



San Patricio County Appraisal District

1301 E. Sinton, Ste. B ★ P. O. Box 938 ★ Sinton, Texas 78387-0938
(361) 364-5402 ★ Fax (361) 364-1198
www.sanpatcad.org

MINUTES OF THE SAN PATRICIO COUNTY APPRAISAL DISTRICT REGULAR MEETING OF THE BOARD OF DIRECTORS

July 12, 2023

Meeting called to order by Mr. John Curlee at 8:32am.

Item # 4. Roll Call: Mr. John Curlee, Mr. Bill Wilson, Dr. Anne Matula, and Ms. Marcela Thormaehlen were present.

Also, in attendance: Mr. Robert Cenci, Chief Appraiser, Ms. Frances DeLeon, Ms. Melinda Garza – HR and Financial Administrator, and Ms. Lucy Hernandez - Recording Secretary.

Item # 5. Public Comments – None made.

Item # 6. Approval of the Minutes of the June 06, 2023, 2024 Budget Workshop.

Dr. Anne Matula moved to approve, seconded by Mr. Bill Wilson. The motion passed unanimously.

Item # 7. Approval of the Minutes of the June 06, 2023, Regular Board Meeting.

Mr. Bill Wilson moved to approve, seconded by Dr. Anne Matula. The motion passed unanimously.

Item # 8. Discussion and/or Action Regarding Appraisal District Survey Cards – The board took notice.

Item # 9. Unfinished Business –

- a) **Discussion and/or Action to Accept the 2022 Audit.** Mr. Kieschnick (auditor) stated a clean report and will be issuing unmodified opinion. Auditor went over assets, liability and new GASB rules regarding building leases that are subject to new reporting on the face of the financials. Auditor also stated that next year there will be another GASB rule that will require all equipment leases to be reported. Dr. Matula requested that the prior period adjustments be broken down so that anyone looking at our books can understand where this money came from and where it belongs. CA asked auditor to also restate from page 10, under assigned for office operations the \$ 65,398.00 came from other sources. Audit stated that there is a note on page 26 with the breakdown that Dr. Matula requested. There is no money owed to any outside vendors, the prior period adjustment is a reflection of a Quick Book conversion. Ms. Garza stated that in 2023 there will not be any monies carried over due to how ADP deducts liability. Also discussed was how to avoid going over budget in the litigation when the intent is to use



San Patricio County Appraisal District

1301 E. Sinton, Ste. B ★ P. O. Box 938 ★ Sinton, Texas 78387-0938
(361) 364-5402 ★ Fax (361) 364-1198
www.sanpatcad.org

funds that are committed for litigation purposes. Mr. Bill Willson moved to accept the proposed 2022 audit pending additional notes and modifications discussed. Seconded by Dr. Anne Matula. Voice vote taken; Marcela Thormaehlen-for the motion, Dr. Matula-for the motion, Mr. Bill Wilson-for the motion, Mr. John Curlee-for the motion. Motion passes 4-0.

- b) **Discussion and/or Action to Retain the 2022 Budget Surplus and move funds to the committed Litigation Fund Account.** Dr. Anne Matula moved to retain the 2022 Budget surplus in the amount of \$148,389.00 approximately and move those funds to the committed litigation fund account. Seconded by Mr. Wilson. Voice vote taken; Marcela Thormaehlen-for the motion, Dr. Anne Matula-for the motion, Mr. Bill Wilson-for the motion, Mr. John Curlee-for the motion. Motion passes 4-0. Dr. Anne Matula rescinded motion to move 2022 budget surplus to committed litigation account until after all entities have been notified by resolution of the budget amendment. Seconded by Mr. Wilson. Voice vote taken; Dr. Anne Matula-for the motion to rescind, Mr. Bill Wilson-for the motion to rescind, Mr. John Curlee-for the motion to rescind. Marcela Thormaehlen left the meeting. Motion passes

Item # 10. New Business –

- a) **Discussion and/or Action Related to the 2023 Budget Amendment.**
b) **Discussion and/or Action to Accept the Proposed 2023 Budget Amendment Resolution.** Dr. Anne Matula moved to authorize the Chief Appraiser to execute and distribute the 2023 budget amendment resolution to all entities. Seconded by Mr. Bill Wilson; Voice vote taken; Dr. Matula-for the motion, Mr. Bill Wilson-for the motion, Mr. John Curlee-for the motion.

Item # 11. Financial Report -

- a). **Review of Balance Sheet** – The Board took notice.
b). **Review of Accounts Payable** – The Board to notice.
c). **Review of P&L** – The Board took notice.
d). **Monthly Bank Investment Report** – Adequately collateralized.
e). **Review of 90 Degree P&L** – Nothing to report.

Item # 12. Move into Executive Session as provided by Texas Government Code Section 551. The Board recessed the regular open session at 9:46 am to move into executive session.

- a) **Texas Government Code Section 551.074. To discuss all-purpose authorized under this section of the open meetings act, including but not limited to deliberating the appointment, employment, evaluation reassignment and duties of:**
a. **Office Personnel**
b) **Texas Government Code Section 551.071. To consult with the district's attorney regarding all purposes authorized under this section of the open meeting act, to include pending and contemplated litigation; or a settlement offer; or on a matter in**



San Patricio County Appraisal District

1301 E. Sinton, Ste. B ★ P. O. Box 938 ★ Sinton, Texas 78387-0938
(361) 364-5402 ★ Fax (361) 364-1198
www.sanpatcad.org

which the duty of the attorney of the District under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the open meetings act.

- a. Setliff
- b. Vitol Inc.
- c. Sharps RV Park
- d. DPC Sandhills
- e. Woodlands Capital Groups
- f. Marathon Crude
- g. EOG Resources-Crude

Item #13. Consideration and/or Action Regarding any matter that may take place in executive session. Returned to open session 11:06am-No action was taken.

Item #14. Chief Appraiser Report.

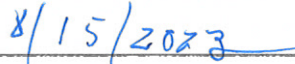
- a) **Status on the Board of Directors Vacancy Notification to Entries-** Already Discusses
- b) **Date of the Special Called meeting Pertaining to BOD Vacancy Appointments-** Discussed the need for 45 days to wait for entity response. Date postponed until August 01, 2023. Need to send entity letters letting them know special called meeting will be moved.
- c) **Tentative Public Hearing Date to Adopt the 2023 Proposed Budget-** Confirmed August 15, 2023
- d) **Adoption of the 2023 Budget Amendment Resolution-** Discussed earlier
- e) **Certification Statuses-** CA stated that we will be at the 5% or lower

Item #15. Discussion of New Business for Next Month's Agenda.

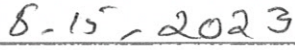
Item #16. Set date and time for next meeting: August 01, 2023, Special Called meeting and August 15, 2023, Public Budget Hearing and then following will be the regular BOD meeting.

Item #17. Adjourn: 11:28 am


Chairman


Date


Secretary


Date