activity, or use. RingCentral will promptly remove the suspension or limitation as soon as the condition, activity or use is resolved and mitigated in full. If Customer anticipates legitimate but unusual activity on its Account, Customer should contact Customer Care in advance to avoid any Service disruption.
 - ii. **Emergency Services.** RingCentral's policy governing the provision of emergency services accessed via the Services is available at <https://www.ringcentral.com/legal/emergency-services.html>.
 - iii. **Numbering Policy.** The provision, use, and publication of numbers used in conjunction with the Services are governed by RingCentral's Numbering Policies, available at <https://www.ringcentral.com/legal/policies/numbering-policy.html>.

6. Termination

- A. **Termination for Cause.** Either Party may terminate this Agreement and any Services purchased hereunder in whole or part by giving written notice to the other Party: i) if the other Party breaches any material term of this Agreement and fails to cure such breach within thirty (30) days after receipt of such notice; ii) at the written recommendation of a government or regulatory agency following a change in either applicable Law or the Services; or iii) upon the commencement by or against the other Party of insolvency, receivership or bankruptcy proceedings or any other proceedings or an assignment for the benefit of creditors.
- B. **Effect of Termination.** If Customer terminates the Services, a portion of the Services, or this Agreement in its entirety due to RingCentral's material breach under Section 6(A) (Termination for Cause), Customer will not be liable for any fees or charges for terminated Services for any period subsequent to the effective date of such termination (except those arising from continued usage before the Services are disconnected), and RingCentral will provide Customer a pro-rata refund of any prepaid and unused fees or charges paid by Customer for terminated Services. If this Agreement or any Services are terminated for any reason other than as a result of a material breach by RingCentral or as otherwise permitted pursuant to Section 6(A) or as set forth in Section 14(I) (Regulatory and Legal Changes) the Customer must, to the extent permitted by applicable Law and without limiting any other right or remedy of RingCentral, pay within thirty (30) days of such termination all amounts that have accrued prior to such termination, as well as all sums remaining unpaid for the Services for the remainder of the then-current Term plus related Taxes and fees.
- C. **Non-Appropriation.** Customer will make diligent efforts to secure the appropriation of funds sufficient to meet all payment obligations under the Agreement throughout the Initial or Renewal Term. In the event that sufficient funds are not appropriated to the Customer, and provided that Customer does not obtain the same or substantially similar services provided under this Agreement from a competitor of RingCentral, Customer may terminate this Agreement by giving RingCentral no less than thirty (30) days' written notice prior to the end of the fiscal year (September 30th) of Customer's intention to terminate. Such termination date shall be effective on the last day of the fiscal year (September 30th), and Customer shall be relieved of any

liability for any contractual amounts due for the Initial or then-current Renewal Term subsequent to the effective date of the termination. Customer acknowledges and agrees that RingCentral shall be held immune from any and all liability that may arise as a result of the Customer's loss of RingCentral furnished Services resulting from a disruption of Service because of a termination by the Customer for insufficient funding.

7. Intellectual Property

A. Limited License

- i. Subject to, and conditional upon Customer's compliance with, the terms of this Agreement, RingCentral grants to Customer and its End User, a limited, personal, revocable, non-exclusive, non-transferable (other than as permitted under this Agreement), non-sublicensable license to use any software provided or made available by RingCentral to the Customer as part of the Services ("**Software**") to the extent reasonably required to use the Services as permitted by this Agreement, only for the duration that Customer is entitled to use the Services and subject to the Customer being current on its payment obligations.
- ii. Customer will not, and will not allow its End Users, to: (a) sublicense, resell, distribute or assign its right under the license granted under this Agreement to any other person or entity; (b) modify, adapt or create derivative works of the Software or any associated documentation; (c) reverse engineer, decompile, decrypt, disassemble or otherwise attempt to derive the source code for the Software; (d) use the Software for infringement analysis, benchmarking, or for any purpose other than as necessary to use the Services Customer is authorized to use; (e) create any competing Software or Services; or (f) remove any copyright or other proprietary or confidential notices on any Software or Services.

B. IP Rights

- i. **RingCentral's Rights.** Except as expressly provided in this Agreement, the limited license granted to Customer under Section 7(A) (Limited License) does not convey any ownership or other rights or licenses, express or implied, in the Services (including the Software), any related materials, or in any Intellectual Property and no IP Rights or other rights or licenses are granted, transferred, or assigned to Customer, any End User, or any other party by implication, estoppel, or otherwise. All rights not expressly granted herein are reserved and retained by RingCentral and its licensors. The Software and Services may comprise or incorporate services, software, technology, or products developed or provided by third parties, including open-source software or code. Customer acknowledges that misuse of RingCentral Services may violate third-party IP rights.
- ii. **Customer Rights.** As between RingCentral and Customer, Customer retains title to all IP Rights that are owned by the Customer or its suppliers. To the extent reasonably required or desirable for the provision of the Services, Customer grants to RingCentral a limited, personal, non-exclusive, royalty-free, license to use Customer's IP Rights in the same. Customer must provide (and is solely responsible for providing) all required notices and obtaining all licenses, consents, authorizations, or other approvals related to the use, reproduction, transmission, or receipt of any Customer Content that includes personal or Confidential Information or incorporates any third-party IP rights.

- C. **Use of Marks.** Neither Party may use or display the other Party's trademarks, service mark or logos in any manner without such Party's prior written consent.

8. Confidentiality

- A. **Restrictions on Use or Disclosures by Either Party.** During the Term of this Agreement and for at least one (1) year thereafter, the Receiving Party shall hold the Disclosing Party's Confidential Information in confidence, shall use such Confidential Information only for the purpose of fulfilling its obligations under this Agreement, and shall use at least as great a standard of care in protecting the Confidential Information as it uses to protect its own Confidential Information.

Each Party may disclose Confidential Information only to those of its employees, agents or subcontractors who have a need to it in order to perform or exercise such Party's rights or obligations under this Agreement and who are required to protect it against unauthorized disclosure in a manner no less protective than required under this Agreement. Each Party may disclose the other Party's Confidential Information in any legal proceeding or to a governmental entity as required by Law.

These restrictions on the use or disclosure of Confidential Information do not apply to any information which is independently developed by the Receiving Party or lawfully received free of restriction from another source having the right to so furnish such information; after it has become generally available to the public without breach of this Agreement by the Receiving Party; which at the time of disclosure was already known to the Receiving Party, without restriction as evidenced by documentation in such Party's possession; or which the Disclosing Party confirms in writing is free of such restrictions.

Upon termination of this Agreement, the Receiving Party will promptly delete, destroy or, at the Disclosing Party's request, return to the Disclosing Party, all Disclosing Party's Confidential Information in its possession, including deleting or rendering unusable all electronic files and data that contain Confidential Information, and upon request will provide the Disclosing Party with certification of compliance with this subsection.

9. Data Protection

- A. **Data Privacy.** RingCentral respects Customer's privacy and will only use the information provided by Customer to RingCentral or collected in the provision of the Services in accordance with RingCentral's Data Processing Addendum, available at <https://www.ringcentral.com/legal/dpa.html>, incorporated by reference. RingCentral may update the Data Processing Addendum

from time to time and will provide notice of any material updates to the Customer as required by applicable Laws at the email address on file with the Account. Such updates will be effective thirty (30) days after such notice to Customer.

- B. Data Security.** RingCentral will take commercially reasonable precautions, including, without limitation, technical (e.g., firewalls and data encryption), organizational, administrative, and physical measures, to help safeguard Customer's Account, Account Data, and Customer Content against unauthorized use, disclosure, or modification. Customer must protect all End Points using commercially reasonable security measures. Customer is solely responsible to keep all user identifications and passwords secure. Customer must monitor use of the Services for possible unlawful or fraudulent use. Customer must notify RingCentral immediately if Customer becomes aware or has reason to believe that the Services are being used fraudulently or without authorization by any End User or third party. Failure to notify RingCentral may result in the suspension or termination of the Services and additional charges to Customer resulting from such use. RingCentral will not be liable for any charges resulting from unauthorized use of Customer's Account.
- C. Software Changes.** RingCentral may from time-to-time push software updates and patches directly to Customer's device(s) for installation and Customer will not prevent RingCentral from doing so. Customer must implement promptly all fixes, updates, upgrades and replacements of software and third-party software that may be provided by RingCentral. RingCentral will not be liable for inoperability of the Services or any other Services failures due to failure of Customer to timely implement the required changes.

10. Limitations of Liability

A. Excluded Damages

IN NO EVENT WILL EITHER PARTY OR ITS AFFILIATES OR ITS OR THEIR SUPPLIERS BE LIABLE FOR (1) INDIRECT, INCIDENTAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES; (2) LOSS OF USE OR LOSS OF DATA; (3) LOSS OF BUSINESS OPPORTUNITIES, REVENUES OR PROFITS; OR (4) COSTS OF PROCURING REPLACEMENT PRODUCTS OR SERVICES, IN ALL CASES WHETHER ARISING UNDER CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY), OR ANY OTHER THEORY OF LIABILITY, AND EVEN IF SUCH PARTY HAS BEEN INFORMED IN ADVANCE OF SUCH DAMAGES OR SUCH DAMAGES COULD HAVE BEEN REASONABLY FORESEEN.

B. Liability Caps

EXCEPT AS SET FORTH HEREIN, THE TOTAL CUMULATIVE LIABILITY OF THE PARTIES UNDER THIS AGREEMENT WILL NOT EXCEED THE AMOUNTS PAID OR PAYABLE UNDER THIS AGREEMENT DURING THE PREVIOUS SIX (6) MONTHS. LIMITATIONS UNDER THIS SECTION (LIABILITY CAPS) WILL NOT APPLY TO:

- i. FEES OWED BY CUSTOMER
- ii. EITHER PARTY'S LIABILITY FOR INFRINGEMENT OF THE OTHER PARTY'S IP RIGHTS
- iii. EITHER PARTY'S LIABILITY RESULTING FROM GROSS NEGLIGENCE, FRAUD, OR WILLFUL OR CRIMINAL MISCONDUCT
- iv. CUSTOMER'S LIABILITY RESULTING FROM USE OF THE SERVICES IN BREACH OF THE ACCEPTABLE USE POLICY OR EMERGENCY SERVICES POLICY
- v. EITHER PARTY'S LIABILITY ARISING FROM DEATH OR PERSONAL INJURY CAUSED BY NEGLIGENCE, OR FOR ANY OTHER LIABILITY WHICH MAY NOT BE RESTRICTED, LIMITED, OR EXCLUDED PURSUANT TO APPLICABLE LAW.

11. Indemnification

A. Indemnification by RingCentral

- i. RingCentral shall indemnify and hold harmless the Customer and its Affiliates for Indemnifiable Amounts, and shall defend any third-party claims or causes of action (a "**Third Party Claim**") to the extent such Third Party Claim arises out of or alleges that:
 - a. The Services, as provided by RingCentral, infringe or misappropriate the patent, copyright, trademark, or trade secret rights of a third party.
- ii. RingCentral will have no obligations under subsection (i) above to the extent the Third Party Claim arises from: (a) use of the Services in combination with data, software, hardware, equipment, or technology not provided or authorized by RingCentral in writing unless any of the foregoing are necessary for the proper operation of the Services; (b) modifications to the Services not made by RingCentral; (c) Customer Content; (d) failure to promptly install any updates of any software or firmware or accept or use any modified or replacement items provided free of charge by or on behalf of RingCentral; (e) breach of the Agreement; or (f) a Third Party Claim brought by Customer's Affiliate, successor, or assignee.
- iii. If such a Third-Party Claim is made or appears possible, Customer agrees to permit RingCentral, at RingCentral's sole discretion and expense, to (a) modify or replace the Services, or component or part thereof, to make it non-infringing or (b) obtain the right for Customer to continue to use the Services. If RingCentral determines that neither alternative is commercially reasonable, RingCentral may terminate this Agreement in its entirety or with respect to the affected Service, component or part (a "**Discontinued Component**"), effective immediately on written notice to Customer, in which case Customer will not owe any fees or charges relating to the Discontinued Component for any period subsequent to the date

of such termination, and will be entitled to receive a refund of any prepaid but unused fees relating to the Discontinued Component. In the event the removal of the Discontinued Component does not substantially affect Customer's use of the Services, the refund or fee abatement pursuant to the foregoing shall be a reasonable portion of the total fees owed by Customer for the Services as a whole based on the significance of the Discontinued Component to the total value of the Services as a whole. RingCentral's obligations under this Sub-Section will be RingCentral's sole and exclusive liability and Customer's sole and exclusive remedies with respect to any actual or alleged intellectual property violations.

- B. Customer Obligations.** Customer understands and agrees that it shall be solely responsible for: (i) material violation of applicable Law by the Customer, its Affiliates, or their respective End Users in connection with their use of the Services; (ii) use of the Services in breach of the Use Policies; (iii) failure to promptly install any updates of any software or firmware or accept or use modified or replacement items provided free of charge by or on behalf of RingCentral; or (iv) Customer Content.
- C. Defense and Indemnification Procedures.** Any Party seeking indemnification under this Section 11 (the "**Indemnified Party**") shall provide the Party from which it seeks such indemnification (the "**Indemnifying Party**") with the following: (a) prompt written notice of the Third-Party Claim, (b) sole control over the defense and settlement of the Third-Party Claim, and (c) reasonable information, cooperation, and assistance (at the Indemnifying Party's sole expense except for the value of the time of the Indemnified Party's personnel) in connection with the defense and settlement of the Third-Party Claim. The Indemnified Party's failure to comply with the foregoing obligations will not relieve the Indemnifying Party of its defense or indemnification obligations under this Section 11 (Indemnification) except to the extent that the Indemnifying Party is materially prejudiced by such failure. The Indemnified Party will have the right to participate (but not control), at its own expense, in the defense of such Third-Party Claim, including any related settlement negotiations. No such claim may be settled by the Indemnifying Party without the Indemnified Party's express written consent (not to be unreasonably withheld, conditioned, or delayed) unless such settlement includes a full and complete release of all claims and actions against the Indemnified Party by each party bringing such Third-Party Claim, requires no admission of fault, liability, or guilt by the Indemnified Party, and requires no act by the Indemnified Party other than the payment of a sum of money fully indemnified by the Indemnifying Party.

12. Warranties

- A. RingCentral Warranty.** RingCentral will provide the Services using a commercially reasonable level of skill and care, in material compliance with all applicable Laws and otherwise subject to the terms of this Agreement. To the extent permitted by Law, RingCentral shall pass through to Customer any and all warranties RingCentral receives in connection with equipment provided to Customer by or on behalf of RingCentral.
- B. Customer Warranty.** Customer's and its End Users' use of the Services must always comply with all applicable Laws and this Agreement. Further, when Customer's subscription for Services exceeds one (1) fiscal year, Customer warrants that it shall exercise due diligence and best efforts to secure an adequate appropriation of funds on time from its legislative or similar government body to pay for the contracted Services in the follow-on fiscal year(s).
- C. Disclaimer of Warranties.** **EXCEPT AS SPECIFICALLY SET FORTH IN THIS AGREEMENT AND TO THE FULLEST EXTENT PERMITTED BY LAW, THE SERVICES ARE PROVIDED "AS IS" AND "AS AVAILABLE," AND RINGCENTRAL MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, QUIET ENJOYMENT, AND FITNESS FOR A PARTICULAR PURPOSE AND ANY WARRANTIES ARISING FROM A COURSE OF DEALING OR USAGE IN TRADE, TOGETHER WITH SIMILAR WARRANTIES, WHETHER ARISING UNDER ANY LAW OR OTHERWISE. TO THE EXTENT THAT RINGCENTRAL CANNOT DISCLAIM ANY SUCH WARRANTY AS A MATTER OF APPLICABLE LAW, THE SCOPE AND DURATION OF SUCH WILL BE LIMITED TO THE FULLEST EXTENT PERMITTED BY LAW.**

13. Dispute Resolution

- A. Governing Law.** Any dispute arising out of or relating to this Agreement shall be governed and construed in accordance with the laws of Texas, without regard to its choice of law rules, and the parties agree to submit to the jurisdiction of, and venue in, the courts in that state. The United Nations Convention on Contracts for the International Sale of Goods does not apply to this Agreement or Customer's use of the products or Services.
- B. Good Faith Attempt to Settle Disputes.** In the event of a dispute, each Party shall appoint a duly authorized representative who shall use all reasonable endeavors to resolve in good faith any dispute within reasonable timescales.
- C. Equitable Relief.** Any breach of either Party's IP Rights may cause that Party irreparable harm for which monetary damages will be inadequate and such Party may, in addition to other remedies available at Law or in equity, obtain injunctive relief without the necessity of posting a bond or other security, proof of damages, or similar requirement, in addition to any other relief to which such Party may be entitled under applicable Law.
- D. Limitations.** Except for actions for non-payment or liability arising from Section 11 (Indemnification), no claim, suit, action or proceeding relating to this Agreement may be brought by either Party more than two (2) years after the cause of action has accrued. Any actions, lawsuits, or proceedings must be conducted solely on an individual basis and the Parties expressly waive any right to bring any action, lawsuit or proceeding as a class or collective action, private attorney general action or in any other capacity acting in a representative capacity.

14. Miscellaneous

- A. Relationship of the Parties.** RingCentral and Customer are independent contractors, and this Agreement will not establish any relationship of partnership, joint venture, employment, franchise or agency between RingCentral and Customer.
- B. Assignment.** Neither Party may assign the Agreement or any portion thereof without the other Party's prior written consent (which such consent may not be unreasonably withheld or delayed), however either Party may assign the Agreement and all of that Party's rights and obligations thereunder without consent (a) to an Affiliate; (b) to the Party's successor or surviving entity in connection with a merger, acquisition, consolidation, sale of all or substantially all of its assets used in connection with the provision of Services under this Agreement; or (c) as part of the transfer or disposition of more than fifty percent (50%) of a Party's voting control or assets. This Agreement will bind and inure to the benefit of the Parties, and their permitted assigns and successors.
- C. Notices.** Except where otherwise expressly stated in the Agreement, all notices or other communications must be in English and are deemed to have been fully given when made in writing and delivered in person, upon delivered email, confirmed facsimile, or five days after deposit with an reputable overnight courier service, and addressed as follows: To RingCentral at RingCentral, Inc., Legal Dept., 20 Davis Drive, Belmont, CA 94002 USA, with a copy to legal@ringcentral.com, and to Customer at either the physical address or email address associated with the Customer Account.

