

TYLER COUNTY COMMISSIONERS COURT  
REGULAR MEETING  
August 1, 2018 ---- 8:30 a.m.

THE STATE OF TEXAS                      ON THIS THE 1st day of August, 2018 the  
Commissioners' Court in and for Tyler County, Texas convened in a Regular Meeting at the  
Commissioners' Courtroom in Woodville, Texas, the following members of the Court present, to  
wit:

JACQUES L. BLANCHETTE	COUNTY JUDGE, presiding
MARTIN NASH	COMMISSIONER, PCT. #1
RUSTY HUGHES	COMMISSIONER, PCT. #2
MIKE MARSHALL	COMMISSIONER, PCT. #3
JACK WALSTON	COMMISSIONER, PCT. #4
ROXANNE HART	DEPUTY COUNTY CLERK, Ex-Officio

The following were absent: none thereby constituting a quorum. In addition to the above were:  
JACKIE SKINNER                      COUNTY AUDITOR  
SUE SAUNDERS                      COUNTY TREASURER

After calling the meeting to order, Judge Blanchette invited anyone offended by the customary prayer to step out in the hall and return after the conclusion of the prayer. The Pledge of Allegiance was led by Commissioner Marshall. The invocation was delivered by Stevan Sturrock, Commissioner Pct. #2- elect.

Minutes were not presented.

A motion was made by **Commissioner Walston** and seconded by **Commissioner Marshall** to approve the **Budget Amendment**. All voted yes and none no. SEE ATTACHED

**Judge Blanchette** made the motion to approve the **county payroll** for the period June 18th – July 31st. The motion was seconded by **Commissioner Nash**. All yes and none no.

A motion was made by **Commissioner Nash** and seconded by **Commissioner Walston** to approve the **Quarterly Investment Report**, as submitted by the County Treasurer. All voted yes and none no. SEE ATTACHED

**Commissioner Walston** motioned to pursue leasing the Wheat building, located at 300 W Bluff Street, for the purpose of temporarily relocating the **District Attorney's office**. The present building built in the early 60s has no safety exit, except for the front door. The motion was seconded by **Commissioner Marshall**. All voted yes and none no.

A motion was made by **Judge Blanchette** and seconded by **Commissioner Nash** to table Item F: Awarding the General Land Office CDBG DR-4322 Grant Management Engineering Service, will be moved to the next court agenda, in order to correct the number to 4332.

A motion was made by **Commissioner Nash** to accept the **2017 Annual Audit Report** by Belt, Harris & Pechacek, as presented by Darla Deer and Sunnie Gardner. The motion was seconded by **Commissioner Hughes**. All voted yes and none no. SEE ATTACHED

**Judge Blanchette** motioned to renew the imposition of optional fees for the calendar year 2019 on **vehicle registration, road & bridge fee and child safety fee**. The child safety is used by the Juvenile Probation department to fund the Summer Intern Program, giving jobs to local students. **Commissioner Walston** seconded the motion. All voted yes and none no. SEE ATTACHED

**Judge Blanchette** motioned to accept the resignation of Tommy Weaver from the **Tyler County Hospital Board**. **Commissioner Walston** seconded the motion. All voted yes and none no. SEE ATTACHED

Executive Session was not held.


A motion was made by Commissioner Nash and seconded by Judge Blanchette that the meeting adjourn. All voted yes.

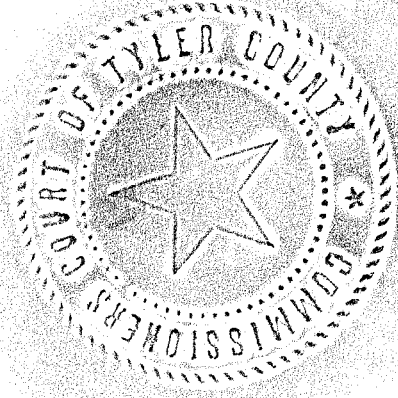
THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED: 9:20 a.m.

I, Donece Gregory, County Clerk and ex officio member of the Tyler County Commissioners Court, do hereby certify to the fact that the above is a true and correct record of the Tyler County Commissioners Court session held on August 1, 2018.

Witness my hand and seal of office on this the 13th day of August, 2018

Attest:

  
Donece Gregory, County Clerk





# TYLER COUNTY AUDITOR

*Jackie Skinner*

100 W. Bluff Room 110 Woodville, Texas 75979  
409.283.3652 fax: 409.283.6305 jskinner.aud@co.tyler.tx.us

August 1, 2018

To Tyler County Commissioner's Court

Re: 2017 Budget Year Budget Amendments per auditor to finalize audit

## 2017 Budget Amendments

**Sheriff Department/Jail – Amendment Final 479,677.00**

**General Road & Bridge – Amendment Final 2,849,450.00**

**County District Attorney Fees – Transfers out 1,837.00**

Respectfully Submitted,

  
Jackie Skinner  
County Auditor



Tyler County, TX

# Budget Report Account Summary

For Fiscal: 2018 Period Ending: 07/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 010 - GENERAL FUND</b>							
<b>Revenue</b>							
<u>010-30405</u>	ESTIMATED PARTIAL CARRYOVER	2,690,083.06	2,690,083.06	0.00	0.00	-2,690,083.06	100.00 %
<u>010-31001</u>	AD VAL .71661	6,453,919.00	6,453,919.00	36,603.62	6,108,124.04	-345,794.96	5.36 %
<u>010-31004</u>	HALF CENT SALES TAX(TAX ALLOC)	600,000.00	600,000.00	60,051.59	402,795.19	-197,204.81	32.87 %
<u>010-31008</u>	PAYMENT IN LIEU OF TAXES	50,000.00	50,000.00	0.00	65,364.00	15,364.00	130.73 %
<u>010-31020</u>	DELINQUENT AD VALOREM	160,000.00	160,000.00	10,941.13	149,869.18	-10,130.82	6.33 %
<u>010-31030</u>	ALCOHOLIC BEVERAGE TAX	1,500.00	1,500.00	385.42	1,257.39	-242.61	16.17 %
<u>010-31146</u>	SALES TAX FEES	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
<u>010-31147</u>	SCHOOL TAX COLLECTION FEES	30,000.00	30,000.00	0.00	26,909.78	-3,090.22	10.30 %
<u>010-31149</u>	SEX OFFENDER FEES	50.00	50.00	0.00	0.00	-50.00	100.00 %
<u>010-31150</u>	SHERIFF FEES	20,000.00	20,000.00	0.00	4,679.19	-15,320.81	76.60 %
<u>010-31152</u>	SHERIFF TRANSPORT FEES	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-31153</u>	STATE COMPTROLLER FEES	7,500.00	7,500.00	988.77	6,663.33	-836.67	11.16 %
<u>010-31155</u>	TITLES	15,000.00	15,000.00	1,520.00	7,795.00	-7,205.00	48.03 %
<u>010-31157</u>	EXCESS PROCEEDS	0.00	0.00	0.00	16,915.91	16,915.91	0.00 %
<u>010-31201</u>	STATE SALARY SUPPLEMENTS	15,000.00	15,000.00	0.00	10,100.00	-4,900.00	32.67 %
<u>010-31400</u>	TAC CHAPTER 19 FUNDS	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-32000</u>	AD VALOREM FEES	400,000.00	400,000.00	19,565.92	574,097.55	174,097.55	143.52 %
<u>010-32102</u>	ALCOHOL LICENSE PERMIT/FEES	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-32103</u>	AUTO REGISTRATION FEES	70,000.00	70,000.00	6,888.17	66,461.52	-3,538.48	5.05 %
<u>010-32109</u>	COMMUNITY SERVICE FEES	24,000.00	24,000.00	0.00	0.00	-24,000.00	100.00 %
<u>010-32111</u>	CONSTABLE FEES	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>010-32118</u>	PROBATE JUDICIAL EDUCATION FEE	265.00	265.00	60.00	365.00	100.00	137.74 %
<u>010-32125</u>	FAMILY PROTECTION FEES	1,500.00	1,500.00	105.00	960.00	-540.00	36.00 %
<u>010-32127</u>	FLOODPLAIN PERMIT FEE	325.00	325.00	0.00	125.00	-200.00	61.54 %
<u>010-32129</u>	INDIGENT CIVIL LEGAL SERV FEES	1,500.00	1,500.00	425.00	2,280.00	780.00	152.00 %
<u>010-32130</u>	INMATE TELEPHONE COMMISSION	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-32131</u>	JURY FEES/REIMBURSEMENTS	3,500.00	3,500.00	32.00	3,880.00	380.00	110.86 %
<u>010-32132</u>	RENTAL FEES COLLECTED	0.00	0.00	2,722.50	19,057.50	19,057.50	0.00 %
<u>010-32133</u>	GROSS WEIGHT AXEL PAYMENTS/ST	0.00	0.00	0.00	22,839.29	22,839.29	0.00 %
<u>010-32501</u>	JUSTICE-OF-PEACE I FEES	65,000.00	65,000.00	3,406.17	34,037.75	-30,962.25	47.63 %
<u>010-32502</u>	JUSTICE-OF-PEACE II FEES	10,000.00	10,000.00	309.20	2,051.17	-7,948.83	79.49 %
<u>010-32503</u>	JUSTICE-OF-PEACE III FEES	10,000.00	10,000.00	1,185.66	5,137.73	-4,862.27	48.62 %
<u>010-32504</u>	JUSTICE-OF-PEACE IV FEES	10,000.00	10,000.00	554.28	3,235.47	-6,764.53	67.65 %
<u>010-32516</u>	COUNTY CLERK FEES	200,000.00	200,000.00	14,187.87	88,839.25	-111,160.75	55.58 %
<u>010-32517</u>	COUNTY CLERK FINES	30,000.00	30,000.00	571.18	6,000.31	-23,999.69	80.00 %
<u>010-32519</u>	DISTRICT CLERK FEES	75,000.00	75,000.00	12,246.51	68,362.14	-6,637.86	8.85 %
<u>010-32522</u>	DISTRICT CLERK FINES	50,000.00	50,000.00	4,161.00	13,936.79	-36,063.21	72.13 %
<u>010-32531</u>	E-FILE COUNTY CLERK FEES	2,000.00	2,000.00	399.49	2,567.00	567.00	128.35 %
<u>010-32532</u>	E-FILE DISTRICT CLERK FEES	2,000.00	2,000.00	1,165.00	6,483.00	4,483.00	324.15 %
<u>010-32533</u>	E-FILE JUSTICE OF PEACE FEES	1,000.00	1,000.00	113.91	902.82	-97.18	9.72 %
<u>010-32534</u>	TRUANCY PREVENTION & DIVERSIO	2,000.00	2,000.00	131.07	933.59	-1,066.41	53.32 %
<u>010-32535</u>	STATE BIRTH CERTIFICATE FEES (STA	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>010-32536</u>	STATE CHILDREN'S TRUST (STATE)	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>010-32537</u>	JUDICIAL FUND - SALARY, ETC (JF)	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>010-32538</u>	NON DISCLOSURE COURT COST (N	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>010-32541</u>	DISTRICT CLERK SB 42 FEES	0.00	0.00	165.00	165.00	165.00	0.00 %
<u>010-32542</u>	COUNTY CLERK SB 42 FEES	0.00	0.00	62.00	296.00	296.00	0.00 %
<u>010-32543</u>	JUSTICE OF THE PEACE SB-42 FEES	0.00	0.00	0.00	75.00	75.00	0.00 %
<u>010-35100</u>	INTEREST ON INVESTMENTS	15,000.00	15,000.00	110.29	4,949.93	-10,050.07	67.00 %
<u>010-36109</u>	INDIGENT DEFENSE FORMULA GRA	25,000.00	25,000.00	0.00	29,042.75	4,042.75	116.17 %

Budget Report

For Fiscal: 2018 Period Ending: 07/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>010-37000</u>	REFUNDS	11,500.00	11,500.00	5.00	15,343.89	3,843.89	133.43 %
<u>010-37102</u>	REIMBURSEMENTS	16,000.00	16,000.00	6,054.58	34,021.53	18,021.53	212.63 %
<u>010-37103</u>	REIMBURSEMENTS	12,000.00	12,000.00	0.00	4,118.88	-7,881.12	65.68 %
<u>010-37104</u>	REIMBURSEMENTS-SHERIFF DEPAR	85,000.00	85,000.00	7,329.00	54,145.90	-30,854.10	36.30 %
<u>010-37111</u>	VINE/SAVNS REIMBURSEMENT	14,000.00	14,000.00	0.00	0.00	-14,000.00	100.00 %
<u>010-37112</u>	REIMBURSEMENT - ANIMAL CONT	500.00	500.00	0.00	0.00	-500.00	100.00 %
<u>010-38100</u>	CDA SALARY SUPPLEMENTS	85,000.00	85,000.00	360.15	62,365.52	-22,634.48	26.63 %
<u>010-38107</u>	REIMBURSEMENTS-HOSPITALIZATI	4,000.00	4,000.00	0.00	29.92	-3,970.08	99.25 %
<u>010-38111</u>	DONATIONS	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-38113</u>	OTHER INCOME	35,000.00	35,000.00	200.00	30,944.53	-4,055.47	11.59 %
<u>010-38115</u>	SALE OF SHERIFF'S CARS	1,000.00	1,000.00	0.00	4,578.75	3,578.75	457.88 %
<u>010-38116</u>	SHERIFF SALES	1,000.00	1,000.00	0.00	17,794.14	16,794.14	1,779.41 %
<u>010-38119</u>	UNCLAIMED PROPERTY	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-38120</u>	UNUSED JURY MONEY	5,000.00	5,000.00	504.00	1,698.00	-3,302.00	66.04 %
<u>010-39006</u>	TRANSFER FROM VAW SPEC PROS	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-39007</u>	TRANSFER FROM CVA COORD TEA	100.00	100.00	0.00	0.00	-100.00	100.00 %
<u>010-39010</u>	TRANSFER FROM STATE COSTS	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
<u>010-39017</u>	TRANSFER FROM CDA FORFEITURE	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>010-39018</u>	TRANSFER FROM CDA FEES	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>010-39019</u>	TRANSFER FROM CDA STATE APPR	1,000.00	1,000.00	0.00	19,358.13	18,358.13	1,935.81 %
	<b>Revenue Total:</b>	<b>11,369,942.06</b>	<b>11,369,942.06</b>	<b>193,510.48</b>	<b>8,001,953.76</b>	<b>-3,367,988.30</b>	<b>29.62 %</b>
<b>Expense</b>							
<u>010-401-31020</u>	SHERIFF TAX SALES	1,000.00	1,000.00	0.00	50,378.64	-49,378.64	-4,937.86 %
<u>010-401-40050</u>	PARTIME SALARIES	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<u>010-401-40100</u>	SOCIAL SECURITY	268.00	268.00	0.00	0.00	268.00	100.00 %
<u>010-401-40110</u>	RETIREMENT	3,920.00	3,920.00	0.00	0.00	3,920.00	100.00 %
<u>010-401-40130</u>	WORKERS' COMPENSATION	50,000.00	50,000.00	0.00	24,019.00	25,981.00	51.96 %
<u>010-401-40140</u>	UNEMPLOYMENT INSURANCE	10,000.00	10,000.00	1,615.00	7,753.26	2,246.74	22.47 %
<u>010-401-40150</u>	CONTINGENCY/HOSPITALIZATION	952,666.00	952,666.00	55,892.74	406,584.19	546,081.81	57.32 %
<u>010-401-40151</u>	PAID VACATION LEAVE	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<u>010-401-42111</u>	POSTAGE FOR POSTAGE METER	50,000.00	50,000.00	1,931.68	16,728.03	33,271.97	66.54 %
<u>010-401-42136</u>	LONG LEAF SOIL & WATER CONSER	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00 %
<u>010-401-42158</u>	ELECTION EXPENSE	61,500.00	74,925.65	566.16	23,101.23	51,824.42	69.17 %
<u>010-401-42178</u>	CONTINGENCY FOR MISCELLANEO	400,000.00	400,000.00	6,223.50	88,909.04	311,090.96	77.77 %
<u>010-401-42180</u>	COURTHOUSE HISTORICAL SOCIETY	3,000.00	3,000.00	0.00	311.52	2,688.48	89.62 %
<u>010-401-42185</u>	LAW ENFORCEMENT LIAB INSURAN	45,000.00	45,000.00	0.00	23,077.00	21,923.00	48.72 %
<u>010-401-42186</u>	EAST TEXAS REGIONAL WATER	300.00	300.00	0.00	0.00	300.00	100.00 %
<u>010-401-42201</u>	FOSTER CHILD CARE	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00 %
<u>010-401-42203</u>	RSVP CONTRIBUTION	200.00	200.00	0.00	0.00	200.00	100.00 %
<u>010-401-42204</u>	TYLER COUNTY YOUTH PROGRAMS	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<u>010-401-42206</u>	SOUTHEAST TX R C & D	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>010-401-42218</u>	TYLER COUNTY APPRAISEL DIST.	293,643.00	293,643.00	0.00	190,870.00	102,773.00	35.00 %
<u>010-401-42231</u>	HOUSING OF TC SO INMATES	300,000.00	300,000.00	1,796.88	87,611.96	212,388.04	70.80 %
<u>010-401-42233</u>	TRAVEL (COUNTY REPRESENTATION	10,000.00	10,000.00	132.99	1,058.28	8,941.72	89.42 %
<u>010-401-42349</u>	PUBLIC OFFICIALS LIAB INSURANC	26,000.00	26,000.00	0.00	20,828.00	5,172.00	19.89 %
<u>010-401-42352</u>	TC NUTRITION SERVICES	15,000.00	15,000.00	0.00	7,500.00	7,500.00	50.00 %
<u>010-401-42500</u>	COUNTY TELEPHONES	0.00	0.00	3,837.69	23,800.24	-23,800.24	0.00 %
<u>010-401-42616</u>	ADVERTISING	2,500.00	2,500.00	489.75	1,518.30	981.70	39.27 %
<u>010-401-42628</u>	CONTINGENCY FOR LEGAL FEES	2,000,000.00	2,000,000.00	889.95	17,531.41	1,982,468.59	99.12 %
<u>010-401-42643</u>	AUTOPSIES	40,000.00	40,000.00	2,475.00	27,576.00	12,424.00	31.06 %
<u>010-401-42645</u>	JUDICIAL EDUCATION	2,000.00	2,000.00	0.00	1,715.27	284.73	14.24 %
<u>010-401-42649</u>	ALLAN SHIVERS LIBRARY	127,700.00	127,700.00	31,750.00	96,250.00	31,450.00	24.63 %
<u>010-401-42650</u>	ASSOCIATION DUES	6,000.00	6,000.00	100.00	3,565.00	2,435.00	40.58 %
<u>010-401-42652</u>	BURKE CENTER	17,912.00	17,912.00	0.00	17,912.00	0.00	0.00 %
<u>010-401-42658</u>	HIGHWAY COALITION	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
<u>010-401-42668</u>	INDEPENDENT AUDIT	40,000.00	40,000.00	23,415.00	23,415.00	16,585.00	41.46 %
<u>010-401-42672</u>	JUVENILE DENTENTION SERVICE	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>010-401-42686</u>	GARTH HOUSE	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %



Payroll

July 18, 2018 – July 31, 2018



Tyler County, TX

# Detail Register

## Department Summary

Packet: PYPKT01343 - PPE 2018.07.31  
 Payroll Set: 01 - Payroll Set 01

Pay Period: 07/18/2018 - 07/31/2018

Department: 010-402 - County Clerk

Total Direct Deposits: 6,453.47  
 Total Check Amounts: 589.94

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	7.00	184.63
Comp Earned @ 1.5	34.50	0.00
Comp Taken	40.00	0.00
Hourly	168.00	1,680.00
Position Long	0.00	172.50
Regular	560.00	8,613.56
Sick	13.00	0.00
Vacation	100.00	0.00
<b>Total:</b>	<b>922.50</b>	<b>10,650.69</b>

**BENEFITS**

Pay Code	Units	Pay Amount
Hours Worked	324.00	0.00
<b>Total:</b>	<b>324.00</b>	<b>0.00</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	9,340.55	579.11	579.11
FIT	8,655.55	563.97	0.00
Med	9,340.55	135.43	135.43
Unemp	8,746.96	0.00	34.11
<b>Total:</b>	<b>1,278.51</b>	<b>748.65</b>	

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - LIFE	0.00	25.19	0.00
AFLAC - SPEVNT	0.00	9.82	0.00
AFLAC - STD	0.00	53.11	0.00
AFLAC - VISION	0.00	9.45	0.00
AFLAC-Accident	0.00	33.87	0.00
AFLAC-Accident Rider	0.00	2.99	0.00
AFLAC-Cancer	0.00	65.78	0.00
Correction	0.00	0.00	0.00
NEW YORK LIFE	0.00	89.59	0.00
TAC-HEBP	0.00	0.00	2,619.26
TAC-HEBP Pre Tax	0.00	1,191.22	0.00
TCDRS	9,786.06	685.00	607.71
THE STANDARD-AAD&D	0.00	6.13	0.00
THE STANDARD-ALIFE	0.00	73.05	0.00
THE STANDARD-DENT...	0.00	51.99	0.00
THE STANDARD-DEPLF	0.00	1.00	0.00
THE STANDARD-DPAD	0.00	1.96	0.00
THE STANDARD-SPLFE	0.00	21.40	0.00
THE STANDARD-VISION	0.00	7.22	0.00
<b>Total:</b>	<b>2,328.77</b>	<b>3,226.97</b>	

