



**THE COUNTY AND DISTRICT CLERKS ASSOCIATION OF TEXAS  
BOARD OF DIRECTORS' MEETING  
MEETING DATE: FEBRUARY 3, 2025 @ 10:00 AM  
EMBASSY SUITES TOWN CENTER, DENTON, TEXAS  
MEETING MINUTES**

(Documentation provided during this meeting is attached hereto)

**Officers**

- ☒ President – John Warren, Dallas County Clerk
- ☒ Vice President – Sandra Roblez, Yoakum County District Clerk
- ☒ Treasurer – Cathy Jentho, Eastland County Clerk
- ☒ Secretary – Cheryl Jones, Brown County District Clerk
- ☒ Immediate Past President – Julie Smith, Potter County Clerk
- ☒ Parliamentarian - Karren Winter, Archer County Clerk

**Board Members**

**Director-In-Charge**

**Director**

- Region I ☒ Stephanie Menke, Potter County District Clerk  
Region II ☒ Vickey Wederski, Cottle County Combo Clerk  
Region III ☒ Jennifer Martin, Ector County Clerk  
Region IV ☒ Velva Price, Travis County District Clerk  
Region V ☒ Juli Luke, Denton County Clerk  
Region VI **Ex** Terri Ross, Upshur County Clerk  
Region VII ☒ Donece Gregory, Tyler County Clerk  
Region VIII ☒ Sylvia Garza Perez, Cameron County Clerk

- ☒ Brenda McKanna, Moore County Clerk  
☒ Kelly Pinion, Lubbock County Clerk  
☒ Jamie Clem, Nolan County District Clerk  
**Ex** Lucy Adame-Clark, Bexar County Clerk  
☒ Edith Harrison, Lampasas Co. District Clerk  
☒ Rhonda Hughey, Kaufman Co. District Clerk  
☒ Bobbye Christopher, Polk Co. District Clerk  
☒ R. David Guerrero, Jim Wells Co. District Clerk

**GUESTS**

The Honorable Loretta Cammack, Nacogdoches County District Clerk, By-Laws Committee Chair  
Kristin Mills, Co-Legislative Resource from TAC  
Michelle Mund  
Jimi Coplen

A quorum is present.

Call to order at 10:03 a.m. – John Warren, CDCAT President  
Sandra Roblez - CDCAT Vice President gave the invocation  
Cathy Jentho – CDCAT Treasurer lead the pledges  
Roll Call – Cheryl Jones, CDCAT Secretary

**1. Approval of the Minutes:**

- a. Approval of the CDCAT Board of Directors Minutes from January 10, 2025, were emailed to the Board of Directors. A vote for approval will be taken later.

## 2. Discussion, Consideration and Approvals

- a. Treasurer's Report – September 1, 2024, to Present (Cathy Jentho)  
Cathy Jentho, CDCAT Treasurer and Eastland County Clerk gave balances for the operating account as of January 31, 2025, \$118,632.11, the auxiliary account as of January 10, 2025, \$45,214.17, and the Edward Jones account as of December 31, 2024, \$100,614.55. President John Warren advised the board that with the resignation of Jennifer Wright (former CDCAT Treasurer) that Cathy Jentho (new CDCAT Treasurer) is having to compare Jennifer's reports to Michelle Little's (CDCAT bookkeeper) report to give an accurate report. All reports should be completed and sent out to everyone by the end of March.  
**A motion was made by The Honorable Velva Price, Travis County District Clerk and was seconded by The Honorable Brenda McKanna, Moore County Clerk, to approve the balances that CDCAT Treasurer Cathy Jentho presented. Motion passed.**
- b. Sales and Tax Report (period ending October 20, 2024) (Sandra Roblez)  
Sandra Roblez, CDCAT Vice President and Yoakum County District Clerk gave a report for the sales tax reports for two reporting periods. Period ending June 30, 2024, \$566.24, and period ending December 31, 2024, as zero.  
**A motion was made to approve the sales and tax reports as presented by CDCAT Vice President Sandra Roblez by The Honorable Bobbye Christopher, Polk County District Clerk and was seconded by The Honorable Donece Gregory, Tyler County Clerk. Motion passed.**
- c. Budget Amendments/Line-Item Transfers (Sandra Roblez/Cathy Jentho)  
Sandra Roblez advised the Board that there have been no line-item transfers. There was no need for a motion.
- d. 2025-2026 Proposed Budget (Sandra Roblez and Cathy Jentho)  
CDCAT President John Warren requested that the board approve a motion to postpone the presentation of the 2025-2026 proposed budget until the April 4, 2025 Board of Directors meeting, because the new Treasurer is still getting reports updated with an accurate accounting and the budget prepared.  
**The Honorable Velva Price, Travis County District Clerk made a motion to approve the postponement of the 2025-2026 budget presentation to a later time to be set by CDCAT President John Warren. The motion was seconded by The Honorable R. David Guerrero, Jim Wells County District Clerk. Motion passed.**
- e. Report on Tax Return (Sandra Roblez)  
Sandra Roblez, CDCAT Vice President presented the tax return for the period from June 1, 2023, to June 30, 2024, and reported they were submitted to the IRS.  
**A motion to approve the tax report presented by Sandra Roblez, CDCAT Vice President was made by The Honorable Brenda McKanna, Moore County Clerk**