Customer acknowledges and agrees that all electronic notices have the full force and effect of paper notices. The addresses to which notices may be given by either Party may be changed (a) by RingCentral upon written notice given to Customer pursuant to this Section or (b) by Customer in the Administrative Portal.

- D. Force Majeure.** Excluding either Party's payment obligations under the Agreement, neither Party will be responsible or liable for any failure to perform or delay in performing to the extent resulting from any event or circumstance that is beyond that Party's reasonable control, including without limitation any act of God; national emergency; third-party telecommunications networks; riot; war; terrorism; governmental act or direction; change in Laws; fiber, cable, or wire cut; power outage or reduction; rebellion; revolution; insurrection; earthquake; storm; hurricane; flood, fire, or other natural disaster; strike or labor disturbance; or other cause, whether similar or dissimilar to the foregoing, not resulting from the actions or inactions of such Party.
- E. Third-Party Beneficiaries.** RingCentral and Customer agree that there will be no third-party beneficiaries to this Agreement.
- F. Headings, Interpretation.** The headings, section titles, and captions used in the Agreement are for convenience of reference only and will have no legal effect. All defined terms include related grammatical forms, and, whenever the context may require, the singular form of nouns and pronouns include the plural, and vice versa. The Parties agree that this Agreement will be deemed to have been jointly and equally drafted by them, and that the provisions of this Agreement therefore should not be construed against a Party or Parties on the grounds that the Party or Parties drafted or was more responsible for drafting the provision(s).
- G. Anti-Bribery.** Each Party represents that in the execution of this Agreement and in the performance of its obligations under this Agreement it has complied and will comply with all applicable anti-bribery Laws and regulations, including, without limitation, the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, and similar applicable Laws.
- H. Export Control.** Any services, products, software, and technical information (including, but not limited to, services and training) provided pursuant to the Agreement may be subject to U.S. export Laws and regulations. Customer will not use, distribute, transfer, or transmit the services, products, software, or technical information (even if incorporated into other products) except in compliance with U.S. and other applicable export regulations.
- I. Regulatory and Legal Changes.** In the event of any change in Law, regulation or industry change that would prohibit or otherwise materially interfere with RingCentral's ability to provide Services under this Agreement, RingCentral may terminate the affected Services or this Agreement or otherwise modify the terms thereof.
- J. Use of Beta, Preview, or Early Access Software.** If you use any beta, preview, or early access services, features, products, or software offered or made available by RingCentral, then you acknowledge that your use of the services, products, or software are governed by the [Beta Evaluation License Agreement](#) and not by this Agreement.
- K. Entire Agreement.** The Agreement, together with any exhibits, Order Forms, Use Policies, and Attachments, each of which is expressly incorporated into this Agreement with this reference, constitutes the entire agreement between the Parties and supersedes and replaces any and all prior or contemporaneous understandings, proposals, representations, marketing materials, statements, or agreements, whether oral, written, or otherwise, regarding such subject. RingCentral expressly rejects in their entirety any additional or conflicting terms or conditions contained in Customer purchase order, or similar Customer document, which the Parties agree are solely for the Customer's convenience.
- L. Order of Precedence.** In the event of any conflict between the documents comprising this Agreement, precedence will be given to the documents in the following descending order: (i) the applicable Order Form (including any hyperlinks); (ii) the applicable Attachment; (iii) the main body of this Agreement; (iv) Use Policies and Data Processing Addendum incorporated by reference in this Agreement; and (v) any other document expressly referred to in this Agreement which governs the Services. With respect to data processing, the Data Processing Addendum shall take precedence over any inconsistent terms in any of the documents listed in the previous sentence.
- M. Amendments.** Except as otherwise provided, this Agreement may only be modified by a written amendment executed by authorized representatives of both Parties. In no event will handwritten changes to any terms or conditions, including in the applicable Order Form, be effective.

- N. Severability and Waiver.** In the event any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, such provision(s) will be stricken and the remainder of this Agreement will remain legal, valid, and binding. The failure by either Party to exercise or enforce any right conferred by this Agreement will not be deemed to be a waiver of any such right or to operate so as to bar the exercise or enforcement of any such or other right on any later occasion. Except as otherwise expressly stated in this Agreement, all rights and remedies stated in the Agreement are cumulative and in addition to any other rights and remedies available under the Agreement, at Law, or in equity.
- O. Execution.** Each Party represents and warrants that: (a) it possesses the legal right and capacity to enter into the Agreement and to perform all of its obligations thereunder; (b) the individual signing the Agreement and (each executable part thereof) on that Party's behalf has full power and authority to execute and deliver the same; and (c) the Agreement will be a binding obligation of that Party. Each Party agrees that an Electronic Signature, whether digital or encrypted, is intended to authenticate this Agreement and to have the same force and effect as manual signatures.
- P. Counterparts.** This Agreement may be executed electronically and in separate counterparts each of which when taken together will constitute one in the same original.
- Q. Survival.** The rights and obligations of either Party that by their nature would continue beyond the expiration or termination of this Agreement or an Order Form will survive expiration or termination of this Agreement or the Order Form, including without limitation payment obligations, warranty disclaimers, indemnities, limitations of liability, definitions and miscellaneous.
- R. Family Education Rights and Privacy Act (FERPA).** Customer Content when in-transit on the RingCentral Network and when at-rest within RingCentral Data Centers may contain communications and/or educational records pertaining to students in connection with the performance of the Services pursuant to the Agreement. RingCentral shall only use or disclose such Customer Content as is reasonably necessary to provide the Services or for RingCentral to otherwise perform its obligations under the Agreement.

EXHIBIT A DEFINITIONS

Definitions. Capitalized terms used in this Agreement but otherwise not defined have the following meaning:

1. **“Account”** means the numbered account established with RingCentral and associated with Customer and the Services provided to Customer under this Agreement. For billing and convenience purposes, multiple services, Digital Lines, or End Users may be included in a single billing account, and/or a single Customer may have multiple billing accounts encompassing different geographic locations, business units, or other designations as requested by Customer and accepted by RingCentral.
2. **“Account Administrator”** means the person(s) who have been granted authority by Customer to set up, amend, or otherwise control settings and/or make additional purchases for the Account via the Administrative Portal. Account Administrators may have varying levels of Account rights, skills, or permissions.
3. **“Account Data”** means: any business contact information provided with the Account; RingCentral-generated logs of calling or other metadata developed or collected in the provision of the Services; configuration data; and records of Digital Lines and any Services purchased under this Agreement.
4. **“Administrative Fees”** means any administrative recovery fees, 911 cost recovery fees and the like separately charged by RingCentral to Customer.
5. **“Administrative Portal”** means the online administrative portal through which Account Administrators control settings and/or make additional purchases for the Account.
6. **“Affiliate(s)”** means a person or entity that is controlled by a Party hereto, controls a Party hereto, or is under common control with a Party hereto, and “control” means beneficial ownership of greater than fifty percent (50%) of an entity’s then-outstanding voting securities or ownership interests.
7. **“Attachment(s)”** means documents appended to the contract containing additional terms for products and Services. Attachments and the terms and conditions contained therein are part of this Agreement.
8. **“Confidential Information”** means any information disclosed by or on behalf of the Disclosing Party) to the Receiving Party that should reasonably be considered as confidential given the nature of the information and the circumstances surrounding its disclosure.
9. **“Customer Care”** means Customer support operations delivered by RingCentral and/or its subcontractors.
10. **“Customer Content”** means the content of calls, facsimiles, SMS messages, voicemails, voice recordings, shared files, conferences, or other communications transmitted or stored through the Services.
11. **“Digital Line”** means a phone number assigned to an End User or a specifically designated location (e.g., conference room) and the associated voice service for inbound and outbound calling that permits an End User generally to make and receive calls to and from the public switched telephone network as well as to and from other extensions within the same Account.
12. **“Disclosing Party”** means the Party disclosing Confidential Information or on whose behalf Confidential Information is disclosed by such Party’s agents, including but not limited to, its Affiliates, officers, directors, employees, and attorneys.
13. **“Electronic Signatures”** means an electronic sound, symbol, or process, including clicking a digital button to accept, attached to or logically associated with a contract or other record and executed or adopted by a person with the intent to sign the record.
14. **“End Point”** means an application or device through which any End-User might access and/or use any of the Services, including without limitation IP Desk Phones, Desktop Clients, Web Clients, Mobile Applications, and Software Integrations.
15. **“End User”** means an individual user to whom Customer makes the Services available, and may be a natural person, and may include but is not limited to Customer’s employees, consultants, clients, external users, invitees, contractors, and agents.
16. **“Helpdesk Support”** shall mean the performance of the following tasks:
 - Standard feature/functionality (“how to”) support for End Users (i.e. call forwarding, voice mail set-up, etc.).
 - Standard management of the Admin Interface within the product.
 - Support all moves, adds, changes, and deletes of employees.
17. **“Indemnifiable Amounts”** means all (X) damages and other amounts awarded against the Indemnified Party by a court of competent jurisdiction pursuant to a final judgment in connection with such Third-Party Claim; (Y) any amounts payable by the Indemnified Party or its Affiliates pursuant to a binding, written agreement settling the Third Party Claim, provided such agreement is approved in advance in writing by the Indemnifying Party; and (Z) all reasonable costs and expenses paid to third parties by the Indemnified Party or its Affiliates in connection with the Indemnified Party’s or its Affiliates’ attorneys’ fees and related expenses.
18. **“Indemnifying Party”** and **“Indemnified Party”** have the meanings set forth in Section 11(C) (Defense and Indemnification Procedures).
19. **“Initial Term”** has the meaning set forth in Section 2(D) (Services Term).

20. **“Intellectual Property Rights”** or **“IP Rights”** means all common law and statutory rights (whether registered or unregistered, or recorded or unrecorded, regardless of method) arising out of or associated with: (a) patents and patent applications, inventions, industrial designs, discoveries, business methods, and processes; (b) copyrights and copyright registrations, and “moral” rights; (c) the protection of trade and industrial secrets and Confidential Information; (d) other proprietary rights relating to intangible property; (e) trademarks, trade names and service marks; (f) a person’s name, likeness, voice, photograph or signature, including without limitation rights of personality, privacy, and publicity; (g) analogous rights to those set forth above; and (h) divisions, continuations, continuations-in-part, renewals, reissues and extensions of the foregoing (as applicable).
21. **“Law”** means any law, statute, regulation, rule, ordinance, administrative guidance, treaty or convention, or court or administrative order or ruling of any governing Federal, State, local or non-U.S. governmental body with jurisdiction over the Services.
22. **“Order Form(s)”** means a request for Service describing the type and quantity of Services required by Customer and submitted and accepted by the Parties in accordance with Section 2(A) (Ordering Services). The Order Form may be presented and executed via the Administrative Portal.
23. **“Receiving Party”** means the Party or its agents, including, but not limited to its Affiliates, officers, directors, employees, and attorneys receiving Confidential Information.
24. **“Renewal Term”** has the meaning set forth in Section 2(D) (Services Term).
25. **“RingCentral Network”** means the network and supporting facilities between and among the RingCentral points of presence (“PoP(s)”), up to and including the interconnection point between the RingCentral’s network and facilities, and the public Internet, and the Public Switched Telephone Network (PSTN). The RingCentral Network does not include the public Internet, a Customer’s own private network, or the PSTN.
26. **“Service(s)”** means all services provided under this Agreement and set forth in one or more Order Form(s).
27. **“Start Date”** means the date so identified in the relevant Order Form or the date on which Customer orders Services via the Administrative Portal.
28. **“Taxes”** means any and all federal, state, local, municipal, foreign, and other taxes and fees charged or collected from Customers, including but not limited to any Universal Service Fund, TRS and 911 taxes and fees.
29. **“Term”** means the Initial Term plus any Renewal Terms.
30. **“Third Party Claim”** has the meaning set forth in Section 11(A) (Indemnification by RingCentral).
31. **“Use Policy”** refers to any of the policies identified in Section 5(B) (Use Policies).

ATTACHMENT A SERVICE ATTACHMENT - RINGEX SERVICES

This Service Attachment is a part of the Master Services Agreement (the “**Agreement**”) that includes the terms and conditions agreed by the Parties under which RingCentral will provide to the Customer the RingEX Services as described under the applicable Order Form (the “**Services**”).

1. Service Overview

The Services are a cloud-based unified communications service that includes enterprise-class voice, fax, call handling, mobile apps, and bring-your-own-device (BYOD) capability that integrates with a growing list of applications.

The Services include:

- Voice Services, including extension-to-extension calling and the ability to make and receive calls to and from the public switched telephone network (PSTN)
- Video and audio-conferencing service, including screen sharing
- Collaboration Tools, including One-to-One and Team Chat, File Sharing, task management, SMS/Texting (where available), and other innovative tools

The Services may be accessed from a variety of user End Points, including IP Desk Phones, Desktop Clients, Web Clients, Mobile Applications, and Software Integrations.

2. RingEX Purchase Plans

A. Tiers of Service. The Services are made available in several pricing tiers, which are described more fully at <https://www.ringcentral.com/office/plansandpricing.html>. While RingCentral offers unlimited monthly plans for some of its products and services, RingCentral Services are intended for regular business use. “Unlimited” use does not permit any use otherwise prohibited by the Acceptable Use Policy, available at <https://www.ringcentral.com/legal/acceptable-use-policy.html>, including trunking, access stimulation, reselling of the Services, etc.

B. Minute and Calling Credit Bundles. Each plan includes a number of Toll-Free minutes, per month, which are pooled to create a single allotment of Toll-Free minutes available for the entire account. Core/Advanced/Ultra tier plans include a monthly allotment of 100/1000/10000 toll free minutes per account, respectively. Overage charges of 3.9¢ per minute apply to calls made in excess of allotment.

International Calling Credit Bundles can be purchased in addition to any base amount included with the purchased tier. International External Calls are charged against Calling Credits on the Account per destination rates, or as overage once Calling Credits are exceeded. Currently effective rates are available at <https://www.ringcentral.com/support/international-rates.html>.

Extension-to-Extension Calls within the Customer account never incur any usage fee and are unlimited, except to the extent that such calls are forwarded to another number that is not on the Customer account.

Additional Calling Credits may be purchased through the Auto-Purchase feature, which can be selected for automatic purchase in various increments on the Administrative Portal. Auto-Purchase is triggered when the combined usage of all End Users on an Account exceeds the total Calling Credits or when End Users make calls with additional fees (e.g., 411).

Minute Bundles and Calling Credit Bundles expire at the end of month and cannot roll over to the following month. Auto-Purchased Calling Credits expire twelve (12) months from date of purchase. Bundles may not be sold, transferred, assigned, or applied to any other customer.

C. Enhanced Business SMS Allotment and Pricing. Each plan includes a number of SMS per each user, per month, which are pooled to create a single allotment of SMS available to the entire account. Core/Advanced/Ultra tier plans include a monthly allotment of 25/100/200 SMS, per user respectively. Each SMS sent or received will be deducted from the pool of available SMS on the account. Overage charges apply to SMS sent or receive in excess of allotment and will be charged at the then-applicable rates, available at <https://www.ringcentral.com/support/new-sms-rates.html>. Additional SMS bundles are available for purchase at discounted prices. Customer must successfully register phone numbers with the SMS registrar prior to using SMS. RingCentral may attempt to deliver SMS sent from unregistered phone numbers at its discretion, however unregistered SMS are excluded from the monthly allotment and any purchased SMS bundles, and will be charged at then-applicable unregistered SMS rates, available at <https://www.ringcentral.com/support/new-sms-rates.html>.

3. Operator Assisted Calling, 311, 511 and other N11 Calling

RingCentral does not support 0+ or operator assisted calling (including, without limitation, collect calls, third party billing calls, 900, or other premium line numbers or calling card calls). The Services may not support 211, 311, 411, 511 and/or N11 calling. To the extent they are supported, additional charges may apply for these calls.

4. Directory Listing Service

RingCentral offers directory listing (the “**Directory Listing Service**”). If Customer subscribes to the Directory Listing Service, RingCentral will share certain Customer Contact Data with third parties as reasonably necessary to include in the phone directory (“**Listing Information**”). This information may include, but is not limited to, Customer’s company name, address, and phone numbers. Customer authorizes RingCentral to use and disclose the Listing Information for the purpose of publishing in, and making publicly available through, third-party directory listing services, to be selected by RingCentral or third-party service providers in their sole discretion. Customer acknowledges and agrees that by subscribing to the Directory Listing Service, Customer’s Listing Information may enter the public domain and that RingCentral cannot control third parties’ use of such information obtained through the Directory Listing Service.

- A. **Opt Out.** Customer may opt out of the Directory Listing Service at any time; however, RingCentral is not obligated to have Customer’s Listing Information removed from third-party directory assistance listing services that have already received Customer’s information.
- B. **No Liability.** RingCentral will have no responsibility or liability for any cost, damages, liabilities, or inconvenience caused by calls made to Customer’s telephone number; materials sent to Customer, inaccuracies, errors or omissions with Listing Information; or any other use of such information. RingCentral will not be liable to Customer for any use by third parties of Customer’s Listing Information obtained through the Directory Listing Service, including without limitation the use of such information after Customer has opted out of the Directory Listing Service.

5. Global RingEX or RingCentral Global Office.

Global RingEX (which is also known as RingCentral Global Office and references in the Service Description to Global RingEX shall also refer to Global Office) provides a single communications system to companies that have offices around the world, offering localized service in countries for which Global RingEX is available. Additional information related to Global RingEX Services is available at <http://www.ringcentral.com/legal/policies/global-office-countries.html>. This section sets forth additional terms and conditions concerning RingCentral’s Global RingEX for customers that subscribe to it.