**RECAP 010-402 - County Clerk**

Earnings:	10,650.69	Benefits:	0.00	Deductions:	2,328.77	Taxes:	1,278.51	Net Pay:	7,043.41
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Department: 010-405 - Veterans Service

Total Direct Deposits: 1,157.68  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	23.08
Hourly	60.00	660.00
Regular	30.00	812.00
<b>Total:</b>	91.00	1,495.08

**TAXES**

Code	Subject To	Employee	Employer
FICA	1,495.08	92.69	92.69
FIT	1,392.04	119.99	0.00
Med	1,495.08	21.68	21.68
Unemp	1,495.08	0.00	5.83
<b>Total:</b>		234.36	120.20

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TCDRS	1,472.00	103.04	91.42
<b>Total:</b>		103.04	91.42

**RECAP 010-405 - Veterans Service**

Earnings:	1,495.08	Benefits:	0.00	Deductions:	103.04	Taxes:	234.36	Net Pay:	1,157.68
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Department: 010-407 - District Clerk

Total Direct Deposits: 4,886.30  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	5.00	138.47
Position Long	0.00	97.50
Regular	400.00	6,352.02
Sick	12.00	0.00
Vacation	40.00	0.00
<b>Total:</b>	<b>457.00</b>	<b>6,587.99</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	6,361.29	394.41	394.41
FIT	5,884.84	480.61	0.00
Med	6,361.29	92.25	92.25
Unemp	6,587.99	0.00	25.70
<b>Total:</b>	<b>967.27</b>	<b>967.27</b>	<b>512.36</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC-Cancer	0.00	107.92	0.00
Deferred Comp	0.00	25.00	0.00
NEW YORK LIFE	0.00	31.27	0.00
TAC-HEBP	0.00	0.00	1,870.90
TAC-HEBP Pre Tax	0.00	118.78	0.00
TCDRS	6,449.52	451.45	400.51
<b>Total:</b>	<b>734.42</b>	<b>734.42</b>	<b>2,271.41</b>

**RECAP 010-407 - District Clerk**

Earnings:	6,587.99	Benefits:	0.00	Deductions:	734.42	Taxes:	967.27	Net Pay:	4,886.30
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Department: 010-409 - 88th Judicial

Total Direct Deposits: 498.28  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Regular	1.00	638.73
<b>Total:</b>	1.00	638.73

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TCDRS	638.73	44.71	39.67
<b>Total:</b>		44.71	39.67

**TAXES**

Code	Subject To	Employee	Employer
FICA	638.73	39.60	39.60
FIT	594.02	46.88	0.00
Med	638.73	9.26	9.26
Unemp	638.73	0.00	2.49
<b>Total:</b>		95.74	51.35

**RECAP 010-409 - 88th Judicial**

Earnings:	638.73	Benefits:	0.00	Deductions:	44.71	Taxes:	95.74	Net Pay:	498.28
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Department: 010-410 - Judicial

Total Direct Deposits: 224.59  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Regular	1.00	263.15
<b>Total:</b>	1.00	263.15

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TCDRS	263.15	18.42	16.34
<b>Total:</b>		18.42	16.34

**TAXES**

Code	Subject To	Employee	Employer
FICA	263.15	16.32	16.32
FIT	244.73	0.00	0.00
Med	263.15	3.82	3.82
Unemp	263.15	0.00	1.03
<b>Total:</b>		20.14	21.17

**RECAP 010-410 - Judicial**

Earnings:	263.15	Benefits:	0.00	Deductions:	18.42	Taxes:	20.14	Net Pay:	224.59
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Department: 010-411 - J P 1

Total Direct Deposits: 3,001.34  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	3.00	92.31
Position Long	0.00	145.00
Regular	240.00	4,136.84
Sick	12.00	0.00
<b>Total:</b>	<b>255.00</b>	<b>4,374.15</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	4,328.71	268.38	268.38
FIT	4,003.99	344.55	0.00
Med	4,328.71	62.77	62.77
Unemp	4,374.15	0.00	17.07
<b>Total:</b>	<b>675.70</b>	<b>348.22</b>	

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - RIDER	0.00	10.21	0.00
AFLAC - STD	0.00	47.19	0.00
AFLAC-Cancer	0.00	35.23	0.00
Deferred Comp	0.00	25.00	0.00
NEW YORK LIFE	0.00	121.65	0.00
Police Insurance	0.00	115.65	0.00
TAC-HEBP	0.00	0.00	1,122.54
TCDRS	4,281.84	299.72	265.91
THE STANDARD-AAD&D	0.00	2.64	0.00
THE STANDARD-ALIFE	0.00	26.24	0.00
THE STANDARD-DPAD	0.00	1.32	0.00
THE STANDARD-SPLFE	0.00	12.26	0.00
<b>Total:</b>	<b>697.11</b>	<b>1,388.45</b>	

**RECAP 010-411 - J P 1**

Earnings:	4,374.15	Benefits:	0.00	Deductions:	697.11	Taxes:	675.70	Net Pay:	3,001.34
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Department: 010-412 - J P 2

Total Direct Deposits: 740.41  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Regular	80.00	915.12
<b>Total:</b>	<b>81.00</b>	<b>961.27</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	961.27	59.60	59.60
FIT	897.21	83.26	0.00
Med	961.27	13.94	13.94
Unemp	961.27	0.00	3.75
<b>Total:</b>		<b>156.80</b>	<b>77.29</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TAC-HEBP	0.00	0.00	374.18
TCDRS	915.12	64.06	56.83
<b>Total:</b>		<b>64.06</b>	<b>431.01</b>

**RECAP 010-412 - J P 2**

Earnings:	961.27	Benefits:	0.00	Deductions:	64.06	Taxes:	156.80	Net Pay:	740.41
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Department: 010-413 - J P 3

Total Direct Deposits: 644.28  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Position Long	0.00	25.00
Regular	80.00	915.12
<b>Total:</b>	<b>81.00</b>	<b>986.27</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	780.72	48.40	48.40
FIT	714.91	0.00	0.00
Med	780.72	11.32	11.32
<b>Total:</b>	<b>780.72</b>	<b>59.72</b>	<b>59.72</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
NEW YORK LIFE	0.00	10.91	0.00
TAC-HEBP	0.00	0.00	374.18
TAC-HEBP Pre Tax	0.00	205.55	0.00
TCDRS	940.12	65.81	58.38
<b>Total:</b>	<b>940.12</b>	<b>282.27</b>	<b>432.56</b>

**RECAP 010-413 - J P 3**

Earnings:	986.27	Benefits:	0.00	Deductions:	282.27	Taxes:	59.72	Net Pay:	644.28
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Department: 010-414 - J P 4

Total Direct Deposits: 813.35  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Position Long	0.00	25.00
Regular	80.00	915.12
<b>Total:</b>	<b>81.00</b>	<b>986.27</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	986.27	61.15	61.15
FIT	920.46	31.66	0.00
Med	986.27	14.30	14.30
<b>Total:</b>	<b>986.27</b>	<b>107.11</b>	<b>75.45</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TAC-HEBP	0.00	0.00	374.18
TCDRS	940.12	65.81	58.38
<b>Total:</b>	<b>940.12</b>	<b>65.81</b>	<b>432.56</b>

**RECAP 010-414 - J P 4**

Earnings:	986.27	Benefits:	0.00	Deductions:	65.81	Taxes:	107.11	Net Pay:	813.35
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Department: 010-419 - Criminal DA

Total Direct Deposits: 9,609.15  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	2.00	184.62
Comp Earned @ 1.5	58.88	0.00
DA Supplement	1.00	245.95
Grant CVCOORD	1.00	1,242.54
Hourly	112.00	1,600.00
Other Pay	1.00	166.23
Regular	321.00	9,454.06
<b>Total:</b>	<b>496.88</b>	<b>12,893.40</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	12,755.44	790.84	790.84
FIT	11,977.82	1,342.01	0.00
Med	12,755.44	184.95	184.95
Unemp	12,893.40	0.00	50.28
<b>Total:</b>		<b>2,317.80</b>	<b>1,026.07</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC-Dental	0.00	19.18	0.00
TAC-HEBP	0.00	0.00	1,122.54
TAC-HEBP Pre Tax	0.00	118.78	0.00
TCORS	11,108.78	777.62	689.86
THE STANDARD-AAD&D	0.00	1.75	0.00
THE STANDARD-ALIFE	0.00	10.95	0.00
THE STANDARD-DENT...	0.00	28.28	0.00
THE STANDARD-VISION	0.00	9.89	0.00
<b>Total:</b>		<b>966.45</b>	<b>1,812.40</b>

**RECAP 010-419 - Criminal DA**

Earnings:	12,893.40	Benefits:	0.00	Deductions:	966.45	Taxes:	2,317.80	Net Pay:	9,609.15
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Department: 010-420 - Tax Assessor Collector

Total Direct Deposits: 5,986.30  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	5.00	161.55
Hourly	58.00	638.00
Position Long	0.00	157.50
Regular	480.00	7,482.79
Sick	9.00	0.00
Vacation	40.00	0.00
<b>Total:</b>	<b>592.00</b>	<b>8,439.84</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	8,100.72	502.24	502.24
FIT	7,521.25	524.95	0.00
Med	8,100.72	117.46	117.46
Unemp	6,548.61	0.00	25.55
<b>Total:</b>		<b>1,144.65</b>	<b>645.25</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - LIFE	0.00	48.70	0.00
AFLAC - STD	0.00	30.42	0.00
AFLAC-Accident	0.00	65.21	0.00
AFLAC-Accident Rider	0.00	5.98	0.00
AFLAC-Cancer	0.00	126.15	0.00
AFLAC-Dental	0.00	147.76	0.00
NEW YORK LIFE	0.00	276.62	0.00
TAC-HEBP	0.00	0.00	2,245.08
TCDRS	8,278.29	579.47	514.08
THE STANDARD-DENT...	0.00	14.14	0.00
THE STANDARD-VISION	0.00	14.44	0.00
<b>Total:</b>		<b>1,308.89</b>	<b>2,759.16</b>

**RECAP 010-420 - Tax Assessor Collector**

Earnings:	8,439.84	Benefits:	0.00	Deductions:	1,308.89	Taxes:	1,144.65	Net Pay:	5,986.30
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Department: 010-421 - County Judge

Total Direct Deposits: 4,293.51  
 Total Check Amounts: 611.76

**EARNINGS**

Pay Code	Units	Pay Amount
CCJ	1.00	969.24
Cell Phone	3.00	92.31
Hourly	122.00	1,866.90
Juv Board Stipend	1.00	154.11
Position Long	0.00	25.00
Regular	160.00	3,154.60
Travel	1.00	369.23
<b>Total:</b>	<b>288.00</b>	<b>6,631.39</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	6,293.86	390.22	390.22
FIT	5,836.13	396.61	0.00
Med	6,293.86	91.27	91.27
Unemp	3,084.21	0.00	12.03
<b>Total:</b>		<b>878.10</b>	<b>493.52</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TAC-HEBP	0.00	0.00	748.36
TAC-HEBP Pre Tax	0.00	337.53	0.00
TCDRS	6,539.08	457.73	406.07
THE STANDARD-DENT...	0.00	52.76	0.00
<b>Total:</b>		<b>848.02</b>	<b>1,154.43</b>

**RECAP 010-421 - County Judge**

Earnings:	6,631.39	Benefits:	0.00	Deductions:	848.02	Taxes:	878.10	Net Pay:	4,905.27
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Department: 010-422 - County Auditor

Total Direct Deposits: 4,811.29  
 Total Check Amounts: 409.51

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	4.00	115.39
Comp Earned @ 1.5	0.75	0.00
Hourly	109.00	1,090.00
Position Long	0.00	35.00
Regular	320.00	5,526.55
Sick	10.00	0.00
Vacation	10.00	0.00
<b>Total:</b>	<b>453.75</b>	<b>6,766.94</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	6,733.52	417.48	417.48
FIT	6,344.22	552.69	0.00
Med	6,733.52	97.64	97.64
Unemp	6,766.94	0.00	26.39
<b>Total:</b>		<b>1,067.81</b>	<b>541.51</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - SPEVNT	0.00	23.47	0.00
AFLAC-Hospital	0.00	9.95	0.00
NEW YORK LIFE	0.00	31.71	0.00
TAC-HEBP	0.00	0.00	1,496.72
TCDRS	5,561.55	389.30	345.37
THE STANDARD-AAD&D	0.00	0.88	0.00
THE STANDARD-ALIFE	0.00	15.28	0.00
THE STANDARD-DPAD	0.00	0.44	0.00
THE STANDARD-SPLFE	0.00	7.30	0.00
<b>Total:</b>		<b>478.33</b>	<b>1,842.09</b>

**RECAP 010-422 - County Auditor**

Earnings:	6,766.94	Benefits:	0.00	Deductions:	478.33	Taxes:	1,067.81	Net Pay:	5,220.80
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Department: 010-423 - County Treasurer

Total Direct Deposits: 1,345.68  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Regular	80.00	1,782.58
<b>Total:</b>	81.00	1,828.73

**TAXES**

Code	Subject To	Employee	Employer
FICA	1,828.73	113.38	113.38
FIT	1,703.95	187.39	0.00
Med	1,828.73	26.52	26.52
Unemp	1,828.73	0.00	7.13
<b>Total:</b>		327.29	147.03

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TCDRS	1,782.58	124.78	110.70
THE STANDARD-AAD&D	0.00	0.23	0.00
THE STANDARD-ALIFE	0.00	9.62	0.00
THE STANDARD-DENT...	0.00	14.14	0.00
THE STANDARD-DPAD	0.00	0.15	0.00
THE STANDARD-SPLFE	0.00	6.84	0.00
<b>Total:</b>		155.76	110.70

**RECAP 010-423 - County Treasurer**

Earnings: 1,828.73    Benefits: 0.00    Deductions: 155.76    Taxes: 327.29    Net Pay: 1,345.68

Department: 010-424 - Constable # 1

Total Direct Deposits: 763.66  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Court Baliff	1.00	78.75
Elected	0.00	915.12
OT-Pay	2.50	63.00
<b>Total:</b>	4.50	1,103.02

**TAXES**

Code	Subject To	Employee	Employer
FICA	1,103.02	68.39	68.39
FIT	1,029.04	99.08	0.00
Med	1,103.02	15.99	15.99
Unemp	187.90	0.00	0.73
<b>Total:</b>		183.46	85.11

**DEDUCTIONS**

Code	Subject To	Employee	Employer
NEW YORK LIFE	0.00	49.34	0.00
TAC-HEBP	0.00	0.00	374.18
TCDRS	1,056.87	73.98	65.63
THE STANDARD-AAD&D	0.00	0.53	0.00
THE STANDARD-ALIFE	0.00	12.47	0.00
THE STANDARD-DPAD	0.00	0.44	0.00
THE STANDARD-SPLFE	0.00	11.37	0.00
THE STANDARD-VISION	0.00	7.77	0.00
<b>Total:</b>		155.90	439.81

**RECAP 010-424 - Constable # 1**

Earnings: 1,103.02    Benefits: 0.00    Deductions: 155.90    Taxes: 183.46    Net Pay: 763.66

Department: 010-425 - Constable # 2

Total Direct Deposits: 740.41  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Elected	0.00	915.12
<b>Total:</b>	<b>1.00</b>	<b>961.27</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	961.27	59.60	59.60
FIT	897.21	83.26	0.00
Med	961.27	13.94	13.94
<b>Total:</b>	<b>156.80</b>	<b>73.54</b>	

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TAC-HEBP	0.00	0.00	374.18
TCDRS	915.12	64.06	56.83
<b>Total:</b>	<b>64.06</b>	<b>431.01</b>	

**RECAP 010-425 - Constable # 2**

Earnings: 961.27    Benefits: 0.00    Deductions: 64.06    Taxes: 156.80    Net Pay: 740.41

Department: 010-426 - Sheriff

Total Direct Deposits: 22,350.51  
 Total Check Amounts: 103.41

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	17.00	484.67
Holiday-Taken	144.00	0.00
Hourly	79.00	1,492.31
OT-Pay	11.00	309.47
Position Long	0.00	282.50
Regular	1,573.00	30,844.74
Vacation	124.00	0.00
<b>Total:</b>	<b>1,948.00</b>	<b>33,413.69</b>

**BENEFITS**

Pay Code	Units	Pay Amount
Hours Worked	1,220.00	0.00
<b>Total:</b>	<b>1,220.00</b>	<b>0.00</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	31,697.61	1,965.23	1,965.23
FIT	29,392.58	2,854.74	0.00
Med	31,697.61	459.61	459.61
Unemp	30,088.96	0.00	117.33
<b>Total:</b>		<b>5,279.58</b>	<b>2,542.17</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - LIFE	0.00	18.12	0.00
AFLAC - SPEVNT	0.00	23.47	0.00
AFLAC - STD	0.00	86.91	0.00
AFLAC - VISION	0.00	14.45	0.00
AFLAC-Accident	0.00	88.14	0.00
AFLAC-Accident Rider	0.00	8.60	0.00
AFLAC-Cancer	0.00	27.82	0.00
CS-Hughes	0.00	248.42	0.00
CS-Prince	0.00	151.96	0.00
CS-Prince 2	0.00	139.96	0.00
CS-Whitworth	0.00	163.04	0.00
NEW YORK LIFE	0.00	122.80	0.00
Police Insurance	0.00	211.24	0.00
TAC-HEBP	0.00	0.00	7,109.42
TAC-HEBP Pre Tax	0.00	1,562.20	0.00
TC Delin Tax C Whitw	0.00	100.00	0.00
TCDRS	32,929.02	2,305.03	2,044.91
THE STANDARD-AAD&D	0.00	13.13	0.00
THE STANDARD-ALIFE	0.00	66.93	0.00
THE STANDARD-DENT...	0.00	290.68	0.00
THE STANDARD-DEPLF	0.00	1.00	0.00
THE STANDARD-DPAD	0.00	1.08	0.00
THE STANDARD-SPLFE	0.00	3.50	0.00
THE STANDARD-VISION	0.00	31.71	0.00
<b>Total:</b>		<b>5,680.19</b>	<b>9,154.33</b>

**RECAP 010-426 - Sheriff**

Earnings:	33,413.69	Benefits:	0.00	Deductions:	5,680.19	Taxes:	5,279.58	Net Pay:	22,453.92
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Department: 010-426 DS - Dispatchers

Total Direct Deposits: 8,222.43  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	5.00	138.48
Holiday-Taken	76.00	0.00
Hourly	124.00	2,006.32
OT-Pay	52.00	1,291.30
Position Long	0.00	67.50
Regular	480.00	7,983.72
<b>Total:</b>	<b>737.00</b>	<b>11,487.32</b>

**BENEFITS**

Pay Code	Units	Pay Amount
Hours Worked	404.00	0.00
<b>Total:</b>	<b>404.00</b>	<b>0.00</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	11,004.03	682.24	682.24
FIT	10,209.61	1,055.02	0.00
Med	11,004.03	159.55	159.55
Unemp	11,487.32	0.00	44.80
<b>Total:</b>		<b>1,896.81</b>	<b>886.59</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC-Cancer	0.00	26.98	0.00
Police Insurance	0.00	50.95	0.00
TAC-HEBP	0.00	0.00	2,245.08
TAC-HEBP Pre Tax	0.00	456.31	0.00
TCDRS	11,348.84	794.42	704.78
THE STANDARD-AAD&D	0.00	0.79	0.00
THE STANDARD-ALIFE	0.00	17.27	0.00
THE STANDARD-DENT...	0.00	14.14	0.00
THE STANDARD-VISION	0.00	7.22	0.00
<b>Total:</b>		<b>1,368.08</b>	<b>2,949.86</b>

**RECAP 010-426 DS - Dispatchers**

Earnings: 11,487.32    Benefits: 0.00    Deductions: 1,368.08    Taxes: 1,896.81    Net Pay: 8,222.43



Department: 010-427 - Jail

Total Direct Deposits: 9,130.62  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	5.00	161.56
Holiday-Taken	24.00	0.00
Hourly	71.00	1,148.78
OT-Pay	83.00	1,952.94
Position Long	0.00	50.00
Regular	576.00	9,281.39
Sick	8.00	0.00
Vacation	48.00	0.00
<b>Total:</b>	<b>815.00</b>	<b>12,594.67</b>

**BENEFITS**

Pay Code	Units	Pay Amount
Hours Worked	496.00	0.00
<b>Total:</b>	<b>496.00</b>	<b>0.00</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	12,107.67	750.68	750.68
FIT	11,237.36	958.11	0.00
Med	12,107.67	175.57	175.57
Unemp	12,594.67	0.00	49.11
<b>Total:</b>	<b>1,884.36</b>	<b>975.36</b>	

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - SPEVNT	0.00	9.95	0.00
AFLAC - STD	0.00	32.76	0.00
AFLAC-Accident	0.00	30.94	0.00
AFLAC-Accident Rider	0.00	2.15	0.00
AFLAC-Cancer	0.00	52.49	0.00
AFLAC-Dental	0.00	56.09	0.00
NEW YORK LIFE	0.00	85.14	0.00
Police Insurance	0.00	66.67	0.00
TAC-HEBP	0.00	0.00	2,619.26
TAC-HEBP Pre Tax	0.00	337.53	0.00
TCDRS	12,433.11	870.31	772.09
THE STANDARD-AAD&D	0.00	3.50	0.00
THE STANDARD-ALIFE	0.00	18.60	0.00
THE STANDARD-DPAD	0.00	0.44	0.00
THE STANDARD-SPLFE	0.00	1.74	0.00
THE STANDARD-VISION	0.00	11.38	0.00
<b>Total:</b>	<b>1,579.69</b>	<b>3,391.35</b>	

