

FILED FOR RECORD  
AT 10:15 AM.

APR 25 2025

  
County Clerk, Hood County, TX

## Hood Central Appraisal District

Board of Directors Meeting  
1902 W. Pearl St  
Granbury, Texas 76048

Notice is hereby given that on April 29, 2025, the Board of Directors of the Hood Central Appraisal District will meet in open session for a called meeting beginning at 5:00 p.m. at 1902 W. Pearl St., Granbury, Texas

### AGENDA

The public is welcome to address the Board of Directors during the public comment period under agenda Item 3 regarding any item on the agenda listed on the agenda for consideration and action, or any other issues under the Board's jurisdiction. During the Public Comments period, the Chairman will allow each speaker three minutes in which to speak. The Board may not respond to comments regarding the items not on the agenda.

**1. Call to Order**

**2. Verify the Presence of a Quorum**

**3. Reorganization of the Board – Appointment of Chair**

**4. Recognize Visitors; Hear Public Comments**

**5. Action Items**

a. Consent Action Items:

- i. Action regarding approval of the Board of Director's meeting minutes from the March 20, 2025 meeting.
- ii. Action regarding approval of the Financial Statements from March 2025
- iii. Action to waive penalty and interest for late second quarter payments from City of Lipan and Glen Rose ISD.

b. General Action Items:

- i. Consider and take action by resolution to update signers and individuals that can transact business on behalf of the Hood Central Appraisal District for all bank accounts held at First National Bank of Granbury: Remove Eddie Rodriguez due to resignation; add newly elected Chairperson
- ii. Discuss and consider taking action to sign the audit engagement letter from Roberts & McGee, CPA for auditing services.

**6. Information Items**

a. Report from the Chief Appraiser

- Update on Notification to Entities Regarding Board Vacancy
- Update on Appraisal Activity
- Update on Forensic Audit

**7. Propose Future Agenda Items; Set Next Meeting Date; Adjourn**

a. Proposed next regular meeting date: May 22, 2025

*As authorized by Texas Government Code Section 551.071(2) the Board may convene into executive session for the purpose of seeking confidential legal advice from general counsel for any agenda item listed herein.*

**Consent Action Item 5(a)(i):**

**Board Action Requested**

It is requested the Board take action to approve the March 20, 2025 minutes.

**Staff Recommendation:**

If there are no necessary amendments,

Move to approve the minutes of the March 20, 2025 meeting through the consent agenda.

Hood Central Appraisal District  
Board of Directors Meeting  
March 20, 2025

This meeting was conducted in compliance with the Open Meetings Act as written in statute. A quorum of the members of the Board attended in person at the HCAD Office.

These minutes are a summary of the only subjects the Board addressed and the actions it took.

**Members Present:**

Eddie Rodriguez, Chairman, Presiding Officer  
Rod Litke  
Rick Frye  
Mark McDonald

**Members not Present:**

Scott Bradley

**Also Participating:**

Jeff Law, Chief Appraiser

Mr. Rodriguez called the meeting to order at 5:00PM., verified a quorum was present, and that the notice was posted timely. The board took up the following agenda items:

**3. Recognize Visitors; Hear Public Comments**

0 members of the public spoke

**4. Action Items**

**a. Consent Agenda Items**

- i. Action regarding approval of Board of Director's meeting minutes from January 23, 2025 meeting
- ii. Action regarding approval of the Financial Statements from December 2024 and January and February 2025
- iii. Action to approve payment of Pritchard & Abbott invoice # Inv16469 in the amount of \$23,750 as per the contract agreement.
- iv. Action to approve payment of Eagleview invoice # US445827 in the amount of \$56,263.20 as per the contract agreement.

- v. Action to approve payment of Roberts & McGee, CPA PLLC invoice #1255 in the amount of \$1,800.00 for services performed outside the contract agreement as incurred due to third-party inquiries regarding the 2023 audit.

Rick Frye made a motion to accept the consent agenda after moving item 4av to the general action items for discussion. Mark McDonald seconded the motion. Motion carried. 4-0

**b. General Action Items**

- i. Action to approve payment of Roberts & McGee, CPA PLLC invoice # 1255 1255 in the amount of \$1,800.00 for services performed outside the contract agreement as incurred due to third-party inquiries regarding the 2023 audit.

Discussion was had regarding the fact that these charges were incurred after Granbury City Mayor Jim Jarratt was in contact with the District's auditor and requested answers related to the 2023 Financial audit. The Board discussed the need for new policy regarding information requests to prevent unexpected charges in the future.

Mark McDonald made a motion to approve the payment. Rick Frye Seconded the motion. Motion carried. 4-0

- ii. Discuss and consider taking action to authorize the Chief Appraiser to sign an engagement letter with Weaver & Tidwell, LLP for forensic auditing services and develop an appropriate scope of work for the project.

Rod Litke made a motion to authorize the Chief Appraiser to enter into phase one of contract with Weaver Tidwell, LLP for forensic auditing with the exception to strike the section regarding use of offshore resources and all related confidentiality. Mark McDonald seconded the motion. Motion carried. 4-0

- iii. Discuss and consider taking action to approve expanded rules of decorum as presented to be included in the Hood Central Appraisal District's Board of Director's Policies and Procedures.