- A. **Emergency Service Limitations for Global RingEX.** RingCentral provides access to Emergency Calling Services in many, but not all, countries in which RingCentral Global RingEX is available, allowing End Users in most countries to access Emergency Services. Emergency Services may only be accessed within the country in which the Digital Line is assigned, e.g., an End User with a Digital Line assigned in Ireland may dial Emergency Services only within Ireland. Access to Emergency Calling Services in RingCentral Global RingEX countries, where available, is subject to the Emergency Services Policy, available at <https://www.ringcentral.com/legal/emergency-services.html>. Customer must make available and will maintain at all times traditional landline and/or mobile network telephone services that will enable End Users to call the applicable Emergency Services number. Customer may not use the RingCentral Services in environments requiring fail-safe performance or in which the failure of the RingCentral Services could lead directly to death, personal injury, or severe physical or environmental damage.
- B. **Global RingEX Provided Only in Connection with Home Country Service.** RingCentral provides Global RingEX Service only in connection with Services purchased in the Home Country. RingCentral may immediately suspend or terminate Customer’s Global RingEX Services if Customer terminates its Digital Lines in the Home Country. All invoicing for the Global RingEX Services will be done in the Home Country on the Customer’s Account, together with other Services purchased under this Agreement, using the Home Country’s currency. Customer must at all times provide a billing address located in the Home Country. RingCentral will provide all documentation, licenses, and services in connection with the Global RingEX Service in English; additional language support may be provided at RingCentral’s sole discretion.
- C. **Primary Place of Use of Global RingEX Service.** Customer represents and warrants that the primary place of use of the Global RingEX Services will be the country in which the Digital Line is assigned, e.g., an End User with a Digital Line assigned in Ireland will primarily use that Digital Line in Ireland.
- D. **Relationships with Local Providers.** In connection with the provision of Global RingEX Services, RingCentral relies on local providers to supply certain regulated communication services; for example (i) for the provision of local telephone numbers within local jurisdictions; (ii) to enable you to place local calls within local jurisdictions; and (iii) to enable you to receive calls from non-RingCentral numbers on Customer’s Global RingEX telephone number(s), by connecting with the local public switched telephone network. Customer hereby appoints RingCentral as Customer’s agent with power of attorney (and such appointment is coupled with an interest and is irrevocable during the Term) to conclude and enter into agreements with such local providers on Customer’s behalf to secure such services. RingCentral’s locally licensed affiliates provide all telecommunications services offered to Customer within the countries in which such affiliates are licensed; in some cases, RingCentral may obtain services from locally licensed providers on Customer’s behalf. RingCentral is responsible for all contracting, billing, and customer care related to those services. Customer is responsible for providing RingCentral with all information necessary for RingCentral to obtain numbers in Global RingEX countries.

6. **Additional Services.** RingCentral offers add-on services for the Services (where available), which are described at <https://www.ringcentral.com/legal/microsoft-teams-services-attachment.html>. Additional terms or charges may apply, depending on the selected features.
7. **Bring Your Own Carrier (BYOC) Services.** RingCentral offers a software-as-a-service in which customers provide and maintain their own local telecommunications services, which may be connected to RingCentral's cloud PBX, videoconferencing, and team messaging services. BYOC and additional terms are described and available at <https://www.ringcentral.com/legal/BYOC-service-description.html>.
8. **Definitions.** Terms used herein but not otherwise defined have the meanings ascribed to them in the Agreement. For purposes of this Service Attachment, the following terms have the meanings set forth below:
 - A. **"Digital Line"** means a phone number assigned to an End User or a specifically designated location (e.g., conference room) and the associated voice service for inbound and outbound calling that permits the End User generally to make and receive calls to and from the public switched telephone network as well as to and from other extensions within the same Account.
 - B. **"End Point"** means an application or device through which any End-User might access and/or use any of the Services, including without limitation IP Desk Phones, Desktop Clients, Web Clients, Mobile Applications, and Software Integrations.
 - C. **"Extension-to-Extension Calls"** means calls made and received between End Points on the Customer Account with RingCentral, regardless of whether the calls are domestic or international.
 - D. **"External Calls"** means calls made to or received from external numbers on the PSTN that are not on the Customer Account with RingCentral.
 - E. **"Home Country"** means the United States or the country that is otherwise designated as Customer's primary or home country in the Order Form.

**ATTACHMENT B
RINGCENTRAL SECURITY ADDENDUM**

1. Scope

This document describes the Information Security Measures (“**Measures**”) that RingCentral has in place when processing Protected Data through RingCentral Services.

2. Definitions

For purposes of this Security Addendum only, capitalized terms, not otherwise defined herein, have the meaning set forth in the Agreement.

- A. “Ring Central Services”, or “Services”,** means services offered by RingCentral and acquired by the Customer.
- B. “Customer”** means the entity that entered into the Agreement with RingCentral.
- C. “Protected Data”** means Customer and partner data processed by RingCentral Services, as defined in the applicable RingCentral DPA or Agreement, including “personal data” and “personal information” as defined by applicable privacy laws, confidential data as defined in the Agreement, account data, configuration data, communication content including messages, voicemail, and video recording.
- D. “Agreement”** means the agreement in place between RingCentral and the Customer for the provision of the Services.
- E. “Personnel”** means RingCentral employees, contractors or subcontracted Professional Services staff.

3. Information Security Management

A. Security Program

RingCentral maintains a written information security program that:

- i. Includes documented policies or standards appropriate to govern the handling of Protected Data in compliance with the Agreement and with applicable law.
- ii. Is managed by a senior employee responsible for overseeing and implementing the program.
- iii. Includes administrative, technical, and physical safeguards reasonably designed to protect the confidentiality, integrity, and availability of Protected Data.
- iv. Is appropriate to the nature, size, and complexity of RingCentral’s business operations.

B. Security Policy Management

RingCentral’s security policies, standards, and procedures:

- i. Align with information security established industry standards.
- ii. Are subject to ongoing review.
- iii. May be revised to reflect changes in industry best practices.

C. Risk Management

RingCentral:

- i. Performs cybersecurity risk assessments to identify threats to their business or operations at least annually.
- ii. Updates RingCentral policies, procedures and standards as needed to address threats to RingCentral’s business or operations.

4. Independent security assessments

A. External Audit

RingCentral:

- i. Uses qualified independent third-party auditors to perform security audits covering systems, environments, and networks where Protected Data is processed, including
 - a. SOC2 Type II
 - b. IES/ISO 27001.
- ii. maintains additional audits and compliance certifications as appropriate for RingCentral’s business and as identified at www.ringcentral.com/trust-center.html.

B. Distribution of Reports

Copies of relevant audit reports and certifications:

- i. Will be provided to Customer on request.

- ii. Are subject to Non-Disclosure Agreement.

C. Annual Risk Assessment Questionnaire

Customer may, on one (1) occasion within any twelve (12) month period, request that RingCentral complete a third-party risk assessment questionnaire within a reasonable time frame.

In case of conflict between this section and the equivalent section in the RingCentral DPA, the DPA takes precedence.

5. Human Resource Security

A. Background Checks

RingCentral requires pre-employment screenings of all employees. RingCentral ensures criminal background searches on its employees to the extent permitted by law. Each background check in the US includes:

- i. An identity verification (SSN trace).
- ii. Criminal history checks for up to seven (7) years for felony and misdemeanors at the local, state, and federal level, where appropriate.
- iii. Terrorist (OFAC) list search, as authorized by law.

Internationally, criminal history checks are conducted as authorized by local law.

Background checks are conducted by a member of the National Association of Professional Background Screeners or a competent industry-recognized company in the local jurisdiction.

B. Training

RingCentral will ensure that all employees including contractors:

- i. Complete annual training to demonstrate familiarity with RingCentral's security policies.
- ii. Complete annual training for security and privacy requirements, including CyberSecurity awareness, GDPR, and CCPA.
- iii. Have the reasonable skill and experience suitable for employment and placement in a position of trust within RingCentral.

C. Workstation Security

RingCentral ensures that:

- i. RingCentral employees either use RingCentral owned and managed devices in the performance of their duties or Bring Your Own Device (BYOD) device.
- ii. All devices, whether RingCentral owned and managed or Bring Your Own Device (BYOD) device, are enrolled in the full RingCentral managed device program.

D. Data Loss Prevention

RingCentral employs a comprehensive system to prevent the inadvertent or intentional compromise of RingCentral data and Protected Data.

E. Due Diligence Over Sub-Contractors

RingCentral will:

- i. maintain a security process to conduct appropriate due diligence prior to engaging sub-contractors.
- ii. assess the security capabilities of any such sub-contractors on a periodic basis to ensure subcontractors' ability to comply with the Measures described in this document.
- iii. apply written information security requirements that oblige sub-contractors to adhere to RingCentral's key information security policies and standards consistent with and no less protective than these Measures.

F. Non-Disclosure

RingCentral ensures that employees and contractors/sub-contractors who process Protected Data are bound in writing by obligations of confidentiality.

6. Physical Security

A. General

RingCentral:

- i. Restricts access to, controls, and monitors all physical areas where RingCentral Services process Protected Data ("**Secure Areas**").
- ii. Maintains appropriate physical security controls on a 24-hours-per-day, 7-days-per-week basis ("**24/7**").

- iii. Revokes any physical access to Secure Areas promptly after the cessation of the need to access buildings and system(s).
- iv. Performs review of access rights on at least an annual basis.

B. Access and Authorization Processes

RingCentral maintains a documented access authorization and logging process. The authorization and logging process will include at minimum:

- i. Reports detailing all access to Secure Areas, including the identities and dates and times of access.
- ii. Reports to be maintained for at least one year as allowed by law.
- iii. Video surveillance equipment to monitor and record activity at all Secure Areas entry and exit points on a 24/7 basis to the extent permitted by applicable laws and regulations.
- iv. Video recording to be maintained for at least 30 days or per physical location provider's policies.

C. Data Centers

To the extent that RingCentral is operating or using a data center, RingCentral ensures that physical security controls are in alignment with industry standards such as ISO 27001 and SSAE 16 or ISAE 3402 or similar standard including:

- i. Perimeter security including fencing/barriers and video surveillance.
- ii. Secure access including security guard/reception.
- iii. Interior access controlled through RFID cards, 2FA, anti-tailgating controls.
- iv. Redundant utility feeds and support for continuous delivery through backup systems.
- v. Redundant network connection from multiple providers.

7. Logical Security

A. User Identification and Authentication

RingCentral:

- i. Maintains a documented user management lifecycle management process that includes manual and/or automated processes for approved account creation, account removal and account modification for all Information Resources and across all environments.
- ii. Ensures that RingCentral users have an individual accounts for unique traceability.
- iii. Ensures that RingCentral users do not use shared accounts; where shared accounts are technically required controls are in place to ensure traceability.
- iv. RingCentral user passwords are configured aligned with current NIST guidance.

For the customer facing applications, Customers may choose to integrate with SSO (Single Sign on) so that Customer retains control over their required password settings including Customer's existing MFA/2FA solutions.

B. User Authorization and Access Control

RingCentral:

- i. Configures remote access to all networks storing or transmitting Protected Data to require multi-factor authentication for such access.
- ii. Revokes access to systems and applications that contain or process Protected Data promptly after the cessation of the need to access the system(s) or application(s).
- iii. Has the capability of detecting, logging, and reporting access to the system and network or attempts to breach security of the system or network.

RingCentral employs access control mechanisms that are intended to:

- i. Limit access to Protected Data to only those Personnel who have a reasonable need to access said data to enable RingCentral to perform its obligations under the Agreement.
- ii. Prevent unauthorized access to Protected Data.
- iii. Limit access to users who have a business need to know.
- iv. Follow the principle of least privilege, allowing access to only the information and resources that are necessary.
- v. Perform review access controls on a minimum annual basis for all RingCentral's systems that transmit, process, or store Protected Data.

8. Telecommunication and Network Security

A. Network Management

RingCentral:

- i. Maintains network security program that includes industry standard firewall protection and two-factor authentication for access to RingCentral's networks.
- ii. Deploys an Intrusion Detection Systems (IDS) and/or Intrusion Prevention Systems (IPS) to generate, monitor, and respond to alerts which could indicate potential compromise of the network and/or host.
- iii. Monitors web traffic from the Internet and from internal sources to detect cyber-attacks including Distributed Denial of Service (DDoS) attacks against web sites / services and to block malicious traffic.

B. Network Segmentation

RingCentral:

- i. Implements network segmentation between the corporate enterprise network and hosting facilities for Services.
- ii. Ensures separation between environments dedicated to development, staging, and production.
- iii. Restricts access between environments to authorized devices.
- iv. Controls configuration and management of network segregation and firewall rules through a formal request and approval process.

C. Network Vulnerability Scanning

RingCentral:

- i. Runs internal and external network vulnerability scans against information processing systems at least quarterly.
- ii. Evaluates findings based on (where applicable) CVSS score and assessment of impact, likelihood, and severity.
- iii. Remediates findings following industry standard timelines.

9. Operations Security

A. Asset Management

RingCentral:

- i. Maintains an accurate and current asset register covering hardware and software assets used for the delivery of services.
- ii. Maintains accountability of assets throughout their lifecycle.
- iii. Maintains processes to wipe or physically destroy physical assets prior to their disposal.

B. Configuration Management

RingCentral:

- i. Maintains baseline configurations of information systems and applications based on industry best practices including:
 - a. Removal of all vendor-provided passwords.
 - b. Remove/disable unused services and settings.
 - c. Anti-malware/endpoint protection as technically feasible.
- ii. Enforces security configuration settings for systems used in the provision of the Services.
- iii. Ensures that clocks of all information processing systems are synchronized to one of more reference time sources.

C. Malicious Code Protection

- i. To the extent practicable, RingCentral has endpoint protection in place, in the form of Endpoint Detection and Response (EDR) and/or antivirus software, installed and running on servers and workstations.
- ii. EDR alerts are monitored, and immediate action is taken to investigate and remediate any abnormal behavior.
- iii. Where used, antivirus software will be current and running to scan for and promptly remove or quarantine viruses and other malware on Windows servers and workstations.

D. Vulnerability, Security Patching

RingCentral:

- i. Monitors for publicly disclosed vulnerabilities and exposures for impact to Supplier's information systems and products.

- ii. Ensures quality assurance testing of patches prior to deployment.
- iii. Ensures that all findings resulting from network vulnerability scanning and relevant publicly disclosed vulnerabilities and exposures are remediated according to industry best practices, including CVSS score and assessment of impact, likelihood and severity and are remediated following industry standard timelines.

E. Logging and Monitoring

RingCentral shall ensure that:

- i. All systems, devices or applications associated with the access, processing, storage, communication and/or transmission of Protected Data, generate audit logs.
- ii. Access to Protected Data is logged.
- iii. Logs include sufficient detail that they can be used to detect significant unauthorized activity.
- iv. Logs are protected against unauthorized access, modification, and deletion.
- v. Logs are sent to a centralized location for aggregation and monitoring.

10. Software Development and Maintenance

A. Secure Development Lifecycle

RingCentral:

- i. Applies secure development lifecycle practices, including, during design, development, and test cycles.
- ii. Ensures that products are subject to security design review including threat considerations and data handling practices.
- iii. Ensures that Services are subject to a secure release review prior to promotion to production.

B. Security Testing

As part of the secure development lifecycle, RingCentral:

- i. Performs rigorous security testing, including, as technically feasible:
 - a. static code analysis.
 - b. source code peer reviews.
 - c. dynamic and interactive security testing.
 - d. security logic, or security "QA" testing.
- ii. Ensures that Internet-facing applications are subject to application security assessment reviews and testing to identify common security vulnerabilities as identified by industry-recognized organizations (e.g., OWASP Top 10 Vulnerabilities, CWE/SANS Top 25 vulnerabilities).
- iii. For all mobile applications (i.e. running on Android, Blackberry, iOS, Windows Phone) that collect, transmit or display Protected Data, conducts an application security assessment review to identify and remediate industry-recognized vulnerabilities specific to mobile applications.
- iv. Does NOT use Protected Data for testing.
- v. Makes all reasonable effort to identify and remediate software vulnerabilities prior to release.

C. Annual Penetration Testing

RingCentral:

- i. Engages qualified, independent third-party penetration testers to perform annual penetration test against its Products and environments where Protected Data is hosted.
- ii. Requires sub-processors to perform similar penetration testing against their systems, environments, and networks.
- iii. Ensures remediation of all findings in a commercially reasonable period of time.

D. Product Vulnerability Management

RingCentral:

- i. Uses commercially reasonable efforts to regularly identify software security vulnerabilities in RingCentral Services.
- ii. Provides relevant updates, upgrades, and bug fixes for known software security vulnerabilities, for any software provided or in which any Protected Data is processed.

- iii. Ensures that all findings resulting from internal and external testing are evaluated according to industry best practices, including CVSS score and assessment of impact, likelihood and severity and are remediated following industry standard timelines.

E. Open Source and Third-Party Software

RingCentral:

- i. Maintains an asset registry of all third-party software (TPS) and open-source software (OSS) incorporated into the Services.
- ii. Uses commercially reasonable efforts to ensure the secure development and security of open-source software and third-party software used by RingCentral.
- iii. Uses commercially reasonable efforts to evaluate, track and remediate vulnerabilities of open-source software (OSS) and other third-party libraries that are incorporated into the Services.

11. Data Handling

A. Data Classification

RingCentral maintains data classification standards including:

- i. Public data, data that is generally available or expected to be known to the public.
- ii. Confidential data, data that is not available to the general public.

Protected Data is classified as RingCentral Confidential Data.

B. Data Segregation

RingCentral:

- i. Ensures physical or logical segregation of Protected Data from other customers' data.
- ii. Ensures physical separation and access control to segregate Protected Data from RingCentral data.

C. Encryption of Data

RingCentral:

- i. Shall ensure encryption of Protected Data in electronic form in transit over all public wired networks (e.g., Internet) and all wireless networks (excluding communication over Public Switch Telephone Networks).
- ii. Excepting the Engage Communities feature of Engage Digital, shall ensure encryption of Protected Data in electronic form when stored at rest.
- iii. Uses industry standard encryption algorithms and key strengths to encrypt Protected Data in transit over all public wired networks (e.g., Internet) and all wireless networks.

D. Destruction of Data

RingCentral shall:

- i. Ensure the secure deletion of data when it is no longer required.
- ii. Ensure that electronic media that has been used in the delivery of Services to the Customer will be sanitized before disposal or repurposing, using a process that assures data deletion and prevents data from being reconstructed or read.
- iii. Destroy any equipment containing Protected Data that is damaged or non-functional.

12. Incident Response

RingCentral's incident response capability is designed to comply with statutory and regulatory obligations governing incident response. As such, RingCentral:

- A.** Maintains an incident response capability to respond to events potentially impacting the confidentiality, integrity and/or availability of Services and/or data including Protected Data.
- B.** Has a documented incident response plan based on industry best practices.
- C.** Has a process for evidence handling that safeguards the integrity of evidence collected to including allowing detection of unauthorized access to.
- D.** Will take appropriate steps and measures to comply with statutory and regulatory obligations governing incident response.

When RingCentral learns of or discovers a security event which impacts Protected Data, RingCentral will notify Customer without undue delay and will take commercially reasonable steps to isolate, mitigate, and/or remediate such event.