**RECAP 010-427 - Jail**

Earnings:	12,594.67	Benefits:	0.00	Deductions:	1,579.69	Taxes:	1,884.36	Net Pay:	9,130.62
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Department: 010-428 - Constable # 3

Total Direct Deposits: 625.07  
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Regular	80.00	915.12
<b>Total:</b>	<b>81.00</b>	<b>961.27</b>

TAXES

Code	Subject To	Employee	Employer
FICA	755.72	46.85	46.85
FIT	691.66	8.78	0.00
Med	755.72	10.96	10.96
Unemp	961.27	0.00	3.75
<b>Total:</b>	<b>66.59</b>	<b>61.56</b>	

DEDUCTIONS

Code	Subject To	Employee	Employer
TAC-HEBP	0.00	0.00	374.18
TAC-HEBP Pre Tax	0.00	205.55	0.00
TCDRS	915.12	64.06	56.83
<b>Total:</b>	<b>269.61</b>	<b>431.01</b>	

RECAP 010-428 - Constable # 3

Earnings:	961.27	Benefits:	0.00	Deductions:	269.61	Taxes:	66.59	Net Pay:	625.07
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Department: 010-429 - Constable # 4

Total Direct Deposits: 1,175.07  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.15
Court Baliff	3.00	236.25
OT-Pay	7.00	176.40
Position Long	0.00	25.00
Regular	80.00	915.12
<b>Total:</b>	91.00	1,398.92

**TAXES**

Code	Subject To	Employee	Employer
FICA	1,398.92	86.73	86.73
FIT	1,304.23	22.15	0.00
Med	1,398.92	20.28	20.28
<b>Total:</b>		129.16	107.01

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TAC-HEBP	0.00	0.00	374.18
TCDRS	1,352.77	94.69	84.01
<b>Total:</b>		94.69	458.19

**RECAP 010-429 - Constable # 4**

Earnings:	1,398.92	Benefits:	0.00	Deductions:	94.69	Taxes:	129.16	Net Pay:	1,175.07
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Department: 010-439 - Extension

Total Direct Deposits: 1,849.89  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	23.08
Regular	132.00	2,249.93
Vacation	40.00	0.00
<b>Total:</b>	<b>173.00</b>	<b>2,273.01</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	2,273.01	140.92	140.92
FIT	2,193.86	117.34	0.00
Med	2,273.01	32.95	32.95
Unemp	2,273.01	0.00	8.86
<b>Total:</b>	<b>291.21</b>	<b>182.73</b>	

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TAC-HEBP	0.00	0.00	374.18
TCDRS	1,130.77	79.15	70.22
THE STANDARD-DENT...	0.00	52.76	0.00
<b>Total:</b>	<b>131.91</b>	<b>444.40</b>	

**RECAP 010-439 - Extension**

Earnings:	2,273.01	Benefits:	0.00	Deductions:	131.91	Taxes:	291.21	Net Pay:	1,849.89
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Department: 010-442 - Maintenance Dept

Total Direct Deposits: 3,068.28  
 Total Check Amounts: 1,407.44

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	2.00	115.40
Hourly	62.00	744.00
OT-Pay	3.25	71.83
Regular	400.00	5,083.00
Vacation	16.00	0.00
<b>Total:</b>	<b>483.25</b>	<b>6,014.23</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	5,984.00	371.00	371.00
FIT	5,571.08	401.68	0.00
Med	5,984.00	86.77	86.77
Unemp	6,014.23	0.00	23.45
<b>Total:</b>		<b>859.45</b>	<b>481.22</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - STD	0.00	14.95	0.00
AFLAC-Accident	0.00	30.23	0.00
AFLAC-Accident Rider	0.00	3.38	0.00
CS-LEIFI	0.00	179.59	0.00
TAC-HEBP	0.00	0.00	1,496.72
TCDRS	5,898.83	412.92	366.31
THE STANDARD-DENT...	0.00	37.99	0.00
<b>Total:</b>		<b>679.06</b>	<b>1,863.03</b>

**RECAP 010-442 - Maintenance Dept**

Earnings: 6,014.23    Benefits: 0.00    Deductions: 679.06    Taxes: 859.45    Net Pay: 4,475.72

Department: 021-448 - R&B #1 Commissioner

Total Direct Deposits: 8,201.45  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	5.00	161.56
OT-Pay	1.00	27.39
Position Long	0.00	132.50
Regular	640.00	11,073.10
Sick	38.00	0.00
Vacation	70.00	0.00
<b>Total:</b>	<b>754.00</b>	<b>11,394.55</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	10,996.29	681.77	681.77
FIT	10,209.98	979.51	0.00
Med	10,996.29	159.43	159.43
Unemp	9,576.97	0.00	37.35
<b>Total:</b>		<b>1,820.71</b>	<b>878.55</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - LIFE	0.00	26.97	0.00
AFLAC-Accident	0.00	41.73	0.00
AFLAC-Accident Rider	0.00	2.15	0.00
AFLAC-Cancer	0.00	32.20	0.00
TAC-HEBP	0.00	0.00	2,993.44
TAC-HEBP Pre Tax	0.00	324.33	0.00
TCDRS	11,232.99	786.31	697.56
THE STANDARD-AAD&D	0.00	4.38	0.00
THE STANDARD-ALIFE	0.00	33.08	0.00
THE STANDARD-DENT...	0.00	119.66	0.00
THE STANDARD-DPAD	0.00	0.44	0.00
THE STANDARD-SPLFE	0.00	1.14	0.00
<b>Total:</b>		<b>1,372.39</b>	<b>3,691.00</b>

**RECAP 021-448 - R&B #1 Commissioner**

Earnings: 11,394.55    Benefits: 0.00    Deductions: 1,372.39    Taxes: 1,820.71    Net Pay: 8,201.45

Department: 022-448 - R&B #2 Commissioner

Total Direct Deposits: 2,284.01  
 Total Check Amounts: 5,727.12

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	5.00	115.40
OT-Pay	10.00	268.50
Position Long	0.00	140.00
Regular	480.00	8,898.03
Sick	20.00	0.00
Vacation	80.00	0.00
Vacation Pay Out	75.50	1,369.81
<b>Total:</b>	<b>670.50</b>	<b>10,791.74</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	10,776.59	668.14	668.14
FIT	10,029.25	1,014.33	0.00
Med	10,776.59	156.26	156.26
Unemp	8,959.16	0.00	34.93
<b>Total:</b>		<b>1,838.73</b>	<b>859.33</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - SPEVNT	0.00	15.15	0.00
NEW YORK LIFE	0.00	38.33	0.00
TAC-HEBP	0.00	0.00	2,245.08
TCDRS	10,676.34	747.34	663.00
THE STANDARD-AAD&D	0.00	5.25	0.00
THE STANDARD-ALIFE	0.00	67.85	0.00
THE STANDARD-DENT...	0.00	52.76	0.00
THE STANDARD-DPAD	0.00	0.44	0.00
THE STANDARD-SPLFE	0.00	4.32	0.00
THE STANDARD-VISION	0.00	10.44	0.00
<b>Total:</b>		<b>941.88</b>	<b>2,908.08</b>

**RECAP 022-448 - R&B #2 Commissioner**

Earnings: 10,791.74    Benefits: 0.00    Deductions: 941.88    Taxes: 1,838.73    Net Pay: 8,011.13

**Department: 023-448 - R&B #3 Commissioner**

**Total Direct Deposits:** 11,633.91  
**Total Check Amounts:** 2,246.44

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	8.00	184.64
Hourly	350.00	3,875.00
OT-Pay	20.00	536.00
Position Long	0.00	215.00
Regular	720.00	12,806.14
Sick	10.00	0.00
Vacation	20.00	0.00
<b>Total:</b>	<b>1,128.00</b>	<b>17,616.78</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	17,540.59	1,087.50	1,087.50
FIT	16,453.33	1,055.07	0.00
Med	17,540.59	254.35	254.35
Unemp	15,779.20	0.00	61.54
<b>Total:</b>		<b>2,396.92</b>	<b>1,403.39</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - SPEVNT	0.00	40.76	0.00
AFLAC-Cancer	0.00	35.43	0.00
NEW YORK LIFE	0.00	33.09	0.00
TAC-HEBP	0.00	0.00	3,367.62
TCDRS	15,532.14	1,087.26	964.53
THE STANDARD-AAD&D	0.00	6.04	0.00
THE STANDARD-ALIFE	0.00	103.56	0.00
THE STANDARD-DENT...	0.00	14.14	0.00
THE STANDARD-DPAD	0.00	0.73	0.00
THE STANDARD-SPLFE	0.00	14.89	0.00
THE STANDARD-VISION	0.00	3.61	0.00
<b>Total:</b>		<b>1,339.51</b>	<b>4,332.15</b>

**RECAP 023-448 - R&B #3 Commissioner**

Earnings: 17,616.78    Benefits: 0.00    Deductions: 1,339.51    Taxes: 2,396.92    Net Pay: 13,880.35



**Department: 024-448 - R&B #4 Commissioner**

**Total Direct Deposits:** 8,742.63  
**Total Check Amounts:** 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	5.00	138.48
Hourly	70.00	840.00
OT-Pay	7.50	206.44
Position Long	0.00	217.50
Regular	560.00	10,153.51
Sick	10.00	0.00
Vacation	10.00	0.00
<b>Total:</b>	<b>662.50</b>	<b>11,555.93</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	11,377.73	705.42	705.42
FIT	10,637.30	872.07	0.00
Med	11,377.73	164.98	164.98
Unemp	9,703.35	0.00	37.85
<b>Total:</b>		<b>1,742.47</b>	<b>908.25</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - STD	0.00	43.88	0.00
AFLAC-Accident	0.00	41.22	0.00
AFLAC-Accident Rider	0.00	5.98	0.00
AFLAC-Cancer	0.00	18.20	0.00
NEW YORK LIFE	0.00	22.19	0.00
TAC-HEBP	0.00	0.00	2,619.26
TAC-HEBP Pre Tax	0.00	118.78	0.00
TCDRS	10,577.45	740.43	656.86
THE STANDARD-AAD&D	0.00	1.98	0.00
THE STANDARD-ALIFE	0.00	39.99	0.00
THE STANDARD-DENT...	0.00	14.14	0.00
THE STANDARD-DPAD	0.00	1.09	0.00
THE STANDARD-SPLFE	0.00	22.95	0.00
<b>Total:</b>		<b>1,070.83</b>	<b>3,276.12</b>

**RECAP 024-448 - R&B #4 Commissioner**

Earnings:	11,555.93	Benefits:	0.00	Deductions:	1,070.83	Taxes:	1,742.47	Net Pay:	8,742.63
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Department: 037-448 - Collection Center

Total Direct Deposits: 2,291.00  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	46.16
Hourly	32.00	384.00
Regular	160.00	2,497.96
<b>Total:</b>	<b>193.00</b>	<b>2,928.12</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	2,910.50	180.45	180.45
FIT	2,708.76	190.76	0.00
Med	2,910.50	42.21	42.21
Unemp	2,928.12	0.00	11.43
<b>Total:</b>	<b>413.42</b>	<b>234.09</b>	

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC-Cancer	0.00	17.62	0.00
TAC-HEBP	0.00	0.00	374.18
TCDRS	2,881.96	201.74	178.98
THE STANDARD-AAD&D	0.00	0.18	0.00
THE STANDARD-ALIFE	0.00	4.16	0.00
<b>Total:</b>	<b>223.70</b>	<b>553.16</b>	

**RECAP 037-448 - Collection Center**

Earnings: 2,928.12    Benefits: 0.00    Deductions: 223.70    Taxes: 413.42    Net Pay: 2,291.00

Department: 044-448 - Security Officer

Total Direct Deposits: 0.00  
 Total Check Amounts: 317.24

**EARNINGS**

Pay Code	Units	Pay Amount
Court Baliff	2.00	157.50
OT-Pay	8.50	214.20
<b>Total:</b>	<b>10.50</b>	<b>371.70</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	371.70	23.05	23.05
FIT	345.68	0.00	0.00
Med	371.70	5.39	5.39
Unemp	371.70	0.00	1.45
<b>Total:</b>		<b>28.44</b>	<b>29.89</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
TCDRS	371.70	26.02	23.08
<b>Total:</b>		<b>26.02</b>	<b>23.08</b>

**RECAP 044-448 - Security Officer**

Earnings:	371.70	Benefits:	0.00	Deductions:	26.02	Taxes:	28.44	Net Pay:	317.24
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Department: 053-451 - Adult Probation

Total Direct Deposits: 6,262.54  
 Total Check Amounts: 0.00

EARNINGS

Pay Code	Units	Pay Amount
CCP	0.00	1,384.61
Dedicated Salary	0.00	1,346.15
Hourly	115.00	1,824.90
PT Salary	1.00	230.77
Regular	3.00	3,730.77
<b>Total:</b>	<b>119.00</b>	<b>8,517.20</b>

TAXES

Code	Subject To	Employee	Employer
FICA	7,808.93	484.15	484.15
FIT	7,228.88	368.96	0.00
Med	7,808.93	113.23	113.23
Unemp	8,517.20	0.00	33.21
<b>Total:</b>		<b>966.34</b>	<b>630.59</b>

DEDUCTIONS

Code	Subject To	Employee	Employer
AFLAC-Cancer	0.00	19.70	0.00
State Health	0.00	688.57	0.00
TCDRS	8,286.43	580.05	514.59
<b>Total:</b>		<b>1,288.32</b>	<b>514.59</b>

RECAP 053-451 - Adult Probation

Earnings:	8,517.20	Benefits:	0.00	Deductions:	1,288.32	Taxes:	966.34	Net Pay:	6,262.54
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Department: 054-451 - Juvenile Probation

Total Direct Deposits: 3,480.65  
 Total Check Amounts: 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	2.00	69.23
Grant M	0.00	658.84
Position Long	0.00	117.50
Regular	162.00	4,005.30
<b>Total:</b>	<b>164.00</b>	<b>4,850.87</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	4,777.04	296.18	296.18
FIT	4,367.33	464.94	0.00
Med	4,777.04	69.27	69.27
Unemp	4,850.87	0.00	18.92
<b>Total:</b>	<b>4,850.87</b>	<b>830.39</b>	<b>384.37</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC-Accident	0.00	17.68	0.00
AFLAC-Cancer	0.00	19.50	0.00
AFLAC-Dental	0.00	22.70	0.00
AFLAC-Hospital	0.00	13.95	0.00
Deferred Comp	0.00	75.00	0.00
TAC-HEBP	0.00	0.00	748.36
TCDRS	4,781.64	334.71	296.94
THE STANDARD-AAD&D	0.00	0.53	0.00
THE STANDARD-ALIFE	0.00	12.47	0.00
THE STANDARD-DENT...	0.00	23.71	0.00
THE STANDARD-DPAD	0.00	0.44	0.00
THE STANDARD-SPLFE	0.00	11.37	0.00
THE STANDARD-VISION	0.00	7.77	0.00
<b>Total:</b>	<b>4,781.64</b>	<b>539.83</b>	<b>1,045.30</b>

**RECAP 054-451 - Juvenile Probation**

Earnings:	4,850.87	Benefits:	0.00	Deductions:	539.83	Taxes:	830.39	Net Pay:	3,480.65
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**Department: 054-455 - JUVENILE SEC (COUNTY)**

**Total Direct Deposits:** 1,128.14  
**Total Check Amounts:** 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	1.00	23.08
Grant M	0.00	156.71
Other Pay	1.00	153.99
Position Long	0.00	50.00
Regular	80.00	1,186.75
Vacation	40.00	0.00
<b>Total:</b>	<b>122.00</b>	<b>1,570.53</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	1,510.73	93.67	93.67
FIT	1,402.41	148.89	0.00
Med	1,510.73	21.91	21.91
Unemp	1,570.53	0.00	6.13
<b>Total:</b>		<b>264.47</b>	<b>121.71</b>

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - STD	0.00	9.80	0.00
AFLAC-Cancer	0.00	13.40	0.00
AFLAC-Dental	0.00	15.20	0.00
AFLAC-Hospital	0.00	31.20	0.00
TAC-HEBP	0.00	0.00	374.18
TCDRS	1,547.45	108.32	96.10
<b>Total:</b>		<b>177.92</b>	<b>470.28</b>

**RECAP 054-455 - JUVENILE SEC (COUNTY)**

Earnings:	1,570.53	Benefits:	0.00	Deductions:	177.92	Taxes:	264.47	Net Pay:	1,128.14
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**Department: 054-456 - Summer Youth Program**

Total Direct Deposits: 0.00  
 Total Check Amounts: 8,988.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	0.00	15.00
Hourly	1,007.50	10,201.00
<b>Total:</b>	1,007.50	10,216.00

**TAXES**

Code	Subject To	Employee	Employer
FICA	10,216.00	633.39	633.39
FIT	10,216.00	446.44	0.00
Med	10,216.00	148.17	148.17
Unemp	10,216.00	0.00	39.83
<b>Total:</b>		1,228.00	821.39

**RECAP 054-456 - Summer Youth Program**

Earnings:	10,216.00	Benefits:	0.00	Deductions:	0.00	Taxes:	1,228.00	Net Pay:	8,988.00
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**Department: 076-448 - Emergency Management**

**Total Direct Deposits:** 2,205.30  
**Total Check Amounts:** 0.00

**EARNINGS**

Pay Code	Units	Pay Amount
Cell Phone	2.00	46.16
Regular	160.00	2,887.21
Sick	4.00	0.00
Vacation	24.00	0.00
<b>Total:</b>	<b>190.00</b>	<b>2,933.37</b>

**TAXES**

Code	Subject To	Employee	Employer
FICA	2,902.30	179.94	179.94
FIT	2,700.20	236.91	0.00
Med	2,902.30	42.08	42.08
Unemp	2,933.37	0.00	11.44
<b>Total:</b>	<b>458.93</b>	<b>233.46</b>	

**DEDUCTIONS**

Code	Subject To	Employee	Employer
AFLAC - STD	0.00	21.00	0.00
AFLAC-Hospital	0.00	31.07	0.00
TAC-HEBP	0.00	0.00	748.36
TCDRS	2,887.21	202.10	179.30
THE STANDARD-AAD&D	0.00	0.88	0.00
THE STANDARD-ALIFE	0.00	9.33	0.00
THE STANDARD-DPAD	0.00	0.44	0.00
THE STANDARD-SPLFE	0.00	4.32	0.00
<b>Total:</b>	<b>269.14</b>	<b>927.66</b>	

**RECAP 076-448 - Emergency Management**

Earnings:	2,933.37	Benefits:	0.00	Deductions:	269.14	Taxes:	458.93	Net Pay:	2,205.30
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QUARTERLY INVESTMENT REPORT 2ND QUARTER 2018  
(4/1 to 6/30, 2018)

CD number	% RATE	AMOUNT OF CD	ACCRUED INTEREST	MATURITY DATE
<b>✓ FIRST NATIONAL BANK, JASPER JAIL INTEREST &amp; SINKING</b>				
21654	0.55	\$350,474.66	\$474.66	12/13/2018
	Original investment	\$350,000.00		
<b>✓ NECHES FEDERAL CREDIT UNION</b>				
10532	0.9	\$248,262.45	\$190.53 April	8/7/2018
1st qtr	\$552.34	\$249,452.98	\$184.53 May	
		\$249,637.51	\$190.82 June	
		<u>\$249,828.33</u>	as of June 30, 2018	
		TOTAL	\$565.88	
<b>✓ FIRST NATIONAL BANK, WICHITA FALLS</b>				
103276	1.89%	1	\$257.13	9/26/2018
103277	1.89%	1	\$703.89	3/26/2019
1st qtr	\$613.11		\$961.02	
		TOTAL	\$961.02	
<b>EDUCATION FIRST FEDERAL CREDIT UNION</b>				
118187-10	0.9	\$248,004.18	\$210.63 April	9/29/2018
1st qtr	\$577.93	\$248,214.81	\$204.01 May	
		\$248,418.82	\$210.99 June	
		\$248,629.81	as of June 30, 2018	
		TOTAL	\$625.23	
<b>[REDACTED]</b>				
79469XXXX1		\$1,150,925.34	\$1,822.34 April	
1st qtr	\$4,528.07	\$1,152,747.68	\$1,977.31 May	
		\$1,154,724.99	\$1,993.81 June	
		\$1,156,718.80	Balance as of June 30, 2018	
		TOTAL	\$5,793.46	
<b>[REDACTED]</b>				
TX-01-0643-0001		\$1,513,878.56	\$2,421.68 April	
1st qtr	\$6,109.29	\$1,516,300.24	\$2,653.81 May	
		\$1,518,954.05	\$2,696.14 June	
		\$1,521,650.19	Balance as of June 30, 2018	
		TOTAL	\$7,771.63	

2.2 (2.11-2.2)



QUARTERLY INVESTMENT REPORT 2ND QUARTER 2018  
(4/1 to 6/30, 2018)

CD number                      % RATE                      AMOUNT OF CD                      ACCRUED INTEREST                      MATURITY DATE

**FIRST NATIONAL BANK, JASPER                      JAIL INTEREST & SINKING**

21654                      0.55                      \$350,474.66                      \$474.66                      12/13/2018  
Original investment                      \$350,000.00

**NECHES FEDERAL CREDIT UNION**

10532                      0.9                      \$248,262.45                      \$190.53 April                      8/7/2018  
1st qtr                      \$552.34                      \$249,452.98                      \$184.53 May  
\$249,637.51                      \$190.82 June  
\$249,828.33                      as of June 30, 2018  
TOTAL                      \$565.88

**FIRST NATIONAL BANK, WICHITA FALLS**

103276                      1.89%                      1                      \$103,298.55                      \$257.13                      9/26/2018  
103277                      1.89%                      1                      \$148,461.19                      \$703.89                      3/26/2019  
1st qtr                      \$613.11                      TOTAL                      \$961.02

**EDUCATION FIRST FEDERAL CREDIT UNION**

118187-10                      0.9                      \$248,004.18                      \$210.63 April                      9/29/2018  
1st qtr                      \$577.93                      \$248,214.81                      \$204.01 May  
\$248,418.82                      \$210.99 June  
\$248,629.81                      as of June 30, 2018  
TOTAL                      \$625.23

**[REDACTED]**

79469XXX1                      \$1,150,925.34                      \$1,822.34 April  
1st qtr                      \$4,528.07                      \$1,152,747.68                      \$1,977.31 May  
\$1,154,724.99                      \$1,993.81 June  
\$1,156,718.80                      Balance as of June 30, 2018  
TOTAL                      \$5,793.46

**[REDACTED]**

TX-01-0643-0001                      \$1,513,878.56                      \$2,421.68 April  
1st qtr                      \$6,109.29                      \$1,516,300.24                      \$2,653.81 May  
\$1,518,954.05                      \$2,696.14 June  
\$1,521,650.19                      Balance as of June 30, 2018  
TOTAL                      \$7,771.63



## Required Auditor Disclosure Letter

July 27, 2018

To the Honorable County Judge and  
Members of Commissioners' Court of  
Tyler County, Texas:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County"), as of and for the year ended December 31, 2017, and have issued our report thereon dated July 27, 2018. Professional standards require that we provide Commissioners' Court (the "governing body") with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit.

