

Hood Central Appraisal District
Board of Directors Meeting
1902 W. Pearl St
Granbury, Texas 76048

FILED FOR RECORD
AT 9:22 A M.

OCT 08 2026

County Clerk, Hood County, TX

Notice is hereby given that on October 15, 2026, the Board of Directors of the Hood Central Appraisal District will meet in regular open session beginning at 5:00 p.m. at 1902 W. Pearl St., Granbury, Texas

AGENDA

1. Call to Order
2. Verify the Presence of a Quorum
3. Recognize Visitors; Hear Public Comments
4. Action Items
 - a. Consent Action Items:
 - i. Action to approve of the Board of Directors meeting minutes September 10, 2026
 - ii. Action to approve the financial statements from September 2026
 - iii. Action to approve the renewal of a lease with Pitney Bowes for an updated postage meter that is compliant with new post office legislation
 - iv. Action to approve an invoice from Aire Serv of Granbury for repair to the Armstrong A/C unit in the amount of \$2,494.41
 - b. General Action Items:
 - i. Discuss and consider taking action to authorize the Chief Appraiser to begin the budget amendment process
 - ii. Discuss and consider taking action to authorize the Chief Appraiser to sign an audit engagement letter with Roberts & McGee CPA, PLLC.
 - iii. Discuss and consider taking action to refund 2025 excess proceeds to the taxing units which support the appraisal district operations
 - iv. Discuss and consider taking action to transfer money held in the Litigation Committed fund to the Technology Committed fund or Building Maintenance Committed fund or both.
 - v. Discuss and consider taking action to authorize the Texas Counties and District Retirement System to implement a cost-of-living adjustment for past retirees and prefund the COLA.
5. Recess to executive session pursuant to the Texas Government Code
 - a. Section 551.074 to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee
6. Return to open session for possible action on items deliberated on in executive session
7. Information Items
 - a. Report from the Chief Appraiser
 - Report on Appraisal Operations
 - Report on Collections Operations
 - Report on District Operations
 - Board Member Q & A
8. Propose Future Agenda Items; Set Next Meeting Date; Adjourn
 - a. Proposed Next meeting date: Thursday November 19, 2026

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 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 refuse to hear comments on subjects not reasonably related to items on the agenda, to policies and procedures of the HCAD, to policies and procedures of HCAD Appraisal Review Board, or to other issues under the Board's jurisdiction. The Board may not respond to comments regarding the items not on the agenda.

Action Item 4(a):

Board Action Requested

It is requested that the Board take action to approve the consent agenda items.

- i. Action to approve the Board of Director's meeting minutes September 10, 2026
 - ii. Action to approve the financial statements and payment for the month of September 2026
 - iii. Action to approve the renewal of a lease with Pitney Bowes for an updated postage meter that is compliant with new post office legislation
 - iv. Action to approve an invoice from Aire Serv of Granbury for repair to the Armstrong A/C unit in the amount of \$2,494.41
- (Item ii) The financial statements are presented to the board monthly. Highlighted payments are those that are non-routine payments.
 - (Item iii) Current mail machine quarterly payment is \$1,104.15, the renewal for the updated, compliant machine would be \$1,177.23 per quarter.

Staff Recommendation:

Move to approve the consent agenda items as presented.

Hood Central Appraisal District
Board of Directors Meeting
September 10, 2026

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:

Scott Bradley Chairman
Richard Hoefs
John Highsmith
James Wall
Stephen Reinke

Also Participating:

Jeff Law, Chief Appraiser
Meg Boomer, Notary

2. Verify the Presence of a Quorum and Posting of the Meeting Notice

Mr. Bradley 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. Administration of Oath of Office and Statement of Officer to newly appointed board member Mr. Stephen Reinke, for the remainder of the 2026-2027 term Mr. Reinke signed the Acknowledgement of Duties, Statement of Officer and Meg Boomer administered the Oath of Office which Mr. Reinke then signed.

4. Recognize Visitors; Hear Public Comments

0 members of the public spoke

5. Public Hearing on 2027-2028 Biennial Hood Central Appraisal District Reappraisal Plan. Mr. Bradley opened the public hearing at 5:06PM. No members of the public spoke. Discussion was had amongst the Board. Mr. Bradley closed the public hearing @ 6:09PM

6. Action Items

a. Consent Action Items

- i. Action to approve the Board of Directors meeting minutes August 20, 2026
- ii. Action to approve the financial statements from August 2026
- iii. Action to approve invoice 179836652 from Aire Serv for annual maintenance on all HVAC systems in the amount of \$1,076.00
- iv. Action to approve invoice # INV-000013 from Southwest Data Solutions in the amount of \$30,000 for estimated postage for tax statements
- v. Action to approve invoice #15628 from BIS Consultants in the amount of \$4,760 for three laptop computers for appraisal field work

Richard Hoefs made a motion to accept the consent agenda as presented. James Wall seconded the motion. Motion carried 5-0.

b. General Action Items

- i. Discuss and consider taking action to adopt the 2027-2028 Hood Central Appraisal District Reappraisal Plan

Richard Hoefs made a motion to approve the 2027-2028 Hood Central Appraisal District Reappraisal Plan as presented. John Highsmith seconded the motion. Motion Carried 4-0-1 with Stephen Reinke abstaining.

- ii. Discuss and consider taking 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 Jeff Law due to retirement

Stephen Reinke made a motion to approve the resolution removing Jeff Law from all banking at First National Bank of Granbury leaving Scott Bradley and Meg Boomer as signers. James Wall seconded the motion. Motion carried 5-0

- iii. Discuss and consider taking action to enter into a contract with Hickory Ridge Consulting, LLC for interim Chief Appraiser services

Richard Hoefs made a motion to approve the contract with Hickory Ridge Consulting, LLC for Interim Chief Appraiser Services as presented. James Wall seconded the motion. Motion carried 5-0

7. Recess to executive session pursuant to the Texas Government Code

- a. Section 551.074 to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

8. Return to open session for possible action on items deliberated on in executive session

The Board did not recess into executive session.

9. Report from the Chief Appraiser

- Report on Appraisal Operations
- Report on Collections Operations
- Report on District Operations
- Board Member Q & A

10. Propose Future Agenda Items; Set Next Meeting Date; Adjourn

The next regular meeting is proposed as Thursday, October 15, 2026. Meeting was adjourned at 7:25 PM.