13. Business Continuity and Disaster Recovery

A. Business Continuity

RingCentral:

- i. Ensures that responsibilities for service continuity are clearly defined and documented and have been allocated to an individual with sufficient authority.
- ii. Has a business continuity plan (BCP) in place designed to provide ongoing provision of the Services to Customer.
- iii. Develops, implements, and maintains a business continuity management program to address the needs of the business and Services provided to the Customer. To that end, RingCentral completes a minimum level of business impact analysis, crisis management, business continuity, and disaster recovery planning.
- iv. Ensures that the scope of the BCP encompasses all relevant locations, personnel and information systems used to provide the Services.
- v. Ensure that its BCP includes, but is not limited to, elements such location workarounds, application workarounds, vendor workarounds, and staffing workarounds, exercised at minimum annually.
- vi. Reviews, updates, and tests the BCP at least annually.

B. Disaster Recovery

RingCentral:

- i. Maintains a disaster recovery plan, which includes, but is not limited to, infrastructure, technology, and system(s) details, recovery activities, and identifies the people/teams required for such recovery, exercised at least annually.
- ii. Ensures that the disaster recovery plan addresses actions that RingCentral will take in the event of an extended outage of service.
- iii. Ensures that its plans address the actions and resources required to provide for (i) the continuous operation of RingCentral, and (ii) in the event of an interruption, the recovery of the functions required to enable RingCentral to provide the Services, including required systems, hardware, software, resources, personnel, and data supporting these functions.

E.2.

Receive recommendation and discuss the District's 2025 health insurance carriers, 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.

October 24, 2024



Collin Central Appraisal District

October 24, 2024

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", written over the printed name.

RE: 2025 Employee Insurance

This document is a summary of the 2025 employee insurance recommendation from Mr. Ryan Hanratty, with Swingle, Collins & Associates.

- Remain with our 2024 current insurance carriers for 2025.
 - Blue Cross Blue Shield of Texas for medical
 - Blue Cross Blue Shield of Texas for dental
 - Superior Vision for vision
 - Blue Cross Blue Shield of Texas for basic life & ADD
 - Blue Cross Blue Shield of Texas for voluntary Life & ADD
 - Blue Cross Blue Shield of Texas for short/long-Term disability
 - Unum for long-term care
 - First Stop Health for Telemedicine

Increase Health Savings Account (HSA) and medical reimbursement from \$4,150 annually to \$4,300 annually, based on increased contribution amount allowed by the IRS.

Mr. Hanratty will report to the Board regarding the renewal proposal process and negotiations.

Attachment: Spreadsheet showing 2024 costs, 2025 renewal proposal and 2025 projected cost after negotiations.

SwingleCollins & Associates

Collin Central Appraisal District Marketing Review

Presented by: Swingle Collins and Associates

Presented: October 2024

Premium vs Claims

MONTH	TOTAL EMPLOYEES	TOTAL MEMBERS	BILLED PREMIUMS	BILLED PREMIUMS PEPM	TOTAL PAID CLAIMS	TOTAL PAID CLAIMS PEPM	RATIO
Sep-22	137	126	\$124,874	\$911	\$92,353	\$674	74%
Oct-22	139	128	\$126,661	\$911	\$92,632	\$666	73%
Nov-22	142	132	\$128,916	\$908	\$31,104	\$219	24%
Dec-22	143	133	\$129,810	\$908	\$78,582	\$550	61%
Jan-23	146	138	\$122,670	\$840	\$90,540	\$620	74%
Feb-23	145	137	\$119,971	\$827	\$118,064	\$814	98%
Mar-23	148	140	\$122,479	\$828	\$81,912	\$553	67%
Apr-23	147	139	\$121,643	\$828	\$267,282	\$1,818	220%
May-23	144	136	\$118,896	\$826	\$99,789	\$693	84%
Jun-23	148	140	\$122,718	\$829	\$41,930	\$283	34%
Jul-23	147	139	\$121,882	\$829	\$162,344	\$1,104	133%
Aug-23	147	139	\$121,092	\$824	\$133,576	\$909	110%
Sep-23	148	140	\$122,000	\$824	\$71,370	\$482	59%
Oct-23	147	138	\$121,796	\$829	\$281,389	\$1,914	231%
Nov-23	146	137	\$119,020	\$815	\$118,345	\$811	99%
Dec-23	150	142	\$121,899	\$813	\$170,327	\$1,136	140%
Jan-24	156	146	\$132,167	\$847	\$100,238	\$643	76%
Feb-24	156	146	\$133,025	\$853	\$120,612	\$773	91%
Mar-24	158	148	\$134,695	\$853	\$39,912	\$253	30%
Apr-24	161	149	\$136,265	\$846	\$123,812	\$769	91%
May-24	161	149	\$136,842	\$850	\$76,922	\$478	56%
Jun-24	159	147	\$134,050	\$843	\$65,568	\$412	49%
Jul-24	159	147	\$133,858	\$842	\$201,674	\$1,268	151%
Aug-24	160	148	\$134,716	\$842	\$155,036	\$969	115%
Total 24 Months	3594	3364	\$3,041,945	\$846	\$2,815,313	\$783	93%
Total 12 Months	1861	1737	\$1,560,333	\$838	\$1,525,205	\$820	98%

Plan Design:				Blue Cross Blue Shield of Texas Current/Renewal						Alternate 1 : Blue Cross Blue Shield of Texas NEGOTIATED						
				HSA MTBCP007H		PPO MMB422 (Retiree)		PPO MTBCP038		HSA MTBCP007H		PPO MMB422 (Retiree)		PPO MTBCP038		
				In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	
1	Office Visit Co-Pay (Primary/Premium)			Ded + 0%	Ded + 30%	\$40 Co-Pay	Ded + 30%	\$45 Co-Pay	Ded + 50%	Ded + 0%	Ded + 30%	\$40 Co-Pay	Ded + 30%	\$45 Co-Pay	Ded + 50%	
2				Ded + 0%	Ded + 30%	\$40 Co-Pay	Ded + 30%	\$90 Co-Pay	Ded + 50%	Ded + 0%	Ded + 30%	\$40 Co-Pay	Ded + 30%	\$90 Co-Pay	Ded + 50%	
3				Up to \$50	N/A	\$0	N/A	\$0	N/A	Up to \$50	N/A	\$0	N/A	\$0	N/A	
4				\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	
5	Family Deductible			\$10,000	\$20,000	\$10,000	\$20,000	\$14,700	\$29,400	\$10,000	\$20,000	\$10,000	\$20,000	\$14,700	\$29,400	
6				0%	30%	30%	30%	30%	50%	0%	30%	30%	30%	30%	50%	
7				\$5,000	Unlimited	\$5,600	\$20,000	\$5,600	Unlimited	\$5,000	Unlimited	\$5,600	\$20,000	\$5,600	Unlimited	
8				\$10,000	Unlimited	\$10,200	\$60,000	\$14,700	Unlimited	\$10,000	Unlimited	\$10,200	\$60,000	\$14,700	Unlimited	
9	Deductible Included in OOP			Included		Included		Included		Included		Included		Included		
10				Deductible + 0%		\$100 Co-Pay/Visit + Ded + 30%		\$500 Co-Pay/Visit + Ded + 30%		Deductible + 0%		\$100 Co-Pay/Visit + Ded + 30%		\$500 Co-Pay/Visit + Ded + 30%		
11				\$0	Ded + 30%	\$0	Ded + 30%	\$0	Ded + 50%	\$0	Ded + 30%	\$0	Ded + 30%	\$0	Ded + 50%	
12				Ded + 0%	Ded + 30%	\$65 Co-Pay	Ded + 30%	\$75 Co-Pay	Ded + 50%	Ded + 0%	Ded + 30%	\$65 Co-Pay	Ded + 30%	\$75 Co-Pay	Ded + 50%	
13	Pharmacy Co-Pay (In-Network)			In-Network		In-Network		In-Network		In-Network		In-Network		In-Network		
14				N/A	\$1,000 Ind / \$3,000 Family	N/A	\$1,000 Ind / \$3,000 Family	N/A	\$1,000 Ind / \$3,000 Family	N/A	\$1,000 Ind / \$3,000 Family	N/A	\$1,000 Ind / \$3,000 Family	N/A	\$1,000 Ind / \$3,000 Family	
15				Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$0 / \$10 Co-Pay	Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$10 Co-Pay / \$20 Co-Pay	Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$10 Co-Pay / \$20 Co-Pay	Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$10 Co-Pay / \$20 Co-Pay	
16				Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$50 Co-Pay / \$70 Co-Pay	Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$50 Co-Pay / \$70 Co-Pay	Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$50 Co-Pay / \$70 Co-Pay	Deductible + 0%	\$20 Co-Pay / \$25 Co-Pay	\$50 Co-Pay / \$70 Co-Pay	
17	Non-Preferred Brand Drugs (30-Day Supply)			Deductible + 0%	\$40 Co-Pay / \$50 Co-Pay	\$50 Co-Pay / \$70 Co-Pay	\$100 Co-Pay / \$120 Co-Pay	Deductible + 0%	\$40 Co-Pay / \$50 Co-Pay	\$50 Co-Pay / \$70 Co-Pay	\$100 Co-Pay / \$120 Co-Pay	Deductible + 0%	\$40 Co-Pay / \$50 Co-Pay	\$50 Co-Pay / \$70 Co-Pay	\$100 Co-Pay / \$120 Co-Pay	
18				Deductible + 0%	\$60 Co-Pay / \$70 Co-Pay	\$100 Co-Pay / \$120 Co-Pay	Deductible + 0%	\$60 Co-Pay / \$70 Co-Pay	\$100 Co-Pay / \$120 Co-Pay	Deductible + 0%	\$60 Co-Pay / \$70 Co-Pay	\$100 Co-Pay / \$120 Co-Pay	Deductible + 0%	\$60 Co-Pay / \$70 Co-Pay	\$100 Co-Pay / \$120 Co-Pay	
19				Deductible + 0%	\$20 / \$40 / \$60	\$150 Co-Pay	Deductible + 0%	\$20 / \$40 / \$60	\$150 Co-Pay	Deductible + 0%	\$20 / \$40 / \$60	\$150 Co-Pay	Deductible + 0%	\$20 / \$40 / \$60	\$150 Co-Pay	
20				Deductible + 0%	\$20 / \$40 / \$60	\$250 Co-Pay	Deductible + 0%	\$20 / \$40 / \$60	\$250 Co-Pay	Deductible + 0%	\$20 / \$40 / \$60	\$250 Co-Pay	Deductible + 0%	\$20 / \$40 / \$60	\$250 Co-Pay	
21	Billed Monthly Premium													Billed Monthly Premium		
22	Enrollment			HSA MTBCP007H		PPO MMB422 (Retiree)		PPO MTBCP038		HSA MTBCP007H		PPO MMB422 (Retiree)		PPO MTBCP038		
23				Current	Renewal	Current	Renewal	Current	Renewal	Proposed		Proposed		Proposed		
24				\$811.72	\$1,005.61	\$935.51	\$1,150.65	\$1,076.03	\$1,347.97	\$891.70	\$1,020.31	\$1,195.27	\$891.70	\$1,020.31	\$1,195.27	
25				\$1,866.87	\$2,312.70	\$2,151.56	\$2,646.25	\$2,474.73	\$3,100.03	\$2,050.73	\$2,346.50	\$2,748.88	\$2,050.73	\$2,346.50	\$2,748.88	
26	Employee + Child(ren)			\$1,461.01	\$1,809.89	\$1,683.81	\$2,070.94	\$1,936.71	\$2,426.06	\$1,604.88	\$1,836.35	\$2,151.25	\$1,604.88	\$1,836.35	\$2,151.25	
27				\$2,516.26	\$3,117.21	\$2,899.95	\$3,566.79	\$3,335.54	\$4,178.40	\$2,764.10	\$3,162.76	\$3,705.09	\$2,764.10	\$3,162.76	\$3,705.09	
28				\$115,182	\$142,695	\$0	\$0	\$9,684	\$12,132	\$126,531	\$0	\$10,757	\$126,531	\$0	\$10,757	
29				\$1,498,401	\$1,857,916	\$359,515	24%	\$149,060	9.95%	\$1,498,401	\$1,857,916	\$359,515	24%	\$149,060	9.95%	
30	Company Monthly Costs													Company Monthly Costs		
31	Base Core Buy-Up			HSA MTBCP007H		PPO MMB422 (Retiree)		PPO MTBCP038		HSA MTBCP007H		PPO MMB422 (Retiree)		PPO MTBCP038		
32				Current	Renewal	Current	Renewal	Current	Renewal	Proposed		Proposed		Proposed		
33				\$811.72	\$1,005.61	\$935.51	\$1,150.65	\$1,076.03	\$1,347.97	\$891.70	\$1,020.31	\$1,195.27	\$891.70	\$1,020.31	\$1,195.27	
34				\$811.72	\$1,005.61	\$935.51	\$1,150.65	\$1,076.03	\$1,347.97	\$891.70	\$1,020.31	\$1,195.27	\$891.70	\$1,020.31	\$1,195.27	
35	Employee + Family			\$811.72	\$1,005.61	\$935.51	\$1,150.65	\$1,076.03	\$1,347.97	\$891.70	\$1,020.31	\$1,195.27	\$891.70	\$1,020.31	\$1,195.27	
36				\$811.72	\$1,005.61	\$935.51	\$1,150.65	\$1,076.03	\$1,347.97	\$891.70	\$1,020.31	\$1,195.27	\$891.70	\$1,020.31	\$1,195.27	
37				\$811.72	\$1,005.61	\$935.51	\$1,150.65	\$1,076.03	\$1,347.97	\$891.70	\$1,020.31	\$1,195.27	\$891.70	\$1,020.31	\$1,195.27	
38				\$811.72	\$1,005.61	\$935.51	\$1,150.65	\$1,076.03	\$1,347.97	\$891.70	\$1,020.31	\$1,195.27	\$891.70	\$1,020.31	\$1,195.27	
39	Total Monthly Premium			\$109,582	\$135,757	\$0	\$0	\$9,684	\$12,132	\$120,380	\$0	\$10,757	\$120,380	\$0	\$10,757	
40				\$1,431,198						\$1,573,643						
41				\$1,774,669						\$1,573,643						
42				\$343,471						\$142,446						
43	Change vs Current %			24%						9.95%						
44				Employee Monthly Deductions												
45				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
46				\$1,055.15	\$1,307.09	\$1,216.05	\$1,495.60	\$1,398.70	\$1,752.06	\$1,159.03	\$1,326.19	\$1,553.61	\$1,159.03	\$1,326.19	\$1,553.61	
47	Employee + Spouse			\$649.29	\$804.28	\$748.30	\$920.29	\$860.68	\$1,078.09	\$713.18	\$816.04	\$955.98	\$713.18	\$816.04	\$955.98	
48				\$1,704.54	\$2,111.60	\$1,964.44	\$2,416.14	\$2,259.51	\$2,830.43	\$1,872.40	\$2,142.45	\$2,509.82	\$1,872.40	\$2,142.45	\$2,509.82	
49				Employee Semi-Monthly Deductions						Employee Semi-Monthly Deductions						
50				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
51	Employee + Spouse			\$527.58	\$653.55	\$608.03	\$747.80	\$699.35	\$876.03	\$579.52	\$663.10	\$776.81	\$579.52	\$663.10	\$776.81	
52				\$324.65	\$402.14	\$374.15	\$460.15	\$430.34	\$539.05	\$356.59	\$408.02	\$477.99	\$356.59	\$408.02	\$477.99	
53				\$852.27	\$1,055.80	\$982.22	\$1,208.07	\$1,129.76	\$1,415.22	\$936.20	\$1,071.23	\$1,254.91	\$936.20	\$1,071.23	\$1,254.91	
54				\$852.27	\$1,055.80	\$982.22	\$1,208.07	\$1,129.76	\$1,415.22	\$936.20	\$1,071.23	\$1,254.91	\$936.20	\$1,071.23	\$1,254.91	

2025: \$4,300 HSA Contribution

2025: \$4,300 HRA Contribution

Dental

Plan Design:		Blue Cross Blue Shield of Texas Current/Renewal		Alternate 1 : Blue Cross Blue Shield of Texas NEGOTIATED
1	Plan Name	DTNHR01		DTNHR01
2	Contributory Status	Contributory		Contributory
3	Calendar Year Deductible	\$25 Individual / \$75 Family		\$25 Individual / \$75 Family
4	Annual Maximum Per Individual	\$3,000		\$3,000
5	Out-of-Network Reimbursement	90% U&C		90% U&C
6	Deductible Waived for Preventive	Yes		Yes
7	Preventive & Diagnostic	100%		100%
8	Basic	80%		80%
9	Major	50%		50%
10	Waiting Periods	None		None
11	Endodontics/ Periodontics	Basic		Basic
12	Orthodontia	50% to \$2,000 Lifetime Max		50% to \$2,000 Lifetime Max
13	Rate Guarantee	1 Year		1 Year
14		Billed Monthly Premiums		Billed Monthly Premiums
15	Enrollment	<u>Current</u>	<u>Renewal</u>	<u>Proposed</u>
16	Employee 123	\$46.24	\$53.18	\$50.87
17	Employee + Spouse 10	\$92.52	\$106.40	\$101.77
18	Employee + Child(ren) 14	\$118.63	\$136.42	\$130.48
19	Employee + Family 12	\$181.55	\$208.78	\$199.70
20	Total Employees 159			
21	Total Monthly Premium	\$10,452	\$12,020	\$11,498
22	Annual Premium	\$125,426		
23	Renewal Annual Premium	\$144,245		\$137,974
24	Change vs Current \$	\$18,819		\$12,548
25	Change vs Current %	15%		10%
26		Company Monthly Costs		Company Monthly Costs
27	% of Premium	<u>Current</u>	<u>Renewal</u>	<u>Proposed</u>
28	Employee 100%	\$46.24	\$53.18	\$50.87
29	Employee + Spouse 50%	\$46.24	\$53.18	\$50.87
30	Employee + Child(ren) 39%	\$46.24	\$53.18	\$50.87
31	Employee + Family 25%	\$46.24	\$53.18	\$50.87
32	Total Monthly Premium	\$7,352	\$8,456	\$8,088
33	Annual Premium	\$88,226		
34	Renewal Annual Premium	\$101,467		\$97,060
35	Change vs Current \$	\$13,242		\$8,834
36	Change vs Current %	15%		10%
37		Employee Monthly Costs		Employee Monthly Costs
38		<u>Current</u>	<u>Renewal</u>	<u>Proposed</u>
39	Employee	\$0.00	\$0.00	\$0.00
40	Employee + Spouse	\$46.28	\$53.22	\$50.90
41	Employee + Child(ren)	\$72.40	\$83.24	\$79.61
42	Employee + Family	\$135.32	\$155.60	\$148.83
43		Employee Semi-Monthly Costs		Employee Semi-Monthly Costs
44		<u>Current</u>	<u>Renewal</u>	<u>Proposed</u>
45	Employee	\$0.00	\$0.00	\$0.00
46	Employee + Spouse	\$23.14	\$26.61	\$25.45
47	Employee + Child(ren)	\$36.20	\$41.62	\$39.81
48	Employee + Family	\$67.66	\$77.80	\$74.42

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	Enrollment	Current	Renewal
19 Employee	112	\$7.82	\$7.82
20 Employee + Spouse	9	\$14.77	\$14.77
21 Employee + Child(ren)	11	\$15.69	\$15.69
22 Employee + Family	12	\$24.60	\$24.60
23 Total Employees	144		
24 Total Monthly Premium		\$1,477	\$1,477
25 Current Annual Premium		\$17,719	
26 Renewal Annual Premium		\$17,719	
27 Change vs Current \$		\$0	
28 Change vs Current %		0%	
29		Company Monthly Costs	
30 % of Premium	% of Premium	Current	Renewal
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		\$1,126	\$1,126
36 Current Annual Premium		\$13,511	
37 Renewal Annual Premium		\$13,511	
38 Change vs Current \$		\$0	
39 Change vs Current %		0%	
40		Employee Monthly Costs	
41		Current	Renewal
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		Current	Renewal
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	Total Eligible Employees	147	
3	Volume	\$21,262,750	
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	Conversion	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		Current	Renewal
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
21	Estimated Annual Premium	\$36,487	\$36,487
19	Change vs Current \$	\$0	
20	Change vs Current %	0%	

Voluntary Life and ADD

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 (Includes 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 (Includes 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 Volume	\$539,836	
15	Billed Premium	
16	Current	Renewal
17 Total Rate / \$100	\$0.351	\$0.351
19 Estimated Annual Premium	\$22,738	\$22,738
18 Change vs Current \$	\$0	
19 Change vs Current %	0%	

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 Volume	\$125,352	
11	Billed Premium	
12	<u>Current</u>	<u>Renewal</u>
13 Total Rate / \$10	\$0.240	\$0.240
15 Estimated Annual Premium	\$36,101	\$36,101
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: _____

Long Term Care- Unum

COLLIN CENTRAL APPRAISAL DISTRICT SCHEDULE OF BENEFITS / PLAN HIGHLIGHTS

Your Long Term Care (LTC) insurance plan is listed below.