### I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 31, 2016, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body's oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

### II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management in our engagement letter dated October 31, 2016.

### III. Significant Audit Findings

#### I. *Qualitative Aspects of Accounting Practices*

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Texas County and District Retirement System (TCDRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the County to TCDRS.

Estimates are used in the calculation of the health care liability for other post employment benefits. The County hires a licensed actuary to perform the calculation. We evaluated the key factors and assumptions used to develop the liability in relation to the financial statements taken as a whole.

- C. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the County's long-term financial obligations.

## *2. Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

## *3. Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

## *4. Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

## *5. Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 27, 2018.

*6. Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*7. Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

V. Restrictions on Use

This information is intended solely for the use of the Commissioners' Court and management and is not intended to be, and should not be, used by anyone other than these specified parties.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
Certified Public Accountants  
Houston, Texas

Client: *Tyler County*  
 Engagement: *4.1 - Tyler County 12/31/17*  
 Period Ending: *12/31/2017*  
 Trial Balance: *2.2.01 - TB*  
 Workpaper: *2.5.06 - Journal entries*

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
To reverse PY and accrue CY sales tax receivable.				
010-10213	SALES TAX RECEIVABLE		119,324.25	
010-31004	HALF CENT SALES TAX(TAX ALLOC)		102,520.26	
010-10213	SALES TAX RECEIVABLE			102,520.26
010-31004	HALF CENT SALES TAX(TAX ALLOC)			119,324.25
<b>Total</b>			<b><u>221,844.51</u></b>	<b><u>221,844.51</u></b>

**Adjusting Journal Entries JE # 2**

To record CY cash activity.

114-10226	SHERIFF CASH BOND ACCOUNT		16,784.80	
114-10228	SHERIFF INMATE TRUST (NEW)		5,005.76	
114-10229	SHERIFF JAIL COMMISSARY		12,597.85	
114-10231	DISTRICT CLERK GENERAL ACCOUNT		21,400.88	
114-10232	DISTRICT CLERK REGISTRY OF COURT ACCOUNTS		1,088,821.41	
114-10233	DISTRICT CLERK		96,059.67	
114-10235	TAX AUTO ACCOUNT		58,158.27	
114-10237	COUNTY CLERK GENERAL		19,199.76	
114-10238	COUNTY CLERK TRUST ACCOUNT		14,188.92	
114-10239	DA SEIZURE ACCOUNT		780.59	
114-29010	SHERIFF CASH DUE TO OTHERS		16,203.00	
114-29013	SHERIFF JAIL COMMISSARY DUE TO OTHERS		20,583.30	
114-29014	DISTRICT CLERK GENERAL ACCT. DUE TO OTHERS		21,098.30	
114-29015	DISTRICT CLERK REGISTRY OF COURT DUE TO OTHERS		1,088,342.31	
114-29016	DISTRICT CLERK INDIVIDUAL ACCOUNTS DUE TO OTHERS		101,994.69	
114-29017	TAX ACCOUNT DUE TO OTHERS		2,370,848.21	
114-29019	TAX VIT ACCOUNT DUE TO OTHERS		2,961.16	
114-29021	COUNTY CLERK TRUST DUE TO OTHERS		20,143.88	
114-10226	SHERIFF CASH BOND ACCOUNT			16,203.00
114-10229	SHERIFF JAIL COMMISSARY			20,583.30
114-10231	DISTRICT CLERK GENERAL ACCOUNT			21,098.30
114-10232	DISTRICT CLERK REGISTRY OF COURT ACCOUNTS			1,088,342.31
114-10233	DISTRICT CLERK			101,994.69
114-10234	TAX ACCOUNT			2,370,848.21
114-10236	TAX VIT ACCOUNT			2,961.16
114-10238	COUNTY CLERK TRUST ACCOUNT			20,143.88
114-29010	SHERIFF CASH DUE TO OTHERS			16,784.80
114-29012	SHERIFF INMATE TRUST (NEW) DUE TO OTHERS			5,005.76
114-29013	SHERIFF JAIL COMMISSARY DUE TO OTHERS			12,597.85
114-29014	DISTRICT CLERK GENERAL ACCT. DUE TO OTHERS			21,400.88
114-29015	DISTRICT CLERK REGISTRY OF COURT DUE TO OTHERS			1,088,821.41
114-29016	DISTRICT CLERK INDIVIDUAL ACCOUNTS DUE TO OTHERS			96,059.67

114-29018	TAX AUTO ACCOUNT DUE TO OTHERS		58,158.27
114-29020	COUNTY CLERK GENERAL DUE TO OTHERS		19,199.76
114-29021	COUNTY CLERK TRUST DUE TO OTHERS		14,188.92
114-29022	DA SEIZURE ACCOUNT DUE TO OTHERS		780.59
<b>Total</b>		<u>4,975,172.76</u>	<u>4,975,172.76</u>

**Adjusting Journal Entries JE # 3**

J.01

To correct fund balance to prior year annual financial report.

010-15000	Prepaid Expense	108,868.92	
010-27100	FUND BALANCE	26,578.26	
034-39000	TRANSFER FROM GENERAL FUND	1,811.00	
010-21010	Accounts Payable Pending		26,578.26
010-27100	FUND BALANCE		108,868.92
034-27100	FUND BALANCE		1,811.00
<b>Total</b>		<u>137,258.18</u>	<u>137,258.18</u>

**Adjusting Journal Entries JE # 4**

F.03

To record CY payroll accrual.

010-402-40000	SALARIES	8,272.02	
010-405-40000	SALARIES	772.74	
010-407-40000	SALARIES	5,646.85	
010-409-40000	SALARIES	547.48	
010-410-40000	SALARIES	225.56	
010-411-40000	SALARIES	3,749.27	
010-412-40000	SALARIES	1,021.75	
010-413-40000	SALARIES	845.37	
010-414-40000	SALARIES	845.37	
010-419-40000	SALARIES	9,152.27	
010-420-40000	SALARIES	6,650.64	
010-421-40000	SALARIES	4,940.20	
010-422-40000	SALARIES	4,865.95	
010-423-40000	SALARIES	1,636.05	
010-424-40000	SALARIES	823.95	
010-425-40000	SALARIES	823.95	
010-426-40000	SALARIES	42,762.71	
010-427-40000	SALARIES	11,054.85	
010-428-40000	SALARIES	823.95	
010-429-40000	SALARIES	845.37	
010-439-40000	SALARIES	959.28	
010-442-40000	SALARIES	6,100.50	
021-000-40000	SALARIES	9,302.09	
022-000-40000	SALARIES	7,845.80	
023-000-40000	SALARIES	12,376.11	
024-000-40021	SALARIES & PART-TIME HELP	7,968.23	
031-000-40000	SALARIES	720.00	
037-000-40000	SALARIES	2,483.07	
044-000-40000	COURTHOUSE SECURITY OFFICER	384.09	
076-000-40000	SALARIES	3,537.62	
010-21200	SALARIES PAYABLE		113,366.08
021-21200	SALARIES PAYABLE		9,302.09
022-21200	SALARIES PAYABLE		7,845.80
023-21200	SALARIES PAYABLE		12,376.11

**Adjusting Journal Entries JE # 9**

To correct Neches Federal Credit Union redeemed deposit and interest entries.

010-10222	CD'S NECHES FEDERAL CREDIT UNION	2,092.63	
010-35100	INTEREST ON INVESTMENTS	806.14	
010-35100	INTEREST ON INVESTMENTS	857.97	
010-35100	INTEREST ON INVESTMENTS	397.38	
010-35100	INTEREST ON INVESTMENTS	588.12	
010-10222	CD'S NECHES FEDERAL CREDIT UNION		806.14
010-10222	CD'S NECHES FEDERAL CREDIT UNION		857.97
010-10222	CD'S NECHES FEDERAL CREDIT UNION		397.38
010-10222	CD'S NECHES FEDERAL CREDIT UNION		588.12
010-31157	EXCESS PROCEEDS		5.00
010-35107	INTEREST NECHES FCU INVESTMENTS		2,087.63
<b>Total</b>		<u>4,742.24</u>	<u>4,742.24</u>

**Adjusting Journal Entries JE # 10**

To correct First National Bank - Jasper interest payments and transfer entries.

010-10221	C.D.'s FNB WOODVILLE/JASPER	6,956.44	
010-10221	C.D.'s FNB WOODVILLE/JASPER	307,520.87	
010-35100	INTEREST ON INVESTMENTS	1,934.27	
010-35100	INTEREST ON INVESTMENTS	1,928.98	
010-35100	INTEREST ON INVESTMENTS	2,755.67	
010-35100	INTEREST ON INVESTMENTS	2,755.67	
010-496-49120	TRANSFER TO JAIL I & S	350,000.00	
043-10221	CERTIFICATES OF DEPOSIT	350,000.00	
043-395-010	TRANSFER FROM GENERAL	307,520.87	
010-10221	C.D.'s FNB WOODVILLE/JASPER		9,374.59
010-35102	INTEREST FNB/WOODVILLE-JASPER		6,956.44
010-401-42178	CONTINGENCY FOR MISCELLANEOUS		350,000.00
010-496-49120	TRANSFER TO JAIL I & S		307,520.87
043-10221	CERTIFICATES OF DEPOSIT		307,520.87
043-395-010	TRANSFER FROM GENERAL		350,000.00
<b>Total</b>		<u>1,331,372.77</u>	<u>1,331,372.77</u>

**Adjusting Journal Entries JE # 11**

To reverse PY and accrue CY tax receivable.

C.01a

010-14000	DUE FROM OTHER GOVERNMENTS	1,462,764.77	
010-31001	AD VAL. 71661	1,753,900.59	
010-31020	DELINQUENT AD VALOREM	12,650.57	
020-14000	DUE FROM OTHER GOVERNMENTS	510,195.79	
020-31000	AD VAL.-.25000	597,846.40	
020-31020	DELINQUENT AD VALOREM	4,346.11	
010-14000	DUE FROM OTHER GOVERNMENTS		1,766,551.16
010-31001	AD VAL. 71661		1,440,904.87
010-31020	DELINQUENT AD VALOREM		21,859.90
020-14000	DUE FROM OTHER GOVERNMENTS		602,192.51
020-31000	AD VAL.-.25000		502,698.22
020-31020	DELINQUENT AD VALOREM		7,497.57
<b>Total</b>		<u>4,341,704.23</u>	<u>4,341,704.23</u>



**Adjusting Journal Entries JE # 12**

**I.01**

To record debt proceeds.

021-000-42425	MACHINERY MAINTENANCE	28,574.00	
021-000-42425	MACHINERY MAINTENANCE	4,406.96	
021-000-42425	MACHINERY MAINTENANCE	4,615.02	
021-000-43200	PURCHASE OF EQUIPMENT	111,070.41	
021-000-49000	REFINANCE LEASE	153,567.36	
021-000-49000	REFINANCE LEASE	146,645.56	
021-37199	Debt Proceeds		111,070.41
021-37199	Debt Proceeds		172,469.38
021-37199	Debt Proceeds		165,339.52
<b>Total</b>		<u><u>448,879.31</u></u>	<u><u>448,879.31</u></u>

**Adjusting Journal Entries JE # 13**

**C.06**

To correct FEMA revenue and receivables.

021-10100	TREASURER'S CHECKING	38,788.22	
022-37100	FEMA REIMBURSEMENTS	38,788.22	
023-14000	FEMA receivable	145,442.18	
021-37100	FEMA REIMBURSEMENTS		38,788.22
022-10100	TREASURER'S CHECKING		38,788.22
023-37100	FEMA REIMBURSEMENTS		145,442.18
<b>Total</b>		<u><u>223,018.62</u></u>	<u><u>223,018.62</u></u>

**Adjusting Journal Entries JE # 14**

**H.02r**

To record purchase of Kubota tractor.

021-000-43200	PURCHASE OF EQUIPMENT	95,629.19	
021-21010	Accounts Payable Pending		95,629.19
<b>Total</b>		<u><u>95,629.19</u></u>	<u><u>95,629.19</u></u>

**Adjusting Journal Entries JE # 15**

Client adjusting entry.

020-43160	DO NOT USE	28,904.07	
020-39009	SPECIAL AUTO TAX		28,904.07
<b>Total</b>		<u><u>28,904.07</u></u>	<u><u>28,904.07</u></u>

**Total Adjusting Journal Entries**

13,311,861.89

13,311,861.89

**Total All Journal Entries**

13,311,861.89

13,311,861.89



## Management Letter

July 27, 2018

To the Honorable County Judge and  
Members of Commissioners' Court of  
Tyler County, Texas:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of findings are based on the definitions required by SAS 115, as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the County. Accordingly, the County's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County") as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other matters.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

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A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our findings and additional comments are as follows:

### ***CURRENT YEAR MATTERS***

#### ***Significant Deficiency:***

#### **2017-001. BID PROCESS**

##### **Criteria**

In accordance with Texas bid laws, the County is required to advertise and obtain bids for all projects or purchases over \$50,000. If the lowest bidder is not selected, then bid specifications with selection criteria should be documented.

##### **Condition**

During the testing of disbursements, it was noted that the County did not go out for bids for the renovations made to the courthouse.

##### **Cause**

The County estimated that the project was not going to be larger than \$50,000; hence, the bid process was not undertaken. However, the project was larger than \$50,000, and the County continued with the same contractor without bidding the project.

##### **Effect**

The County is not in compliance with State law.

##### **Recommendation**

The County should ensure that all purchases expected to exceed \$50,000 are appropriately advertised and bids are obtained in accordance with State law.

##### **Management's Corrective Action Plan**

The County will ensure that all purchases expected to exceed \$50,000 are appropriately advertised and bids are obtained in accordance with State law.

#### ***Other Matters:***

#### **2017-002. TIMELY DEPOSITS**

##### **Criteria**

A system of internal controls should provide for the safeguarding of County assets.

**Condition**

We noted four deposits held in the Justice of the Peace (JP) Precinct 1's office for over a one-week period and JP Precinct 2's office held two deposits over a two-week period. Three of the six deposits mentioned above were held by the County Treasurer before being deposited into the bank over a one-week period. We also noted one deposit from JP Precinct 3's office and one deposit from JP Precinct 4's office was held over a one-week period before being deposited into the bank.

**Cause**

Deposits are held in the JP's offices due to the distance between County offices and the lack of time to make daily deposits.

**Effect**

Undeposited funds increase the risk of loss due to fire, theft, or similar event.

**Recommendation**

Receipts should be deposited daily. This practice will firmly strengthen the County's internal control process over cash receipts and greatly lessen the likelihood of loss.

**Management's Corrective Action Plan**

The County will work to set up procedures to ensure more timely deposits from the JP's offices.

**2017-003. COLLATERAL PLEDGED**

**Criteria**

In accordance with the state statutes, public funds deposited with a financial institution in excess of Federal Deposit Insurance Corporation (FDIC) limits provided by the United States, should be secured by collateral pledged. Funds not secured by collateral are subject to custodial credit risk, which is the risk that in the event of a bank failure, the County's deposits may not be returned to it.

**Condition**

As of December 31, 2017, certificates of deposits (CDs) at First National Bank of Wichita Falls had a combined balance in excess of FDIC insurance that was not covered by collateral pledged securities.

**Cause**

The County did not ensure that the combined balance of both CDs were not in excess of FDIC insurance, exposing the funds to custodial credit risk.

**Effect**

The County had uninsured cash balances as of December 31, 2017.

**Recommendation**

The County should ensure cash balances do not exceed FDIC insurance by implementing procedures to disburse interest earned into another account to maintain FDIC coverage or acquiring collateral for deposits held in excess of FDIC insurance.

**Management's Corrective Action Plan**

The County will ensure cash balances do not exceed FDIC insurance by implementing procedures to disburse interest earned into another account to maintain FDIC coverage or acquiring collateral for deposits held in excess of FDIC insurance.

**2017-004. RECORDING OF AGENCY FUNDS**

**Criteria**

The County Auditor's office is responsible for ensuring all County funds are recorded on the general ledger.

**Condition**

As of year end, the current year activity of multiple agency funds had not been recorded on the County's general ledger, including funds related to the sheriff's department, tax office, district clerk, county clerk, and the district attorney.

**Cause**

Agency fund bank accounts are not maintained by the County Auditor or Treasurer's office.

**Effect**

Prior to adjustment, the balances for agency funds were misstated for financial reporting purposes.

**Recommendation**

The County should establish month end procedures to ensure all bank accounts, for which the County is responsible, are reconciled and recorded on the general ledger. This will allow better control over the financial reporting process.

**Management's Corrective Action Plan**

The County will establish month end procedures to ensure all bank accounts, for which the County is responsible, are reconciled and recorded on the general ledger.

**2017-005. FUND BALANCE POLICY**

**Criteria**

According to the County's fund balance policy, the County will strive to maintain an unassigned fund balance in the general fund above or equal to 25 percent of total expenditures.

**Condition**

As of year end, the County's unassigned fund balance in the general fund represented 6 percent of total general fund expenditures and total fund balance represented 24 percent of the same amount.

**Cause**

Total expenditures during the year exceeded the minimum unassigned fund balance percentage.

**Effect**

The County is not in compliance with its fund balance policy.

**Recommendation**

The County should monitor expenditures to ensure a minimum of 25 percent of total expenditures is maintained in the unassigned fund balance for the general fund.

**Management's Corrective Action Plan**

The County will monitor expenditures to ensure a minimum of 25 percent of total expenditures is maintained in the unassigned fund balance for the general fund.

**2017-006. GASB STATEMENT NO.75 – OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**Criteria**

The County currently provides health insurance benefits to retirees, which the Governmental Accounting Standards Board (GASB) classifies as Other Post Employment Benefits (OPEB), and makes the County subject to advance actuarial and accounting requirements. The complexity of the accounting requirements points out the underlying challenges with making a promise today for a benefit in the future and the fiscal impact of that policy decision.

In June 2015, GASB Statement No. 75 ("GASB 75"), Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions. GASB 75 establishes new standards of accounting and financial reporting for OPEB provided to the employees of state and local government employers and is effective for fiscal years beginning after June 15, 2017. Accordingly, the County will be required to comply with this new standard for fiscal year 2018.

**Condition**

To aid in the County's preparation process, we are simply noting that County currently provides OPEB and accordingly, will be required to comply with this new standard for fiscal year 2018.

**Recommendation**

If the County elects to continue its plan after December 31, 2017, it will need to consult with its actuary to plan for financial reporting and implementation of GASB 75 in fiscal year 2018.

**Management's Corrective Action Plan**

The County will continue to consult with its actuary to plan for financial reporting and implementation of GASB 75 in fiscal year 2018.

***PRIOR YEAR MATTERS***

***Significant Deficiencies:***

**2016-001. INVESTMENT RECONCILIATION**

**Criteria**

The Treasurer's office is responsible for balancing and reconciling the investment statements for the County.

**Condition**

We noted there was no reconciliation for withdrawals and deposits in the investment accounts at year end.

**Effect**

The County is at risk for misstatement of their investment balances.

**Cause**

The Treasurer's office does not have month end procedures in place to reconcile the investment statements on a monthly basis.

**Recommendation**

The Treasurer's office should initiate month end procedures to ensure the reconciliation of the investment balances to the general ledger.

**Management's Corrective Action Plan**

The Treasurer's office agrees with this recommendation and is in the process of instituting procedures that will ensure the reconciliation of the investment balances.

**2015-002. SHERIFF'S DEPARTMENT CASH BOND**

**Criteria**

The Sheriff's department is responsible for balancing and reconciling the cash bond account and maintaining a detailed listing of cash bonds carried in this account.

**Condition**

We noted there was no detailed listing of the cash bonds at year end.

**Effect**

The County is at risk for misstatement of cash bond balances.