Richard Hoefs, Secretary

Hood Central Appraisal District

Statement of Assets & Liabilities

September 2026

Assets		
Current Assets		
Operating Fund Cash	1,431,390.23	
Cash On Hand Tax	1,300.00	
Due from Funding Sources	22.16	
Due from Agency Fund	2,615.95	
Utility Deposit	75.00	
TOTAL Current Assets		<u>1,435,403.34</u>
TOTAL Assets		<u>1,435,403.34</u>
Liabilities		
Current Liabilities		
Accounts payable	179,482.38	
AFLAC Payable	984.53	
Deffered Revenue	20.16	
Due to Agency Fund	(1.00)	
Insurance Payable	12,878.99	
Retirement Payable NACO	889.51	
Retirement Payable TCDRS	(11,113.27)	
Collections Payable	(25,363.39)	
Interest Income Payable	25,363.39	
TOTAL Current Liabilities		<u>183,141.30</u>
TOTAL Liabilities		<u>183,141.30</u>
Fund Balance		
General Balance	288,514.32	
Excess of Revenue over Expenditures	963,747.72	
TOTAL Fund Balance		<u>1,252,262.04</u>
TOTAL Liabilities & Fund Balance		<u>1,435,403.34</u>

Hood Central Appraisal District
Statement of Revenue & Expenditures
Year-to-Date Performance, September 2026 - current month

	<i>9 Months Ended September 30, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Revenue				
Cresson MUD I	769.72	769.72	0.00	100.0 %
Cresson Crossroads MUD 2	1,764.68	1,764.68	0.00	100.0 %
City of Granbury	243,273.12	243,273.13	0.01	100.0 %
City of Lipan	2,506.00	2,505.98	(0.02)	100.0 %
City of Tolar	14,792.84	14,792.84	0.00	100.0 %
Granbury ISD	1,769,747.00	1,769,747.00	0.00	100.0 %
Lipan ISD	42,672.64	42,672.65	0.01	100.0 %
Tolar ISD	110,456.24	110,456.22	(0.02)	100.0 %
Bluff Dale ISD	2,072.26	2,072.26	0.00	100.0 %
Godley ISD	8,724.36	8,724.34	(0.02)	100.0 %
Glen Rose ISD	8,635.72	8,653.72	18.00	99.8 %
Hood County	739,914.44	739,914.44	0.00	100.0 %
Revenue-Maps	40.00	0.00	(40.00)	
Revenue-Data Sales	2,560.00	0.00	(2,560.00)	
Revenue-Tax Sale Certificate	70.00	0.00	(70.00)	
Interest All Accounts	27,468.57	0.00	(27,468.57)	
Miscellaneous Revenue	3,836.74	0.00	(3,836.74)	
TOTAL Revenue	2,979,304.33	2,945,346.98	(33,957.35)	101.2 %
	2,979,304.33	2,945,346.98	(33,957.35)	101.2 %
	2,979,304.33	2,945,346.98	(33,957.35)	101.2 %
Expenditures				
Salaries	1,035,635.45	1,467,802.00	432,166.55	70.6 %
Service Incentive	0.00	14,308.00	14,308.00	
Payroll Taxes	85,717.36	121,484.00	35,766.64	70.6 %
SUTA - State Unemployment	0.00	2,340.00	2,340.00	
Group Health Insurance	207,953.14	285,630.00	77,676.86	72.8 %
Workmens Compensation	6,402.00	5,500.00	(902.00)	116.4 %
Retirement	115,901.71	191,372.00	75,470.29	60.6 %
Aerial Photography Services	56,263.20	56,265.00	1.80	100.0 %
Salary Supplement /Auto	67,634.87	105,900.00	38,265.13	63.9 %
Appraisal Review Board	23,800.00	24,500.00	700.00	97.1 %
Arbitration Expense	500.00	2,250.00	1,750.00	22.2 %
ARB Attorney	4,297.50	1,800.00	(2,497.50)	238.8 %

**9 Months Ended
September 30, 2026**

		Annual Budget	Unused	% Used
Appraisal Services P/A	78,000.00	102,000.00	24,000.00	76.5 %
Third Party Appraisals	0.00	15,000.00	15,000.00	
Audit Services	6,100.00	35,000.00	28,900.00	17.4 %
Payroll Services	4,000.80	3,900.00	(100.80)	102.6 %
Building Maintenance	20,045.17	12,020.00	(8,025.17)	166.8 %
Appr/Coll Software	48,393.10	79,061.00	30,667.90	61.2 %
Contingency Fund	0.00	35,000.00	35,000.00	
Equip Rental	7,424.93	21,720.00	14,295.07	34.2 %
Insurance-Bldg/Contents	2,500.00	2,500.00	0.00	100.0 %
Insurance-C/A Honesty Bond/Ntr	727.37	1,100.00	372.63	66.1 %
Insurance- Cyber Security	0.00	1,900.00	1,900.00	
Insurance-Directors Liability	3,400.00	3,400.00	0.00	100.0 %
Insurance-Public Emp Crime	755.70	1,500.00	744.30	50.4 %
Janitorial Services	11,563.55	16,490.00	4,926.45	70.1 %
Legal Services	13,334.60	95,000.00	81,665.40	14.0 %
General Legal Counsel	2,285.83	9,000.00	6,714.17	25.4 %
Misc Supplies	1,927.38	6,369.00	4,441.62	30.3 %
Printing Services	9,182.25	18,485.00	9,302.75	49.7 %
Office Supplies	10,533.23	15,653.00	5,119.77	67.3 %
Postage	72,228.44	91,993.00	19,764.56	78.5 %
Public & Legal Notices	2,547.75	3,100.00	552.25	82.2 %
Software-Financial	0.00	2,000.00	2,000.00	
Software Mapping	9,161.20	8,220.00	(941.20)	111.5 %
TNT Software	3,460.00	3,370.00	(90.00)	102.7 %
NexisLexis Software	560.00	3,600.00	3,040.00	15.6 %
Microsoft 365	6,252.00	6,151.00	(101.00)	101.6 %
SW Data ARB Protest Software	8,500.00	3,500.00	(5,000.00)	242.9 %
Quick Books Software	402.08	720.00	317.92	55.8 %
Travel	5,773.70	13,740.00	7,966.30	42.0 %
Training	9,090.25	11,655.00	2,564.75	78.0 %
Membership/Subscriptions/Fees	14,885.62	15,377.00	491.38	96.8 %
Utilities-Electricity	1,233.48	10,080.00	8,846.52	12.2 %
Utilities-Sewer	569.63	840.00	270.37	67.8 %
Utilities-Telephone	13,282.47	10,524.00	(2,758.47)	126.2 %
Utilities-Water	525.87	840.00	314.13	62.6 %
Information Technology/Hardware	23,910.20	24,150.00	239.80	99.0 %
Information Technology Consulting	17,000.00	17,000.00	0.00	100.0 %
Other Professional Services	0.00	320.00	320.00	
TOTAL Expenditures	2,013,661.83	2,981,429.00	967,767.17	67.5 %
Program Revenue over Expenditures	965,642.50	(36,082.02)	(1,001,724.52)	-2676.2 %
	965,642.50	(36,082.02)	(1,001,724.52)	-2676.2 %