Mark McDonald made the motion to approve the proposed rules of decorum as presented. Rod Litke seconded the motion. Motion carried. 4-0

- iv. Discuss and consider taking action to hire off-duty police officers to attend all future board meetings in order to provide needed security.

Rick Frye made a motion to take no action. Mark McDonald seconded the motion. Motion carried. 4-0

v. Discuss and consider taking appropriate action to authorize the Chief Appraiser to enter into a contract with BIS Consultants for IT services. Rick Frye made a motion to authorize the Chief Appraiser to sign a Service Provider Contract with BIS Consultants to provide IT consulting services, as described within the contract with amendments to add a service level agreement, an inventory and replacement schedule. Mark McDonald seconded the motion. Motion carried. 4-0

**5. Report from the Chief Appraiser**

- Update on Collections Activity – Second notices have gone out for delinquent accounts. Delinquent tax sale set for April.
- Update on Appraisal Activity – Field work is completed for 2025
- Update on Appraisal Notices - Notices will go out April 15, 2025

**6. The Board did not convene to executive session pursuant to the Texas Government Code**

**7. Propose Future Agenda Items; Set Next Meeting Date; Adjourn**

No items were proposed. The next regular meeting was proposed as Thursday, April 17, 2025. The meeting was adjourned at 7:04PM.

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Rod Litke, Secretary

**Consent Action Item 5(a)(ii):**

**Board Action Requested**

It is requested the Board take action to accept the financial statements from March 2025

**Staff Recommendation:**

Move to accept the financial statements as presented through the consent agenda.

# *Hood Central Appraisal District*

## *Statement of Assets & Liabilities*

*March 2025*

### Assets

Current Assets		
Operating Fund Cash	1,183,703.23	
Cash On Hand Tax	1,300.00	
Due from Agency Fund	3,598.84	
Utility Deposit	75.00	
TOTAL Current Assets		1,188,677.07
TOTAL Assets		1,188,677.07

### Liabilities

Current Liabilities		
Accounts payable	39,637.88	
AFLAC Payable	633.09	
Deffered Revenue	(2.00)	
Due to Agency Fund	(1.00)	
Insurance Payable	6,792.98	
Retirement Payable NACO	1,798.67	
Retirement Payable TCDRS	6,774.86	
TOTAL Current Liabilities		55,634.48
TOTAL Liabilities		55,634.48

### Fund Balance

General Balance	344,692.63	
Excess of Revenue over Expenditures	788,349.96	
TOTAL Fund Balance		1,133,042.59
TOTAL Liabilities & Fund Balance		1,188,677.07

***Hood Central Appraisal District***  
***Statement of Revenue & Expenditures***  
***Year-to-Date Performance, March 2025 - current month***

	<i>3 Months Ended March 31, 2025</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
<b>Revenue</b>				
Cresson Crossroads MUD 2	3,173.82	3,173.82	0.00	100.0 %
City of Granbury	113,717.52	227,431.04	113,713.52	50.0 %
City of Lipan	608.03	2,432.13	1,824.10	25.0 %
City of Tolar	6,359.00	12,717.98	6,358.98	50.0 %
Granbury ISD	954,345.72	1,908,691.44	954,345.72	50.0 %
Lipan ISD	22,702.62	45,405.24	22,702.62	50.0 %
Tolar ISD	56,173.64	112,347.27	56,173.63	50.0 %
Bluff Dale ISD	1,106.76	2,213.50	1,106.74	50.0 %
Godley ISD	4,662.14	9,324.29	4,662.15	50.0 %
Glen Rose ISD	2,307.42	9,229.69	6,922.27	25.0 %
Hood County	360,462.66	720,925.32	360,462.66	50.0 %
Revenue-Maps	40.00	200.00	160.00	20.0 %
Revenue-Data Sales	640.00	6,000.00	5,360.00	10.7 %
Revenue-Tax Sale Certificate	0.00	300.00	300.00	
Interest All Accounts	6,801.01	15,000.00	8,198.99	45.3 %
Miscellaneous Revenue	705.35	0.00	(705.35)	
<b>TOTAL Revenue</b>	<b>1,533,805.69</b>	<b>3,075,391.72</b>	<b>1,541,586.03</b>	<b>49.9 %</b>
	<b>1,533,805.69</b>	<b>3,075,391.72</b>	<b>1,541,586.03</b>	<b>49.9 %</b>
	<b>1,533,805.69</b>	<b>3,075,391.72</b>	<b>1,541,586.03</b>	<b>49.9 %</b>
<b>Expenditures</b>				
Salaries	382,148.78	1,498,260.00	1,116,111.22	25.5 %
Service Incentive	0.00	16,282.00	16,282.00	
Payroll Taxes	31,155.82	126,964.00	95,808.18	24.5 %
SUTA - State Unemployment	0.00	2,457.00	2,457.00	
Group Health Insurance	70,680.94	296,015.00	225,334.06	23.9 %
Workmens Compensation	136.32	5,500.00	5,363.68	2.5 %
Retirement	41,097.07	195,305.00	154,207.93	21.0 %
Aerial Photography Services	56,263.20	58,000.00	1,736.80	97.0 %
Salary Supplement /Auto	29,138.52	113,000.00	83,861.48	25.8 %
Appraisal Review Board	525.00	24,500.00	23,975.00	2.1 %
Arbitration Expense	0.00	7,500.00	7,500.00	
ARB Attorney	600.00	1,500.00	900.00	40.0 %
Appraisal Services P/A	23,750.00	95,000.00	71,250.00	25.0 %