**Cause**

The Sheriff's department does not have month end procedures in place to maintain current listings of cash bonds.

**Recommendation**

The Sheriff's department should initiate month end procedures to ensure the reconciliation of the cash bond account, as well as maintain a detailed listing of cash bonds.

**Management's Corrective Action Plan**

The Sheriff's department agrees with this recommendation and is in the process of instituting procedures that will ensure the reconciliation of the cash bond account and maintenance of a detailed listing of cash bonds.

**2015-003. CAPITAL ASSET RECONCILIATION PROCEDURES**

**Criteria**

The financial accounting and reporting of capital assets is defined by generally accepted accounting principles. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (or \$25,000 for infrastructure).

**Condition**

The County's capital asset schedule maintained in the accounting software package did not reconcile to capital asset beginning balances of the summary schedule maintained for reporting purposes. The unreconciled difference was due to unrecorded capital assets. In addition, it was noted that certain disposals of assets were not removed from the schedule.

**Effect**

Prior to reconciliation, capital assets were misstated for financial reporting purposes.

**Cause**

During the fiscal year, the County took proactive steps to refine existing capital asset procedures, including tracking new purchases to improve the capital asset schedule. However, it did not appear that procedures were included to reconcile disposal of capital assets and ensure proper removal from the schedule.

**Recommendation**

The County should modify its capital asset procedures to include a reconciliation process with County offices that are selling and disposing of capital assets. The procedures should include a determination of whether transactions meet the capital asset criteria, as well as an examination to check for existence and valuation. Any differences identified in the process should be appropriately adjusted as needed.



**Management's Corrective Action Plan**

The County will modify its capital asset procedures to include a reconciliation process with County offices that are selling and disposing of capital assets. The procedures will include a determination of whether transactions meet the capital asset criteria, as well as an examination to check for existence and valuation. Any differences identified in the process will be appropriately adjusted as needed.

***Other Matters:***

**2013-002. PUBLIC FUNDS INVESTMENT ACT**

**Criteria**

Chapter 2256 of the Texas Government Code, Public Funds Investment Act (the "Act") prescribes certain requirements for government and nonprofit entities investing public funds. Some of the more basic requirements of the Act include: a written investment policy that must be reviewed and approved annually, mandatory training requirements for designated individuals, and preparation and approval of quarterly investment reports in compliance with the Act.

**Condition**

The County's quarterly investment reports do not contain all the required elements as prescribed by the Act.

**Cause**

The County Treasurer has not updated the Treasurer's report for compliance with the Act.

**Effect**

The County is not in compliance with the Act.

**Recommendation**

The County should take steps necessary to be in compliance with the Act. More information on the Act can be found on line at [www.statutes.legis.state.tx.us](http://www.statutes.legis.state.tx.us).

**Management's Corrective Action Plan**

The County will present quarterly investment reports as set forth in the Act.

**2012-001. ESCHEAT PAYABLE**

**Criteria**

Under Texas State Property Code Chapter 72, Subchapter B. §72.101, property is presumed abandoned if the owner of the property does not claim the property within three years. Under Texas *State Property Code Chapter 74, Subchapter D. §74.301*, each holder who on March 1 holds property that is presumed abandoned under Chapter 72 shall deliver the property to the Comptroller on or before the following July 1 accompanied by the report required to be filed under Section 74.101. Under Texas *State Property Code Chapter 74, Subchapter B.*

§74.101, each holder who on March 1 holds property that is presumed abandoned under Chapter 72 of this code shall file a report of that property on or before the following July 1.

**Condition**

The County has a significant number of checks outstanding at year end, some of which are more than three years old. All unclaimed property in excess of three years that meet certain criteria should be remitted or escheated to the State Comptroller.

**Cause**

The County does not have a procedure in place to review and remit outstanding checks more than three years old to the State Comptroller.

**Effect**

Outstanding checks that are more than three years old and are held by the County result in an overstatement of liabilities.

**Recommendation**

All outstanding checks that are more than three years old from March 1 of the current year and meet certain criteria should be reported and delivered to the State no later than July 1. The County should monitor all outstanding checks and record escheat payable in accordance with the Texas State Property Code noted above.

**Management's Corrective Action Plan**

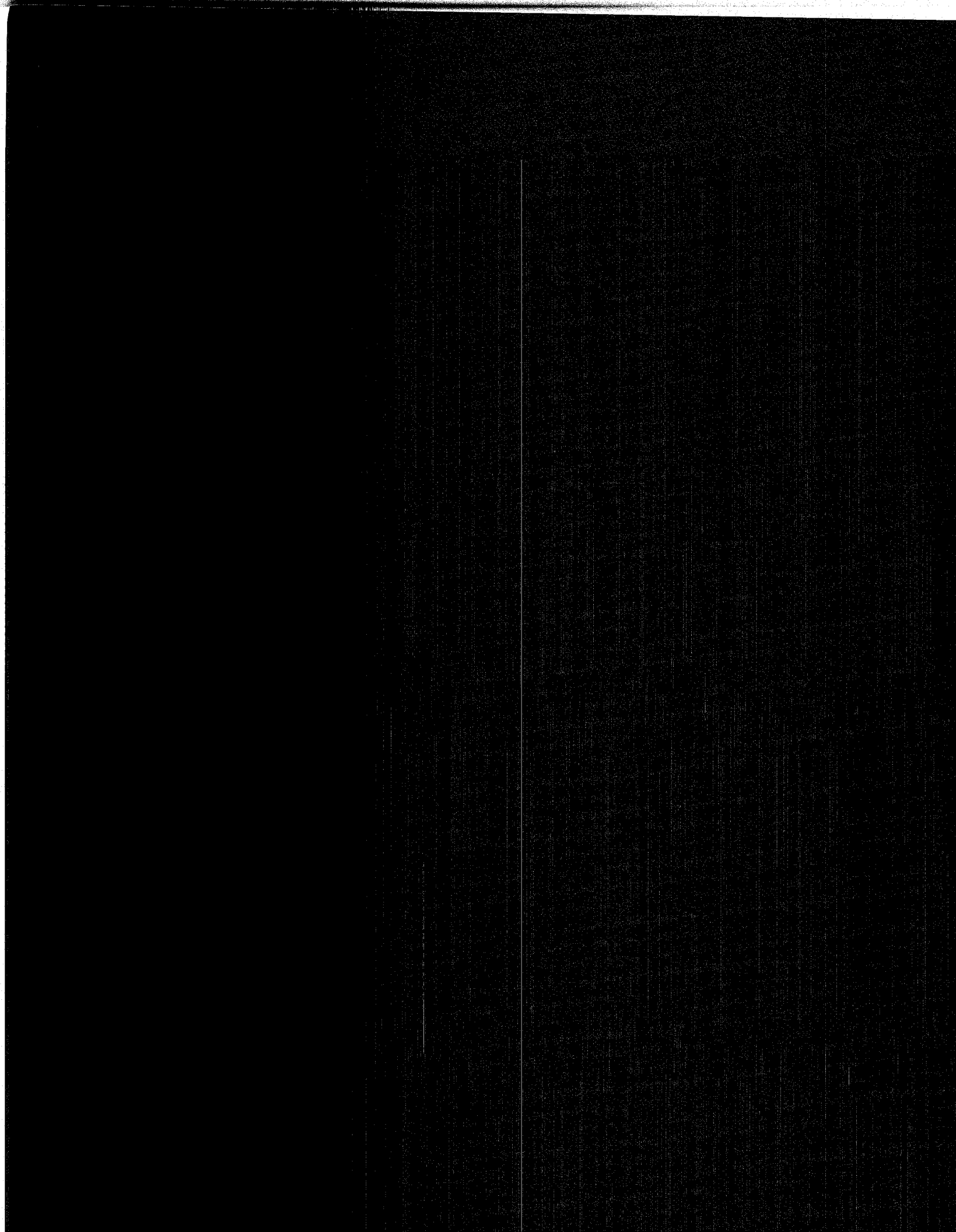
The County plans to escheat outdated checks to the State as set forth under the Texas Property Code noted above.

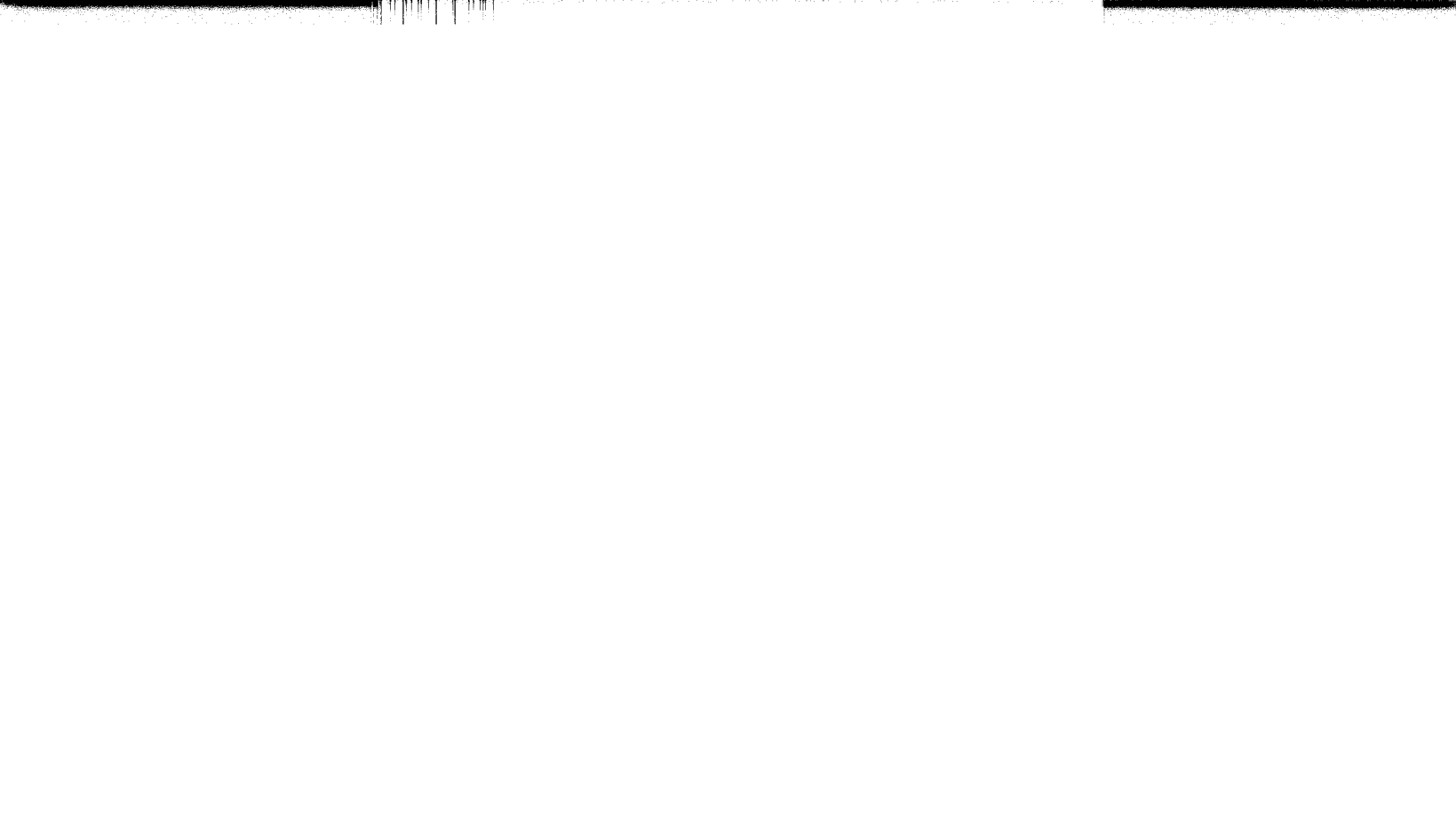
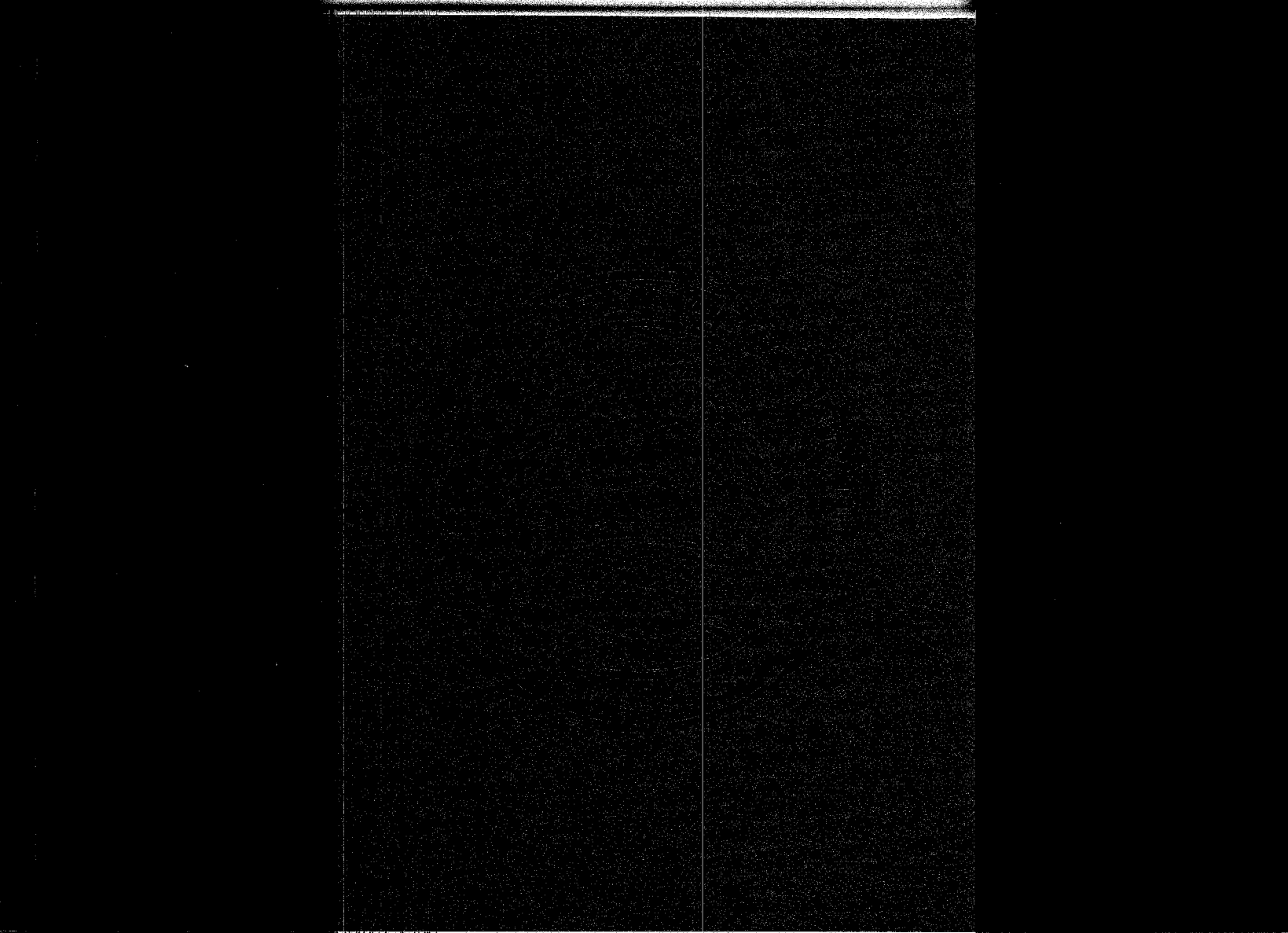
This communication is intended solely for the information and use of management, Commissioners' Court, the County Judge, and others within the County, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank the Commissioners' Court, the County Judge, and the County's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

**BELT HARRIS PECHACEK, LLLP**

Belt Harris Pechacek, LLLP  
Certified Public Accountants  
Houston, Texas





*ANNUAL FINANCIAL REPORT*

of

**TYLER COUNTY, TEXAS**

**For the Year Ended  
December 31, 2017**

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## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and  
Members of the Commissioners' Court of  
Tyler County, Texas:

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County"), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2017, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of contributions, and schedule of funding progress, identified as Required Supplementary Information on the table of contents, be presented to supplement the 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. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
Certified Public Accountants  
Houston, Texas  
July 27, 2018



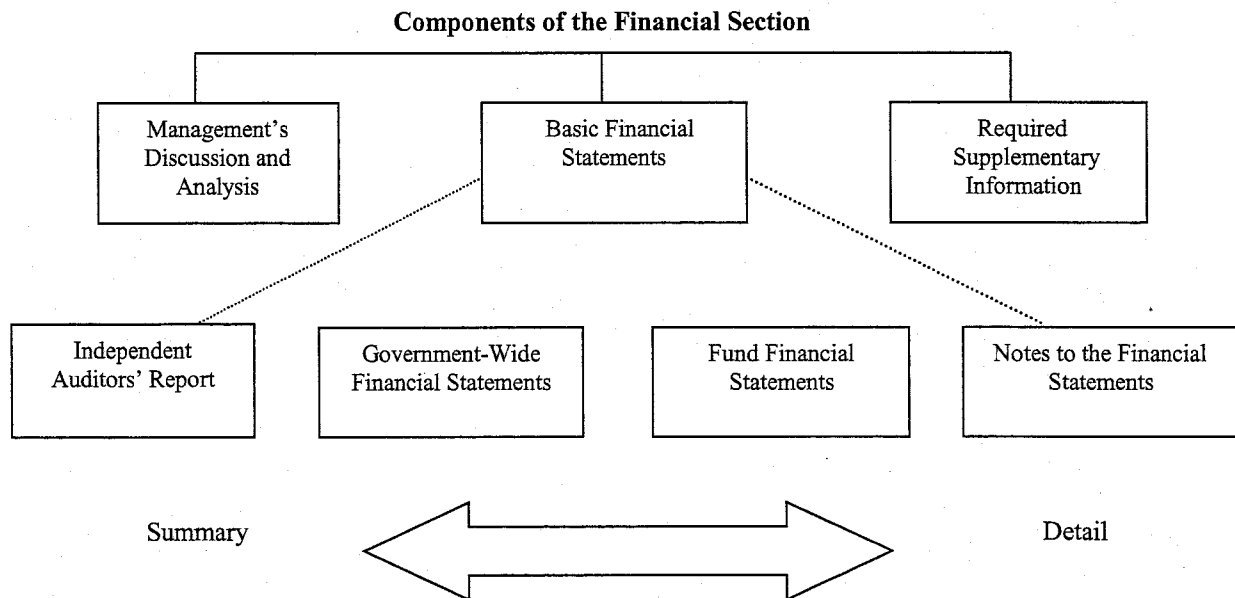
***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2017

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Tyler County, Texas (the "County") for the year ending December 31, 2017. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter and the County's financial statements, which follow this section.

**THE STRUCTURE OF OUR ANNUAL REPORT**



The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Government-Wide Statements**

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2017

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities are reported as one class of activity:

1. *Governmental Activities* – The County's basic services are reported here including general government, administration of justice, public transportation, public safety, health and human services, community enrichment, and tax administration. Interest payments on the County's debt are also reported here. Property tax, sales tax, court fines, and other fees finance most of these activities.

The government-wide financial statements can be found after the MD&A.

## **FUND FINANCIAL STATEMENTS**

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of County funds are governmental and fiduciary.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 28 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, road and bridge, and emergency disaster relief funds, which are considered to be major funds for reporting purposes.

The County adopts an annual appropriated budget for its general, road and bridge, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, and select special revenue funds to demonstrate compliance with their budgets.

### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2017

funds are not available to support the County's own programs. The County maintains 32 fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

**Notes to Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

**Other Information**

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general, road and bridge, and emergency disaster relief funds, a schedule of changes in net pension liability and related ratios and schedule of contributions for the Texas County District Retirement System, and a schedule of funding progress for other post employment benefits. RSI can be found after the notes to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve, over time, as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$29,529,349 as of December 31, 2017. This compares with \$30,341,123 from the prior fiscal year. A portion of the County's net position, 46 percent, reflects its investments in capital assets (e.g., land, construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2017

**Statement of Net Position:**

The following table reflects the condensed Statement of Net Position:

	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2016</u>
Current and other assets	\$ 25,396,485	\$ 27,698,255
Capital assets, net	14,430,393	14,289,049
<b>Total Assets</b>	<u>39,826,878</u>	<u>41,987,304</u>
Deferred outflows - pensions	4,557,863	2,039,111
<b>Total Deferred Outflows of Resources</b>	<u>4,557,863</u>	<u>2,039,111</u>
Long-term liabilities	3,885,919	3,610,814
Other liabilities	601,861	307,552
<b>Total Liabilities</b>	<u>4,487,780</u>	<u>3,918,366</u>
Deferred inflows - property tax	9,948,779	9,475,896
Deferred inflows - pensions	418,833	291,030
<b>Total Deferred Inflows of Resources</b>	<u>10,367,612</u>	<u>9,766,926</u>
<b>Net Position:</b>		
Net investment in capital assets	13,659,047	13,569,399
Restricted	10,093,830	10,570,216
Unrestricted	5,776,472	6,201,508
<b>Total Net Position</b>	<u>\$ 29,529,349</u>	<u>\$ 30,341,123</u>

A portion of the County's net position, \$10,093,830 or 34 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$5,776,472 or 20 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position decreased by \$811,774 during the current fiscal year. This decrease is primarily a result of a decrease in property tax collections and an increase in pension expense.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2017

**Statement of Activities:**

The following table provides a summary of the County's changes in net position:

	<b>Governmental Activities</b>	
	<b>2017</b>	<b>2016</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 1,908,816	\$ 1,877,641
Operating grants and contributions	255,522	1,226,703
General revenues:		
Taxes	9,846,359	10,032,313
Investment income	79,798	45,140
Other revenues	649,846	493,512
<b>Total Revenues</b>	<b>12,740,341</b>	<b>13,675,309</b>
<b>Expenses</b>		
General government	5,962,897	5,149,475
Administration of justice	754,356	917,211
Roads and bridges	3,549,085	3,571,434
Public safety	2,225,252	2,655,194
Health and human services	391,649	101,803
Community enrichment	426,919	55,651
Tax administration	214,486	259,717
Interest on long-term debt	27,471	22,607
<b>Total Expenses</b>	<b>13,552,115</b>	<b>12,733,093</b>
<b>Change in Net Position</b>	<b>(811,774)</b>	<b>942,216</b>
Beginning net position	30,341,123	29,398,907
<b>Ending Net Position</b>	<b>\$ 29,529,349</b>	<b>\$ 30,341,123</b>

Overall, governmental activities revenue decreased \$934,968 primarily as a result of a decrease in operating grants and contributions received due to less funding from disaster grant award for Hurricane Ike. Total expenses increased over the prior year by \$819,022, which is primarily associated with the change in pension expense.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

**Governmental Funds** – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The County's governmental funds reflect a combined fund balance of \$12,891,288. Of this, \$713,780 is unassigned and available for day-to-day operations of the County, \$124,015 is nonspendable, \$1,959,663 is

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2017

assigned for various purposes, \$3,331,622 is restricted for road and bridge projects, and \$6,762,208 is restricted within the County's special revenue funds.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$713,780. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 6 percent of total general fund expenditures, while total fund balance represents 24 percent of total fund expenditures.