	<i>9 Months Ended September 30, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Excess of Revenue over Expenditures	965,642.50	(36,082.02)	(1,001,724.52)	-2676.2 %

Hood Central Appraisal District

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Accounts Payable Detail Report

(Report period: September 1, 2026 to September 30, 2026)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
AFLAC	AFLAC					
116076	09/16/26	Close	AFLAC		1158.24	CK004784
CK004784	09/16/26		Payment	1158.24		
Vendor Total					1158.24	0.00
AIRESERVE	Aireserv of Granbury					
179836652	09/10/26	Close	Annual System Pla		1076.00	CK004773
CK004773	09/10/26		Payment	1076.00		
Vendor Total					1076.00	0.00
ARMSTRONG	Armstrong & Armstrong					
6938	09/02/26	Close	ARB Legal Counse		2585.00	CK004769
6985	09/23/26	Close	KAMY Hearing		646.25	CK004796
CK004769	09/02/26		Payment	2585.00		
CK004796	09/23/26		Payment	646.25		
Vendor Total					3231.25	0.00
AT&TMOBILE	AT&T Mobility					
09022026	09/10/26	Close	Mobile Phones		201.52	CK004774
CK004774	09/10/26		Payment	201.52		
Vendor Total					201.52	0.00
BIS	BIS Consulting, LLC					
15628	09/10/26	Close	Dell Pro Laptops		4760.00	CK004775
CK004775	09/10/26		Payment	4760.00		
Vendor Total					4760.00	0.00
CARD	Card Service Center					
09072026	09/16/26	Close	Credit Card		399.20	CK004785
CK004785	09/16/26		Payment	399.20		
Vendor Total					399.20	0.00
COSTAR	COSTAR REALTY INFORMATION INC					
124757703	09/16/26	Close	Appraisal Sub		490.33	CK004786
CK004786	09/16/26		Payment	490.33		
Vendor Total					490.33	0.00
COVINGTON	Covington Services, LLC					
46732	09/23/26	Close	Alarm Monitoring		29.99	CK004797
CK004797	09/23/26		Payment	29.99		

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Hood Central Appraisal District

Accounts Payable Detail Report

(Report period: September 1, 2026 to September 30, 2026)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
COVINGTON	Covington Services, LLC					(continued)
	Vendor Total				29.99	0.00
DREW	Andrew Allen					
PERDIEM203	09/23/26	Close	Per Diem 203		150.00	CK004798
CK004798	09/23/26		Payment	150.00		
	Vendor Total				150.00	0.00
FITZPATRICK	William Fitzpatrick					
ARB 9/16/26	09/16/26	Close	ARB 9/16/26		175.00	CK004787
CK004787	09/16/26		Payment	175.00		
	Vendor Total				175.00	0.00
FULLER	Sidney Fuller					
ARB 9/16/26	09/16/26	Close	ARB 9/16/26		175.00	CK004788
CK004788	09/16/26		Payment	175.00		
	Vendor Total				175.00	0.00
GAR	Granbury Assoc of Realtors					
913975	09/23/26	Close	MLS Oct-Dec		179.07	CK004799
CK004799	09/23/26		Payment	179.07		
	Vendor Total				179.07	0.00
GRANBURYUTIL	Granbury Mun. Utilities					
072126-82026	09/02/26	Close	Utilities		300.97	CK004770
CK004770	09/02/26		Payment	300.97		
	Vendor Total				300.97	0.00
HOODCOCLERK	Hood County Clerk					
ESCROW	09/29/26	Close	Acct#CL06		100.00	CK004809
CK004809	09/29/26		Payment	100.00		
	Vendor Total				100.00	0.00
JACKSONS	Susan Jackson					
MILEAGE TAAO	09/10/26	Close	Mileage to TAAO		105.49	CK004776
GAYLORD	09/10/26	Close	Reimburse Hotel T		731.91	CK004776
PERDIEM TAAO	09/10/26	Close	Lunch TAAO		62.52	CK004776
CK004776	09/10/26		Payment	899.92		
	Vendor Total				899.92	0.00

Hood Central Appraisal District

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Accounts Payable Detail Report

(Report period: September 1, 2026 to September 30, 2026)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
JEFF	Jeff Law					
PARKING	09/23/26	Close	Reimburse Taao		90.00	CK004800
CK004800	09/23/26		Payment	90.00		
Vendor Total					90.00	0.00
LEXISNEXIS	Lexis Nexis Risk Solutions FL Inc.					
130331757	09/10/26	Close	LexisNexis August		280.00	CK004777
CK004777	09/10/26		Payment	280.00		
Vendor Total					280.00	0.00
MCCANN	Megan McCann					
COURSE 7	09/23/26	Close	Course 7 Perdiem		90.00	CK004801
COURSE 10	09/23/26	Close	Perdiem Course 10		90.00	CK004801
CK004801	09/23/26		Payment	180.00		
Vendor Total					180.00	0.00
MOOREC	Christina Moore					
PERDIEM203	09/23/26	Close	Per Diem Course 2		150.00	CK004802
CK004802	09/23/26		Payment	150.00		
Vendor Total					150.00	0.00
MOOREJ	Joyce Moore					
PER DIEM 203	09/23/26	Close	Course 203 PerDie		150.00	CK004803
CK004803	09/23/26		Payment	150.00		
Vendor Total					150.00	0.00
NJDHS	Nichols, Jackson, Dillard, Hager &Smith					
68237	09/10/26	Close	Legal Services		5405.00	CK004778
CK004778	09/10/26		Payment	5405.00		
Vendor Total					5405.00	0.00
PITNEY	Pitney Bowes Global Financial					
3323133152	09/02/26	Close	Folder Rental		424.74	CK004771
0010131527	09/10/26	Close	Folder June-Sept		424.74	CK004779
3323176377	09/16/26	Close	Mail Machine		1104.15	CK004789
POSTAGE	09/23/26	Close	Refill Postage Mete		3000.00	CK004804
CK004771	09/02/26		Payment	424.74		
CK004779	09/10/26		Payment	424.74		
CK004789	09/16/26		Payment	1104.15		
CK004804	09/23/26		Payment	3000.00		
Vendor Total					4953.63	0.00

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Hood Central Appraisal District