Elimination Period: Your plan's elimination period of 90 days is the amount of time you must wait before benefits become payable. This time period can be accumulated over a period of 730 days and needs to be satisfied only once during the life of your plan.

Newly Hired Employees: Once eligible for the plan, will have 31 days to sign up for Guarantee Issue coverage. Please check with your employer for your effective date.

All Active Employees & Newly Hired Employees: Who enroll after the Guarantee Issue enrollment period or choose benefits over the Guarantee Issue limits will be required to fill out a medical questionnaire.

Medical Underwriting Effective Date: The effective date for those applicants requiring medical underwriting is the later of the Plan Effective Date or the Medical Underwriting Approval Date. *Medical Underwriting means that you must answer all questions on a medical questionnaire. In some cases, an interview may also be necessary.*

Delayed Effective Date: If you are absent from work because you are injured, sick, temporarily laid off or on a leave of absence, your coverage will not begin on your otherwise expected effective date.

Medical Underwriting for Employees and Family: Completion of the **Benefit Election Form** is required for enrollment. **EMPLOYEES:** Your employer funded basic plan, as well as additional benefit amounts of up to and including \$6,000 and a Facility Benefit Duration of 3 or 6 years, is being offered on a Guarantee Issue basis. This does not require completion of the **Long Term Care Insurance Application** (medical questionnaire) if you apply during your initial eligibility period. The **Long Term Care Insurance Application** (medical questionnaire) is required if enrolling after your initial eligibility period or if you choose to buy \$7,000, \$8,000, \$9,000 or the Lifetime Duration coverage. Spouses and all Family Members must complete the **Benefit Election Form**, the **Long Term Care Insurance Application** (medical questionnaire) and must be approved for coverage in order to enroll in the Long Term Care plan. **All** Medical Questionnaires must accompany a signed Authorization to Request Medical Information Form #6720-03 located in the enrollment kit.

Benefit Duration	3 Years	6 Years	Lifetime
Facility Benefit Amount In Increments of \$1,000	\$1,000 to \$9,000	\$1,000 to \$9,000	\$1,000 to \$9,000
Assisted Living Facility Percent	100%	100%	100%
Lifetime Maximum Per \$1,000 Increments	\$36,000	\$72,000	Lifetime Duration
Professional Home & Community Care	50%	50%	50%
Total Choice Home Care - Option	50%	50%	50%
Inflation Protection * - Option	5% Simple	5% Simple	5% Simple

* If you selected an inflation option, and you terminate that inflation option at a future date, you can purchase the inflated coverage amount at your original age.

Lifetime Maximum: The Lifetime Maximum is the maximum benefit dollar amount Unum will pay over the life of your coverage. This dollar amount is based on the Facility Benefit Amount and Benefit Duration. *For Example: If you choose \$1,000 Facility Monthly Benefit Amount & 3 Year Duration, your Lifetime Maximum is calculated as follows, \$1,000 per Month X 12 Months X 3 Years = \$36,000 Lifetime Maximum.*

Insurance Age: Final cost of coverage will be based on your Insurance Age. If you enroll for coverage on or before the group policy effective date, Insurance Age is your age on the group policy effective date. If you enroll for coverage after the group policy effective date, Insurance Age is your age on the date you sign the enrollment form.

Questions: Please call 1-800-227-4165 with questions regarding your Long Term Care Insurance.

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 GROUP INSURANCE SUMMARY CALCULATIONS**

2024 CALCULATED INSURANCE COST:			2025 PROJECTED COST AT RENEWAL:			2025 PROJECTED COST, AS NEGOTIATED:		
ITEM	MONTHLY	ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL	RENEW FACTOR	PROJ. MONTHLY	PROJ. ANNUAL
Medical (BCBS)	\$840.43	\$10,085.16	24.00%	\$1,042.13	\$12,505.60	9.95%	\$924.05	\$11,088.63
Dental (BCBS)	\$46.24	\$554.88	15.00%	\$53.18	\$638.11	10.00%	\$50.86	\$610.37
Vision (SUPERIOR)	\$7.82	\$93.84	0.00%	\$7.82	\$93.84	0.00%	\$7.82	\$93.84
Long-term care (Unum)*	\$11.37	\$136.44	0.00%	\$11.37	\$136.44	0.00%	\$11.37	\$136.44
First Stop Health, Telemedicine	\$7.45	\$89.40	0.00%	\$7.45	\$89.40	0.00%	\$7.45	\$89.40
*Life / Disability (BCBS)	\$72.59	\$871.10	0.00%	\$72.59	\$871.10	0.00%	\$72.59	\$871.10
IDSshield	<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	\$995.85	\$11,950.22		\$1,204.49	\$14,453.89		\$1,084.10	\$13,009.19
HSA/Medical Reimbursements	<u>\$345.83</u>	<u>\$4,150</u>		<u>\$358.33</u>	<u>\$4,300</u>		<u>\$358.33</u>	<u>\$4,300</u>
Grand Total (Per Employee)	\$1,341.68	\$16,100.18		\$1,562.82	\$18,753.85		\$1,442.43	\$17,309.15
Number of Employees Budgeted	165	165		171	171		171	171
Projected Grand Total Cost	\$221,377.53	\$2,656,530.41		\$267,242.43	\$3,206,909.15		\$246,655.33	\$2,959,863.92
Line-Item Budget		<u>\$2,877,000.00</u>			<u>\$2,978,000.00</u>			<u>\$2,978,000.00</u>
Projected Line-Item Balance Y.E.		\$220,469.59	Projected Line-Item Balance Y.E.	-\$228,909.15		Projected Line-Item Balance Y.E.		\$18,136.08
Annual Budget Per Employee		\$17,436.36	Annual Budget Per Employee	\$17,415.20		Annual Budget Per Employee		\$17,415.20

Color Codes: Yellow = Current 2024 Projected Cost. Gray = 2025 Initial Renewal Rates. Green = Negotiated Rates Being Recommended for 2025.

*** 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.**



**Protect your rights.
Secure your identity.**

**Life's Complicated!
Let our legal & fraud
experts help!**

**NATIONWIDE
UNLIMITED
TOP-RATED**

The average ID Theft issue
takes 330 hours to repair

Identity theft in the digital age, a few stats:

- Texas ranks 6th in the nation in ID Theft
- TX Driver's License theft: 28 million hacked in 2021.
- 2400 TX Driver's Licenses went to criminals Jan-Jul 2023
- Most identity theft will NOT show up on a credit report
- 1 in 4 thefts are reported by 30-39 year olds
- 60% of ID Theft does NOT include credit card theft

Norma P, Euless TX, IDShield Customer



"I was alerted a loan was being opened in my name, immediately called IDShield, they were so helpful and took the time to explain everything and assured me that they would protect me. This is the kind of service you need when you have been violated and your identity has been compromised. Thank you!"



Sheryl Powers, Your Servicing Agent



**C: 817-988-6780
O: 214-935-5500**



powers@mpoweredadvantage.com



[MPoweredAdvantage.com](https://www.MPoweredAdvantage.com)

Nationwide

Unlimited

Top-Rated



- Full Privacy Monitoring: SS#, DL, bank/credit, passport, pay day loans, medical ID, etc
- Black Market web surveillance
- Social Media & Reputation management
- Monthly score updates
- UNLIMITED consultation
- 24/7 emergency access
- EXCLUSIVE partnership with licensed fraud investigators!

UNLIMITED RESTORATION:

Whatever it takes as long as it takes

**Getting you back to
pre-breach status**

Top-Rated by FORBES & US News!

2023 Cyber Security Excellence Gold Winner



Per Pay Period deductions:

	<u>Family</u>	<u>Individual</u>
IDShield	\$9.21	\$4.59

Family = member, partner, unmarried dependents thru age 25 at home or full time college, guardianship thru age 17.

Sheryl Powers, Your Servicing Agent

C: 817-988-6780

O: 214-935-5500

✉ sherylapowers@gmail.com

🌐 MPoweredAdvantage.com

E.3.

Review and discuss changes on Medical Reimbursement, Policy #1001 for 2025, for employees selecting traditional PPO medical plan.

October 24, 2024



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, **dental and vision deductible and prescription co-pay covered** 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 ~~\$4,150~~ **\$4,300** in reimbursements per budget year. Any unused portion of the ~~\$4,150~~ **\$4,300** 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 ~~2024~~ **2025**.

Adopted: January 22, 2009

Board Minutes: 1-22-2009

Amended: November 19, 2020

Resolution #: 2020-1093

Amended: November 18, 2021

Resolution #: 2021-1102

Amended: October 27, 2022

Resolution #: 2022-1116

Amended: October 26, 2023

Resolution #: 2023-1130

Amended: October 24, 2024

Resolution #: 2024-1140



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, dental and vision covered expenses for the employee only. Eligible employees can receive a maximum of \$4,300 in reimbursements per budget year. Any unused portion of the \$4,300 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 2025.

Adopted: January 22, 2009

Board Minutes: 1-22-2009

Amended: November 19, 2020

Resolution #: 2020-1093

Amended: November 18, 2021

Resolution #: 2021-1102

Amended: October 27, 2022

Resolution #: 2022-1116

Amended: October 26, 2023

Resolution #: 2023-1130

Amended: October 24, 2024

Resolution #: 2024-1140

E.4.

**Review and discuss changes on District's HSA
Contribution, Policy #1005 for 2025, for
employees selecting HDHP with Health Savings
Account.**

October 24, 2024



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 ~~\$4,150~~ **\$4,300** 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 ~~2024~~ **2025**, 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 ~~2024~~ **2025**.

Adopted: October 27, 2011

Resolution #: 2011-1019

Adopted: November 18, 2021

Resolution #: 2021-1101

Amended: November 19, 2020

Resolution #: 2020-1092

Amended: October 27, 2022

Resolution #: 2022-1115

Amended: October 26, 2023
Resolution #: 2023-1131

Amended: October 24, 2024
Resolution #: 2024-1141



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 \$4,300 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 2025, 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 2025.

Adopted: October 27, 2011

Resolution #: 2011-1019

Adopted: November 18, 2021

Resolution #: 2021-1101

Amended: November 19, 2020

Resolution #: 2020-1092

Amended: October 27, 2022

Resolution #: 2022-1115

Amended: October 26, 2023
Resolution #: 2023-1131

Amended: October 24, 2024
Resolution #: 2024-1141

E.5.

**Receive recommendation and vote on
Resolution # 2024-90, group insurance
carriers.**

October 24, 2024



Collin Central Appraisal District

BOARD OF DIRECTORS

Brian Mantzey-Chairman
Kenneth Maun-Assessor
Richard Grady
Andrew Cook
Robert Philo

Ronald Kelley-Secretary
Veronica Yost
Clint Pruett
Sumbel Zeb

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2024-90

The Collin Central Appraisal District Board of Directors met in open session on October 24, 2024. 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 2025, as listed below, based on details presented in public session on October 24, 2024.

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 _____, 2024.

Brian Mantzey, Chairman

(and/or)

Ronald Kelley, Secretary

E.6.

**Receive recommendation and vote on
Resolution # 2024-1140, Board Policy #1001.**

October 24, 2024



Collin Central Appraisal District

BOARD OF DIRECTORS

Brian Mantzey-Chairman
Kenneth Maun-Assessor
Richard Grady
Andrew Cook
Robert Philo

Ronald Kelley-Secretary
Veronica Yost
Clint Pruett
Sumbel Zeb

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2024 - 1140

The Collin Central Appraisal District Board of Directors met in open session on October 24, 2024. 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 2025, regarding reimbursements of medical, dental and vision expenses for employees only, not to exceed \$4,300 annually, from the 2025 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 _____, 2024.

Brian Mantzey-Chairman

(and/or)

Ronald Kelley-Secretary

E.7.

**Receive recommendation and vote on
Resolution # 2024-1141, Board Policy #1005.**

October 24, 2024



Collin Central Appraisal District

BOARD OF DIRECTORS

Brian Mantzey-Chairman
Kenneth Maun-Assessor
Richard Grady
Andrew Cook
Robert Philo

Ronald Kelley-Secretary
Veronica Yost
Clint Pruett
Sumbel Zeb

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2024 - 1141

The Collin Central Appraisal District Board of Directors met in open session on October 24, 2024. 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 2025, regarding contributions to employees' Health Savings Accounts in the amount of \$4,300 annually, from the 2025 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 _____, 2024.

Brian Mantzey-Chairman

(and/or)

Ronald Kelley-Secretary

E.8.

Discuss year-end 2024 audit and vote on authorizing the Board Chairman to execute a letter of engagement with Vail & Park, P.C.

October 24, 2024

September 30, 2024

To Toni Bryan, Director of Operations and Finance Director

Collin Central Appraisal District
250 Eldorado Parkway
McKinney, TX 75069

We are pleased to confirm our understanding of the services we are to provide Collin Central Appraisal District (the "District") for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

- 1) Management's Discussion and Analysis
- 2) Statement of Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual - Proprietary Fund
- 3) Schedule of Changes in Net Pension Liability and Related Ratios
- 4) Schedule of Contributions

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated

by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, depreciation schedule, GASB 68 pension liability and expense adjustments and disclosures, GASB 87 lease schedules, GASB 96 schedules, and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement, depreciation schedule, GASB 68 pension liability and expense adjustments and disclosures, GASB 87 lease schedules, GASB 96 schedules, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements, depreciation schedule, GASB 68 pension liability and expense adjustments and disclosures, GASB 87 lease schedules, GASB 96 schedules, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, depreciation schedule, GASB 68 pension liability and expense adjustments and disclosures, GASB 87 lease schedules, GASB 96 schedules, and related notes and that you have reviewed and approved the financial statements, depreciation schedule, GASB 68 pension liability and expense adjustments and disclosures, GASB 87 lease schedules, GASB 96 schedules, and related notes prior to their issuance and have accepted responsibility for them. Further, you

agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

As an attest client, Vail & Park, P.C. cannot retain your documents on your behalf. This is in accordance with the [ET 1.295.143](#) of the *AICPA Code of Professional Conduct*. the District is responsible for maintaining its own data and records.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Vail & Park, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Appraisal District Board of Directors – Texas Comptroller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vail & Park, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We will request documentation required for the engagement through Audit Dashboard, and you will be required to upload this documentation electronically to Audit Dashboard. We will only begin fieldwork on the engagement after at least eighty percent of the requested items have been uploaded and the retainer fee has been paid according to the Tentative Audit and Fee Schedule in Exhibit 1 (attached). If the requested items are not received by the deadline specified within Audit Dashboard, the Tentative Audit and Fee Schedule in Exhibit 1 (attached) will be subject to change based on the engagement team's availability. This could also result in an increase in fees over our original fee estimate and/or a delay of the issuance of the report.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Appraisal District Board of Directors – Texas Comptroller. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Mike Vail, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Vail & Park, P.C.'s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. At least once every two years, there will be a rotation of the independent report reviewer and at least one member of the engagement team. We

expect to begin our audit on approximately January 9, 2025 and to issue our reports no later than April 16, 2025. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$22,500. If any non-attest services are required in addition to preparing the financial statements, depreciation schedule, GASB 68 pension liability and expense adjustments and disclosures, GASB 87 lease schedules, GASB 96 schedules, and related notes of the District as stated above, you will be billed at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered according to the Tentative Audit and Fee Schedule in Exhibit 1 (attached) and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2024 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Vail + Park, P.C.