	<i>3 Months Ended March 31, 2025</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Third Party Appraisals	0.00	7,500.00	7,500.00	
Audit Services	1,800.00	20,000.00	18,200.00	9.0 %
Payroll Services	1,340.08	3,090.00	1,749.92	43.4 %
Building Maintenance	1,552.41	12,020.00	10,467.59	12.9 %
Capital Outlay	0.00	10,000.00	10,000.00	
Building Renovation and Alteration	0.00	65,000.00	65,000.00	
Appr/Coll Software	18,047.70	79,061.00	61,013.30	22.8 %
Contingency Fund	0.00	40,000.00	40,000.00	
Equip Rental	2,614.93	9,940.00	7,325.07	26.3 %
Insurance-Bldg/Contents	2,463.00	2,200.00	(263.00)	112.0 %
Insurance-C/A Honesty Bond/Ntr	655.80	1,100.00	444.20	59.6 %
Insurance- Cyber Security	1,875.00	1,000.00	(875.00)	187.5 %
Insurance-Directors Liability	3,396.00	2,900.00	(496.00)	117.1 %
Insurance-Public Emp Crime	1,377.00	1,000.00	(377.00)	137.7 %
Janitorial Services	2,047.24	15,590.00	13,542.76	13.1 %
Legal Services	18,594.50	125,000.00	106,405.50	14.9 %
General Legal Counsel	0.00	10,000.00	10,000.00	
Misc Supplies	838.93	6,424.00	5,585.07	13.1 %
Printing Services	1,066.26	19,610.00	18,543.74	5.4 %
Office Supplies	4,468.95	14,914.00	10,445.05	30.0 %
Postage	23,283.56	81,564.00	58,280.44	28.5 %
Public & Legal Notices	789.75	11,200.00	10,410.25	7.1 %
Software-Financial	104.57	2,000.00	1,895.43	5.2 %
Software Mapping	0.00	6,600.00	6,600.00	
TNT Software	0.00	3,370.00	3,370.00	
NexisLexis Software	560.00	0.00	(560.00)	
Microsoft 365	12.78	3,251.00	3,238.22	0.4 %
SW Data ARB Protest Software	0.00	3,500.00	3,500.00	
Quick Books Software	0.00	720.00	720.00	
Travel	4,796.42	17,190.00	12,393.58	27.9 %
Training	1,643.99	11,843.00	10,199.01	13.9 %
Membership/Subscriptions/Fees	6,694.64	14,960.00	8,265.36	44.8 %
Utilities-Electricity	1,774.80	10,080.00	8,305.20	17.6 %
Utilities-Sewer	168.37	840.00	671.63	20.0 %
Utilities-Telephone	4,957.94	10,524.00	5,566.06	47.1 %
Utilities-Water	123.91	840.00	716.09	14.8 %
Information Technology/Hardware	3,012.99	9,340.00	6,327.01	32.3 %
Information Technology Consulting	340.00	935.00	595.00	36.4 %
<b>TOTAL Expenditures</b>	<b>745,897.17</b>	<b>3,075,389.00</b>	<b>2,329,491.83</b>	<b>24.3 %</b>
Program Revenue over Expenditures	787,908.52	2.72	(787,905.80)	167225.0 %
	<b>787,908.52</b>	<b>2.72</b>	<b>(787,905.80)</b>	<b>167225.0 %</b>

	<i>3 Months Ended March 31, 2025</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Excess of Revenue over Expenditures	787,908.52	2.72	(787,905.80)	167225.0 %

# Hood Central Appraisal District

## Accounts Payable Detail Report

(Report period: March 1, 2025 to March 31, 2025)