Accounts Payable Detail Report

(Report period: September 1, 2026 to September 30, 2026)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
SPECTRUM	SPECTRUM					
242083001090126	09/10/26	Close	Ring Central July/A		2599.42	CK004780
CK004780	09/10/26		Payment	2599.42		
Vendor Total					2599.42	0.00
SPOTLESS	Spotless Shine					
35059	09/10/26	Close	Office Cleaning		975.00	CK004781
35060	09/29/26	Close	Office Cleaning		975.00	CK004814
CK004781	09/10/26		Payment	975.00		
CK004814	09/29/26		Payment	975.00		
Vendor Total					1950.00	0.00
STANLEY	Kathryn Stanley					
ARB 9/16/26	09/16/26	Close	ARB 9/16/26		175.00	CK004790
CK004790	09/16/26		Payment	175.00		
Vendor Total					175.00	0.00
SUPPLIESHOT	Supplies Hotline					
56345	09/23/26	Close	Toners x 5		949.75	CK004805
56385	09/29/26	Close	Toners 2035		274.75	CK004810
CK004805	09/23/26		Payment	949.75		
CK004810	09/29/26		Payment	274.75		
Vendor Total					1224.50	0.00
SWD	Southwest Data Solutions					
00013	09/10/26	Close	Est. Postage Statmt		30000.00	CK004782
INV-000110	09/16/26	Close	Online Backup		150.00	CK004791
INV#000109	09/16/26	Close	Monthly Maintenanc		5165.90	CK004791
INV-0001157	09/29/26	Close	Postage for Stateme		5600.00	CK004813
CK004782	09/10/26		Payment	30000.00		
CK004791	09/16/26		Payment	5315.90		
CK004813	09/29/26		Payment	5600.00		
Vendor Total					40915.90	0.00
TAAO	TAAO					
9495	09/10/26	Close	D. Allen Dues		125.00	CK004783
9496	09/10/26	Close	C.Moore Dues		125.00	CK004783
10268	09/23/26	Close	Dues SJ,TL,MJ		375.00	CK004806
10639	09/23/26	Close	Dues JL		175.00	CK004806
COURSE 10 MM	09/23/26	Close	Course 10 Reg		460.00	CK004806
COURSE 7 MM	09/23/26	Close	Course 7 Reg		460.00	CK004806
COURSE 203 JM	09/23/26	Close	Course 203 Reg		460.00	CK004806
M MCCANN	09/29/26	Close	Level 4 Review		510.00	CK004811
J FIDLER	09/29/26	Close	Level 4 Review		510.00	CK004811

Hood Central Appraisal District

10:55 am

Accounts Payable Detail Report

(Report period: September 1, 2026 to September 30, 2026)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
TAAO	TAAO					(continued)
E CHRISTENSEN	09/29/26	Close	Level 4 Review		510.00	CK004811
CK004783	09/10/26		Payment	250.00		
CK004806	09/23/26		Payment	1930.00		
CK004811	09/29/26		Payment	1530.00		
Vendor Total					3710.00	0.00
TDLR	TDLR					
LIC JOYCE MOORE	09/23/26	Close	License JM		100.00	CK004807
CK004807	09/23/26		Payment	100.00		
Vendor Total					100.00	0.00
TURF WORKS	Turf Works Landscape					
027097	09/16/26	Close	Mowing		200.00	CK004792
CK004792	09/16/26		Payment	200.00		
Vendor Total					200.00	0.00
UNITED	United Healthcare					
040981572218	09/16/26	Close	Health Ins		25441.35	CK004793
CK004793	09/16/26		Payment	25441.35		
Vendor Total					25441.35	0.00
WC	WC of Texas					
3972380V193	09/02/26	Close	Trash Pickup		53.63	CK004772
V	09/29/26	Close	Trash Pickup		53.63	CK004812
CK004772	09/02/26		Payment	53.63		
CK004812	09/29/26		Payment	53.63		
Vendor Total					107.26	0.00
WERELY	Gary Werely					
COURT COST	09/23/26	Close	Court Cost Per Jud		468.35	CK004808
CK004808	09/23/26		Payment	468.35		
Vendor Total					468.35	0.00
WISECHEM	Wise/Chem Safe Pest Control					
338871	09/16/26	Close	Pest Control		125.00	CK004794
CK004794	09/16/26		Payment	125.00		
Vendor Total					125.00	0.00

Hood Central Appraisal District
Accounts Payable Detail Report
(Report period: September 1, 2026 to September 30, 2026)

Transaction	Date	Due Date	Reference	Transaction Amount	Original Balance	Current Balance
XEROX	Xerox Corp					
026303092	09/16/26	Close	Copier Rental		135.19	CK004795
026303091	09/16/26	Close	Copier Rental		135.19	CK004795
CK004795	09/16/26		Payment	270.38		
Vendor Total					270.38	0.00
Report Total					101822.28	0.00

September 2026 Financials - Non-routine Payments

Check #	Payee	Explanation
4769,4796	Armstrong & Armstrong	Legal Fees for ARB counsel and KAMY Hearing
4773	Aire Serv of Granbury	Annual Maintenance Plan per BOD approval
4775	BIS Consulting	Dell Laptops & Set up Per BOD Approval
4785	Card Service Center	Quickbooks Subscription, ChatGPT Subscription Kitchen/Bathroom Supplies
4798	Andrew Allen	Perdiem for course 203
4787	William Fitzpatrick	Perdiem for ARB 9/16/26
4788	Sidney Fuller	Perdiem for ARB 9/16/26
4799	Granbury Association of Realtors	MLS Fees Oct-Dec
4809	Hood County Clerk	Prepayment Account for Deed Filing Services
4776	Susan Jackson	Reimbursement Hotel, Perdiem, Mileage to TAAO Conference in Grapevine
4800	Jeff Law	Reimbursement Parking TAAO Conference in Grapevine
4801	Megan McCann	Perdiem Course 7 and 10
4802	Christina Moore	Perdiem Course 203
4778	Nichols Jackson Dillard Hagar Smith	Litigation: 4R Alt, Cresson Real, Texas Hole, KRASCO, J. Spencer, A. Burks, Real Rest. Granb Prix, A.J Hospitality, Granbury Lodging, Granite Mt. Memorial Storage, Walgreens
4804	Piney BowesGlobal	Refill Postage Meter - Daily Mail
4790	Kathryn Stanley	Perdiem ARB 9/16/26
48,054,810	Supplies Hotline	Toners 403 Printers & 2035 Printers
47,684,806 4811,	TAAO	Dues DA, CM, SJ,TL,JM,JL, Courses 10, 203 and 7 Registration DA, CM,JM Level III/IV Review JF, MM, EC
4807	TDLR	Register Joyce Moore
4808	Gary Worely	Court Costs per Judgement



Sourcewell State & Local FMV Lease

--	--	--	--	--	--	--	--	--	--

Agreement Number

Your Business Information

Full Legal Name of Lessee / DBA Name of Lessee

HOOD COUNTY APPRAISAL DISTRICT

Tax ID # (FEIN/TIN)