**and seconded by The Honorable Jamie Clem, Nolan County District Clerk. Motion passed.**

- f. Annual Conference 2024 Wrap-up – TAC & Zac Pubs  
Luz Hinojosa from TAC gave a report on the Summer 2024 conference. There was \$221,825.00 in total revenue, total expenses \$176,422.95, total profit was \$45,402.95. She gave a breakdown of attendees 90 District Clerks, 91 County Clerks, 24 Combination Clerks, and 180 staff or others with a total of 323 attendees.
- g. Winter 2025 Conference and Vendor Update – TAC & Zac Pubs  
Luz Hinojosa from TAC gave a report on the 2025 Winter Conference as of February 2, 2025, there are 117 District Clerks, 130 County Clerks, 30 Combination Clerks, 118 staff or others for a total of 395 total attendees. There are expectations of \$159,625.00 in revenue which included sponsorships and the vendor hall. We have \$14,500.00 in outstanding registration fees. Total expenses are estimated at \$126,070.00. Currently the estimation is \$19,000.00 profit, which does not include the \$14,500.00 in outstanding registrations. Once we recoup those registration fees, we could potentially see a profit of approximately \$30,000.00.
- h. Winter 2025 Grant Reimbursement Update – TAC  
Michelle Mund reported that TAC took over the grant reimbursement in 2018. The Court of Criminal Appeals has a new judge that has taken over the grant reimbursements. TAC has completed an audit on this grant and everything was fine. Every year we are granted \$224,000.00. TAC manages the funds where they can be transferred over into the next year if not used. This year we carried forward \$24,000.00 into the fiscal year of 2025 so we have about \$249,000.00 to spend on the winter and summer conferences. The Executive Board recommended the reimbursement of \$110 per night for 3 nights plus tax.  
**The Honorable Velva Price, Travis County District Clerk made the motion to accept the recommendation of \$110 per night for 3 nights plus tax. The motion was seconded by The Honorable Donece Gregory, Tyler County Clerk. Motion passed.**
- i. Winter 2025 Conference Photographer – To consider paying Gary Rothermel for his photography services  
John Warren, CDCAT President advised the Board that the Executive Board recommended paying Gary Rothermel \$500.00 for his photography services plus expenses and supplies.  
**The Honorable Donece Gregory, Tyler County Clerk made the motion to accept the recommendation to pay Gary Rothermel \$500 plus expenses and supplies. The motion was seconded by The Honorable Vickey Wederski, Cottle County Combination Clerk. Motion passed.**
- j. Summer 2025 Conference Update – TAC and Host Clerks  
Luz Hinojosa from TAC gave a report that bids were still in the process to have a budget to present and a contract has been signed for the night at the ballpark. It will

be held in Sugarland, Texas from June 8-12, 2025. The room rate is secured for \$169 per night and there are 230 rooms available. TAC has been working with the host clerks, and they have several great ideas. They will have more to report after this conference. The Education Committee has been working on the agenda, and it is complete. When they open the registration next month they will post the agenda.