12:00 pm

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
AFLAC 369509 CK004147	AFLAC 03/13/25 03/13/25	Close	AFLAC March Payment	1733.85	1733.85	CK004147
Vendor Total					1733.85	0.00
AIRESERVE 147654949 CK004163	Aireserv of Granbury 03/25/25 03/25/25	Close	Annual 4 System Pl Payment	1076.00	1076.00	CK004163
Vendor Total					1076.00	0.00
AT&TMOBILE 287297823475X0302202 CK004148	AT&T Mobility 03/17/25 03/13/25	Close	Mobile Phones Payment	192.25	192.25	CK004148
Vendor Total					192.25	0.00
CARD 030720205 CK004162	Card Service Center 03/13/25 03/13/25	Close	Credit Card Payment	852.97	852.97	CK004162
Vendor Total					852.97	0.00
CHRIS 250220 CK004149	Chris Luersen 03/17/25 03/13/25	Close	IT Work Payment	340.00	340.00	CK004149
Vendor Total					340.00	0.00
CHRISTENSEN MILAGE 203 CK004150	Erin Christensen 03/17/25 03/13/25	Close	Course 203 Mileag Payment	221.39	221.39	CK004150
Vendor Total					221.39	0.00
COSTAR 121887819 CK004151	COSTAR REALTY INFORMATION INC 03/17/25 03/13/25	Close	Costar Software Payment	445.59	445.59	CK004151
Vendor Total					445.59	0.00
COVINGTON 43874 CK004164	Covington Services, LLC 03/25/25 03/25/25	Close	Alarm Monitoring Payment	29.99	29.99	CK004164
Vendor Total					29.99	0.00

# Hood Central Appraisal District

## Accounts Payable Detail Report

(Report period: March 1, 2025 to March 31, 2025)

12:00 pm

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
FIDLER MILEAGE CK004165	John Fidler 03/25/25 03/25/25	Close	Course 203Round Payment	227.94	227.94	CK004165
Vendor Total					227.94	0.00
GAR 32512 CK004137	Granbury Assoc of Realtors 03/06/25 03/06/25	Close	MLS 2ndqtr Payment	165.75	165.75	CK004137
Vendor Total					165.75	0.00
GRANBURYUTIL 02/20-03/19 CK004173	Granbury Mun. Utilities 03/27/25 03/27/25	Close	Utilities Payment	595.50	595.50	CK004173
Vendor Total					595.50	0.00
INTEC 008600 008604 008605 CK004138 CK004152	INTEC 03/06/25 03/17/25 03/17/25 03/06/25 03/13/25	Close	Rights & Remedies Ret Envelope #10 Window Envelope Payment Payment	318.64 331.00 553.70 318.64 884.70	318.64 331.00 553.70	CK004138 CK004152 CK004152
Vendor Total					1203.34	0.00
JUSTTEXAS 9204 CK004139	Just Texas 03/06/25 03/06/25	Close	Comm VehicleRep Payment	1225.00	1225.00	CK004139
Vendor Total					1225.00	0.00
LEXISNEXIS 1300094011 CK004153	Lexis Nexis Risk Solutions FL Inc. 03/17/25 03/13/25	Close	February Users Payment	280.00	280.00	CK004153
Vendor Total					280.00	0.00
LOWSWINNEY 9051 CK004166	Low Swinney Evans & James 03/25/25 03/25/25	Close	Legal Services Payment	74.00	74.00	CK004166
Vendor Total					74.00	0.00

# Hood Central Appraisal District

## Accounts Payable Detail Report

(Report period: March 1, 2025 to March 31, 2025)

12:00 pm

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
MARSHALL	Marshall & Swift					
	03/27/25	Cr		-792.20		
	Vendor Total				0.00	0.00
MARTINS	Martin's Office Supply					
MULTIPLE*	03/06/25	Close	Office Supplies		401.48	CK004140
CK004140	03/06/25		Payment	401.48		
	Vendor Total				401.48	0.00
NACO	NACO/South Central					
PAYROLL 3/7/25	03/06/25	Close	Nationwide Retire		820.31	CK004141
3/21/2025	03/17/25	Close	Nationwide Retire		832.72	CK004154
CK004141	03/06/25		Payment	820.31		
CK004154	03/13/25		Payment	832.72		
	Vendor Total				1653.03	0.00
NJDHS	Nichols, Jackson, Dillard, Hager & Smith					
822	03/06/25	Close	Legal Matters		2291.25	CK004142
CK004142	03/06/25		Payment	2291.25		
	Vendor Total				2291.25	0.00
PICTOMETRY	Pictometry					
US4445827	03/25/25	Close	2024Flight Pymt B		56263.20	CK004167
CK004167	03/25/25		Payment	56263.20		
	Vendor Total				56263.20	0.00
PITNEY	Pitney Bowes Global Financial					
3320427142	03/06/25	Close	Folding Machine		424.74	CK004143
001031527	03/17/25	Close	Folder Rental		424.74	CK004155
3320462471	03/17/25	Close	Mail Machine Rent		1104.15	CK004156
CK004143	03/06/25		Payment	424.74		
CK004155	03/13/25		Payment	424.74		
CK004156	03/13/25		Payment	1104.15		
	Vendor Total				1953.63	0.00
PRITCHARD	Pritchard & Abbott					
INV-16469	03/25/25	Close	Mineral Appraisal I		23750.00	CK004168
CK004168	03/25/25		Payment	23750.00		
	Vendor Total				23750.00	0.00

# Hood Central Appraisal District

## Accounts Payable Detail Report

(Report period: March 1, 2025 to March 31, 2025)