751680880

Sold-To: Address

1902 W PEARL ST, GRANBURY, TX, 76048-1873, US

Sold-To: Contact Name

Meg Boomer

Sold-To: Contact Phone

8175732471

Sold-To: Account

0017169329

Bill-To: Address

PO BOX 819, GRANBURY, TX, 76048-0819, US

Bill-To: Contact Name

Meg Boomer

Bill-To: Contact Phone

8175732471

Bill-To: Account

0017169328

Bill-To: Email

megboomer@hoodcad.net

Ship-To: Address

1902 W PEARL ST, GRANBURY, TX, 76048-1873, US

Ship-To: Contact Name

Meg Boomer

Ship-To: Contact Phone

8175732471

Ship-To: Account

0017169329

PO

Your Business Needs

Qty	Item	Business Solution Description
1	SENDPROMAILCENTER	MailCenter
1	1FWW	10lb Interfaced Weighing Feature
1	7W00	MailCenter Meter
1	APAXL	Cost Acctg Accounts Level (100)
1	APKG	SendPro 360 Shipping Feature
1	APSD	145/70 LPM Speed
1	CAABL	Cost Accounting - 100 Accounts
1	F9PG	PowerGuard Service Package
1	HV1P	MailCenter Printer
1	HV96000	MailCenter Weighing Platform
1	HV97500	Wireless Client Kit
1	HVBB	MailCenter 2000
1	M9SS	USPS Tracking Services
1	ME1C	Meter Equipment - Low

US187745.6

10/26

Page 1 of 2

Y103853391

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Pitney Bowes Confidential Information

See Pitney Bowes Terms for additional terms and conditions

1	MW90007	Drop Stacker
1	MW92705	MailCenter 15in Display
1	SJM2	SoftGuard - 2000
1	STDsla	Standard SLA-Equipment Service Agreement (for MailCenter)

Your Payment Plan

Initial Term: 60 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
60	\$ 392.41	\$ 1,177.23

*Does not include any applicable sales, use, or property taxes which will be billed separately.
If the equipment listed above is replacing your current meter, your current meter will be taken out of service once this lease commences.

- () Tax Exempt Certificate Attached
() Tax Exempt Certificate Not Required
() Purchase Power® transaction fees included
(X) Purchase Power® transaction fees extra

Your Signature Below

Non-Appropriations. You warrant that you have funds available to make all payments until the end of your current fiscal period, and shall use your best efforts to obtain funds to make all payments in each subsequent fiscal period through the end of your lease term. If your appropriation request to your legislative body, or funding authority ("Governing Body") for funds to make the payments is denied, you may terminate this lease on the last day of the fiscal period for which funds have been appropriated, upon (i) submission of documentation reasonably satisfactory to us evidencing the Governing Body's denial of an appropriation sufficient to continue this lease for the next succeeding fiscal period, and (ii) satisfaction of all charges and obligations under this lease incurred through the end of the fiscal period for which funds have been appropriated, including the return of the equipment at your expense.

By signing below, you agree to be bound by all the terms and conditions of this Agreement, including the Sourcewell Contract Number 070125-PIT, effective date August 7, 2025 and the State and Local Fair Market Value Lease Terms (including the Pitney Bowes Terms which is available at <http://www.pb.com/states> and is incorporated by reference (the "Agreement"). You acknowledge that, except for non-appropriation, you may not cancel this lease for any reason and that all payment obligations are unconditional. This lease will be binding on us after we have completed our credit and documentation approval process and have signed below. If software is included in the Order, additional terms apply which are available by clicking on the hyperlink for that software located at <http://www.pitneybowes.com/us/license-terms-of-use/software-and-subscription-terms-and-conditions.html>. Those additional terms are incorporated by reference.

070125-PIT

State/Entity's Contract#

Lessee Signature

Print Name

Title

Date

Email Address

Pitney Bowes Signature

Print Name

Title

Date

Sales Information

Philip Ward

philip.ward@pb.com

Account Rep Name

Email Address

PBGFS Acceptance



Mailing

Sending Technology Solutions



USPS® IMI Compliance

Rest assured, Pitney Bowes has you covered.

Overview

What is IMI (Intelligent Mail Indicia)?

The IMI Indicia is the next generation of metered indicia technology designed to ensure all your metered mail meets the current USPS compliance guidelines. It provides the highest standard of integrity and security to ensure information is securely transmitted to and from postage evidencing systems (PES) making mail flow more efficiently. It captures real-time data with correct postage, down to Service Class and special fees.

Minimize the risk of incorrect postage and security issues due to outdated mailing equipment.

Pitney Bowes Sending Technology Solutions is committed to providing our customers with the finest products backed by the **highest quality of care and service**. If you currently use a non-IMI compliant device, consider switching to an IMI-compliant sending solution from Pitney Bowes. Please contact a Pitney Bowes Account Manager who can help transition you to one of our IMI-Compliant sending solutions, so you can be sure to meet all current and future USPS compliance guidelines.

When will USPS require non-IMI solutions to be removed from the market?

The USPS stated in its **final rule** all PES that are non-IMI compliant will become decertified on June 30, 2024 and must be withdrawn from service by December 31, 2024. In keeping with the June 30, 2024 decertification date and

the December 31, 2024 withdrawal date, all providers must stop manufacturing and leasing non-IMI compliant PES for lease lengths extending beyond December 31, 2024.

Due to its enhanced data security features, the SendPro® P-Series/Connect+ is approved for use by the USPS through December 31, 2027.

Why did the USPS move to the IMI standard?

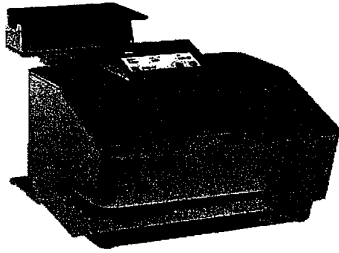
IMI compliant PES are updated automatically, so businesses pay the correct postage rates and utilize secure communication standards. These systems are compliant with the TLS1.2 communication security protocols standards, SSL/TLS cipher suites that use the SHA-256 hash algorithm instead of the SHA-1 function, which adds significant strength to the data integrity. Note: SendPro P-Series/Connect+ also uses TLS 1.2. The keys used to secure postage indicia are compliant with the latest FIPS standard (Federal Information Processing Standards).

The USPS requires IMI-compliant PES to connect to its servers every 72 hours. This ensures that the USPS receives frequent postage use information and systems are kept up to date with rate changes and software improvements. If a connection is not made every 72 hours, the system will be locked out. To do this, PES must have a constant internet connection via Wi-Fi or LAN line to avoid lockouts. Traditional analog phone services will soon be discontinued, and if you use a phone line to connect, you'll be unable to reach the servers, learn more [here](#).