There was an decrease in the combined fund balance of \$3,246,887 over the prior year. The general fund experienced a decrease of \$2,770,501. This reflects a combined decrease in property tax collections and grant contributions, as well as an additional lump-sum retirement contribution through TCDRS.

The road and bridge fund experienced a decrease of \$612,377, which can be attributed to an increase in capital outlay expenditures during the year.

The emergency disaster relief fund experienced a \$58,139 increase to fund balance. The increase is primarily the result of interest earned on funds set aside by the County for future disasters.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual general fund revenues were over final budgeted revenues by \$789,171 during the year. This net positive variance is attributable to property taxes and other revenues exceeding the anticipated amount in the final budget projections. General fund disbursements were under the final budget by \$1,489,716.

#### **CAPITAL ASSETS**

At the end of year 2017, the County had invested \$14,430,393 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Senior citizen center for \$57,360
- Courthouse renovations for \$429,956
- One vehicle for the sheriff's department in the amount of \$33,520
- Road and bridge equipment in the amount of \$711,817 and land for \$29,438

More detailed information about the County's capital assets can be found in note III.C. to the financial statements.

#### **LONG-TERM DEBT**

At the end of the year, the County reported total capital leases of \$771,346. In addition, the County reported other long-term liabilities of \$3,114,573 related to net pension liability, compensated absences, and a net other post-employment benefit obligation.

More detailed information about the County's long-term liabilities can be found in note III.D. to the financial statements.



**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2017

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The County met challenges this year. New industries did not realize income that was predicted. Therefore, the County did not realize the anticipated increase in revenue. The revenue loss in other departments resulted in a decrease in collections. The tax collection rate has remained steady at 95 percent. The Commissioners' Court has slightly increased the tax rate to continue the same level of services to the tax payer. The 2018 budget will be met with challenges from new federal guidelines, as well as the state of the economy, but the County is committed to offer the same level of services to its citizens.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the finances of the County. Questions concerning this report or requests for additional financial information should be directed to Jackie Skinner, County Auditor, Tyler County, 100 West Bluff, Woodville, TX, 75979; telephone 409-283-3652.

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***BASIC FINANCIAL STATEMENTS***

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# TYLER COUNTY, TEXAS

## STATEMENT OF NET POSITION

December 31, 2017

	<u>Primary Government Governmental Activities</u>
<b><u>Assets</u></b>	
Cash and cash equivalents	\$ 12,683,965
Investments	1,096,490
Receivables, net	9,373,612
Due from other governments	2,118,403
Prepays	124,015
<b>Total Current Assets</b>	<b><u>25,396,485</u></b>
Capital assets:	
Nondepreciable	905,028
Net depreciable capital assets	13,525,365
<b>Total Noncurrent Assets</b>	<b><u>14,430,393</u></b>
<b>Total Assets</b>	<b><u>39,826,878</u></b>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred outflows - pensions	4,557,863
<b>Total Deferred Outflows of Resources</b>	<b><u>4,557,863</u></b>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable and accrued liabilities	586,451
Accrued interest payable	15,410
<b>Total Current Liabilities</b>	<b><u>601,861</u></b>
Noncurrent liabilities:	
Long-term liabilities due within one year	510,886
Long-term liabilities due in more than one year	3,375,033
<b>Total Noncurrent Liabilities</b>	<b><u>3,885,919</u></b>
<b>Total Liabilities</b>	<b><u>4,487,780</u></b>
<b><u>Deferred Inflows of Resources</u></b>	
Deferred inflows - property taxes	9,948,779
Deferred inflows - pensions	418,833
<b>Total Deferred Inflows of Resources</b>	<b><u>10,367,612</u></b>
<b><u>Net Position</u></b>	
Net investment in capital assets	13,659,047
Restricted for:	
Road and bridge	3,331,622
Other purposes	6,762,208
Unrestricted	5,776,472
<b>Total Net Position</b>	<b><u>\$ 29,529,349</u></b>

See Notes to Financial Statements.

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# TYLER COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General government	\$ 5,962,897	\$ 1,297,065	\$ 227,873	\$ (4,437,959)
Administration of justice	754,356	52,692	25,738	(675,926)
Roads and bridges	3,549,085	550,012	-	(2,999,073)
Public safety	2,225,252	9,047	1,911	(2,214,294)
Health and human services	391,649	-	-	(391,649)
Community enrichment	426,919	-	-	(426,919)
Tax administration	214,486	-	-	(214,486)
Interest and fiscal charges	27,471	-	-	(27,471)
<b>Total Governmental Activities</b>	<b>\$ 13,552,115</b>	<b>\$ 1,908,816</b>	<b>\$ 255,522</b>	<b>(11,387,777)</b>
 <b>General Revenues:</b>				
				9,235,000
				611,359
				79,798
				649,846
			<b>Total General Revenues</b>	<b>10,576,003</b>
			<b>Change in Net Position</b>	<b>(811,774)</b>
			Beginning net position	30,341,123
			<b>Ending Net Position</b>	<b>\$ 29,529,349</b>

See Notes to Financial Statements.

# TYLER COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2017

	General	Road and Bridge	Emergency Disaster Relief	Nonmajor Governmental
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 2,690,113	\$ 3,569,824	\$ 4,889,105	\$ 1,534,923
Investments	746,490	-	-	350,000
Receivables, net	6,838,511	2,373,290	-	-
Due from other governments	1,462,765	655,638	-	-
Prepays	124,015	-	-	-
<b>Total Assets</b>	<b>\$ 11,861,894</b>	<b>\$ 6,598,752</b>	<b>\$ 4,889,105</b>	<b>\$ 1,884,923</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 369,915	\$ 204,716	\$ -	\$ 11,820
<b>Total Liabilities</b>	<b>\$ 369,915</b>	<b>\$ 204,716</b>	<b>\$ -</b>	<b>\$ 11,820</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	8,694,521	3,062,414	-	-
<b><u>Fund Balances</u></b>				
Nonspendable				
Prepays	124,015	-	-	-
Restricted:				
Road and bridge	-	3,331,622	-	-
Special revenue funds	-	-	4,889,105	1,873,103
Assigned:				
Airport	29,830	-	-	-
Rodeo arena/fairgrounds	30,839	-	-	-
Economic development	45,769	-	-	-
Benevolence	1,475	-	-	-
Waste collection center	517,232	-	-	-
County right of way	930,180	-	-	-
Emergency operations center	148,074	-	-	-
Nutrition center	93,541	-	-	-
Courthouse restoration	142,548	-	-	-
Legislative	20,175	-	-	-
Unassigned	713,780	-	-	-
<b>Total Fund Balances</b>	<b>2,797,458</b>	<b>3,331,622</b>	<b>4,889,105</b>	<b>1,873,103</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 11,861,894</b>	<b>\$ 6,598,752</b>	<b>\$ 4,889,105</b>	<b>\$ 1,884,923</b>



**Total  
Governmental  
Funds**

\$ 12,683,965  
1,096,490  
9,211,801  
2,118,403  
124,015  
\$ 25,234,674

\$ 586,451  
586,451

11,756,935

124,015  
3,331,622  
6,762,208  
29,830  
30,839  
45,769  
1,475  
517,232  
930,180  
148,074  
93,541  
142,548  
20,175  
713,780  
12,891,288  
\$ 25,234,674

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**TYLER COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
December 31, 2017

Fund balances - total governmental funds		\$ 12,891,288
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.		
Nondepreciable capital assets		905,028
Depreciable capital assets, net		13,525,365
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
Deferred inflows - property tax		1,808,156
Deferred outflows and deferred inflows related to pension activity are not current financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows - pensions		4,557,863
Deferred inflows - pensions		(418,833)
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable		(15,410)
Long-term liabilities due within one year		(510,886)
Long-term liabilities due in more than one year		(3,375,033)
Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.		
		161,811
	<b>Net Position of Governmental Activities</b>	<b><u>\$ 29,529,349</u></b>

See Notes to Financial Statements.

**TYLER COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended December 31, 2017

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Disaster Relief</u>	<u>Nonmajor Governmental</u>
<b>Revenues</b>				
Taxes	\$ 7,392,231	\$ 2,269,029	\$ -	\$ -
Intergovernmental	144,575	-	-	110,947
Auto registration	-	520,871	-	-
Other fees	1,219,588	29,141	-	130,980
Investment income	26,545	8,180	41,645	3,428
Other revenues	585,483	6,249	-	1,946
<b>Total Revenues</b>	<u>9,368,422</u>	<u>2,833,470</u>	<u>41,645</u>	<u>247,301</u>
<b>Expenditures</b>				
General government	7,220,227	-	-	123,516
Administration of justice	874,715	-	-	18,432
Roads and bridges	-	3,212,911	-	-
Public safety	2,460,463	-	25	54,889
Health and human services	418,838	-	-	-
Community enrichment	505,466	-	-	-
Tax administration	253,949	-	-	-
<b>Debt service:</b>				
Principal	72,905	24,065	-	-
Interest	6,101	5,960	-	-
<b>Capital outlay</b>	69,057	607,745	-	13,295
<b>Total Expenditures</b>	<u>11,881,721</u>	<u>3,850,681</u>	<u>25</u>	<u>210,132</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,513,299)	(1,017,211)	41,620	37,169
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	448,879	-	-
Refinance leases payment	-	(300,213)	-	-
Transfers in	2,541,796	200,000	2,516,519	82,479
Transfers (out)	(2,798,998)	-	(2,500,000)	(41,796)
Sale of capital assets	-	56,168	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(257,202)</u>	<u>404,834</u>	<u>16,519</u>	<u>40,683</u>
<b>Net Change in Fund Balances</b>	(2,770,501)	(612,377)	58,139	77,852
Beginning fund balances	5,567,959	3,943,999	4,830,966	1,795,251
<b>Ending Fund Balances</b>	<u>\$ 2,797,458</u>	<u>\$ 3,331,622</u>	<u>4,889,105</u>	<u>\$ 1,873,103</u>

See Notes to Financial Statements.

**Total  
Governmental  
Funds**

\$ 9,661,260  
255,522  
520,871  
1,379,709  
79,798  
593,678  
12,490,838

7,343,743  
893,147  
3,212,911  
2,515,377  
418,838  
505,466  
253,949

96,970  
12,061  
690,097  
15,942,559

(3,451,721)

448,879  
(300,213)  
5,340,794  
(5,340,794)  
56,168  
204,834

(3,246,887)

16,138,175

\$ 12,891,288

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**TYLER COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2017

Net changes in fund balances – total governmental funds \$ (3,246,887)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,337,202
Depreciation expense	(1,185,070)
Net effect of capital disposals	(10,788)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue	185,099
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Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.

8,236

Net pension liability and deferred outflows and deferred inflows related to the net pension liability are not reported in the governmental funds.

Net pension liability	(37,728)
Deferred outflows - pensions	2,518,752
Deferred inflows - pensions	(127,803)

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when it is first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.

Principal payments	96,970
Debt issued	(448,879)
Refinance leases payment	300,213

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This adjustment reflects the net change in the OPEB obligation, accrued interest payable, and compensated absences.

Accrued interest payable	(15,410)
Net OPEB obligation	(182,698)
Compensated absences	(2,983)

**Change in Net Position of Governmental Activities** \$ (811,774)

See Notes to Financial Statements.

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**TYLER COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS**  
December 31, 2017

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 4,603,894
<b>Total Assets</b>	<u>\$ 4,603,894</u>
<u>Liabilities</u>	
Due to other units	\$ 4,603,894
<b>Total Liabilities</b>	<u>\$ 4,603,894</u>

See Notes to Financial Statements.

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# TYLER COUNTY, TEXAS

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

Tyler County, Texas (the "County") is an independent government entity created in 1846 from Liberty County by an act of the Texas Legislature. The County is governed by Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County's financial statements include the accounts of all County operations. The County provides a vast array of services including general government, administration of justice, road and bridges, public safety, health and human services, community enrichment, and tax administration.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County's basic financial statements include the primary government only. The County has no oversight responsibility for any other entities since they are not considered financially accountable to the County. Financial accountability is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing body.

#### B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The County has no business-type activities.

#### C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial transactions not accounted for and reported in another fund. The principal sources of receipts include local property taxes, fees, fines and forfeitures, and charges for services. Disbursements include general government, administration of justice, public safety, health and human services, community enrichment, and tax administration. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue funds are considered major funds for reporting purposes:

*Road and bridge fund* – This fund is used to account for receipts of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund.

*Emergency disaster relief fund* – This fund is used to account for funds to be used for future disasters.

Additionally, the County reports the following fund types:

*Fiduciary funds* are used to account for and report resources held for the benefit of parties outside the County. The County maintains one type of fiduciary fund, agency funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

**E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**1. Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents."

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2017**

**2. Investments**

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposits, are reported at cost.

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized to invest in the following:

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

**3. Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (or \$25,000 for infrastructure) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years:

Asset Description	Estimated Useful Life
Equipment	5 to 10 years
Buildings and improvements	5 to 50 years
Infrastructure	5 to 50 years

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items that qualify for reporting in this category. A deferred outflow of resources is recognized as a result of the change in actuarial assumptions related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of the pension plan members. Another deferred charge has been recognized for the difference between the projected and actual investment earnings on the pension plan assets. This amount is deferred and amortized over a period of five years. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred charges are recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. At the government-wide level, the County reports a deferred inflow of resources for that portion of property taxes that was collected for use in the subsequent period. At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

**6. Compensated Employee Absences**

It is the County's policy to permit employees to accumulate earned but unused vacation, compensatory time, and sick pay benefits. Additionally, Sheriff's department employees are allowed to accumulate holidays. No liability is reported for unpaid accumulated sick leave since it does not vest. Vacation, compensatory time, and holiday pay that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

**7. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and road and bridge funds.

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general and road and bridge funds upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

**8. Net Position Flow Assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**9. Fund Balance Flow Assumptions**

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**10. Fund Balance Policies**

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).



**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The County Judge may also assign fund balance as when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**11. Estimates**

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**12. Pensions**

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2017**

**2. Property Taxes**

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date and due date – October 1  
Collection dates – October 1 through June 30  
Lien date – July 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's agency fund. Tax collections deposited for the County are distributed on a periodic basis to the general and road and bridge funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own discretion, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The original budget is adopted by the Commissioners' Court prior to the beginning of the year. The legal level of control is the department level as defined by State statute. Management is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total disbursements of any fund must be approved by the Commissioners' Court.

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2017.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of December 31, 2017, the County had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 1,096,490	0.72
TexPool	1,146,397	0.10
Texas CLASS	1,507,769	0.22
	\$ 3,750,656	
Portfolio weighted average maturity		0.33

*Interest rate risk.* In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the stated maturity of its investment portfolio to no more than two years.

*Credit risk.* State law limits investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Furthermore, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of December 31, 2017, the County's investments in TexPool were rated "AAAm" and Texas CLASS were rated "AAA" by Standard & Poor's.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2017, bank balances did not exceed the market values of pledged securities and FDIC insurance with the exception of certificates of deposit at First National Bank of Wichita Falls.

**TexPool**

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, the investment pool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

**Texas CLASS**

The Texas Cooperative Liquid Assets Securities System Trust – Texas (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State of Texas. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for CLASS may be obtained from CLASS' website at [www.texasclass.com](http://www.texasclass.com).

**B. Receivables**

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the general fund and road and bridge fund, including the applicable allowances for uncollectible accounts:

	<b>General</b>	<b>Road and Bridge</b>	<b>Total</b>
Property taxes	\$ 6,788,600	\$ 2,399,043	\$ 9,187,643
Other taxes	119,324	-	119,324
Allowance for uncollectible	(69,413)	(25,753)	(95,166)
	<u>\$ 6,838,511</u>	<u>\$ 2,373,290</u>	<u>\$ 9,211,801</u>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

**C. Capital Assets**

A summary of changes in capital assets for the year end is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 49,096	\$ 29,438	\$ -	\$ 78,534
Construction in progress	551,204	541,723	(266,433)	826,494
Total capital assets not being depreciated	<u>600,300</u>	<u>571,161</u>	<u>(266,433)</u>	<u>905,028</u>
Other capital assets:				
Equipment	5,969,767	751,456	(254,271)	6,466,952
Buildings and improvements	4,440,832	271,933	-	4,712,765
Infrastructure	62,247,803	9,085	-	62,256,888
Total other capital assets	<u>72,658,402</u>	<u>1,032,474</u>	<u>(254,271)</u>	<u>73,436,605</u>
Less accumulated depreciation for:				
Equipment	(4,431,770)	(579,341)	243,483	(4,767,628)
Buildings and improvements	(1,459,861)	(104,718)	-	(1,564,579)
Infrastructure	(53,078,022)	(501,011)	-	(53,579,033)
Total accumulated depreciation	<u>(58,969,653)</u>	<u>(1,185,070)</u>	<u>243,483</u>	<u>(59,911,240)</u>
Other capital assets, net	<u>13,688,749</u>	<u>(152,596)</u>	<u>(10,788)</u>	<u>13,525,365</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 14,289,049</u>	<u>\$ 418,565</u>	<u>\$ (277,221)</u>	<u>14,430,393</u>
			Less associated debt	<u>(771,346)</u>
			<b>Net Investment in Capital Assets</b>	<u>\$ 13,659,047</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 45,650
Roads and bridges	965,889
Health and human services	37,897
Public safety	135,634
<b>Total Governmental Activities Depreciation Expense</b>	<u>\$ 1,185,070</u>

**D. Long-Term Debt**

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended December 31, 2017. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Capital leases	\$ 719,650	\$ 448,879	\$ (397,183)	\$ 771,346	* \$ 328,302
Other:					
Compensated absences	199,888	175,473	(172,490)	202,871	182,584
Net pension liability	1,858,971	37,728	-	1,896,699	-
Net OPEB obligation	832,305	182,698	-	1,015,003	-
	<u>2,891,164</u>	<u>395,899</u>	<u>(172,490)</u>	<u>3,114,573</u>	<u>182,584</u>
<b>Total Governmental Activities</b>	<u>\$ 3,610,814</u>	<u>\$ 844,778</u>	<u>\$ (569,673)</u>	<u>\$ 3,885,919</u>	<u>\$ 510,886</u>

Long-term debt due in more than one year \$ 3,375,033

\* Debt associated with capital assets \$ 771,346

Long-term debt obligations of the County as of December 31, 2017 are as follows:

	Interest Rate	Original Amount	Balance
<b>Capital leases</b>			
First National Bank Southlake	2.55%	\$ 113,515	\$ 19,456
First National Bank Southlake	2.69%	\$ 172,469	172,469
First National Bank Southlake	2.69%	\$ 165,340	165,340
First National Bank Southlake	2.69%	\$ 111,070	111,070
First National Bank Southlake	3.25%	\$ 238,000	186,261
First National Bank Southlake	3.25%	\$ 28,490	5,346
First National Bank Southlake	3.25%	\$ 28,490	5,764
First National Bank Southlake	3.25%	\$ 28,490	5,920
First National Bank Southlake	3.25%	\$ 28,490	5,920
First National Bank Southlake	3.25%	\$ 28,490	5,952
First National Bank Southlake	3.25%	\$ 28,490	5,952
First National Bank Southlake	3.25%	\$ 32,545	13,500
First National Bank Southlake	3.25%	\$ 32,545	13,500
First National Bank Southlake	3.25%	\$ 33,085	13,724
First National Bank Southlake	3.25%	\$ 33,085	13,724
First National Bank Southlake	3.25%	\$ 33,085	13,724
First National Bank Southlake	3.25%	\$ 33,085	13,724
<b>Total Capital Leases</b>			<u>\$ 771,346</u>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

Future minimum payments, including interest, to retire capital leases are as follows:

Year Ending Dec. 31	Capital Leases	
	Principal	Interest
2018	\$ 328,302	\$ 25,586
2019	90,475	12,371
2020	50,212	9,633
2021	51,636	8,209
2022	250,721	6,744
<b>Total</b>	<b>\$ 771,346</b>	<b>\$ 62,543</b>

Machinery and equipment acquired under current capital lease obligations totaled \$1,324,471 and accumulated depreciation totaled \$616,413.