12:00 pm

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
READY Ready Refresh						
05B0125918169	03/17/25	Close	Water Cooler		48.73	CK004157
CK004157	03/13/25		Payment	48.73		
Vendor Total					48.73	0.00
ROBERTSMCGEERoberts & McGee, CPA						
1255	03/25/25	Close	Audit Assistance B		1800.00	CK004169
CK004169	03/25/25		Payment	1800.00		
Vendor Total					1800.00	0.00
SOURCE Source Strategies, LLC						
OBF1567B-0001	03/25/25	Close	Texas Hotel Perfor		299.00	CK004170
CK004170	03/25/25		Payment	299.00		
Vendor Total					299.00	0.00
SPARKS Angela Sparks						
MILEAGE 203	03/17/25	Close	Course 203 Milage		236.46	CK004158
CK004158	03/13/25		Payment	236.46		
Vendor Total					236.46	0.00
SPECTRUM SPECTRUM						
242083001030125	03/17/25	Close	Ring Central		1294.40	CK004159
171889801030125	03/27/25	Close	Internet		167.87	CK004172
CK004159	03/13/25		Payment	1294.40		
CK004172	03/27/25		Payment	167.87		
Vendor Total					1462.27	0.00
SUNLIFE Sun Life Financial						
APRIL	03/25/25	Close	Dental Insurance		1021.04	CK004171
CK004171	03/25/25		Payment	1021.04		
Vendor Total					1021.04	0.00
SWD Southwest Data Solutions						
35538	03/06/25	Close	Postage 2nd Statem		4900.00	CK004144
35521	03/17/25	Close	Postage 2025 Notic		12000.00	CK004160
35571	03/17/25	Close	Online Backup		150.00	CK004160
35566	03/17/25	Close	Monthly Maintenanc		5165.90	CK004160
35543	03/17/25	Close	Barcode Scanner		170.99	CK004160
CK004144	03/06/25		Payment	4900.00		
CK004160	03/13/25		Payment	17486.89		
Vendor Total					22386.89	0.00

# Hood Central Appraisal District

## Accounts Payable Detail Report

(Report period: March 1, 2025 to March 31, 2025)

12:00 pm

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
UNITED	United Healthcare					
179488687197	03/13/25	Close	Health Insurance		25825.40	Voided
	03/13/25	Cr		-25825.40		
179488687197*	03/13/25	Close	Group Health		25828.40	CK004161
CK004161	03/13/25		Payment	25828.40		
	Vendor Total				25828.40	0.00
WC	WC of Texas					
3415792V193	03/06/25	Close	Trash Pickup		48.62	CK004145
CK004145	03/06/25		Payment	48.62		
	Vendor Total				48.62	0.00
XEROX	Xerox Corp					
023028892	03/06/25	Close	Copier Rental		220.48	CK004146
023028893	03/06/25	Close	Copier Rental		220.48	CK004146
CK004146	03/06/25		Payment	440.96		
	Vendor Total				440.96	0.00
	Report Total				148548.53	0.00

## **Consent Action Item 5(a)(iii):**

### **Board Action Requested**

The Board is being asked to consider whether to waive the penalty and interest on delinquent quarterly payments from Glen Rose ISD and the City of Lipan. Under state law, delinquent payments from taxing entities are subject to a penalty of 5% and interest at a rate of 10%. The Board has the authority to waive these charges for good cause.

### **Background**

Glen Rose ISD has consistently made timely quarterly payments in past years, however the first quarter payment for 2025 amounting to \$2,307.42 was late and the Board voted to waive penalty. Since then, the second quarterly payment was also late. Glen Rose ISD was contacted and has since made the payment.

Lipan ISD has consistently made timely quarterly payments. The second quarterly payment for 2025 was late. When contacted, Lipan ISD provided proof of payment and mailing and it was determined that the check was lost in the mail. A second check was issued and has been received.

### **Staff Recommendation:**

Staff presents the following options for the Board's consideration:

1. Allow the penalty and interest to be assessed: This would mean applying the 5% penalty and 10% interest to the delinquent payment.
2. Waive the penalty and interest: This would allow the District to forgo the penalty and interest due to the circumstances.

## Meg Boomer

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**From:** Kayla O'Quinn <oquika@grisd.net>  
**Sent:** Monday, April 7, 2025 3:23 PM  
**To:** Meg Boomer  
**Cc:** Dr. Trig Overbo  
**Subject:** Re: [EXTERNAL]: RE: [EXTERNAL]: Second Quarter Payment

That is the correct address. Thank you for verifying.

Thank you,

*Kayla O'Quinn*  
Director of Finance  
Glen Rose I.S.D.  
(254) 898-3910



*Not every day is good, but there is good in every day.*

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**From:** Meg Boomer <megboomer@hoodcad.net>  
**Sent:** Monday, April 7, 2025 3:13 PM  
**To:** Kayla O'Quinn <oquika@grisd.net>  
**Cc:** Dr. Trig Overbo <overtr@grisd.net>  
**Subject:** [EXTERNAL]: RE: [EXTERNAL]: Second Quarter Payment

You don't often get email from megboomer@hoodcad.net. [Learn why this is important](#)

**CAUTION:**

**This email originated from outside of Glen Rose ISD. Do not click links, open attachments, or forward this email unless you recognize the sender and know the content is safe.**

Hi Kayla,

Here is a copy of the reminder that was sent in February, and also a copy of the schedule of payments that is sent every year in November for the upcoming year. We have always mailed correspondence to your PO Box 2129, if that has changed I am happy to update our records. Thank you for your quick response.