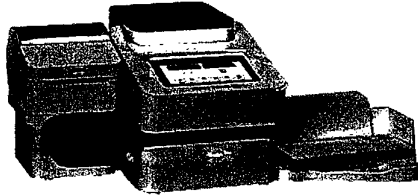
For more information, contact your local Pitney Bowes Representative.

IMI-Compliant Sending Solutions

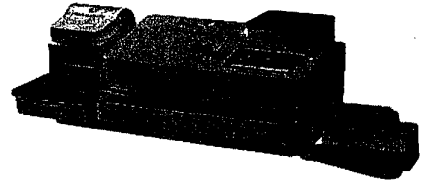
These solutions meet USPS® requirements.



SendPro® Mailstation



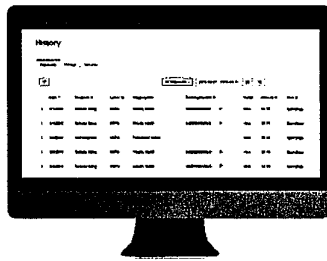
SendPro C-Series



SendPro C Auto



SendPro P-Series / Connect+¹



SendPro Online



SendPro Enterprise

For more information on our sending solutions, visit us online: pitneybowes.com



United States
3001 Summer Street
Stamford, CT 06926-0700

¹ P-Series/Connect+ has been approved by USPS for use through December 31, 2027.
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**RECYCLE
PLEASE** >>
recycleplease.org

21SENDTECH01821_US



Shipping & Mailing
Postage Meters

SendPro® MailCenter 2000

Streamline your sending workflows.

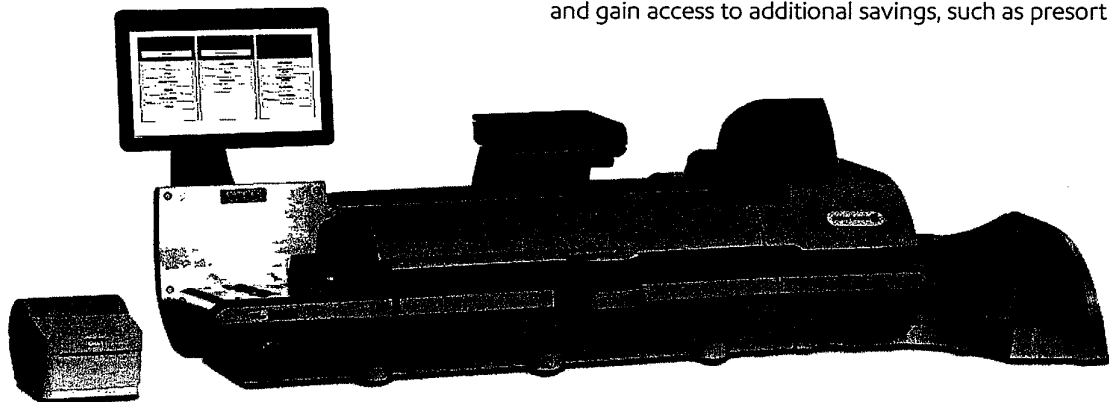
The SendPro MailCenter 2000 simplifies your sending processes by integrating mailing and shipping into a single system and provides a modern user experience making sending anything easy and more streamlined.

With fast automatic-feeding, you can quickly process high volumes of mail, easily ship through USPS®, FedEx® and UPS® and track packages all from one reliable system, improving productivity and creating new levels of efficiency for your organization.

For letter mail, the MailCenter 2000 will seal and print postage at up to 180 letters per minute and can handle mail at up to 5/8 of an inch thick.

Sorting mixed sized mail is no longer necessary with the Weigh-on-the-Way® feature. The MailCenter 2000 increases productivity by weighing each piece of mail and applying the correct postage as it travels through the machine at up to 115 letters per minute.

- Minimizes downtimes and jamming with reverse separation feeding technology.
- Automatically save on every First Class® letter you send and gain access to additional savings, such as presort rates.



For more information, visit us online: pitneybowes.com

For overnight deliveries and package shipments, the available shipping functionality allows you to compare services for USPS®, FedEx® and UPS® so your packages are sent with the best cost and delivery option available. You will also gain complete visibility into your shipping history, package tracking and carrier spend, all in one place.

- Access special discounts with USPS and UPS or use your existing business accounts
- Accurately weigh packages and print professional looking labels right from the integrated scale and connected shipping label printer

Intuitive user display

The 15" modern, color touch screen display on the SendPro® MailCenter 2000 simplifies the way users process each job and interact with the system. Users can benefit from easy-to-follow menus for the streamlined processing of mail and packages.

Flexible printing

Save on pre-printed stationary costs and increase open rates for your mail. The SendPro MailCenter allows you to print your business logo, return addresses, promotional messages, or graphics directly onto your outbound envelopes at the same time it prints postage for a more professional look.

Available desktop shipping

The SendPro MailCenter 2000 enables users outside the mail area to ship packages from their individual PCs with PitneyShip™ or PitneyShip™ Pro, our online multicarrier shipping software powered by the Shipping 360™ platform. Users can access the same shipping capabilities on the MailCenter at their desk to send or track a package delivery.

Specifications	MailCenter 2000
Max mail processing speeds (letters per minute)	Standard: WOW 70 LPM/Non-WOW 145 LPM. Optional: WOW 95 or 115 LPM/Non-WOW 160 or 180 LPM.
Weigh-on-the-Way® (WOW®)	Standard WOW: 70 LPM. Optional WOW: 95 or 115 LPM
Envelope processing thickness	5/8" media size: 3 1/2" x 5" up to 10" x 14"
Dimensions	55"L x 25.1"D x 25.2"H. Drop stacker adds 13.2" to L. Power stacker adds 33.6" to L
IMI indicia on-device stamp printing	Yes
Envelope flap depth	Min 1", max 3 7/8"
Envelope sealing system	Pump-fed pad; closed flap feeding. Seal only mode
Color touchscreen display	Standard 15" detachable display with optional display stand
Scale capacity	Optional: 5, 10, 15 lb small platform with stand. 15-30 lb tabletop platform. 70 and 149lb
Differentiated weighing	Yes
Available shipping carriers	USPS® UPS® FedEx®
Available desktop shipping access	Optional scale and label printer
Optional accounting	Up to 100, 500, 1,000, 3,000, 100k max accounts
Optional expanded analytics	PitneyAnalytics™, Business Manager
Package tape printing	Adhesive roll tape (for large envelopes and packages using non-discounted USPS retail rates)
Peripheral hardware options	Barcode scanner, laser report printer, power stacker portrait flats kit, power stacker, wireless keyboard (for quick alpha-numeric entries).