- k. Summer 2025 Conference – To determine and set a date for opening registration. The recommendation was to set the opening date for elected clerks for March 5, 2025. The registration fee will not be increased and will remain at \$250.

**A motion was made by The Honorable Bobbye Christopher, Polk County District Clerk, to accept the recommendation. The motion was seconded by The Honorable Julie Smith, CDCAT Past President and Potter County Clerk. Motion passed.**

- l. Fall 2025 Conference – To reconsider having the Fall Conference in person for non-election years. If approved, the location will be at Texas A & M, or other options. CDCAT President John Warren requested that Luz Hinojosa explore the option of a Fall Conference in College Station. She reported that College Station does have the availability on Wednesday, September 17, 2025-Friday, September 19, 2025, at \$129 per night which includes parking and a \$250 registration. This was the recommendation of the Executive Board for non-election years of 2025, 2027, 2029 dedicated to legislative information for educational topics.

Jimi Coplen advised the Board about the possibility of reducing the vendor sponsorships for the Fall Conference to \$10,000, \$7,500, \$5,000, \$2,500 to encourage more sponsorship.

**A motion to table the rates of sponsorship until April 4, 2025, at 3 p.m., Board of Directors meeting was made by The Honorable Jennifer Martin, Ector County Clerk and was seconded by The Honorable Sylvia Garza-Perez, Camenson County Clerk. Motion passed.**

**A motion was made to approve the recommendation of the Executive Board to have a Fall Conference on non-election years for 2025, 2027, 2029 based on availability to be held at College Station September 17, 2025 -September 19, 2025, at \$129 per night which includes parking by The Honorable Jennifer Martin, Ector County Clerk. The motion was seconded by The Honorable Bobby Christopher, Polk County District Clerk. Motion passed.**

- m. Winter 2026 Conference Location Update – TAC  
Luz Hinojosa from TAC gave an update that the 2026 conference will be held at the Embassy Suites in San Marcos, Texas on February 10, 2026, through February 13, 2026, at a \$169 room rate. The room availability is the entire hotel. A 3-year contract was signed for 2026, 2027, 2028.
- n. Hotel Room Block for Vendors – to discuss room delegations for vendors each conference.

Luz Hinojosa and Jimi Coplen advised the Board that top tier sponsorship levels come with a room at the host hotel. The Executive Board recommended that we keep things as they are with the vendors and the host hotel so that rooms at the host hotel are ear-marked for the clerks.

o. Membership Dues Update – TAC

Luz Hinojosa from TAC reported that there were 587 membership dues that were sent out via US mail at the end of November. 379 members have paid, 64 members are outstanding, 93 clerk staff have paid. 86 percent of the elected clerks have paid their dues. Reminders will go out with a deadline of March 14, 2025. The Executive Board recommended no changes to the membership dues amount.

p. Setting Scholarship Award amount for 2025-2026

The recommendation of the Executive Board was to make no changes to the scholarship award amount of \$3,000.00 (\$1,500.00 for fall and \$1,500.00 for spring semesters). The Board of Directors agreed.

### **3. Committee Reports**

By-laws – The Honorable Loretta Cammack, Nacogdoches County District Clerk advised the Board of Directors there were some suggested changes however, the By-laws Committee has not met yet. Once the By-laws Committee votes that those items need to be brought before the Executive Board and the Board the committee will proceed with the process of bringing changes to the Executive Board and Board of Directors.

Legislative – CDCAT President, John Warren advised the board that there is no report from the Legislative Committee. They will be making a presentation later in the Winter conference.

Audit – John Warren, CDCAT President advised the Board there is no report from the Audit Committee.

Nominating – The Board was advised that there was no information to report per CDCAT President, John Warren.

Education – The Honorable Brenda McKanna, Moore County Clerk advised the Board there was no information to report.

Procedural Manual (District Clerk) – The Board was advised there was nothing to report.

Procedural Manual (County Clerk) – Sylvia Garza-Perez advised the Board that there was nothing to report.

Historical – The Board was advised there was nothing to report.

Scholarship – The Board was advised there was nothing to report.

Pictorial Directory – The Board was advised there was nothing to report.