Kind Regards,  
Meg Boomer  
Office Manager  
Hood Central Appraisal District  
817.573.2471 x 109  
[www.hoodcad.net](http://www.hoodcad.net)

*This message and any attached documents may contain information that is privileged, confidential or otherwise protected from disclosure and it must not be disclosed, copied, forwarded or distributed without authorization. Delivery of this message to any person other than the intended recipient shall not compromise or waive such confidentiality or privilege. If you have received this message in error, please notify the sender immediately and delete the original message. Any sales information disclosed is to remain confidential and may not be disclosed for any other purpose outside of the protest hearing per sec. 552.149 Texas Government Code.*

---

**From:** Kayla O'Quinn <oquika@grisd.net>  
**Sent:** Monday, April 7, 2025 3:03 PM  
**To:** Meg Boomer <megboomer@hoodcad.net>  
**Cc:** Dr. Trig Overbo <overtr@grisd.net>  
**Subject:** Re: [EXTERNAL]: Second Quarter Payment

Hi Meg,

I received the email about the second quarter payment. We have not received the invoice reminder. Can I double check what address those are being sent to? We have always received them in the past, but we haven't received the last two I believe. We will process this payment tomorrow. Sorry about that.

Thank you,

*Kayla O'Quinn*  
**Director of Finance**  
**Glen Rose I.S.D.**  
**(254) 898-3910**



*Not every day is good, but there is good in every day.*

---

**From:** Dr. Trig Overbo <overtr@grisd.net>  
**Sent:** Monday, April 7, 2025 2:43 PM  
**To:** Kayla O'Quinn <oquika@grisd.net>  
**Subject:** Fw: [EXTERNAL]: Second Quarter Payment

Thank you.

Trig Overbo  
Superintendent  
Glen Rose ISD  
**LOVE...SERVE...LEAD**

***Muscle can split a shield and even destroy life, but only the unseen power of love can open the hearts of men...***

*Excerpt from The Greatest Salesman in the World*

---

**From:** Meg Boomer <[megboomer@hoodcad.net](mailto:megboomer@hoodcad.net)>  
**Sent:** Monday, April 7, 2025 1:22 PM  
**To:** Dr. Trig Overbo <[overtr@grisd.net](mailto:overtr@grisd.net)>  
**Cc:** Jeff Law <[jefflaw@hoodcad.net](mailto:jefflaw@hoodcad.net)>  
**Subject:** [EXTERNAL]: Second Quarter Payment

**CAUTION:**

**This email originated from outside of Glen Rose ISD. Do not click links, open attachments, or forward this email unless you recognize the sender and know the content is safe.**

Dr. Overbo,

I just wanted to reach out and let you know that we have not received the Second quarterly payment from your entity. The reminder was mailed out on February 14<sup>th</sup>, and the payment was due on or before March 31<sup>st</sup>. The amount of the payment is \$2,307.42.

Kind Regards,  
Meg Boomer  
Office Manager  
Hood Central Appraisal District  
817.573.2471 x 109  
[www.hoodcad.net](http://www.hoodcad.net)

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## 2025 BUDGET ALLOCATION

### QUARTERLY PAYMENTS

Glen Rose I.S.D.

1st Quarter Payment    \$2,307.42  
(due on/before Dec. 31, 2024)

2nd Quarter Payment    \$2,307.42  
(due on/before March 31, 2025)

3rd Quarter Payment    \$2,307.42  
(due on/before June 30, 2025)

4th Quarter Payment    \$2,307.42  
(due on/before Sept. 30, 2025)

**TOTAL**

**\$9,229.69**

---

# HOOD CENTRAL APPRAISAL DISTRICT

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1902 WEST PEARL STREET • P. O. BOX 819  
GRANBURY, TEXAS 76048  
PHONE: 817-573-2471 • FAX: 817-573-6313

JEFF LAW, CHIEF APPRAISER

February 14, 2025

Glen Rose I.S.D.  
P. O. Box 2129  
Glen Rose, TX 76043

## STATEMENT

THE TEXAS PROPERTY TAX CODE, Section 6.06 (e), states each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter and the first payment shall be made before January 1 of the year in which the budget takes effect.