United States
3001 Summer Street
Stamford, CT 06926-0700

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22-SENDTECH-06157

AIRE SERV.

HEATING & AIR CONDITIONING
a neighborly company

Aire Serv® of Granbury
3511 Plaza East Ct
Granbury Texas 76049
(817) 279-6942
TACLB004486C, M-23996

Estimate 182250639
Estimate Date 10/1/2026

Billing Address
Hood Central Appraisal District
1902 West Pearl Street
Granbury, TX 76048 USA

Job Address
Hood Central Appraisal District
1902 West Pearl Street
Granbury, TX 76048 USA

Service #	Description	Quantity	Standard Price	Your Price	Total
Warr-206	Replace Reversing Valve (PART WARRANTY ONLY). The reversing valve routes the refrigerant in one direction for heat mode and another for cool mode. This repair includes refrigerant recovery, a new reversing valve, warranty fee, shipping and handling, installation labor, system evacuation, refrigerant recharging with recovered refrigerant, and system run testing to ensure proper operation. This is a special order part from the manufacturer.	1.00	\$1,974.00	\$1,677.90	\$1,677.90
410A-111	Add 12 lbs of R-410A Refrigerant : - The refrigerant system is a "closed-loop system" meaning that it does not require being "topped off" like a gas tank. In fact, in most cases, the refrigerant in the system will actually last longer than the system. If the system requires additional refrigerant to be added, it usually means there is a leak in the system. It is important that the leak is located and repaired before the refrigerant is added.	1.00	\$960.60	\$816.51	\$816.51

Member Savings \$440.19		Sub-Total	\$2,494.41
		Tax	\$0.00
		Total Due	\$2,494.41
		Deposit/Downpayment	\$0.00

Thank you for choosing Aire Serv and for the opportunity to serve you and your family. We strive to put service back into the service industry and hope that we have achieved this goal.

IMPORTANT NOTICE: I hereby authorize Aire Serv Heating and Air Conditioning® to perform the proposed work and agree to all Terms and Conditions as set forth in this agreement. I agree that the initial price quoted prior to the start of work does not include any additional or unforeseen tasks, nor materials which may be found to be necessary to complete the repairs. I agree that any authorization to add refrigerant ONLY has no warranty unless there was an additional repair made to correct the leak. I furthermore agree to hold Aire Serv Heating and Air Conditioning® or its assigns harmless for parts deemed corroded, unusable or unreliable for completion of stated work to be done. I understand that all repairs completed are warranted to be free of defects for a period of (1) one year unless otherwise noted on this invoice. Amount to Authorize: \$2,494.41

Action Item 4(b)(1):

Board Action Requested

It is requested that the Board discuss and consider taking action to authorize the Chief Appraiser to begin the 2026 budget amendment process.

Background

Every year staff reviews all expenditures within the annual budget to determine where the district may have over budgeted or under budgeted. Staff anticipates the need to make a few line-item transfers to address unanticipated expenditures or under budgeted line-items. The general practice is to review line-item(s) for which expenditures were less than anticipated and transfer some or all those unspent funds to line-items that were over budget. This practice better reflects the district's overall expected expenses. The total 2026 adopted budget and the taxing units' total 2026 funding obligations will not change. In that practical sense, this is a reallocation within the budget, rather than a request for additional funding. This is a budget-neutral line-item amendment.

Staff Recommendation:

Make a motion to authorize the Chief Appraiser to Begin the 2026 budget amendment process

Action Item 4(b)(2):

Board Action Requested

It is requested that the Board discuss and consider taking action to authorize the Chief Appraiser to negotiate and sign an audit engagement letter with Roberts & McGee CPA, PLLC, for the District's 2026 financial audit and the 2025 and 2026 delinquent tax audits.

Background

Roberts & McGee CPA, PLLC, has provided an engagement letter for the District's 2026 financial audit and delinquent tax audits for 2025. The engagement letters sets out the scope of the work, the parties' responsibilities, and the proposed fees and terms. Board authorization is requested so the Chief Appraiser may execute the letter, and the firm may proceed with the audits.

Staff Recommendation:

Make a motion to authorize the Chief Appraiser to negotiate and sign the engagement letter with Roberts & McGee CPA, PLLC, for the 2026 financial audit and the 2025 delinquent tax audits, on the terms presented to the Board.

ROBERTS & MCGEE, CPA, PLLC

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

September 8, 2026

Board of Directors and Management of Hood Central Appraisal District

We are pleased to confirm our understanding of the services we are to provide for **Hood Central Appraisal District**.

Audit Scope and Objectives

We will audit the schedules of changes in delinquent taxes receivable of the City of Granbury, City of Lipan, City of Tolar, Hood County, Hood County Hospital District, Acton Municipal Utility District, and Acton Municipal Utility District - Defined Area (collectively the schedule of changes in delinquent taxes receivable balance) in the custody of **Hood Central Appraisal District** as of and for the year ended September 30, 2026, and the related notes to the financial statements.

The objectives of our audit are to obtain reasonable assurance as to whether the schedule of changes in delinquent taxes receivable balance is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your delinquent taxes receivable is fairly presented, in all material respects, in conformity with *accounting principles generally accepted in the United States of America*. 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements 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 schedule of changes in delinquent taxes receivable balance.

Auditor's Responsibilities for the Audit of the Financial Information

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 an opinion. 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 schedule of changes in delinquent taxes receivable balance, including the disclosures, and determine whether the schedule of changes in delinquent taxes receivable balance represents 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 schedule of changes in delinquent taxes receivable balance is 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 entity

or to acts by management or employees acting on behalf of the entity.

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 schedule of changes in delinquent taxes receivable balance. 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 obtain an understanding of the entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the changes in delinquent taxes receivable balance, 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 opinion. 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 you and those charged with governance internal control related matters that are required to be communicated under 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

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 entity'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 may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement.

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

Responsibilities of Management for the Delinquent Taxes Receivable Balance

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 the delinquent taxes receivable balance that is 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 changes in delinquent taxes receivable balance in conformity with GAAP. You are also responsible for making drafts of the schedule of changes in delinquent taxes receivable balance, 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 Organization's ability to continue as a

going concern within one year after the date that the financial statements are available to be issued. 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 schedule of changes in delinquent taxes receivable balance, 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 entity 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 schedule of changes in delinquent taxes receivable balance and related matters.

Your responsibilities include adjusting the changes in the schedule of changes in delinquent taxes receivable balance 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 schedule of changes in delinquent taxes receivable balance.