Conference City Selection - The Board was advised there was nothing to report.

Sylvia Garza-Perez reported an update on South Padre Island for the 2026 Summer Conference. The hotel is The Courtyard and room rate is \$189 per night. The Executive Board will make a site visit March 24-26, 2025.

Sales – Bobby Christopher advised the Board there are many items for sale and urged everyone to come by and make purchases and bring auction items.

Website/TAC Community/Mobile – CDCAT President John Warren advised the Board that he would be Chairing this community because of his interest in technology. President John Warren voiced his opposition to our procedural manual being on the CDCAT website. He explained that its current public availability on our website allows individuals that want to run for office who are not clerks and are not qualified an opportunity to use our material to garner support in a disingenuous way. This can give the appearance that they have clerk knowledge and insight while this information should only be available for clerks. He would like to move the procedural manuals from the CDCAT website to Clerk Community, where he feels it should be because the Clerk Community is where we congregate and share information and talk about things that matter. It is also a secure site that requires a username and password. The procedural manuals will also be deleted from the OCA website per CDCAT President John Warren.

President John Warren presented the technology with Butler that pulls the information from the County and District Clerk manual with AI technology where questions can be asked, and it gives you the answer without having to research and sift through a lot of information. This will remain the responsibility of the Technology Committee. President John Warren is going to be working with TAC to have this placed on Clerk Community.

Banking and Finance – The Board was advised there was nothing to report.

Mentorship Committee – Sylvia Garza-Perez advised the Board there had been a meeting with new clerks and seasoned clerks and a luncheon was to be held on Tuesday.

Community Outreach – President John Warren advised the Board that the community outreach program has connected the clerk community with the communities that welcome us and commended Heidi Easley for a phenomenal job on this project.

#### **4. Unfinished/New/Future Business**

Regional authority: Can/should Regions operate the same as the Association, but do within the bounds of the by-laws?

President John Warren advised the Board there has been discussion about regions having their own by-laws. The regions are a part of CDCAT Association and should operate under those CDCAT by-laws. The regions may have policies and procedures for their regions. There was also discussion about tax id numbers for the regions and how it relates to CDCAT. President John Warren will meet with legal counsel and CPA and report back to the board.

Should region treasurers be bonded? The Executive Board will meet with the CPA and Kevin Stewart, legal counsel, and will report back to the Board with the outcome.

Julie Smith, CDCAT Past President gave a report on the Treasurer's bond. Cathy Jentho will sign a letter authorizing the new bonding company to be the broker for the bond to be updated. She will report back to the Board.

CDCAT President John Warren adjourned the meeting at 12:43 p.m. on February 3, 2025.

Respectfully submitted on the 20th<sup>th</sup> of February 2025.



Cheryl Jones  
Brown County District Clerk  
Secretary, County and District Clerks Association of Texas

# THE COUNTY & DISTRICT CLERKS' ASSOCIATION OF TEXAS

**VICE PRESIDENT**  
**SANDRA ROBLEZ**  
YOAKUM COUNTY DISTRICT CLERK  
P.O. BOX 899  
PLAINS, TX 79355-0899  
PHONE: 806-456-7491  
FAX: 806-456-8767  
[sroblez@yoakumcounty.org](mailto:sroblez@yoakumcounty.org)



**SECRETARY**  
**CHERYL JONES**  
BROWN COUNTY DISTRICT CLERK  
200 S. BROADWAY  
SUITE 216  
BROWNWOOD, TX 76801  
PHONE: 325-646-5514  
FAX: 325-646-0878  
[cheryl.jones@browncountytexas.org](mailto:cheryl.jones@browncountytexas.org)

**TREASURER**  
**CATHY JENTHO**  
EASTLAND COUNTY CLERK  
P.O. BOX 110 100  
W. MAIN ST., SUITE 102  
EASTLAND, TX 76448  
PHONE: 254-629-1583  
[ecoco@eastlandcountytexas.com](mailto:ecoco@eastlandcountytexas.com)

**PRESIDENT**  
**JOHN F. WARREN**  
DALLAS COUNTY CLERK  
500 ELM ST., SUITE 2100  
DALLAS, TX 75202  
214-653-7096  
[john.warren@dallascounty.org](mailto:john.warren@dallascounty.org)