2nd Quarter Payment     \$2,307.42

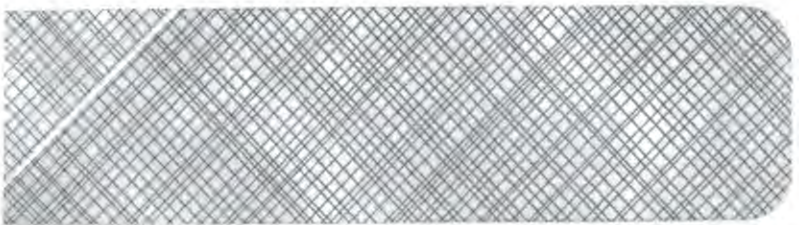
Due on or before March 31, 2025

*Glen Rose*  
ELEMENTARY SCHOOL DISTRICT  
P.O. BOX 2129  
2 STADIUM DRIVE  
ROSE, TX 76043-2129

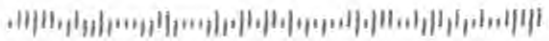
NORTH TEXAS STATE UNIVERSITY  
12 APR 2025 PM 4:59



**FP** <sup>®</sup> **US POSTAGE**  
**\$000.69<sup>0</sup>**  
First-Class - IMI  
ZIP 76043  
04/11/2025  
036B 0011837591



76048-081919



**GLEN ROSE INDEPENDENT SCHOOL DISTRICT**

HOOD CEN000 HOOD CENTRAL APPRAISAL DISTRICT Check Date: 04/11/2025 Check Number: 21944

Invoice Nbr	Description	P.O. Nbr
03312025	Glen Rose ISD's quarterly payment #2 of the 2025 budget allocation.	0
04 6 41 6213 00 703 0 99 000		2,307.42

Gross Amt  
2,307.42

**021944**

Net Amt  
2,307.42

Vendor Total

2,307.42

**GLEN ROSE INDEPENDENT SCHOOL DISTRICT**

HOOD CEN000 HOOD CENTRAL APPRAISAL DISTRICT Check Date: 04/11/2025 Check Number: 21944

Invoice Nbr	Description	P.O. Nbr
03312025	Glen Rose ISD's quarterly payment #2 of the 2025 budget allocation.	0
04 6 41 6213 00 703 0 99 000		2,307.42

Gross Amt  
2,307.42

**021944**

Net Amt  
2,307.42

*medina, hr*

## Meg Boomer

---

**From:** cityoflipan@lipan.net  
**Sent:** Tuesday, April 15, 2025 9:39 AM  
**To:** Meg Boomer  
**Subject:** RE: Second Quarterly Payment

Meg,

We went ahead and did a stop payment on check #11839. I will be putting the new check in the mail today for our 2<sup>nd</sup> Quarter property tax. Thank you!

Donna Scott  
City Secretary  
Court Clerk  
PO Box 129  
105 E. Lipan Dr.  
Lipan, TX 76462  
(254) 646-3345

---

**From:** Meg Boomer <megboomer@hoodcad.net>  
**Sent:** Monday, April 14, 2025 11:18 AM  
**To:** cityoflipan@lipan.net  
**Subject:** RE: Second Quarterly Payment

Hi Donna,

We still have not received the check you guys sent for your 2<sup>nd</sup> Quarter payment. I just wanted to let you know so you can look into it. Thanks!

Kind Regards,  
Meg Boomer  
Office Manager  
Hood Central Appraisal District  
817.573.2471 x 109  
[www.hoodcad.net](http://www.hoodcad.net)

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**From:** [cityoflipan@lipan.net](mailto:cityoflipan@lipan.net) <[cityoflipan@lipan.net](mailto:cityoflipan@lipan.net)>  
**Sent:** Monday, April 7, 2025 2:44 PM  
**To:** Meg Boomer <[megboomer@hoodcad.net](mailto:megboomer@hoodcad.net)>  
**Subject:** RE: Second Quarterly Payment

Meg,

I have attached the stub from our check that was sent on 03/13/2025 for our 2<sup>nd</sup> Quarter property taxes. Let me know if you don't receive them soon. Thanks!

Donna Scott  
City Secretary  
Court Clerk  
PO Box 129  
105 E. Lipan Dr.  
Lipan, TX 76462  
(254) 646-3345

**From:** Meg Boomer <[megboomer@hoodcad.net](mailto:megboomer@hoodcad.net)>  
**Sent:** Monday, April 7, 2025 1:23 PM  
**To:** Mike Stowe ([cityoflipan@lipan.net](mailto:cityoflipan@lipan.net)) <[cityoflipan@lipan.net](mailto:cityoflipan@lipan.net)>  
**Cc:** Jeff Law <[jefflaw@hoodcad.net](mailto:jefflaw@hoodcad.net)>  
**Subject:** Second Quarterly Payment

Mr. Stowe,

I just wanted to reach out and let you know that we have not received the Second quarterly payment from your entity. The reminder was mailed out on February 14<sup>th</sup>, and the payment was due on or before March 31<sup>st</sup>. The amount of the payment is \$608.03.

Kind Regards,  
Meg Boomer  
Office Manager  
Hood Central Appraisal District  
817.573.2471 x 109  
[www.hoodcad.net](http://www.hoodcad.net)

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CITY OF LIPAN  
HOOD CENTRAL APPRAISAL DISTRICT

2nd Q Property taxes

3/13/2025

11839  
608.03

PAYMENT  
RECORD

city of lipan

2nd Q Property taxes

608.03



10515



105151

## **Action Item 5(b)(1):**

### **Board Action Requested**

It is requested that the Board Consider and take action by resolution to update signers and individuals that can transact business on behalf of the Hood Central Appraisal District for all bank accounts held at First National Bank of Granbury: Remove Eddie Rodriguez due to resignation; add newly elected Chairperson

### **Staff Recommendation:**

We recommend making a motion to approve the resolution as presented

HOOD CENTRAL APPRAISAL DISTRICT RESOLUTION

I, Rod Litke, certify that I am Secretary for the Board of Directors, Hood Central Appraisal District (Federal I.D. Number 75-1680880). Hood Central Appraisal District Board of Directors has updated its signers and individuals that can transact business on behalf of the Appraisal District as of \_\_\_\_\_ for all accounts associated herein.