This letter correctly sets forth the understanding of Collin Central Appraisal District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Exhibit 1

**Collin Central Appraisal District
Tentative Audit and Fee Schedule
For the year ended December 31, 2024**

<u>Phase</u>	<u>Estimated Start Date</u>	<u>Estimated Completion Date</u>	<u>Associated Fee</u>
Retainer			\$11,250
1 – Confirmation selection and mailing	Thursday January 9, 2025	Friday January 10, 2025	-
2 – Planning, risk assessment, and internal control documentation procedures	Monday February 10, 2025	Friday February 14, 2025	-
3 – Deadline to upload at least 80% of the requested documentation to Audit Dashboard	Friday February 28, 2025	Friday February 28, 2025	-
4 – Audit fieldwork	Monday March 10, 2025	Friday March 14, 2025	-
5 – Report preparation	Tuesday April 1, 2025	Friday April 4, 2025	-
6 – Report tie-out and GAAP Disclosure Checklist	Monday April 7, 2025	Wednesday April 9, 2025	-
7 – Report issuance	Wednesday April 16, 2025	Wednesday April 16, 2025	\$11,250
8 – Presentation of audit results to City Council	TBD	TBD	-



Report on the Firm's System of Quality Control

April 30, 2024

To the Partners 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, 2023. 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act, audits of employee benefit plans, and an examination of a service organizations (SOC 1® engagements).

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, 2023, 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

E.9.

Receive recommendation and discuss line-item transfers within the 2024 Budget.


October 24, 2024



Collin Central Appraisal District

October 17, 2024

TO: Board of Directors

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

RE: 2024 Budget line-item transfers

FUND NAME	2024 BUDGET	ACTUAL YTD AS OF 10/17/2024	BUDGET BALANCE 10/17/2024	PROJECTED COST REMAINING	PROJECTED LINE ITEM (SHORTFALL) OR OVERAGE	ADJUSTED LINE ITEM TOTAL REQUESTED (ROUNDED)
Legal Expense - #5200	\$2,200,000	\$2,050,000	\$150,000	\$600,000	-\$450,000	\$450,000
					FUNDS NEEDED	BALANCE
Contingency - #7000	\$250,000	\$236,000			-\$236,000	\$0
Building Modification - #5660	\$500,000	\$81,271	\$418,729	\$50,000	-\$214,000	\$154,729
Professional Services - #5620	\$250,000	\$272,300	-\$22,300	\$30,700	-\$53,000	\$53,000
					FUNDS NEEDED	CONTRACT SERVICES BALANCE
Contract Services - #5600	\$150,000	\$65,100	\$84,900	\$10,000	-\$53,000	\$21,900

Legal Expense - due to the massive volume of lawsuits that have been filed in 2024, and the other legal services that the District uses throughout the year, we need to adjust the legal expense line item to cover the potential shortfall. We will use all of the remaining Contingency #7000 line item, as well as Building Modification #5660 to cover the rest.

Professional Services - this line item is to cover the additional temporary or contract-to-hire staff that we continue to need in the ARB and Customer Service departments. This line item also covers the Taxpayer Liaison Officer and his ongoing duties, as well as utility appraisal services.

E.10.

**Receive recommendation and vote on
Resolution # 2024-1142, line-item transfers.**

October 24, 2024



Collin Central Appraisal District

BOARD OF DIRECTORS

Brian Mantzey-Chairman
Kenneth Maun-Assessor
Richard Grady
Andrew Cook
Robert Philo

Ronald Kelley-Secretary
Veronica Yost
Clint Pruett
Sumbel Zeb

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2024 - 1142

The Collin Central Appraisal District Board of Directors met in open session on October 24, 2024. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby approves the line-item transfers within the 2024 budget, as listed on the following page, effective immediately.

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2024.

Brian Mantzey-Chairman

(and/or)

Ronald Kelley-Secretary



Collin Central Appraisal District

October 24, 2024

FUND NAME	2024 BUDGET	ACTUAL YTD AS OF 10/17/2024	BUDGET BALANCE 10/17/2024	PROJECTED COST REMAINING	PROJECTED LINE ITEM (SHORTFALL) OR OVERAGE	ADJUSTED LINE ITEM TOTAL REQUESTED (ROUNDED)
Legal Expense - #5200	\$2,200,000	\$2,050,000	\$150,000	\$600,000	-\$450,000	\$450,000
					FUNDS NEEDED	BALANCE
Contingency - #7000	\$250,000	\$236,000			-\$236,000	\$0
Building Modification - #5660	\$500,000	\$81,271	\$418,729	\$50,000	-\$214,000	\$154,729
Professional Services - #5620	\$250,000	\$272,300	-\$22,300	\$30,700	-\$53,000	\$53,000
					FUNDS NEEDED	CONTRACT SERVICES BALANCE
Contract Services - #5600	\$150,000	\$65,100	\$84,900	\$10,000	-\$53,000	\$21,900

-

F.1.
Taxpayer Liaison Officer Report

October 24, 2024



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: October 24, 2024

- 1) 42 Customer Service Surveys received in September. Out of 210 possible boxes checked 202 were excellent, 3 satisfactory and 5 N/A. Below is the quarterly recap of survey results.

Jan-24	82	410	393	9	0	0	8
Feb-24	73	365	358	4	0	0	3
Mar-24	86	430	401	10	2	1	16
Apr-24	112	560	520	4	0	1	35
May-24	49	245	234	5	2	0	0
Jun-24	88	440	422	10	3	1	4
Jul-24	43	215	207	2	1	0	5
Aug-24	52	260	253	2	0	0	5
Sep-24	42	210	202	0	3	0	5
Oct-24							
Nov-24							
Dec-24							
TTL 2024	627	3135	2990	46	11	3	81



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: October 24, 2024

There are no new TDLR complaints to report. The Bint file #PTP 20230007199 is still active with the next update expected in September.

F.2.
2024 ARB Chairman Report

October 24, 2024



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: www.collinarb.org

October 10, 2024

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

Re: Appraisal Review Board (ARB) 2024 Status Report

Board of Directors of the Collin Central Appraisal District (Board):

This status report provides a summary of the ARB activities and membership for 2024 and a brief overview of plans for 2025. It has been a privilege to serve as Chairman of the ARB in 2024. I could not have done this without the support of my fellow officers – Vice Chair, Thomas Zinn and Secretary, Dianne Faltys. I am also pleased and fortunate to work with a group of talented and cooperative ARB members that enable the ARB to operate successfully.

Some of the factors related to the operation of the ARB in 2024 are summarized below:

- 2024 was another record year for protests with 118,336 protests filed, up 2.7% from 2023.
 - *Agent protests increased to 98,295 as compared to 84,853 in 2023.*
 - *Owner protests decreased to 20,041 as compared to 30,828 in 2023.*
- With the increase of Agent vs Owner protests, there has been a notable increase in the number of single-member panels, requested by Agents. Consequently, the ARB has updated its criteria for selecting and training panel members.
- May-July, the ARB heard cases and successfully achieved the objective of maintaining the remaining taxable base <5%. As a result, the Appraisal Records were approved July 12th, reflecting a remaining taxable base of 3.16%. Currently, the remaining taxable base is <1%.
- Efforts to enhance diversity and expertise of the ARB continued through a focused selection process for new members. A few notable facts regarding the ARB membership include:
 - Total of 65 members consisting of 66% men and 34% women
 - 53 have at least a bachelor's degree
 - 22 with master's degrees, including 13 MBAs
 - 4 have Juris Doctorates
 - 1 Ph.D.
 - 18 members with professional certifications including: 10 Real Estate Agents, 4 CPAs, 2 Real Estate Appraisers, 1 Broker, & 1 retired Colonel, US Army

Training is a top priority. As shown below new members receive 56 hours of training while returning members receive at least 40 hours:

- **January-** New members complete 8 hours of orientation, including 2 hours of state mandated training on the Public Information and Open Meetings Acts.
- **March-** Mandatory Comptroller training, consisting of 16 hours for new, and 8 hours for returning members. Topics include, hearing practices and procedures, Texas PropertyTax Code (Code), and appraisal methods, etc.
- **May-** All members receive an additional 24 hours of training including:
 - Legal Workshop from the ARB Attorney, Roy Armstrong (6 hours)
 - Commercial/Residential Appraisal training from John Trabold, MAI (4 hours)
 - Civilian response to active shooter events training (2 hours)

- Hearing Procedures and evidence analysis training for Residential, BPP, Land, & Commercial protests (12 hours) prepared & presented by seasoned ARB members
- **October-** Additional workshop with 8 hours of training presented by the ARB attorney, Roy Armstrong and includes:
 - *Supplemental protests/motions related to the Code Sections, 25.25 & 41.411*
 - *Other legal requirements, and protest hearing best practices*

There are many dedicated individuals within the District who are passionate about their work and strive to provide the best possible service in support of the ARB and the community. They work tirelessly to ensure that the ARB can function smooth and efficiently. These individuals include:

- Stephanie Cave and Tina Castillo lead an excellent team of approximately 30 customer service professionals consisting of full time and seasonal staff. Every effort is made to ensure that every property owner and agent is greeted, their evidence processed, and directed to a hearing room as efficiently as possible. Ms. Cave, Ms. Castillo, and their staff play a vital role in ensuring all inquiries are handled promptly and efficiently. Both are highly regarded for their knowledge of the Code, attention to detail, ability to handle complex tasks, and managing a team of excellent personnel. Their scheduling of hearings, coordination of daily events, and reaction to unpredictable events is superb.
- The IST team led by Ryan Matthews and supported by Jason Harris, Jale Stankovic, Andy Rojas and those who are working behind the scenes, support the ARB in the operation and maintenance of a variety of technology-based solutions, and when requested, implement custom solutions to enhance efficiency and productivity. Every morning, the team ensures each of the 15-panel rooms computer systems are on-line, operating correctly and ready to go for the day's hearings. Their work is vital to the operations of the ARB.
- Robert Wood is another great person working at the District. Mr. Wood is always willing to go the extra mile to assist us with any facility needs. In the past year, he has responded to multiple facility-related requests, ranging from defective chairs to addressing air conditioning issues. In addition, it is not uncommon to see him happily greeting visitors, providing directions, or ensuring any unhappy visitors properly exit the building. Mr. Wood provides exceptional service to both the public and the ARB.
- The Accounting & Payroll team led by Toni Bryan and supported by Rusty Craig and Nalia Rivera expertly support the ARB with vendor payments and weekly payroll processing. In late 2023, they responded to a request to eliminate paper payroll checks and provide ACH payments to members. With their expertise, the ACH payroll system was quickly put in place with proper controls and security measures, resulting in payroll processing and deposits more efficient than ever. On behalf of all members of the ARB – We thank you!

Overall, the District is fortunate to have such great people working together. Their dedication, expertise, and commitment to excellence have made significant contributions to the ARB's ability to perform its duties in 2024.

And lastly, I would like to thank the Board for its support. As of July 1st your role in selecting new ARB members, reapplication and appointment of existing members, and appointment of ARB officers, changed due to the 2023 revisions to the Code. We greatly appreciate your support and look forward to collaborating on these functions to enhance efficiency for all involved.

Looking ahead to 2025:

The ARB membership increased from 56 in 2023 to 65 members in 2024, which will remain the same for 2025. This size allows us to staff 15 panel rooms with 3 members each, accommodate time-off needs, and provide backup for unexpected situations. With 11 members' whose third term expires on December 31, 2024, we anticipate adding 11 new members effective, January 1, 2025. Additional attrition may necessitate the appointment of 2 to 4 more members. Appointments comply with the Code, "so that the terms of as close to one-half of the members as possible expire each year."

Summary of the Current 2024 and Projected 2025 member requirements provided below:

Year 2024 Summary					Year 2025 Plan				
Total	65				Total	65			
Regular	53				Regular	54			
Auxiliary	12		Reapply in		Auxiliary	11		Reapply in	
Quorum	28		4Q2024	Final Year	Quorum	28		4Q2025	Final Year
Term 1	Yr 1	16	3		Term 1	Yr 1	11		
	Yr 2	6	6			Yr 2	13	13	
Term 2	Yr 2	1			Term 2	Yr 2	2		
	Yr 3	11	1			Yr 3	6		
	Yr 4	10	10			Yr 4	10	10	
Term 3	Yr 4	7			Term 3	Yr 4	0		
	Yr 5	5				Yr 5	18		8
	Yr 6	9		9		Yr 6	5		5
Total		65	20	9	Total		65	23	13
Reapply + Final Year			29		Reapply + Final Year			36	
			45%					55%	

Training will remain a top priority, with ARB officers and members actively seeking ways to enhance the expertise and efficiency of the ARB.

On behalf of the ARB officers and members, we thank you for all of your support!

Regards,

George Chollar

George Chollar, ARB Chairman
Collin Appraisal Review Board

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



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: www.collinarb.org

October 10, 2024

TO: Board of Directors
FROM: George Chollar, ARB Chairman
RE: Status of ARB Member Applications

The following activities are in progress for the selection of New and Reapplying ARB members.

1. Application period for New members ended on September 30, 2024. A total of 21 applications were received as summarized below;
 - Applicants are residents of McKinney (9), Prosper (3), Fairview (2), Plano (2), Princeton (2), Allen (1), Celina (1), Frisco (1).
 - Two applicants are ineligible due to Collin County residency less than 2 years and taxing entity employment (Princeton ISD).
 - Seventeen of nineteen eligible applicants are scheduled for an interview on October 11th. Arrangements made for remaining 2 applicants to interview during week of October 15th.
 - Applicant information indicates;
 - Six applicants have Banking/Finance industry experience,
 - Sixteen applicants have at least a Bachelor degree including 3 MBAs and one Juris Doctorate
 - Twenty applicants provided a summary of prior employment with the majority having corporate executive and/or senior management experience.
 - Recommendations for appointments for 1st-term members will be provided to the Board at the November meeting. Included will be recommendations for 1-year or 2-year appointments and for Regular or Auxiliary member appointments.
2. Applications received from nineteen (19) of twenty (20) current ARB members eligible to reapply for a 2nd or 3rd term. One current member did not reapply due to health reasons. Recommendations for appointments will be provided to the Board at the November meeting.

Activities are in progress to complete the New and Reapplying member selection process in October 2024. At the November 2024 board meeting, the ARB will request approval of appointments for qualified New and Returning Members and authorization to provide a Letter of Appointment to selected individuals. Terms for all appointed members will begin on January 1, 2025.

Regards,

George Chollar

George Chollar
Chairman, Collin ARB

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

F.3.
3rd Qtr 2024 Binding Arbitration Report

October 24, 2024



Collin Central Appraisal District

October 15, 2024

TO: Board of Directors

FROM: Tina Castillo, Director of ARB & Agents Services

RE: 3rd Quarter 2024- 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 182 Requests for Binding Arbitration filed for 2024.
- The total certified market value of the properties under appeal is \$206,690,376. The difference between the certified value of the properties and the requestor opinion of value is \$40,013,123.
- Below is a representation of the current 2024 arbitration case load, along with the 2023 statistics, as reference.

ARBITRATION STATUS	2024	ARBITRATION STATUS	2023
Active	99	Active	7
Rejected	0	Rejected	1
Withdrawn	18	Withdrawn	16
Dismissed	0	Dismissed	0
Settled	65	Settled	150
District	0	District	75
Taxpayer/Agent	0	Taxpayer/Agent	109
TOTAL	182	TOTAL	358

ARBITRATED BY	2024	ARBITRATED BY	2023
Agent	143	Agent	266
Taxpayer	39	Taxpayer	92
TOTAL	182	TOTAL	358

PROPERTY TYPE	2024	PROPERTY TYPE	2023
Residential	76	Residential	240
Land	11	Land	18
Commercial	94	Commercial	86
BPP	1	BPP	14
TOTAL	182	TOTAL	358

F.4.
3rd Qtr 2024 Investment/Collateral Report

October 24, 2024



QUARTERLY INVESTMENT AND COLLATERAL REPORT

For the Quarter Ended

September 30, 2024

Prepared by

Valley View Consulting, L.L.C.

The investment portfolio of the Collin Central Appraisal District is in compliance with the Public Funds Investment Act and the District's Investment Policy and Strategies. We certify that we 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 our knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in the 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.

Signed copy on file

Brian Swanson, Deputy Chief Appraiser - Business Operations and Compliance

Date

Signed copy on file

Toni Bryan - Director of Business Operations and Finance

Date

Disclaimer: These reports were compiled using information provided by the District. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields, and do not account for investment advisor fees.