**IMMEDIATE PAST PRESIDENT**  
**JULIE SMITH**  
POTTER COUNTY CLERK  
P.O. BOX 9638  
AMARILLO, TEXAS 79105-9638  
PHONE: 806-379-2288  
FAX: 806-379-2296  
[juliesmith@co.potter.tx.us](mailto:juliesmith@co.potter.tx.us)

## **BOARD OF DIRECTORS MEETING AGENDA FEBRUARY 3, 2025, at 10:00 AM DENTON EMBASSEY SUITES AND CONVENTION CENTER ROOM: PAT HOWELL**

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NOTICE IS HEREBY GIVEN THAT A MEETING OF THE COUNTY AND DISTRICT CLERKS' ASSOCIATION BOARD OF DIRECTORS WILL BE HELD AT **10:00 AM, MONDAY, FEBRUARY 3, 2025**, AT WHICH TIME THE FOLLOWING ITEMS WILL BE DISCUSSED AND/OR ACTED UPON:

**Call to Order** – President John Warren, and recognition of new CDCAT Treasurer:

Roll Call – Secretary: Cheryl Jones

Invocation – Vice President: Sandra Roblez

Pledges to American and Texas Flags – Treasurer: Cathy Jentho

### **1. Approval of Minutes**

- a. Executive Board Minutes from January 10, 2025 (Cheryl Jones)

### **2. Discussion, Consideration and Approvals**

- a. Treasurer's Report – September 1, 2024, to Present (Cathy Jentho)
- b. Sales and Tax Report (period ending October 20, 2024) (Sandra Roblez)
- c. Budget Amendments/Line-Item Transfers (Sandra Roblez/Cathy Jentho)
- d. 2025-2026 Proposed Budget (Sandra Roblez and Cathy Jentho)
- e. Report on the Tax Return (Sandra Roblez)

- f. Annual Conference 2024 Wrap-up - TAC & Zac Pubs
- g. Winter 2025 Conference and Vendor Update - TAC & Zac Pubs
- h. Winter 2025 Grant Reimbursement Update – TAC
- i. Winter 2025 Conference Photographer – To consider paying Gary Rothermel for photography services.
- j. Summer 2025 Conference Update - TAC and Host Clerks
- k. Summer 2025 Conference - To determine and set a date for opening registration.
- l. Fall 2025 Conference - To reconsider having the Fall Conference in person for non-election years. If approved, the location will be at Texas A&M, or other options.
- m. Winter 2026 Conference Location Update - TAC
- n. Hotel Room Block for Vendors - To discuss room delegations for vendors at each conference.
- o. Membership Dues Update - TAC
- p. Setting Scholarship Award amount for 2025-2026

### **3. Committee Reports**

- Bylaws
- Legislative
- Audit
- Nominating
- Education
- Procedural Manual (District Clerk)
- Procedural Manual (County Clerk)
- Historical
- Scholarship
- Pictorial Directory
- Conference City Selection
- Sales
- Website/TAC-Community/Mobile App
- Banking and Finance
- Mentorship Committee
- Community Outreach

### **4. Unfinished/New/Future Business:**

- Regional authority: Can/should Regions operate the same as the Association, but do within the bounds of the By-Laws?
- Region Treasurers. Should they be bonded?

### ***Adjourn***

Dated this 17<sup>th</sup> day of January 2025.



John Warren, CDCAT President  
Dallas County Clerk



# Sales and Tax Reports

 **Confirmation: You Have Filed Successfully**

## Sales and Use Tax Period Ending 06/30/2024 (242)

**Taxpayer ID:** [REDACTED]

**User ID:** cdcateexas

**Reference Number:** 19724293339

**Date and Time of Filing:**

07/15/2024, 07:02:39 PM

**Taxpayer Name:**

THE COUNTY AND DISTRICT CLERKS'  
ASSOCIATION OF TEX

**Taxpayer Address:**

[REDACTED]