**E. Interfund Transfers**

Transfers between the primary governmental funds during the 2017 year were as follows:

Transfers in	Transfers out	Amounts
General fund	Emergency disaster relief fund	\$ 2,500,000
General fund	Nonmajor governmental funds	41,796
Emergency disaster relief fund	General fund	2,516,519
Road and bridge fund	General fund	200,000
Nonmajor governmental funds	General fund	82,479
	<b>Total</b>	<b>\$ 5,340,794</b>

Amounts transferred between funds relate to amounts collected by general, road and bridge, and special revenue funds for various governmental disbursements.

**IV. OTHER INFORMATION**

**A. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 279 other entities in the Texas Association of Counties' Workers' Compensation Self-Insurance Fund (the "Pool"). The Pool was created by the Texas Association of Counties in 1974 to insure the County for workers' compensation related claims. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to the Pool in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

**B. Contingent Liabilities**

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2017**

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claims are reported at year end.

**C. Pension Plan**

**Texas County and District Retirement System**

**Plan Description**

The Texas County and District Retirement System (TCDRS) is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 735 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Commissioners' Court of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

All eligible employees (except temporary staff) of the County are required to participate in the TCDRS.

**Benefits Provided**

TCDRS provides retirement, disability, and death benefits. The benefit provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest, and County-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.



**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2017**

The Commissioner's Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2017. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	100
Inactive employees entitled to, but not yet receiving, benefits	84
Active employees	150
<b>Total</b>	<b>334</b>

Contributions

A combination of three elements funds each employer's plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers "prefund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.74 percent and 11.02 percent in calendar years 2017 and 2016, respectively. The County's contributions to TCDRS for the fiscal year ended December 31, 2017 were \$3,358,609 and were more than the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2016 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2016 were based on the results of an actuarial experience study for the period January 1, 2009 through October 31, 2012, except where required to be different by GASB 68.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

Key assumptions used in the December 31, 2016 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level of percentage of payroll, closed
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career, including inflation
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI World Ex USA (net)	7.00%	5.70%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	10.00%	8.15%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLP)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

Discount Rate

The discount rate used to measure the TPL was 8.10 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Changes for the year:			
Service cost	\$ 699,629	\$ -	\$ 699,629
Interest	1,600,432	-	1,600,432
Change of benefit terms	-	-	-
Difference between expected and actual experience	(309,551)	-	(309,551)
Changes in assumptions	-	-	-
Contributions - employer	-	534,233	(534,233)
Contributions - employee	-	339,349	(339,349)
Net investment income	-	1,328,129	(1,328,129)
Benefit payments, including refunds of employee contributions	(968,610)	(968,610)	-
Administrative expense	-	(14,490)	14,490
Other changes	-	(234,439)	234,439
<b>Net changes</b>	<b>1,021,900</b>	<b>984,172</b>	<b>37,728</b>
Balance at December 31, 2015	19,890,292	18,031,321	1,858,971
<b>Balance at December 31, 2016</b>	<b>\$ 20,912,192</b>	<b>\$ 19,015,493</b>	<b>\$ 1,896,699</b>

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 8.10 percent, as well as what the County's NPL would be if it were calculated using a discount rate that is one percentage point lower (7.10%) or one percentage point higher (9.10%) than the current rate:

	1% Decrease in Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase in Discount Rate (9.10%)
County's Net Pension Liability (Asset)	\$ 4,478,587	\$ 1,896,699	\$ (266,723)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org).

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2017, the County recognized pension expense of \$1,005,388.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 418,833
Changes in actuarial assumptions	105,927	-
Difference between projected and actual investment earnings	1,093,327	-
Contributions subsequent to the measurement date	3,358,609	-
<b>Total</b>	<b>\$ 4,557,863</b>	<b>\$ 418,833</b>

\$3,358,609 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended December 31:</b>	<b>Pension Expense</b>
2018	\$ 242,625
2019	264,676
2020	249,370
2021	23,750
2022	-
Thereafter	-
<b>Total</b>	<b>\$ 780,421</b>

**D. Other Post Employment Benefits**

Plan Description

In order to recognize and reward long-term employees, as well as to provide an incentive for remaining in the County's employment, the County administers a single-employer defined benefit other post employment benefits (OPEB) plan, known as Tyler County Retiree Health Care Plan (the "Plan").

Retirees who meet the criteria are eligible for health coverage that is 100 percent paid for by the County. Retirees must be 62 years of age and have eight years of continuous service with the County. Retirees who retire before age 62 are eligible for health coverage that is 80 percent paid for by the County based on the following eligibility rule of 25 years of continuous service with the County and meet the 75 points rule. Health coverage ends at age 65 and four months. Members terminating before normal retirement conditions are not eligible for retiree health care.

The County does not provide death-in-service benefits to a surviving spouse of an employee. Surviving spouses are eligible for Consolidated Omnibus Budget Reconciliation Act (COBRA) benefits only.

Unless qualified based on normal retirement benefits above, the County does not provide health benefits to a disabled retiree. Disabled retirees are eligible for COBRA benefits only.

Effective August 1, 2006, retirees will have a flat \$10,000 life benefit with no age reduction. This coverage is offered at no cost to the retiree.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2017

Retirees may purchase health care coverage for eligible spouses and dependents at their own expense.

Funding Policy

The County has elected to finance the OPEB plan on a pay-as-you-go basis.

Annual OPEB Cost

The County's annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed 30 years.

The County's annual OPEB cost for the fiscal year ending December 31, 2017 is as follows:

Annual required contribution (ARC)	\$ 211,594
Interest on OPEB obligation	33,292
Adjustment to ARC	<u>(32,432)</u>
Annual OPEB cost (expense) end of year	212,454
Net estimated employer contributions	<u>(29,756)</u>
Increase in net OPEB obligation	182,698
Net OPEB obligation - as of beginning of the year	832,305
Net OPEB obligation - as of end of the year	<u><u>\$ 1,015,003</u></u>

The County's annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal year ending December 31, 2017 and the preceding two fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Amount Contributed	Percentage Contributed	Net OPEB Obligation
2015	\$ 164,494	\$ 90,548	55.0%	\$ 653,498
2016	\$ 206,106	\$ 27,299	13.2%	\$ 832,305
2017	\$ 212,454	\$ 29,756	14.0%	\$ 1,015,003

Funded Status

The funded status of the Plan under GASB Statement No. 45 as of December 31, 2016 is as follows:

Actuarial Valuation Date as of	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (d)	Ratio of UAAL to Annual Covered Payroll (b-a)/d
12/31/16	\$ -	\$1,512,751	\$1,512,751	0.0%	\$4,848,558	31.2%

Under the reporting parameters, the Plan is zero percent funded with an estimated actuarial accrued liability exceeding actuarial assets by \$1,512,751 at December 31, 2016. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 31.2 percent.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2017**

Actuarial Methods and Assumptions

The Entry Age Normal Cost Method is used to calculate the GASB ARC for the Plan. Using the Plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The actuarial cost method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members, as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the Plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the County's employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Inflation rate	2.50% per annum
Investment rate of return	4.00% net of expenses
Actuarial cost method	Entry age normal cost method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Payroll growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 7.50% declining to an ultimate rate of 5.50% after 9 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the ARC of the Plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as RSI provides multi-year trend information that shows whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

***REQUIRED SUPPLEMENTARY INFORMATION***

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)**  
**GENERAL FUND**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 7,066,999	\$ 7,066,999	\$ 7,392,231	\$ 325,232
Intergovernmental	221,000	221,000	144,575	(76,425)
Other fees	1,144,122	1,144,122	1,219,588	75,466
Interest	17,080	17,080	26,545	9,465
Other revenues	130,050	130,050	585,483	455,433
<b>Total Revenues</b>	<b>8,579,251</b>	<b>8,579,251</b>	<b>9,368,422</b>	<b>789,171</b>
<b>Expenditures</b>				
<b>General Government:</b>				
General operations	5,096,493	6,226,454	5,863,112	363,342
County judge	184,303	192,104	192,104	-
County treasurer	100,034	99,702	78,491	21,211
County auditor	147,713	173,930	173,930	-
County clerk	285,764	300,299	300,299	-
Maintenance	447,854	447,854	414,001	33,853
County court	297,650	303,926	198,290	105,636
	<b>6,559,811</b>	<b>7,744,269</b>	<b>7,220,227</b>	<b>524,042</b>
<b>Administration of Justice:</b>				
Justice of the peace	278,782	276,782	274,402	2,380
District attorney	353,610	347,310	339,826	7,484
Judicial	83,717	82,867	63,689	19,178
District clerk	207,552	205,788	196,798	8,990
	<b>923,661</b>	<b>912,747</b>	<b>874,715</b>	<b>38,032</b>
<b>Public Safety:</b>				
DPS	5,300	1,000	947	53
Sheriff's department jail	470,619	479,677	479,677	-
Sheriff's department office	1,588,720	1,625,528	1,625,528	-
Constables	179,513	188,191	172,798	15,393
Emergency operations center	235,635	247,807	181,513	66,294
	<b>2,479,787</b>	<b>2,542,203</b>	<b>2,460,463</b>	<b>81,740</b>
<b>Health and Human Services:</b>				
Veterans services	47,747	44,647	35,671	8,976
County extension	53,086	51,286	47,035	4,251
Waste collection center	179,932	189,932	170,744	19,188
Health and sanitation	25,000	95,647	89,647	6,000
Nutrition center	48,200	75,741	75,741	-
	<b>353,965</b>	<b>457,253</b>	<b>418,838</b>	<b>38,415</b>



**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)**  
**GENERAL FUND**

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Expenditures (continued)</u></b>				
<b>Community Enrichment</b>				
Airport	\$ 11,357	\$ 11,357	\$ 4,860	\$ 6,497
Rodeo arena/fairgrounds	22,530	37,553	36,573	980
Economic development	10,600	14,829	14,829	-
Benevolence	1,000	1,000	528	472
Legislative services	-	1,750	1,750	-
County right of way	701,000	701,000	-	701,000
Courthouse restoration	75,000	446,926	446,926	-
	<u>821,487</u>	<u>1,214,415</u>	<u>505,466</u>	<u>708,949</u>
<b>Tax Administration</b>				
Tax assessor collector	270,118	264,318	253,949	10,369
	<u>270,118</u>	<u>264,318</u>	<u>253,949</u>	<u>10,369</u>
<b>Debt Service</b>				
Principal	-	72,905	72,905	-
Interest and fiscal charges	-	6,101	6,101	-
	<u>-</u>	<u>79,006</u>	<u>79,006</u>	<u>-</u>
<b>Capital Outlay</b>				
	146,393	157,226	69,057	88,169
	<u>146,393</u>	<u>157,226</u>	<u>69,057</u>	<u>88,169</u>
<b>Total Expenditures</b>	<u>11,555,222</u>	<u>13,371,437</u>	<u>11,881,721</u>	<u>1,489,716</u>
<b>Excess (Deficiency) of Revenues (Under) Expenditures</b>	<u>(2,975,971)</u>	<u>(4,792,186)</u>	<u>(2,513,299)</u>	<u>2,278,887</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	2,200	2,200	2,541,796	2,539,596
Transfers (out)	(1,400,516)	(2,798,998)	(2,798,998)	-
<b>Total Other Financing (Uses)</b>	<u>(1,398,316)</u>	<u>(2,796,798)</u>	<u>(257,202)</u>	<u>2,539,596</u>
<b>Net Change in Fund Balance</b>	<u>\$ (4,374,287)</u>	<u>\$ (7,588,984)</u>	<u>(2,770,501)</u>	<u>\$ 4,818,483</u>
Beginning fund balance			<u>5,567,959</u>	
<b>Ending Fund Balance</b>			<u>\$ 2,797,458</u>	

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 2,177,926	\$ 2,177,926	\$ 2,269,029	\$ 91,103
Intergovernmental	23,000	54,529	-	(54,529)
Auto registration	470,000	470,000	520,871	50,871
Other fees	22,350	22,350	29,141	6,791
Investment income	4,400	4,400	8,180	3,780
Other revenue	1,250	1,250	6,249	4,999
<b>Total Revenues</b>	<b>2,698,926</b>	<b>2,730,455</b>	<b>2,833,470</b>	<b>103,015</b>
<b>Expenditures</b>				
Roads and bridges	3,014,149	3,460,871	3,212,911	247,960
Capital outlay	206,237	615,635	607,745	7,890
Principal	26,800	26,832	24,065	2,767
Interest charges	8,300	9,882	5,960	3,922
<b>Total Expenditures</b>	<b>3,255,486</b>	<b>4,113,220</b>	<b>3,850,681</b>	<b>262,539</b>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<b>(556,560)</b>	<b>(1,382,765)</b>	<b>(1,017,211)</b>	<b>365,554</b>
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	-	448,879	448,879
Refinance leases payment	-	(300,213)	(300,213)	-
Transfers in	2,844,645	2,844,645	3,092,803	248,158
Transfers (out)	(2,728,955)	(2,892,803)	(2,892,803)	-
Sale of capital asset	-	-	56,168	56,168
<b>Total Other Financing Sources (Uses)</b>	<b>115,690</b>	<b>(348,371)</b>	<b>404,834</b>	<b>753,205</b>
<b>Net Change in Fund Balance</b>	<b>\$ (440,870)</b>	<b>\$ (1,731,136)</b>	<b>(612,377)</b>	<b>\$ 1,118,759</b>
Beginning fund balance			3,943,999	
<b>Ending Fund Balance</b>			<b>\$ 3,331,622</b>	

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. Transfers between subfunds have not been eliminated in order to more accurately demonstrate compliance with budgeted amounts.

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**EMERGENCY DISASTER RELIEF FUND**  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 5,000	\$ 41,645	\$ 36,645
<b>Total Revenues</b>	<u>5,000</u>	<u>5,000</u>	<u>41,645</u>	<u>36,645</u>
<b>Expenditures</b>				
Public safety	1,710,000	1,710,000	25	1,709,975
Capital outlay	95,000	95,000	-	95,000
<b>Total Expenditures</b>	<u>1,805,000</u>	<u>1,805,000</u>	<u>25</u>	<u>1,804,975</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,800,000)</u>	<u>(1,800,000)</u>	<u>41,620</u>	<u>1,841,620</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	2,500,000	2,516,519	16,519
Transfers (out)	-	(2,500,000)	(2,500,000)	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>16,519</u>	<u>16,519</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,800,000)</u>	<u>\$ (1,800,000)</u>	<u>58,139</u>	<u>\$ 1,858,139</u>
Beginning fund balance			<u>4,830,966</u>	
<b>Ending Fund Balance</b>			<u>\$ 4,889,105</u>	

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
For the Year Ended December 31, 2017

	Measurement Year*		
	2014	2015	2016
<b>Total Pension Liability</b>			
Service cost	\$ 627,951	\$ 629,956	\$ 699,629
Interest (on the total pension liability)	1,436,071	1,524,880	1,600,432
Changes in benefit terms	(788)	(101,284)	-
Difference between expected and actual experience	(88,205)	(329,236)	(309,551)
Changes in assumptions	-	211,853	-
Benefit payments, including refunds of employee contributions	(873,220)	(997,586)	(968,610)
<b>Net Change in Total Pension Liability</b>	<u>1,101,809</u>	<u>938,583</u>	<u>1,021,900</u>
Beginning total pension liability	<u>17,849,900</u>	<u>18,951,709</u>	<u>19,890,292</u>
<b>Ending Total Pension Liability</b>	<u>\$ 18,951,709</u>	<u>\$ 19,890,292</u>	<u>\$ 20,912,192</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ 564,834	\$ 508,134	\$ 534,233
Contributions - employee	303,700	321,025	339,349
Net investment income	1,178,307	(31,270)	1,328,129
Benefit payments, including refunds of employee contributions	(873,219)	(997,586)	(968,610)
Administrative expense	(13,651)	(13,044)	(14,490)
Other	(109,315)	(3,960)	(234,439)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>1,050,656</u>	<u>(216,701)</u>	<u>984,172</u>
Beginning plan fiduciary net position	<u>17,197,366</u>	<u>18,248,022</u>	<u>18,031,321</u>
<b>Ending Plan Fiduciary Net Position</b>	<u>\$ 18,248,022</u>	<u>\$ 18,031,321</u>	<u>\$ 19,015,493</u>
<b>Net Pension Liability</b>	<u>\$ 703,687</u>	<u>\$ 1,858,971</u>	<u>\$ 1,896,699</u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	96.29%	90.65%	90.93%
<b>Covered Employee Payroll</b>	\$ 4,338,577	\$ 4,586,125	\$ 4,848,558
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	16.22%	40.53%	39.12%

\*Only three years of information are currently available. The County will build this schedule over the next seven-year period.

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
For the Year Ended December 31, 2017

	Fiscal Year*			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 479,848	\$ 508,134	534,311	497,771
Contributions in relation to the actuarially determined contribution	564,955	508,134	534,233	3,358,609
Contribution deficiency (excess)	\$ (85,107)	\$ -	78	(2,860,838)
Covered employee payroll	\$ 4,338,577	\$ 4,586,125	4,848,558	4,634,743
Contributions as a percentage of covered employee payroll	13.02%	11.08%	11.02%	72.47%

\*Only four years of information are currently available. The County will build this schedule over the next six-year period.

**Notes to Required Supplementary Information:**

1. Valuation Date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	14.5 years
Asset valuation method	5 year smoothed market
Inflation	3.0%
Salary increases	Varies by age and service. 4.9% average over career including inflation
Investment rate of return	8.1%
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality

In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

3. Other Information:

There were no benefit changes during the year.

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF FUNDING PROGRESS**  
**POST EMPLOYMENT HEALTHCARE BENEFITS<sup>1</sup>**  
For the Year Ended December 31, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/11	\$ -	\$ 1,287,498	\$ 1,287,498	0.0%	\$ 3,977,658	32.4%
12/31/13	\$ -	\$ 1,218,944	\$ 1,218,944	0.0%	\$ 4,286,957	28.4%
12/31/16	\$ -	\$ 1,512,751	\$ 1,512,751	0.0%	\$ 4,848,558	31.2%

<sup>1</sup>Valuations are performed every three years in accordance with GASB Statement No. 45 parameters.