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 entity 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 schedule of changes in delinquent taxes receivable balance. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Other Services

We will prepare the schedule of changes in delinquent taxes receivable and related notes in conformity with GAAP for the period ended September 30, 2026 based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the service 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 for the preparation of the schedule of changes in delinquent taxes receivable balance 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 locate any documents selected by us for testing

Cara Hilbrich is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our audit on approximately December 21, 2026.

We estimate that our fees for these services will be \$3,200 per year. You will also be billed for travel and other out-of-pocket costs. 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 fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue a written report upon completion of our audit of **Hood Central Appraisal District's** schedule of changes in delinquent taxes receivable balance. Our report will be addressed to the board of directors 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 opinion, 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 opinion is 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 an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to you 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 & McGee, CPA, PLLC

Roberts and McGee, CPA, PLLC

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

ROBERTS & MCGEE, CPA, PLLC

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

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September 8, 2026

Board of Directors and Management of Hood Central Appraisal District

We are pleased to confirm our understanding of the services we are to provide for **Hood Central Appraisal District**.

Audit Scope and Objectives

We will audit the schedules of changes in delinquent taxes receivable of Granbury Independent School District, Lipan Independent School District, and Tolar Independent School District (collectively the schedule of changes in delinquent taxes receivables) in the custody of **Hood Central Appraisal District** as of and for the year ended August 31, 2026, and the related notes to the financial schedules.

The objectives of our audit are to obtain reasonable assurance as to whether the changes in delinquent taxes receivable balance is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your schedule of changes in delinquent taxes receivable is fairly presented, in all material respects, in conformity with *accounting principles generally accepted in the United States of America*. 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements 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 schedule of changes in delinquent taxes receivable balance.

Auditor's Responsibilities for the Audit of the Financial Information

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 an opinion. 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 schedules of changes in delinquent taxes receivable, including the disclosures, and determine whether the schedule of changes in delinquent taxes receivable balance represents 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 changes in delinquent taxes receivable balance is 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 entity

or to acts by management or employees acting on behalf of the entity.

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 schedule of changes in delinquent taxes receivable balance. 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 obtain an understanding of the entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the schedule of changes in delinquent taxes receivable balance, 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 opinion. 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 you and those charged with governance internal control related matters that are required to be communicated under 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

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 entity'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 may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement.

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

Responsibilities of Management for the Delinquent Taxes Receivable Balance

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 the schedule of changes in delinquent taxes receivable balance that is 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 schedule of changes in delinquent taxes receivable balance in conformity with GAAP. You are also responsible for making drafts of the schedule of changes in delinquent taxes receivable balance, 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

Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. 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 schedule of changes delinquent taxes receivable balance, 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 entity 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 schedule of changes in delinquent taxes receivable balance and related matters.

Your responsibilities include adjusting the delinquent taxes receivable balance 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 delinquent taxes receivable balance.

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 entity 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 schedule of changes in delinquent taxes receivable balance. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Other Services

We will prepare the schedule of changes in delinquent taxes receivable and related notes in conformity with GAAP for the year ended August 31, 2026 based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the service 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 for the preparation of the schedule of changes in delinquent taxes receivable balance 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 locate any documents selected by us for testing

Cara Hilbrich is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our audit on approximately December 21, 2026.

We estimate that our fees for these services will be \$1,500. You will also be billed for travel and other out-of-pocket costs. 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 fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue a written report upon completion of our audit of **Hood Central Appraisal District's** schedule of changes in delinquent taxes receivable balance. Our report will be addressed to the board of directors 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 opinion, 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 opinion is 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 an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to you 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 & McGee, CPA, PLLC

Roberts and McGee, CPA, PLLC

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

ROBERTS & MCGEE, CPA, PLLC

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Stacey McGee, CPA
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Cara Hilbrich, CPA
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September 2, 2026

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, 2026.

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, 2026. 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) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – 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

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

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, PLLC 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, PLLC 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.

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 21, 2027, and to issue our reports no later than June 25, 2027.

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 ~~\$12,200~~. 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 & McGee, CPA, PLLC

Roberts and McGee, CPA, PLLC

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Action Item 4(b)(3):

Board Action Requested

It is requested that the Board discuss and consider taking action to refund 2025 excess proceeds to the taxing units which support the appraisal district operations

Background

Following review of the District's 2025 financial results, staff has identified **\$179,832** in excess operating funds attributable to payments from participating taxing units. Staff proposes distributing the amount to those units in proportion to their respective 2025 budget allocations.

Staff Recommendation:

Make a motion to approve the distribution of \$179,832 in excess 2025 operating funds to the participating taxing units in proportion to their 2025 budget allocations, as shown on the schedule presented to the Board, and authorize staff to issue the corresponding refund checks

Action Item 4(b)(4):

Board Action Requested

It is requested that the Board discuss and consider taking action to transfer money held in the Litigation Committed fund to the Technology Committed fund and/or Building Maintenance Committed fund or both.

Background

The District currently has three board committed funds. A committed fund for litigation, committed fund for technology and committed fund for building maintenance. The technology and building maintenance committed funds currently have \$0.00 in them. The Board may wish to reconsider whether some or all of that balance should remain committed for litigation or be committed to anticipated technology and building maintenance needs. Any transfer must be authorized by the board and should be recorded in the District's accounting records as a change in the purpose of the committed funds. This action would change how existing funds are designated; it would not, by itself, authorize an expenditure. The amounts transferred to each fund must be determined by the Board.

Staff Recommendation:

We recommend making a motion to authorize the transfer of \$_____ from the Litigation Committed Fund to the Technology Committed Fund and \$_____ from the Litigation Committed Fund to the Building Maintenance Committed Fund.

Action Item 4(b)(5):

Board Action Requested

It is requested that the Board discuss and consider taking action to authorize the Texas Counties and District Retirement System (TCDRS) to implement a cost-of-living adjustment (COLA) for past retirees and prefund the COLA.

Background

TCDRS retirement payments do not automatically increase with inflation. The district began participating in TCDRS in 2016. The first district retiree retired 2020. The district has never provided for any COLA since that time. Participating employers may elect a cost-of-living adjustment (COLA) for their retirees as part of their annual plan decisions. TCDRS also permits an employer to make an additional contribution to prefund a COLA when it is adopted.

TCDRS has provided an amount of **\$44,118** to prefund the proposed COLA. This would be an additional District contribution to its TCDRS plan. If the COLA was authorized but not prefunded the district's unfunded liability would increase.

Staff Recommendation:

Make a motion to authorize a 2% flat-rate cost-of-living adjustment for eligible Hood Central Appraisal District retirees through TCDRS, approve an additional contribution of \$44,118 to prefund the adjustment using excess funds from the 2026 budget