**IP Address:** 172.59.196.63

**Entered By:** Sandra Roblez

**Email Address:** sroblez@yoakumcounty.org

**Telephone Number:** (806) 456-7491

### PAYMENT SUMMARY

**Credit Card**

**State Amount:** \$428.97

**Local Amount:** \$137.27

**Amount to Pay:** \$566.24

**Convenience Fee (non-refundable):** \$12.99

**Total Credit Card Payment:** \$579.23

**Payment Reference Number:** 707474880

**Trace Number:** 902AA0023915110

**Type of Credit Card:** VISA

**Credit Card Number:** [REDACTED]

**Cardholder Name:** SANDRA ROBLEZ

**Credit Card Expiration Date:** 03/2029

### CREDIT SUMMARY

**Credits Taken**

Are you taking credit to reduce taxes due on this return?

No

**Licensed Customs Broker Exported Sales**

Did you refund sales tax for this filing period on items exported  
outside the United States based on a Texas Licenced Customs Broker  
Export Certifications?

No

### LOCATION SUMMARY

Loc #	Total Texas Sales	Taxable Sales	Taxable Purchases	Subject to State Tax (Rate .0625)	State Tax Due	Subject to Local Tax	Local Tax Rate	Local Tax Due
00002	6,898	6,898	0.00	6,898	431.13	List Filer		
<b>SubTotal</b>	<b>6,898</b>	<b>6,898</b>	<b>0</b>	<b>6,898</b>	<b>431.13</b>	<b>0</b>		<b>0</b>

**Total Tax for Locations**

**431.13**

### LIST SUMMARY

Jurisdiction	Jurisdiction Name	Amount Subject to Local Tax	Local Tax Rate	Local Tax Due
2227016	AUSTIN-CITY	0.00	0.01000	0.00
3227999	AUSTIN MTA	0.00	0.01000	0.00
2199029	ROCKWALL-CITY	6,898	0.02000	137.96

**Total Tax for List**

**137.96**

Total Tax Due:

\$569.09

Timely Filing Discount:

- \$2.85

Balance Due:

\$566.24

Pending Payments:

- \$0.00

**Total Amount Due and Payable:**

**\$566.24**

( State amount due is \$428.97 ) ( Local amount due is \$137.27 )

 **Confirmation: You Have Filed Successfully**

## Sales and Use Tax Period Ending 12/31/2024 (244)

**Taxpayer ID:** [REDACTED]

**User ID:** cdcateexas

**Reference Number:** 1325044641

**Date and Time of Filing:**

01/13/2025, 07:10:57 AM

**Taxpayer Name:**

THE COUNTY AND DISTRICT CLERKS'  
ASSOCIATION OF TEX

**Taxpayer Address:**

[REDACTED]

**IP Address:** 68.233.155.178

**Entered By:** Sandra Roblez

**Email Address:** sroblez@yoakumcounty.org

**Telephone Number:** (806) 456-7491

### CREDIT SUMMARY

#### Credits Taken

Are you taking credit to reduce taxes due on this return?

No

#### Licensed Customs Broker Exported Sales

Did you refund sales tax for this filing period on items exported  
outside the United States based on a Texas Licenced Customs Broker  
Export Certifications?

No

### LOCATION SUMMARY

Loc #	Total Texas Sales	Taxable Sales	Taxable Purchases	Subject to State Tax (Rate .0625)	State Tax Due	Subject to Local Tax	Local Tax Rate	Local Tax Due
00002	0.00	0.00	0.00	0.00	0.00	List Filer		
<b>SubTotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

**Total Tax for Locations**

**0.00**

### LIST SUMMARY

Jurisdiction	Jurisdiction Name	Amount Subject to Local Tax	Local Tax Rate	Local Tax Due
2227016	AUSTIN-CITY	0.00	0.01000	0.00
3227999	AUSTIN MTA	0.00	0.01000	0.00

**Total Tax for List**

**0.00**

Total Tax Due:

\$0.00

Balance Due:

\$0.00

Pending Payments:

- \$0.00

**Total Amount Due and Payable:**

**\$0.00**

( State amount due is \$0.00 ) ( Local amount due is \$0.00 )



# Tax Return

(June 1, 2023 – June 30, 2024)



3219 College Avenue  
Snyder, TX 79549  
(325) 573-8992 • (325) 573-7171  
[PartainSpear.com](http://PartainSpear.com)

Dear Client: COUNTY + DISTRICT CHIEF AGM

This letter is to confirm and specify the terms of our engagement with you for the year ended December 31, 2023 and to clarify the nature and extent of the tax services we will provide.