The following agents are authorized to exercise powers for the Appraisal District.

- A) \_\_\_\_\_/Board Chairman \_\_\_\_\_
- B) Jeff Law /Chief Appraiser \_\_\_\_\_
- C) Meg Boomer/Office Administrator \_\_\_\_\_

Above are granted the powers below for each letter corresponding to his/her name:

- \_\_\_\_\_ Exercise all powers listed in the resolution
- \_\_\_\_\_ Open any deposit or share account(s) in the name of the Appraisal District
- \_\_\_\_\_ Endorse checks and order for payment of money or otherwise withdraw or transfer funds on deposit with First National Bank of Granbury
- \_\_\_\_\_ Borrow money on behalf and in the name of the Appraisal District, sign, executes and delivers promissory notes or other evidence of indebtedness
- \_\_\_\_\_ Endorse, assign, transfer, mortgage, or pledge bills receivable, warehouse receipts, bills of lading, stocks, bonds, real estate or other property now owned or hereafter owned or acquired by the Appraisal District as security for sums borrowed and to discount the same, unconditionally guarantee payment of all bills received, negotiated or discounted and to waive demand, presentment, protest, notice of protest and notice of non-payment
- \_\_\_\_\_ Enter into written lease for the purpose of renting, maintaining, accessing and/ or terminating a Safe Deposit Box at First National Bank of Granbury
- \_\_\_\_\_ Pick up or drop business items pertaining to the Appraisal District
- \_\_\_\_\_ Authorized to pledge and/or release pledged securities

This resolution certified as of \_\_\_\_\_(date)

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman

## **Action Item 5(b)(2):**

### **Board Action Requested**

It is requested that the Board discuss and consider taking action to sign the audit engagement letter from Roberts & McGee, CPA for auditing services

### **Staff Recommendation:**

We recommend making a motion to approve the engagement letter from Roberts & McGee, CPA for auditing services.

# ROBERTS & MCGEE, CPA

104 PINE STREET, SUITE 408  
ABILENE, TEXAS 79601  
(325) 701-9502

Stacey McGee, CPA  
stacey.mcgee@rm-cpa.net

Cara Hilbrich, CPA  
cara.hilbrich@rm-cpa.net

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February 25, 2025

Board of Directors and Management of  
**Hood Central Appraisal District**

We are pleased to confirm our understanding of the services we are to provide **Hood Central Appraisal District** for the year ended December 31, 2024.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of **Hood Central Appraisal 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 **Hood Central Appraisal 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 **Hood Central Appraisal 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 evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule – General Fund
- 3) Schedule of Changes in Net Pension Liability and Related Ratios: Texas County & District Retirement System
- 4) Schedule of Employer Contributions: Texas County & District Retirement System
- 5) Schedule of Changes in OPEB Liability and Related Ratios: Texas County District Retirement System

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 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.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, 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 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. 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.

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, tests of the physical existence of inventories, 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 the responding to this inquiry.

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

## **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, 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. 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 deficiencies in internal control. 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.

We have not completed the planning portion of the audit engagement as of the date of the letter; however, we have identified the following significant risks of material misstatement as part of our prior year audit:

- Possible override of controls and/or employees not following established controls
- Small staff with little segregation of duties

If there are additional significant risks that come to our attention as we begin the audit, we will communicate them to your in a separate communication.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of **Hood Central Appraisal 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.

## **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, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and 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 the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. 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 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.

## **Other Services**

We will also prepare the financial statements of the **Hood Central Appraisal District** in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement 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 assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

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.

The audit documentation for this engagement is the property of Roberts & McGee, CPA 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 an oversight agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Roberts & McGee, CPA 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. The audit documentation for this engagement will be retained for a minimum of five years after the report release date for any additional period requested by an oversight agency.

Cara Hilbrich is the engagement partner and is responsible for supervising the engagement and signing the report. We expect to begin our audit on approximately June 23, 2025, and to issue our reports no later than July 31, 2025.

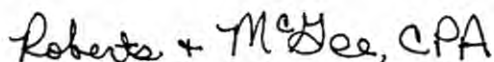
Our fee for services will be at our standard hourly rates plus travel costs. We estimate that our fee not including expenses will be approximately \$11,600. Our invoices for these fees will be rendered half at the completion of fieldwork and half at the completion of the engagement are payable on presentation. 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 **Hood Central Appraisal District's** financial statements. Our report will be addressed to the Board of Directors and management of **Hood Central Appraisal 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, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to **Hood Central Appraisal 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.

Sincerely,



Roberts and McGee, CPA

RESPONSE:

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

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_