Summary

Quarter End Results by Investment Category:

Asset Type	June 30, 2024			September 30, 2024		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
DDA/MMA/Pool	5.22%	\$ 12,563,527	\$ 12,563,527	5.09%	\$ 12,958,280	\$ 12,958,280
Securities/CDs	5.42%	20,561,473	20,561,473	5.31%	20,654,385	20,654,385
Totals	5.35%	\$ 33,125,001	\$ 33,125,001	5.23%	\$ 33,612,665	\$ 33,612,665

Current Quarter Average Yield (1)

Total Portfolio	5.23%
Rolling Three Month Treasury	5.24%
Rolling Six Month Treasury	5.17%
TexPool	5.16%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	5.31%
Rolling Three Month Treasury	5.39%
Rolling Six Month Treasury	5.29%
TexPool	5.26%

Interest Earnings (Approximate)

This Quarter	\$ 416,441
Fiscal Year-to-Date	\$ 1,236,333

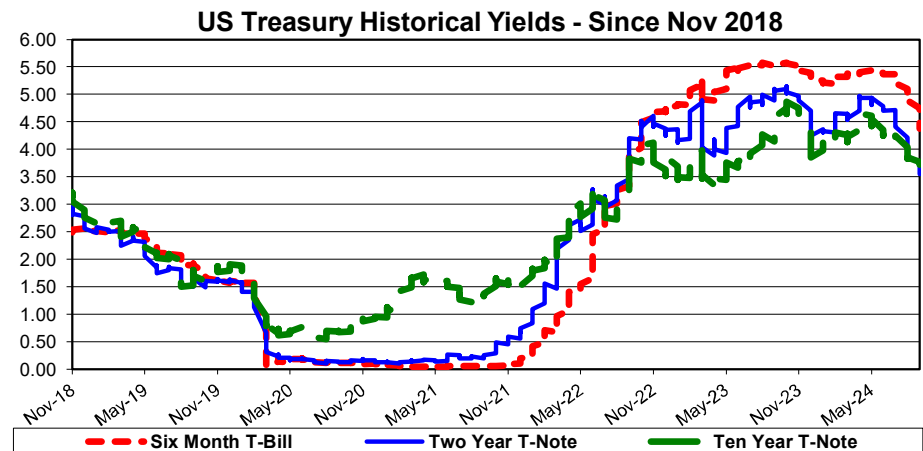
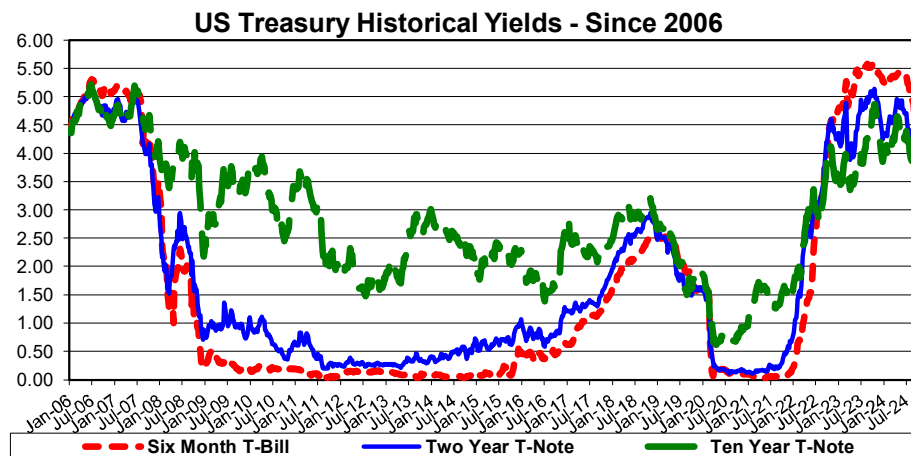
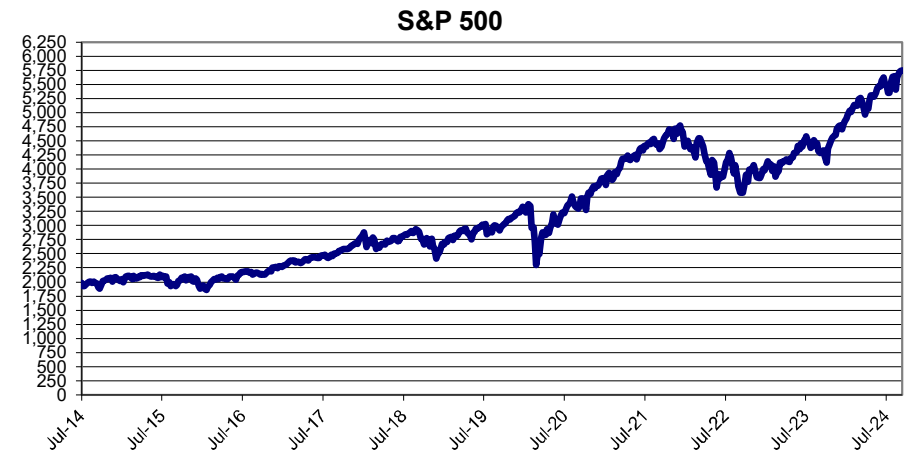
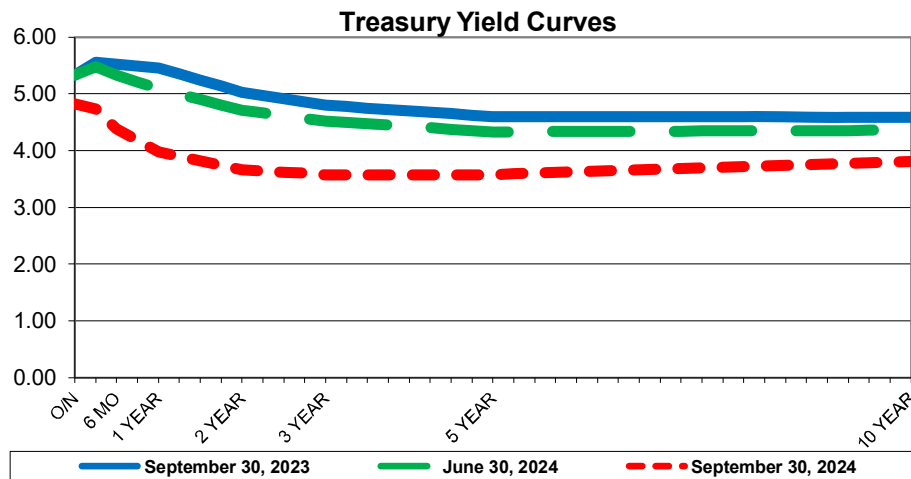
(1) **Current Quarter Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

(2) **Fiscal Year-to-Date Average Yields** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees..

Economic Overview

9/30/2024

The Federal Open Market Committee (FOMC) reduced the Fed Funds target range 0.50% to 4.75% - 5.00% (Effective Fed Funds trade +/-4.83%). Expectations are for two more 0.25% cuts by 12/31, although any actions will be meeting-by-meeting and "data-dependent." Sep Non-Farm Payroll surged 254k new jobs (above expectation), with the previous two months revised up boosting the Three Month Rolling Average 186k (from the previous 116k). Second Quarter 2024 GDP remained +3.0% due to increased consumer spending. The S&P 500 Stock Index exceeded 5,700 making new records. The yield curve dropped with the FOMC action and anticipated future actions. Crude Oil drifted slightly higher to +/- \$74 per barrel. Inflation remains above the FOMC 2% target (Core PCE +/-2.7% and Core CPI +/-3.2%). Declining global economic outlook, ongoing/expanding military conflicts and the domestic elections increase uncertainty.



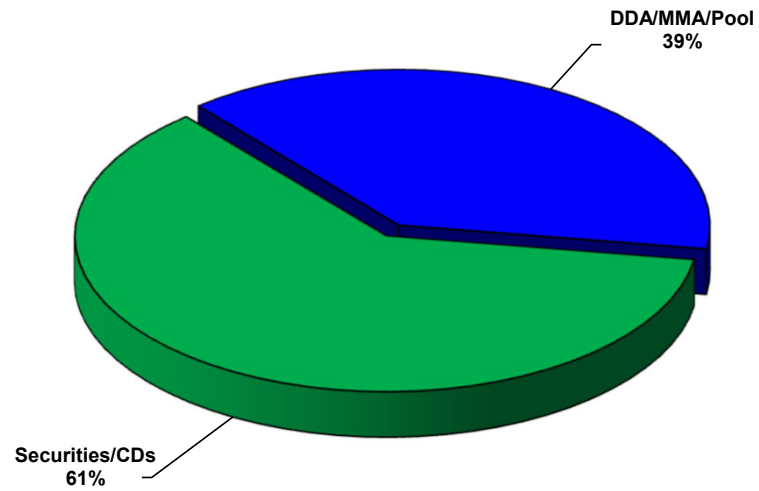
**Holdings Report
September 30, 2024**

Issuer	Coupon	Settlement Date	Maturity Date	Face Value	Book Value	Market Price	Market Value	YTM @ Cost	Days To Maturity
Independent Financial Operating	0.00	09/30/24	10/01/24	\$ 500,000	\$ 500,000	1.00	\$ 500,000	0.00	1
Independent Financial MMA	5.67	09/30/24	10/01/24	5,275,917	5,275,917	1.00	5,275,917	5.67	1
Texas Capital Bank Operating	0.00	09/30/24	10/01/24	339,012	339,012	1.00	339,012	0.00	1
Texas Capital Bank MMA	5.26	09/30/24	10/01/24	6,843,351	6,843,351	1.00	6,843,351	5.26	1
East West Bank CD	5.13	01/16/24	10/16/24	2,074,140	2,074,140	100.00	2,074,140	5.26	16
East West Bank CD	5.53	10/17/23	10/17/24	2,108,909	2,108,909	100.00	2,108,909	5.69	17
Texas Capital Bank CD	5.30	11/21/23	11/20/24	2,081,171	2,081,171	100.00	2,081,171	5.30	51
East West Bank CD	4.92	01/16/24	01/16/25	2,071,052	2,071,052	100.00	2,071,052	5.04	108
Texas Capital Bank CD	5.20	11/21/23	02/20/25	2,079,609	2,079,609	100.00	2,079,609	5.20	143
East West Bank CD	5.33	06/21/24	03/21/25	2,117,797	2,117,797	100.00	2,117,797	5.47	172
East West Bank CD	5.24	04/22/24	04/22/25	2,047,056	2,047,056	100.00	2,047,056	5.38	204
East West Bank CD	5.19	06/21/24	06/23/25	2,029,216	2,029,216	100.00	2,029,216	5.33	266
East West Bank CD	5.09	07/12/24	07/14/25	4,045,435	4,045,435	100.00	4,045,435	5.22	287
				\$33,612,665	\$33,612,665	\$33,612,665		5.23	95
								(1)	(2)

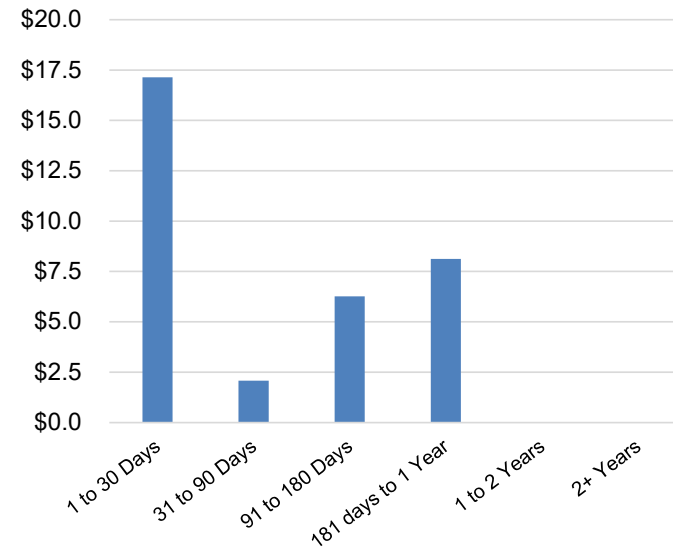
(1) Weighted average yield to maturity - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered.

(2) Weighted average life - For purposes of calculating weighted average life, pool investments are assumed to have a one day maturity.

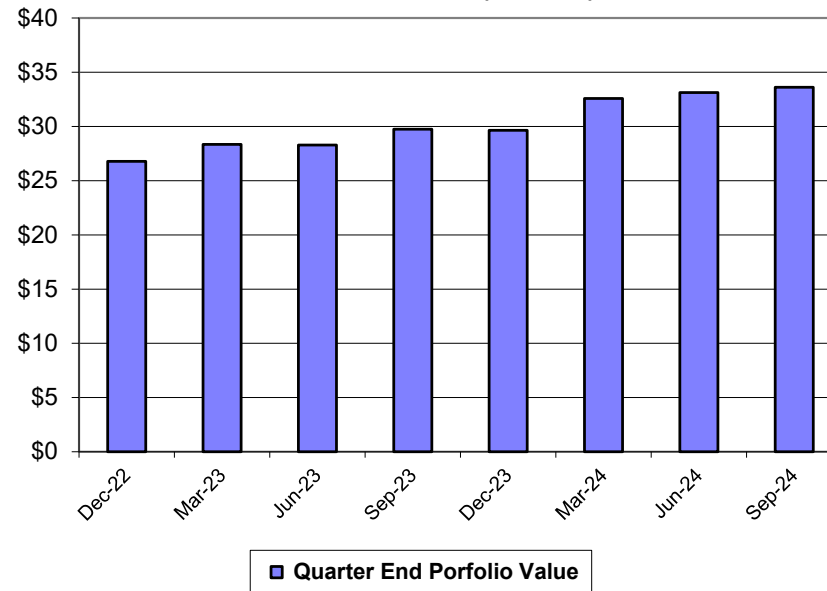
Portfolio Composition



Distribution by Maturity Range (Millions)



Total Portfolio (Millions)



Book & Market Value Comparison
September 30, 2024

Issuer	Yield	Maturity Date	Book Value 06/30/24	Increases	Decreases	Book Value 09/30/24	Market Value 06/30/24	Change in Market Value	Market Value 09/30/24
Independent Financial Operating	0.000	10/01/24	\$ 500,000	\$ —	\$ —	\$ 500,000	\$ 500,000	\$ —	\$ 500,000
Independent Financial MMA	5.673	10/01/24	4,363,705	912,212	—	5,275,917	4,363,705	912,212	5,275,917
Texas Capital Bank Operating	0.000	10/01/24	173,330	165,682	—	339,012	173,330	165,682	339,012
Texas Capital Bank MMA	5.260	10/01/24	7,526,492	—	(683,141)	6,843,351	7,526,492	(683,141)	6,843,351
East West Bank CD	5.810	07/17/24	2,081,484	—	(2,081,484)	—	2,081,484	(2,081,484)	—
East West Bank CD	5.727	09/23/24	2,088,577	—	(2,088,577)	—	2,088,577	(2,088,577)	—
East West Bank CD	5.260	10/16/24	2,047,495	26,645	—	2,074,140	2,047,495	26,645	2,074,140
East West Bank CD	5.685	10/17/24	2,079,719	29,189	—	2,108,909	2,079,719	29,189	2,108,909
Texas Capital Bank CD	5.300	11/20/24	2,053,556	27,615	—	2,081,171	2,053,556	27,615	2,081,171
East West Bank CD	5.040	01/16/25	2,045,529	25,523	—	2,071,052	2,045,529	25,523	2,071,052
Texas Capital Bank CD	5.200	02/20/25	2,052,532	27,077	—	2,079,609	2,052,532	27,077	2,079,609
East West Bank CD	5.470	03/21/25	2,089,537	28,259	—	2,117,797	2,089,537	28,259	2,117,797
East West Bank CD	5.379	04/22/25	2,020,198	26,857	—	2,047,056	2,020,198	26,857	2,047,056
East West Bank CD	5.330	06/23/25	2,002,846	26,371	—	2,029,216	2,002,846	26,371	2,029,216
East West Bank CD	5.220	07/14/25	—	4,045,435	—	4,045,435	—	4,045,435	4,045,435
Total / Average	5.225		\$ 33,125,001	\$ 5,340,866	\$ (4,853,202)	\$ 33,612,665	\$ 33,125,001	\$ 487,664	\$ 33,612,665

Collateral Position
September 30, 2024

	Independent Financial	Texas Capital Bank	East West Bank
Collateral Value	\$ 9,000,000	\$ 13,000,000	\$ 21,473,000
+ FDIC Insurance	250,000	250,000	250,000
Total Enhancement	<u>\$ 9,250,000</u>	<u>\$ 13,250,000</u>	<u>\$ 21,723,000</u>
 Total Deposits	 \$ 5,775,917	 \$ 11,343,144	 \$ 16,493,604
 Collateral Required	 \$ 5,525,917	 \$ 11,093,144	 \$ 16,243,604
 Excess Coverage	 \$ 3,474,083	 \$ 1,906,856	 \$ 5,229,396
Percentage Coverage	160%	117%	132%
 Collateral Type:			
Agency Letter of Credit	\$ 9,000,000	\$ 13,000,000	\$ 21,473,000
(LOC expiration date)	10/11/24	04/30/25	09/29/25

F.5.
3rd Qtr 2024 Vendor Report

October 24, 2024

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 3RD QUARTER 2024

THERE ARE NO NEW VENDORS FOR THIRD QUARTER

Vendor		Vendor	
1	ACTIVE SHOOTER PREVENTION PROJECT, LLC	51	DALLAS BUSINESS JOURNAL
2	ADP INC	52	DALLAS MORNING NEWS
3	ADVANCED STANCHIONS, INC	53	DEARBORN NATIONAL LIFE INSURANCE COMPANY
4	AFFILIATED COM-NET, INC.	54	DELL MARKETING
5	AFFILIATED COMMUNITONS, INC.	55	DEX IMAGING
6	AFLAC	56	DISCOVERY BENEFITS
7	AIRCRAFT BLUE BOOK	57	DLT SOLUTIONS LLC
8	AIRPAC, INC	58	DMNMEDIA
9	ALFORD INSURANCE AGENCY	59	DSS
10	ALT SERVICES	60	DSS FIRE INC
11	AMERICA TO GO, LLC	61	DSS FIREGUARD, INC.
12	AMERICAN SERVICES	62	ELLERBEE-WALCZAK, INC
13	APPRAISAL INSTITUTE	63	ELLIOTT ELECTRIC SUPPLY
14	ARMSTRONG & ARMSTRONG, P.C.	64	EQUIP SOURCE CAPITAL
15	ASSN TECHNOLOGY SERVICES, INC	65	ESRI INC
16	AT&T - CLOUD MICROSOFT	66	EVERBRIDGE, INC
17	AT&T - FIBER	67	EXPERIAN MARKETING SOLUTIONS
18	AT&T - MAIN LOCAL	68	FASTVUE, INC.
19	AT&T - MOBILITY	69	FEDEX OFFICE
20	AT&T - U VERSE	70	FERRELLGAS
21	BATTERIES PLUS	71	FIRST STOP HEALTH
22	BCC SOFTWARE	72	FISH WINDOW CLEANING
23	BEE LINE SERVICES	73	FLOWERS, JEFFREY L
24	BELO + COMPANY	74	GARCIA, ROBERT
25	BETSY ROSS FLAG GIRLS INC	75	GREAT AMERICA FINANCIAL SERVICES
26	BIS CONSULTING	76	GSO ARCHITECTS
27	BLUECROSS BLUESHIELD (LIFE&STLT)	77	HAND, MICHAEL L.
28	BLUECROSS BLUESHIELD OF TEXAS	78	HARRIS GOVERN
29	BUSINESS & LEGAL RESOURCES	79	HAVEN TECHNOLOGY CORP
30	CAPITOL APPRAISAL GROUP, LLC	80	HAYNES LANDSCAPE & MAINTENANCE, INC
31	CAPITOL BLIND AND DRAPERY CO.	81	HERITAGE BROKERAGE SERVICES
32	CARD SERVICE CENTER	82	HEXAGON GEOSPATIAL
33	CARENOW CORPORATE	83	HOLT CAT
34	CCIM INSTITUTE	84	HOME DEPOT
35	CDW-G	85	HUMETRICS HOLDING INC
36	CINTAS CORPORATION #0487	86	IAAO LOCK BOX
37	CINTAS FIRST AID	87	IGNITE HR, LLC
38	CINTAS MAT SERVICE	88	IN BLOOM
39	CINTAS SANI CLEAN #163	89	INDECO SALES, INC.
40	CITY OF MCKINNEY	90	INSIGHTS PUBLIC SECTOR
41	CITY OF MCKINNEY POLICE DEPARTMENT	91	INSURICA EXPRESS
42	CIVIC PLUS	92	INTEX ELECTRICAL CONTRACTORS, INC
43	COLLIN COUNTY CHAPTER TAAO	93	IREM
44	COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	94	J.D. POWER VALUATION SERVICES
45	COLORIT GRAPHICS SERVICES	95	JONES, MICHAEL R
46	COMPUNETIX, INC.	96	JOPLIN'S
47	CONATSER, DAN E	97	JUST APPRAISED INC
48	COPYNET	98	JUST FOIA
49	CORECO IDERA OPS, INC.	99	JUST TEXAS
50	COSTAR REALTY INFORMATION INC	100	KERBY & KERBY PLLC