We will prepare the federal and state(s) (if applicable) income tax return(s) for calendar year 2023. We are under no duty to review the information you provide to determine whether you may have a filing obligation with any state unless you advise us of a state filing requirement. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

This letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

It is your responsibility to provide all the information required for the preparation of a complete and accurate return. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the return to a taxing authority. You have the final responsibility for the income tax return and, therefore, you should review it carefully before you sign it.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the return. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, computers, and cell phones. In preparing your return, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of your tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist. The return will be prepared solely from information provided to us without verification by us.

Certain nonpublic information about you may be disclosed to provide information to affiliates of the firm and nonaffiliated third parties who perform services or functions for us in conjunction with our services to you. However, we will only make such a disclosure if we have a contractual agreement with the other party which prohibits them from disclosing or using the information other than for the purposes for which it was disclosed.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for seven (7) years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the 7<sup>th</sup> year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice between you and our firm are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communications, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

Your return may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in our fees for the preparation of your return.

Tax returns will be prepared for electronic filing, unless extenuating circumstances dictate the preparation of a manually filed paper tax return.

We base our fees in part on time required at our regular rates for the type of services and personnel assigned plus out-of-pocket costs. We also give consideration to the difficulty and size of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned, the nature of the project, the level of cooperation by the client's staff, and the value of the services to the client. All invoices are due and payable upon presentation.

We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the tax services and terms outlined are in accordance with your understanding of our engagement, please sign this letter in the space provided and return it to us with your tax information.

We appreciate this opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Very truly yours,

*Partain Spear, LLC*

The foregoing is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED:

Client:

Date:

Signature:

Electronically Signed  
11/06/2024 11:24:11 AM EST - 48.228.152.178  
*Sandra Kelly*  
Hestia AccountSign®

Electronically Signed  
11/06/2024  
Hestia AccountSign®

Form **8879-TE****IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 2024**2023**Department of the Treasury  
Internal Revenue ServiceDo not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.Name of filer County and District Clerks'

EIN or SSN

Association of Texas

Name and title of officer or person subject to tax

Sandra Roblez Treasurer**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>761,755.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) (EIN)

and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4587 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize Partain Spear LLC to enter my PIN            as my signature

ERO firm name

Enter five numbers, but  
do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

11/06/2024**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Rod Partain

Date

11-5-2024

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

# COUNTY & DISTRICT CLERKS' ASSOCIATION OF TEXAS

## BYLAWS COMMITTEE REPORT

February 3, 2025

### Charge:

*"The Bylaws Committee shall be composed of the Association President, Vice President, Secretary and Parliamentarian and three additional members. The Bylaws Committee shall advise and aid the officers and directors of the Association on all matters pertaining to the Bylaws of the Association.*

*The Bylaws Committee shall annually review the bylaws and recommend any necessary changes to the Board of Directors at the Winter Conference. Upon recommendation of the Board of Directors, amendments to the Bylaws shall be presented for a vote to the members of the Association during the Annual Conference business meeting. Within forty-five days of passage, the Secretary shall provide a revised copy of the Bylaws to the Board of Directors. All changes shall be posted on the Association website."* --CDCAT Bylaws Article 10.07

### Committee Action:

Solicit input from membership through regional directors at spring regional workshops; review and present proposed amendments to Executive Board and Board of Directors, and if approved, subsequently submit to the membership for vote at the Annual Conference business meeting.

Suggestions received to date include the following:

*Naming the scholarship to "The Sherri Woodfin Scholastic Achievement Scholarship"*

*Remove the requirement for a combination clerk to run in the current cycle, but rather allow them to run simultaneously with district and county clerks.*

*Amend qualifications for an application for scholarship to include a niece or nephew of an active member, as not everyone has a child and therefore no grandchildren.*

### Next Committee Meeting Date:

April \_\_\_\_\_, 2025

### Respectfully submitted:

Loretta Cammack, Chairman