

**MINUTES
BOARD OF DIRECTORS
GONZALES CENTRAL APPRAISAL DISTRICT
March 21, 2024**

The Board of Directors of the Gonzales Central Appraisal District met on Thursday, March 21, 2024 at the appraisal district office located at 301 St. Joseph Street, Suite A, Gonzales, Texas. Board members present were Sue Gottwald, Bud Box, Josh Gray and D'Anna Robinson. Also present were John Liford, Chief Appraiser; Nick Rapoza, Deputy Chief Appraiser; Sherian Cleveland and Lisa Pakebusch, recording secretaries.

Sue Gottwald, Chairman, declared a quorum and called the meeting to order at 5:30 pm.

The minutes of the February 22, 2024 board meeting were approved upon motion by Bud Box and seconded by Josh Gray. The motion passed by unanimous vote.

The financial report for the month of February 2024 was reviewed with the Board. Mr. Liford reported that the district was over the monthly average by \$55,750.07 and over budget year to date by \$70,617.07. Bud Box motioned to approve the financial report as presented. Josh Gray seconded and the motion passed by unanimous vote.

Sue Gottwald reported that all checks present were co-signed.

There were no public comments.

Yvette Castro of Roloff, Hnatek & Co., LLP presented the audit of the financial records for the year 2023. Ms. Castro commented that Mrs. Cleveland did a great job providing the information necessary for the audit and gave a good report overall for the district. Ms. Castro stated there were no adjustments made, the district was compliant with laws and regulations and there was no material fraud or internal weakness detected. Ms. Castro reviewed with the Board the income and expenses for the year and stated the taxing entities would be refunded \$109,538.60 from the 2023 budget. A brief discussion was held on the cost of litigation being up across the board. D'anna Robinson motioned to approve the financial audit for the year 2023 as presented by Roloff, Hnatek & Co., LLP. Josh Gray seconded the motion and the motion passed by unanimous vote.

Bud Box motioned to adopt Resolution No. 405 to refund to the participating taxing jurisdictions their proportionate share of the excess funds remaining from the 2023 budget in the amount of \$109,538.60. Josh Gray seconded the motion and the motion passed by unanimous vote.

Following discussion, Josh Gray motioned to transfer \$7,585.00 from the "Committed Fund-Documentation & Imaging" to the 2024 budget category of "Salaries – Administrative Assist/Secretary/Charge Bookkeeper" for training. Bud Box seconded and the motion passed by unanimous vote.

Following discussion, D'Anna Robinson motioned to transfer \$1,215.00 from the "Committed Fund-Document & Imaging" to the 2024 budget category of "Retirement," for training. Bud Box seconded and the motion passed by unanimous vote.

Mr. Liford reported that we still have some ongoing Ag checks on small acreage.

Mr. Liford reported that Mr. Rapoza will be attending 2 days of Educational Training next week.

Mr. Liford reported on litigation that the SOAH was ruled in favor of the District.

Mr. Liford reported that property values would be increasing in the city limits.

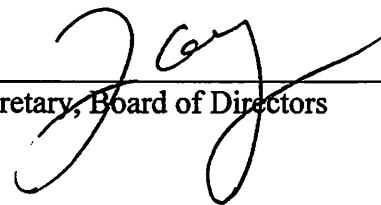
Re-signing of the Bank Signature Card.

As there was no further business at this time, the meeting was adjourned at 6:00 pm.



Chairman, Board of Directors

Attest:



Secretary, Board of Directors