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 3RD QUARTER 2024

101	KT CONTRACTING - CONCRETE SERIES, LLC	151	SPRUCED INTERIORS
102	LAYER 2 GmbH	152	STAPLES BUSINESS CREDIT
103	LEGAL SHIELD / ID SHIELD	153	STAR LOCAL MEDIA
104	LOOPNET	154	STRATEGIC EQUIPMENT LLC
105	M&M FENCING AND WELDING, INC.	155	SUPERIOR VISION OF TEXAS
106	MARSHALL & SWIFT	156	SWINGLE COLLINS & ASSOCIATES
107	MASSEY SERVICE, INC	157	TAAD
108	MB&B TROPHIES AND AWARDS	158	TAAD-IAAO CHAPTER
109	MC PURE CLEANING, LLC	159	TAAO
110	MCROBERTS & COMPANY	160	TASB, INC.
111	MEDIUM GIANT COMPANY, INC	161	TCDRS
112	METRO COUNCIL OF APPRAISAL DISTRICTS	162	TDLR
113	MICHAEL'S KEYS, INC.	163	TEXAS ARCHIVES
114	MICROSOFT CORPORATION	164	TEXAS COMPTROLLER CO-OP
115	MURLEY PLUMBING	165	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
116	MYPRINTCHOICE	166	TEXAS DEPARTMENT OF PUBLIC SAFETY
117	NATIONAL PROPERTY VALUATION ADVISORS, INC	167	TEXAS SDU CHILDSUPP
118	NATIONWIDE RETIREMENT SOLUTIONS	168	TEXAS SECRETARY OF STATE
119	NORTH CENTRAL TX COG	169	THE CAMBRIAN GROUP
120	NORTH TEXAS SIGN SHOP	170	THE EXEMPTION PROJECT, INC.
121	ONE SOURCE COMMERCIAL FLOORING, INC	171	THE MALIN GROUP
122	PAPERTONE ENTERPRISES LLC	172	THOMAS GALLAWAY CORP dba TECHNOLOGENT
123	PARAGON ROOFING INC	173	THOMSON REUTERS
124	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	174	TIME WARNER CABLE
125	PICTOMETRY	175	TML-IRP
126	PITNEY BOWES LEASE	176	TOTAL BEVERAGE SYSTEMS
127	PITNEY BOWES RESERVE ACCOUNT	177	TRABOLD COMPANY
128	PITNEY BOWES SUPPLIES	178	TRANE US INC
129	PLANO OFFICE SUPPLY	179	TRUE PRODIGY TECH SOLUTIONS LLC
130	PLANO PEST CONTROL	180	TX OFFICE INSTALLATION SERVICES INC.
131	PRICE, GARY FRANK	181	U.S. POSTAL SERVICE
132	PRICEWATERHOUSECOOPERS	182	UBISTOR, INC.
133	PROPERTY TAX EDUCATION COALITION, INC	183	UNUM LIFE INSURANCE CO OF AMERICA
134	PROSTAR SERVICES, INC	184	USER SCAPE
135	QUALITY PERSONNEL SERVICE	185	VAIL & PARK, P.C.
136	RESCUE STAT (formerly STAT PADS)	186	VALBRIDGE PROPERTY ADVISORS
137	ROBERT HALF INTERNATIONAL INC.	187	VALLEY VIEW CONSULTING, LLC
138	ROCKIN G DRYWALL & CONSTRUCTION	188	VANGUARD CLEANING SERVICES
139	SAM'S CLUB	189	VARIVERGE LLC
140	SAN MIGUEL GRILL	190	WAITWHILE, INC.
141	SAUNDERS & WALSH, PLLC	191	WASTE CONNECTIONS OF TEXAS
142	SELECT SERVICES, LLC	192	WAYPOINT BUSINESS SOLUTIONS, LLC
143	SERVICE FIRST	193	WEX HEALTH INC
144	SHAREGATE	194	YOURMEMBERSHIP.COM, INC.
145	SHELL ENERGY SOLUTIONS	195	ZOHO CORP
146	SHI GOVERNMENT SOLUTIONS		
147	SHRED-IT USA LLC		
148	SOUND PRODUCTIONS LLC		
149	SOURCE STRATEGIES INC		
150	SPECTRUM ENTERPRISE		

NOTES:

- 1) New vendors are highlighted in bright yellow.
- 2) There were 9 A/P vendors marked "inactive" in 1st Q and came off this list. One add'l vendor was moved to inactive in 2nd Q and came off this list.
- 3) This list EXCLUDES employees, deputy sheriffs, arbitrators, ARB members, and other non-vendor names.

F.6.
Distict's New Generator Report


October 24, 2024



Collin Central Appraisal District

October 17, 2024

TO: Board of Directors

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

RE: Generator Installation report

At your December 14, 2023 special Board of Directors meeting, this Board authorized the purchase of a 200kW Caterpillar generator to replace our current 30kW generator. The new generator was purchased and has been delivered to our location.

Our current generator load is for the MDF and IDF server rooms and their HVAC systems only. With the additional back up power provided by the new generator, we will be able to power those server rooms as well as more of the public areas of the building including Customer Service, ARB panel rooms, taxpayer waiting room, and the main lobby. These areas will now have all aspects available for the public such as lights, computers, and HVAC systems.

There are still some circuits that will need to be moved to the new generator during the final cut-over which we hope will happen by the end of the month. As of the date of this report, we are waiting on the fire marshal's inspection to allow for the filling of the 400 gallon tank with diesel, and then the initial startup and tuning of the engine. Once these steps are complete, and the cut-over has taken place, we will find a buyer for the previous generator. We will also work with the Texas Railroad Commission to de-commission the propane tank that is buried underground for the old generator.

Below are a few pictures of the initial delivery and the new generator:



CATERPILLAR®		Caterpillar Inc. 100 N.E. Adams Street Peoria, IL 61629 USA
GENERATING SET -- ISO8628		
MODEL	D200GC	
SERIAL NUMBER	CAT0200CTW00755	
SALES ORDER REFERENCE	0000685892/000010	
MONTH/YEAR OF MANUFACTURE	02/2024	
DUTY	STANDBY	
RATED POWER	250	kVA
	250	kW
POWER FACTOR	0.80	cos φ
RATED VOLTAGE	480/277	V
PHASE	3	
RATED FREQUENCY	60	Hz
RATED CURRENT	301	A
RATED R.P.M.	1800	
ALTITUDE	1000	m
ALTERNATOR SERIAL NO	MKG00712	
ALTERNATOR CONNECTION	S STAR	
RATING ISO 8528-3	PR 500/2n, TLD 875	
GENERATOR ENCLOSURE	IP 23	
INSULATION CLASS	H	
SUB TRANSIENT REACTANCE	0.1245	PER UNIT
TRANSIENT REACTANCE	0.1147	Ohms
	0.1556	PER UNIT
SYNCHRONOUS -- DIRECT AXIS	0.1434	Ohms
	3.0862	PER UNIT
Xd	2.8442	Ohms
ZERO SEQUENCE	0.0064	PER UNIT
Xo	0.0058	Ohms
NEMA TEMPERATURE RISE	105	°C BY RESISTANCE
NEMA AMBIENT TEMPERATURE	40	°C
ENGINE SERIAL NO	45505980	
Overload protected by: inherent design, an overcurrent protective relay, circuit breaker or fuse.		
MADE IN BRAZIL		



F.7.
Board of Directors Election Report

October 24, 2024



Collin Central Appraisal District

October 24, 2024

«FNAME» «LNAME», «TITLE»
«COMPANY»
«ADRS2»
«ADRS3»
«CITY», «ST» «ZIP»

RE: Board of Directors election, one-year term, beginning January 1, 2025

Dear «SALUTE»:

Enclosed you will find the ballot listing the nominees for the Board of Director positions for the Collin Central Appraisal District. The candidates are listed alphabetically by their surname.

Each voting unit must vote in an open meeting, report its vote by written resolution, and submit the resolution to the chief appraiser before December 15, 2024, **except taxing units with 250 or more votes.**

Taxing Units with 250 or more votes MUST determine its votes by Resolution adopted at the FIRST or SECOND open meeting of the governing body held after the chief appraiser delivers the ballot and their voting Resolution must be submitted to the chief appraiser not later than the THIRD day following the date the Resolution was adopted.

Each unit may cast all its votes for one candidate or distribute the votes among any number of the candidates listed. Since there is no provision for write-in candidates, the chief appraiser will not count votes for someone not listed on the official ballot.

Regards,

Marty Wright
Chief Appraiser

Enclosure



Collin Central Appraisal District

OFFICIAL BALLOT

ISSUED TO: «COMPANY»

NUMBER OF VOTES: «NUM1»

FOR: BOARD OF DIRECTORS, COLLIN CENTRAL APPRAISAL DISTRICT, ONE-YEAR TERM
BEGINNING JANUARY 1, 2025.

NOMINEES	VOTES
ALVIN BENTON	
LISA BIDDLE	
MARVIN BOBO	
LINDSAY BUHLER	
AL ELY	
RICHARD GRADY	
ROBERT HALLBERG	
MICHELLE HOWARTH	
BRIAN MANTZEY	
SKIP MIDDLETON	
LEE MILLER	
SHERI SACHS	
JERRY TARTAGLINO	
VERONICA YOST	

October 24, 2024

Marty Wright, Chief Appraiser

Section 6.03 (g) of the State Property Tax Code requires the above action be taken by resolution, therefore, please attach a copy of the resolution to this ballot and return to the chief appraiser, at 250 Eldorado Pkwy., McKinney, Texas 75069, before December 15, 2024, **except taxing units with 250 or more votes.**



Collin Central Appraisal District

2025
COLLIN CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTOR'S NOMINATIONS

ALVIN BENTON	Nominated by the Frisco ISD. Resides in Frisco, TX.
LISA BIDDLE	Nominated by the City of Anna. Resides in Anna, TX
MARVIN BOBO	Nominated by the Lovejoy ISD. Resides in Lucas, TX.
LINDSAY BUHLER	Nominated by the City of Sachse. Resides in Sachse, TX.
AL ELY	Nominated by Plano ISD. Resides in Plano, TX.
RICHARD GRADY	Nominated by the City of Plano. Resides in Plano, TX. Current Board member.
ROBERT HALLBERG	Nominated by City of Anna. Resides in Anna, TX.
MICHELLE HOWARTH	Nominated by the City of Sachse. Resides in Sachse, TX.
BRIAN MANTZEY	Nominated by the City of McKinney. Resides in McKinney, TX. Current Board member.
SKIP MIDDLETON	Nominated by the City of Frisco. Resides in Frisco, TX.
LEE MILLER	Nominated by the City of Anna. Resides in Anna, TX.
SHERI SACHS	Nominated by the City of Anna. Resides in Anna, TX.
JERRY TARTAGLINO	Nominated by Plano ISD. Resides in Parker, TX.
VERONICA YOST	Nominated by City of Allen & Allen ISD. Resides in Allen, TX. Current Board member.

**2025 ALLOCATION OF VOTES
BOARD OF DIRECTORS APPOINTMENT**

ENTITY NAME	# OF VOTES ALLOCATED
ALLEN CITY	111
ALLEN ISD	300
ANNA CITY	24
ANNA ISD	59
BLAND ISD	0
BLUE RIDGE CITY	1
BLUE RIDGE ISD	8
CARROLLTON CITY	1
CELINA CITY	52
CELINA ISD	74
COLLIN COUNTY	452
COLLIN COUNTY COLLEGE DISTRICT	225
COMMUNITY ISD	42
DALLAS CITY	69
FAIRVIEW CITY	13
FARMERSVILLE CITY	4
FARMERSVILLE ISD	20
FRISCO CITY	173
FRISCO ISD	608
GARLAND CITY	0
JOSEPHINE CITY	2
LAVON CITY	6
LEONARD ISD	1
LOVEJOY ISD	62
LOWRY CROSSING CITY	1
LUCAS CITY	7
MCKINNEY CITY	210
MCKINNEY ISD	371
MELISSA CITY	23
MELISSA ISD	69
MURPHY CITY	17
NEVADA CITY	1
NEW HOPE CITY	0
PARKER CITY	7
PLANO CITY	300
PLANO ISD	944
PRINCETON CITY	22
PRINCETON ISD	75
PROSPER TOWN	47
PROSPER ISD	284
RICHARDSON CITY	78
ROCKWALL ISD	0
ROYSE CITY	3
ROYSE CITY ISD	6
SACHSE CITY	13
ST. PAUL CITY	1
TRENTON ISD	0
VAN ALSTYNE CITY	0
VAN ALSTYNE ISD	2
WESTON CITY	1
WHITEWRIGHT ISD	0
WYLIE CITY	53
WYLIE ISD	158
TOTALS	5000

NOTE: ELIGIBILITY OF VOTING ENTITIES AND CALCULATIONS PER SECTION 6.03 OF THE TEXAS PROPERTY TAX CODE. PERCENTAGE OF TAX LEVY CALCULATIONS ARE BASED ON THE JULY 23, 2024 CERTIFIED ROLL, TIMES THE 2024 TAX RATE, DIVIDED BY THE TOTAL CALCULATED TAX LEVY FOR ALL TAXING UNITS.

F.8.
3rd Qtr 2024 Litigation Report


October 24, 2024



Collin Central Appraisal District

October 17, 2024

TO: Board of Directors

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

RE: 2024 3Q Litigation Report Update

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

- There have been 877 lawsuits served at this point for the 2024 tax year. The total certified value of lawsuits received is \$30,754,053,956. As a point of comparison, in 2023 we had 809 suits filed, and 2022 we had only 541 suits filed. We have seen significant increases in suits filed over the last two years.
- The increase in lawsuits filed from 2023 to 2024 was 8.4%. This is an increase from 2022 of over 62% in total suits filed.
- We currently have over 60% of the 2023 lawsuits settled, more than 93% of 2022, and over 98% of the remaining years settled going back to 2020.
- 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 3, 2024 supplement:

**COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
October 17, 2024**

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
2020	IN PROGRESS	2	2			\$ 2,447,653		
	LITIGATION FINALIZED	426	755			\$ 12,734,199,723		
		428	757	392,154	0.19%	\$ 12,736,647,376	\$ 188,326,550,228	6.76%
2021	IN PROGRESS	1	8			\$ 232,735,919		
	LITIGATION FINALIZED	366	713			\$ 11,244,358,659		
		367	721	403,277	0.18%	\$ 11,477,094,578	\$ 200,594,637,323	5.72%
2022	IN PROGRESS	34	109			\$ 1,805,590,796		
	LITIGATION FINALIZED	507	835			\$ 16,746,875,841		
		541	944	416,333	0.23%	\$ 18,552,466,637	\$ 249,939,089,766	7.42%
2023	IN PROGRESS	315	784			\$ 13,813,604,393		
	LITIGATION FINALIZED	494	871			\$ 16,614,643,814		
		809	1655	432,470	0.38%	\$ 30,428,248,207	\$ 293,940,411,786	10.35%
2024	IN PROGRESS	870	1481			\$ 30,705,310,716		
	LITIGATION FINALIZED	7	21			\$ 48,743,240		
		877	1502	450,592	0.33%	\$ 30,754,053,956	\$ 318,140,557,164	9.67%
2020-2024	IN PROGRESS	1222	2384			\$ 46,559,689,477		
	LITIGATION FINALIZED	1800	3195			\$ 57,388,821,277		
	GRAND TOTALS>>>>	3022	5579	2,094,826	0.26%	\$ 103,948,510,754	\$ 1,250,941,246,267	7.99%

F.9.
Litigation Cost Report

October 24, 2024

Legal Expense Summary (by expense code and vendor)
YTD Totals as of (10/11/2024)

LEGAL EXPENSE BY EXPENSE CODE

Name	2024 YTD Total	2024 Budget	2023 Total	2022 Total	2021 Total	2020 Total
LITIGATION	1,721,112		1,542,499	\$1,265,087	\$1,282,281	\$1,105,332
EXPERT/APPRaisal	244,150		388,942	\$278,266	\$266,111	\$355,794
GENERAL	46,464		59,600	\$47,361	\$45,539	\$62,511
PERSONNEL	2,094		7,597	\$49,063	\$23,216	\$12,750
ARBITRATION	40,350		36,900	\$17,100	\$15,050	\$18,500
SUBTOTAL	\$2,054,170	\$2,170,000	\$2,035,539	\$1,656,876	\$1,632,197	\$1,554,886
ARB RELATED	10,032	30,000	8,750	\$16,031	\$15,015	\$7,574
TOTAL	\$2,064,202	\$2,200,000	\$2,044,289	\$1,672,908	\$1,647,212	\$1,562,460
	\$0					

LEGAL EXPENSE BY VENDOR

Name	2024 YTD Total	2023 Total	2022 Total	2021 Total	2020 Total
1 ARBITRATION&SUBPOENA RELATED	40,350	36,900	\$17,100	\$15,050	\$18,500
2 ARMSTRONG & ARMSTRONG	10,032	8,750	\$16,031	\$15,015	\$7,574
3 CUSHMAN & WAKEFIELD			\$0	\$37,600	\$56,500
4 FISHER & PHILLIPS LLC			\$0	\$209	\$203
5 FRANK PRICE		0	\$4,000	\$10,000	
6 HBS REAL ESTATE	72,900	172,750	\$85,000	\$104,050	\$4,700
MALIN GROUP, THE	0	0	\$31,916	\$38,461	\$99,919
MCROBERTS AND COMPANY	40,650	95,250	\$72,850	\$74,500	\$151,175
NPV ADVISORS	0	17,500	\$19,500	\$0	\$0
PERDUE, BRANDON, FIELDER	2,279	2,779	\$2,500	\$3,036	\$2,814
PHILLIPS MURRAH PC			\$0	\$384	\$540
SAUNDERS & WALSH, PLLC	1,767,391	1,606,918	\$1,355,010	\$1,337,407	\$1,177,036
VALBRIDGE PROPERTY ADVISORS	130,600	103,442	\$69,000	\$11,500	\$43,500
TOTAL	\$2,064,202	\$2,044,289	\$1,672,908	\$1,647,212	\$1,562,460