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***COMBINING STATEMENTS  
AND SCHEDULES***

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)**  
December 31, 2017

		Special Revenue Funds			
		District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	State Crime Stoppers
<b>Assets</b>					
Cash and cash equivalents		\$ 48,826	\$ 576,159	\$ 1,501	\$ 4
Investments		-	-	-	-
<b>Total Assets</b>		<u>\$ 48,826</u>	<u>\$ 576,159</u>	<u>\$ 1,501</u>	<u>\$ 4</u>
<b>Liabilities</b>					
Accounts payable		\$ -	\$ 733	\$ -	\$ -
<b>Total Liabilities</b>		<u>-</u>	<u>733</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted		48,826	575,426	1,501	4
<b>Total Fund Balances</b>		<u>48,826</u>	<u>575,426</u>	<u>1,501</u>	<u>4</u>
<b>Total Liabilities and Fund Balances</b>		<u>\$ 48,826</u>	<u>\$ 576,159</u>	<u>\$ 1,501</u>	<u>\$ 4</u>

**Special Revenue Funds**

<b>District Clerk RMP</b>	<b>Law Library</b>	<b>Jail Interest and Sinking</b>	<b>Violence Against Women</b>	<b>Small Business Loan</b>	<b>Peace Officer Service Fee</b>
\$ 215	\$ 26,299	\$ 541,927	\$ 7,089	\$ 558	\$ 44,546
-	-	350,000	-	-	-
<u>\$ 215</u>	<u>\$ 26,299</u>	<u>\$ 891,927</u>	<u>\$ 7,089</u>	<u>\$ 558</u>	<u>\$ 44,546</u>
\$ -	\$ 1,271	\$ 7,292	\$ -	\$ 558	\$ -
-	1,271	7,292	-	558	-
215	25,028	884,635	7,089	-	44,546
215	25,028	884,635	7,089	-	44,546
<u>\$ 215</u>	<u>\$ 26,299</u>	<u>\$ 891,927</u>	<u>\$ 7,089</u>	<u>\$ 558</u>	<u>\$ 44,546</u>

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)**  
December 31, 2017

		<u>Special Revenue Funds</u>			
		<u>Courthouse Security</u>	<u>County RMP</u>	<u>State Child Abuse Prevention</u>	<u>County District Attorney Fees</u>
<b><u>Assets</u></b>					
Cash and cash equivalents		\$ 14,844	\$ 83,050	\$ 422	\$ 991
Investments		-	-	-	-
<b>Total Assets</b>		<u>\$ 14,844</u>	<u>\$ 83,050</u>	<u>\$ 422</u>	<u>\$ 991</u>
<b><u>Liabilities</u></b>					
Accounts payable		\$ 444	\$ 1,462	\$ -	\$ -
<b>Total Liabilities</b>		<u>444</u>	<u>1,462</u>	<u>-</u>	<u>-</u>
<b><u>Fund Balances</u></b>					
Restricted		14,400	81,588	422	991
<b>Total Fund Balances</b>		<u>14,400</u>	<u>81,588</u>	<u>422</u>	<u>991</u>
<b>Total Liabilities and Fund Balances</b>		<u>\$ 14,844</u>	<u>\$ 83,050</u>	<u>\$ 422</u>	<u>\$ 991</u>



**Special Revenue Funds**

<b>Civil Fees</b>	<b>Homeland Security</b>	<b>Child Welfare Board</b>	<b>Child Safety</b>	<b>DETCOG Social Services Block Grant</b>	<b>District Court Technology</b>
\$ 50,572	\$ 9,824	\$ 3,026	\$ 87,886	\$ 278	\$ 21,641
<u>50,572</u>	<u>9,824</u>	<u>3,026</u>	<u>87,886</u>	<u>278</u>	<u>21,641</u>
\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
<u>60</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
50,512	9,824	3,026	87,886	278	21,641
<u>50,512</u>	<u>9,824</u>	<u>3,026</u>	<u>87,886</u>	<u>278</u>	<u>21,641</u>
\$ 50,572	\$ 9,824	\$ 3,026	\$ 87,886	\$ 278	\$ 21,641
<u>\$ 50,572</u>	<u>\$ 9,824</u>	<u>\$ 3,026</u>	<u>\$ 87,886</u>	<u>\$ 278</u>	<u>\$ 21,641</u>

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)**  
December 31, 2017

		Special Revenue Funds			
		CDBG Senior Citizen Project	Moving Violation Fees	TC Chapter 19	TC Special Trust
<b><u>Assets</u></b>					
Cash and cash equivalents		\$ -	\$ 42	\$ 5,000	\$ 3,361
Investments		-	-	-	-
<b>Total Assets</b>		\$ -	\$ 42	\$ 5,000	\$ 3,361
<b><u>Liabilities</u></b>					
Accounts payable		\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>		-	-	-	-
<b><u>Fund Balances</u></b>					
Restricted		-	42	5,000	3,361
<b>Total Fund Balances</b>		-	42	5,000	3,361
<b>Total Liabilities and Fund Balances</b>		\$ -	\$ 42	\$ 5,000	\$ 3,361

**Special Revenue  
Funds**

<b>CVA Coordinating Team</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 6,862	\$ 1,534,923
-	350,000
<u>\$ 6,862</u>	<u>\$ 1,884,923</u>
<u>\$ -</u>	<u>\$ 11,820</u>
-	11,820
<u>6,862</u>	<u>1,873,103</u>
<u>6,862</u>	<u>1,873,103</u>
<u>\$ 6,862</u>	<u>\$ 1,884,923</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)**  
For the Year Ended December 31, 2017

	Special Revenue Funds			
	District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	State Crime Stoppers
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 4
Other fees	-	71,535	1,500	-
Investment income	91	1,034	3	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>91</b>	<b>72,569</b>	<b>1,503</b>	<b>4</b>
<b>Expenditures</b>				
General government	-	11,545	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	4
Capital outlay	-	12,534	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>24,079</b>	<b>-</b>	<b>4</b>
<b>Excess (Deficiency) of</b>				
<b>Revenues Over (Under) Expenditures</b>	<b>91</b>	<b>48,490</b>	<b>1,503</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	(14,241)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(14,241)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>91</b>	<b>48,490</b>	<b>(12,738)</b>	<b>-</b>
Beginning fund balances	48,735	526,936	14,239	4
<b>Ending Fund Balances</b>	<b>\$ 48,826</b>	<b>\$ 575,426</b>	<b>\$ 1,501</b>	<b>\$ 4</b>

**Special Revenue Funds**

<b>District Clerk RMP</b>	<b>Law Library</b>	<b>Jail Interest and Sinking</b>	<b>Violence Against Women</b>	<b>Small Business Loan</b>	<b>Peace Officer Service Fee</b>
\$ -	\$ -	\$ -	\$ 25,738	\$ 6,690	\$ 1,907
1,613	7,010	-	-	-	9,401
1	59	1,691	-	-	76
-	-	237	-	-	-
<u>1,614</u>	<u>7,069</u>	<u>1,928</u>	<u>25,738</u>	<u>6,690</u>	<u>11,384</u>
1,399	-	-	-	7,248	-
-	17,364	-	-	-	-
-	-	52,271	-	-	2,330
-	-	-	-	-	-
<u>1,399</u>	<u>17,364</u>	<u>52,271</u>	<u>-</u>	<u>7,248</u>	<u>2,330</u>
215	(10,295)	(50,343)	25,738	(558)	9,054
-	-	42,479	-	-	-
-	-	-	(18,649)	-	-
-	-	42,479	(18,649)	-	-
215	(10,295)	(7,864)	7,089	(558)	9,054
-	35,323	892,499	-	558	35,492
<u>\$ 215</u>	<u>\$ 25,028</u>	<u>\$ 884,635</u>	<u>\$ 7,089</u>	<u>\$ -</u>	<u>\$ 44,546</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)**  
For the Year Ended December 31, 2017

	<b>Special Revenue Funds</b>			
	<b>Courthouse Security</b>	<b>County RMP</b>	<b>State Child Abuse Prevention</b>	<b>County District Attorney Fees</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	9,025	4,396	22	2,226
Investment income	20	152	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>9,045</b>	<b>4,548</b>	<b>22</b>	<b>2,226</b>
<b>Expenditures</b>				
General government	34,509	5,774	-	-
Administration of justice	-	-	-	1,068
Public safety	-	-	-	-
Capital outlay	761	-	-	-
<b>Total Expenditures</b>	<b>35,270</b>	<b>5,774</b>	<b>-</b>	<b>1,068</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(26,225)</b>	<b>(1,226)</b>	<b>22</b>	<b>1,158</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	40,000	-	-	-
Transfers (out)	-	-	-	(1,837)
<b>Total Other Financing Sources (Uses)</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>(1,837)</b>
<b>Net Change in Fund Balances</b>	<b>13,775</b>	<b>(1,226)</b>	<b>22</b>	<b>(679)</b>
Beginning fund balances	625	82,814	400	1,670
<b>Ending Fund Balances</b>	<b>\$ 14,400</b>	<b>\$ 81,588</b>	<b>\$ 422</b>	<b>\$ 991</b>

**Special Revenue Funds**

<b>Civil Fees</b>	<b>Homeland Security</b>	<b>Child Welfare Board</b>	<b>Child Safety</b>	<b>DETCOG Social Services Block Grant</b>	<b>District Court Technology</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,330	-	-	19,880	-	2,996
93	18	4	145	-	38
77	-	1,132	-	-	-
<u>1,500</u>	<u>18</u>	<u>1,136</u>	<u>20,025</u>	<u>-</u>	<u>3,034</u>
364	-	-	-	-	-
-	-	-	-	-	-
-	-	-	234	-	-
-	-	-	-	-	-
<u>364</u>	<u>-</u>	<u>-</u>	<u>234</u>	<u>-</u>	<u>-</u>
<u>1,136</u>	<u>18</u>	<u>1,136</u>	<u>19,791</u>	<u>-</u>	<u>3,034</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,136	18	1,136	19,791	-	3,034
<u>49,376</u>	<u>9,806</u>	<u>1,890</u>	<u>68,095</u>	<u>278</u>	<u>18,607</u>
<u>\$ 50,512</u>	<u>\$ 9,824</u>	<u>\$ 3,026</u>	<u>\$ 87,886</u>	<u>\$ 278</u>	<u>\$ 21,641</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)**  
**For the Year Ended December 31, 2017**

	Special Revenue Funds			
	CDBG Senior Citizen Project	Moving Violation Fees	TC Chapter 19	TC Special Trust
<b>Revenues</b>				
Intergovernmental	\$ 62,677	\$ -	\$ -	\$ -
Other fees	-	46	-	-
Investment income	-	-	-	3
Other revenues	-	-	-	500
<b>Total Revenues</b>	<b>62,677</b>	<b>46</b>	<b>-</b>	<b>503</b>
<b>Expenditures</b>				
General government	62,677	-	-	-
Administration of justice	-	-	-	-
Public safety	-	50	-	-
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<b>62,677</b>	<b>50</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(4)</b>	<b>-</b>	<b>503</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(4)</b>	<b>-</b>	<b>503</b>
Beginning fund balances	-	46	5,000	2,858
<b>Ending Fund Balances</b>	<b>\$ -</b>	<b>\$ 42</b>	<b>\$ 5,000</b>	<b>\$ 3,361</b>



**Special Revenue  
Funds**

<b>CVA Coordinating Team</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 13,931	\$ 110,947
-	130,980
-	3,428
-	1,946
<u>13,931</u>	<u>247,301</u>
-	123,516
-	18,432
-	54,889
-	13,295
<u>-</u>	<u>210,132</u>
<u>13,931</u>	<u>37,169</u>
-	82,479
<u>(7,069)</u>	<u>(41,796)</u>
<u>(7,069)</u>	<u>40,683</u>
6,862	77,852
-	1,795,251
<u>\$ 6,862</u>	<u>\$ 1,873,103</u>

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND SUB-FUNDS (Page 1 of 2)**  
December 31, 2017

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 697,177	\$ 30,170	\$ 31,021	\$ 45,769
Investments	746,490	-	-	-
Receivables, net	6,838,511	-	-	-
Due from other governments	1,462,765	-	-	-
Prepays	124,015	-	-	-
<b>Total Assets</b>	<b>\$ 9,868,958</b>	<b>\$ 30,170</b>	<b>\$ 31,021</b>	<b>\$ 45,769</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 336,642	\$ 340	\$ 182	\$ -
<b>Total Liabilities</b>	<b>336,642</b>	<b>340</b>	<b>182</b>	<b>-</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	8,694,521	-	-	-
<b><u>Fund Balances</u></b>				
Nonspendable	124,015	-	-	-
Assigned	-	29,830	30,839	45,769
Unassigned	713,780	-	-	-
<b>Total Fund Balances</b>	<b>837,795</b>	<b>29,830</b>	<b>30,839</b>	<b>45,769</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 9,868,958</b>	<b>\$ 30,170</b>	<b>\$ 31,021</b>	<b>\$ 45,769</b>

<u>Benevolence</u>	<u>Collection Center</u>	<u>County Right of Way</u>	<u>Emergency Operations</u>	<u>Nutrition Center</u>	<u>Courthouse Restoration</u>
\$ 1,475	\$ 523,789	\$ 930,180	\$ 158,642	\$ 101,069	\$ 150,646
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,475</u>	<u>\$ 523,789</u>	<u>\$ 930,180</u>	<u>\$ 158,642</u>	<u>\$ 101,069</u>	<u>\$ 150,646</u>
\$ -	\$ 6,557	\$ -	\$ 10,568	\$ 7,528	\$ 8,098
-	6,557	-	10,568	7,528	8,098
-	-	-	-	-	-
-	-	-	-	-	-
1,475	517,232	930,180	148,074	93,541	142,548
-	-	-	-	-	-
<u>1,475</u>	<u>517,232</u>	<u>930,180</u>	<u>148,074</u>	<u>93,541</u>	<u>142,548</u>
<u>\$ 1,475</u>	<u>\$ 523,789</u>	<u>\$ 930,180</u>	<u>\$ 158,642</u>	<u>\$ 101,069</u>	<u>\$ 150,646</u>

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**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND SUB-FUNDS (Page 2 of 2)**  
December 31, 2017

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Fund Sub-Funds</u>
<b><u>Assets</u></b>			
Cash and cash equivalents	\$ 20,175	\$ -	\$ 2,690,113
Investments	-	-	746,490
Receivables, net	-	-	6,838,511
Due from other governments	-	-	1,462,765
Prepays	-	-	124,015
<b>Total Assets</b>	<b>\$ 20,175</b>	<b>\$ -</b>	<b>\$ 11,861,894</b>
<b><u>Liabilities</u></b>			
Accounts payable	\$ -	\$ -	\$ 369,915
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>369,915</b>
<b><u>Deferred Inflows of Resources</u></b>			
Unavailable revenue - property taxes	-	-	8,694,521
<b><u>Fund Balances</u></b>			
Nonspendable	-	-	124,015
Assigned	20,175	-	1,959,663
Unassigned	-	-	713,780
<b>Total Fund Balances</b>	<b>20,175</b>	<b>-</b>	<b>2,797,458</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 20,175</b>	<b>\$ -</b>	<b>\$ 11,861,894</b>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND SUB-FUNDS (Page 1 of 2)**  
**For the Year Ended December 31, 2017**

	General	Airport	Rodeo Arena Fairgrounds	Economic Development
<b>Revenues</b>				
Taxes	\$ 7,392,231	\$ -	\$ -	\$ -
Intergovernmental	143,404	1,171	-	-
Other fees	1,125,564	3,400	1,300	-
Investment income	22,824	56	90	100
Other revenues	582,758	-	-	-
<b>Total Revenues</b>	<b>9,266,781</b>	<b>4,627</b>	<b>1,390</b>	<b>100</b>
<b>Expenditures</b>				
General government	7,220,227	-	-	-
Administration of justice	874,715	-	-	-
Public safety	2,278,950	-	-	-
Health and human services	172,353	-	-	-
Community enrichment	-	4,860	36,573	14,829
Tax administration	253,949	-	-	-
<b>Debt service:</b>				
Principal	72,905	-	-	-
Interest	6,101	-	-	-
<b>Capital outlay</b>	<b>46,949</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>10,926,149</b>	<b>5,360</b>	<b>36,573</b>	<b>14,829</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,659,368)</b>	<b>(733)</b>	<b>(35,183)</b>	<b>(14,729)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,541,796	-	32,200	10,500
Transfers (out)	(3,554,506)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,012,710)</b>	<b>-</b>	<b>32,200</b>	<b>10,500</b>
<b>Net Change in Fund Balances</b>	<b>(2,672,078)</b>	<b>(733)</b>	<b>(2,983)</b>	<b>(4,229)</b>
Beginning fund balances	3,509,873	30,563	33,822	49,998
<b>Ending Fund Balances</b>	<b>\$ 837,795</b>	<b>\$ 29,830</b>	<b>\$ 30,839</b>	<b>\$ 45,769</b>

<u>Benevolence</u>	<u>Collection Center</u>	<u>County Right of Way</u>	<u>Emergency Operations</u>	<u>Nutrition Center</u>	<u>Courthouse Restoration</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	89,324	-	-	-	-
-	1,038	1,721	445	271	-
-	-	-	-	2,725	-
-	<u>90,362</u>	<u>1,721</u>	<u>445</u>	<u>2,996</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	181,513	-	-
-	170,744	-	-	75,741	-
528	-	-	-	-	446,926
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	21,608	-
<u>528</u>	<u>170,744</u>	<u>-</u>	<u>181,513</u>	<u>97,349</u>	<u>446,926</u>
<u>(528)</u>	<u>(80,382)</u>	<u>1,721</u>	<u>(181,068)</u>	<u>(94,353)</u>	<u>(446,926)</u>
1,000	175,000	200,000	192,808	58,500	75,000
-	-	-	-	-	-
<u>1,000</u>	<u>175,000</u>	<u>200,000</u>	<u>192,808</u>	<u>58,500</u>	<u>75,000</u>
472	94,618	201,721	11,740	(35,853)	(371,926)
1,003	422,614	728,459	136,334	129,394	514,474
<u>\$ 1,475</u>	<u>\$ 517,232</u>	<u>\$ 930,180</u>	<u>\$ 148,074</u>	<u>\$ 93,541</u>	<u>\$ 142,548</u>

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# TYLER COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

### GENERAL FUND SUB-FUNDS (Page 2 of 2)

For the Year Ended December 31, 2017

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Fund Sub-Funds</u>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ 7,392,231
Intergovernmental	-	-	144,575
Other fees	-	-	1,219,588
Investment income	-	-	26,545
Other revenues	-	-	585,483
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>9,368,422</b>
<b>Expenditures</b>			
General government	-	-	7,220,227
Administration of justice	-	-	874,715
Public safety	-	-	2,460,463
Health and human services	-	-	418,838
Community enrichment	1,750	-	505,466
Tax administration	-	-	253,949
<b>Debt service:</b>			
Principal	-	-	72,905
Interest	-	-	6,101
Capital outlay	-	-	69,057
<b>Total Expenditures</b>	<b>1,750</b>	<b>-</b>	<b>11,881,721</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,750)</b>	<b>-</b>	<b>(2,513,299)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	10,500	(755,508)	2,541,796
Transfers (out)	-	755,508	(2,798,998)
<b>Total Other Financing Sources (Uses)</b>	<b>10,500</b>	<b>-</b>	<b>(257,202)</b>
<b>Net Change in Fund Balances</b>	<b>8,750</b>	<b>-</b>	<b>(2,770,501)</b>
Beginning fund balances	11,425	-	5,567,959
<b>Ending Fund Balances</b>	<b>\$ 20,175</b>	<b>\$ -</b>	<b>\$ 2,797,458</b>

# TYLER COUNTY, TEXAS

## COMBINING BALANCE SHEET

### ROAD AND BRIDGE FUNDS

December 31, 2017

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ -	\$ 911,424	\$ 551,187	\$ 769,431
Receivables, net	2,373,290	-	-	-
Due from other governments	510,196	-	-	145,442
<b>Total Assets</b>	<b>\$ 2,883,486</b>	<b>\$ 911,424</b>	<b>\$ 551,187</b>	<b>\$ 914,873</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ 119,460	\$ 36,975	\$ 27,988
<b>Total Liabilities</b>	<b>-</b>	<b>119,460</b>	<b>36,975</b>	<b>27,988</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	3,062,414	-	-	-
<b><u>Fund Balances</u></b>				
Restricted	-	791,964	514,212	886,885
Unassigned	(178,928)	-	-	-
<b>Total Fund Balances</b>	<b>(178,928)</b>	<b>791,964</b>	<b>514,212</b>	<b>886,885</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,883,486</b>	<b>\$ 911,424</b>	<b>\$ 551,187</b>	<b>\$ 914,873</b>

<u>Road and Bridge Precinct No. 4</u>	<u>Interfund Activity Elimination</u>	<u>Total Road and Bridge Funds</u>
\$ 1,337,782	\$ -	\$ 3,569,824
-	-	2,373,290
-	-	655,638
<u>\$ 1,337,782</u>	<u>\$ -</u>	<u>\$ 6,598,752</u>
\$ 20,293	\$ -	\$ 204,716
<u>20,293</u>	<u>-</u>	<u>204,716</u>
-	-	3,062,414
1,317,489	(178,928)	3,331,622
-	178,928	-
<u>1,317,489</u>	<u>-</u>	<u>3,331,622</u>
<u>\$ 1,337,782</u>	<u>\$ -</u>	<u>\$ 6,598,752</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**ROAD AND BRIDGE FUNDS**  
**For the Year Ended December 31, 2017**

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
<b>Revenues</b>				
Property taxes	\$ 2,269,029	\$ -	\$ -	\$ -
Auto registration	520,871	-	-	-
Other fees	29,141	-	-	-
Investment income	-	1,835	1,386	1,997
Other revenue	-	-	1,056	4,116
<b>Total Revenues</b>	<b>2,819,041</b>	<b>1,835</b>	<b>2,442</b>	<b>6,113</b>
<b>Expenditures</b>				
Roads and bridges	-	643,222	678,553	1,092,047
Capital outlay	-	237,333	131,873	107,553
Principal	-	18,947	5,118	-
Interest charges	-	1,078	4,882	-
<b>Total Expenditures</b>	<b>-</b>	<b>900,580</b>	<b>820,426</b>	<b>1,199,600</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,819,041</b>	<b>(898,745)</b>	<b>(817,984)</b>	<b>(1,193,487)</b>
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	448,879	-	-
Refinance leases payment	-	(300,213)	-	-
Transfers in	-	697,235	700,155	896,348
Transfers (out)	(2,849,450)	-	(19,039)	(5,000)
Sale of capital asset	-	12,858	-	25,000
<b>Total Other Financing Sources (Uses)</b>	<b>(2,849,450)</b>	<b>858,759</b>	<b>681,116</b>	<b>916,348</b>
<b>Net Change in Fund Balances</b>	<b>(30,409)</b>	<b>(39,986)</b>	<b>(136,868)</b>	<b>(277,139)</b>
Beginning fund balances	(148,519)	831,950	651,080	1,164,024
<b>Ending Fund Balances</b>	<b>\$ (178,928)</b>	<b>\$ 791,964</b>	<b>\$ 514,212</b>	<b>\$ 886,885</b>

Road and Bridge Precinct No. 4	Interfund Activity Elimination	Total Road and Bridge Funds
\$ -	\$ -	\$ 2,269,029
-	-	520,871
-	-	29,141
2,962	-	8,180
1,077	-	6,249
<u>4,039</u>	<u>-</u>	<u>2,833,470</u>
799,089	-	3,212,911
130,986	-	607,745
-	-	24,065
-	-	5,960
<u>930,075</u>	<u>-</u>	<u>3,850,681</u>
<u>(926,036)</u>	<u>-</u>	<u>(1,017,211)</u>
-	-	448,879
-	-	(300,213)
799,065	(2,892,803)	200,000
(19,314)	2,892,803	-
18,310	-	56,168
<u>798,061</u>	<u>-</u>	<u>404,834</u>
(127,975)	-	(612,377)
<u>1,445,464</u>	<u>-</u>	<u>3,943,999</u>
<u>\$ 1,317,489</u>	<u>\$ -</u>	<u>\$ 3,331,622</u>

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE GENERAL FUND**

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property taxes	\$ 2,177,926	\$ 2,177,926	\$ 2,269,029	\$ 91,103
Intergovernmental	22,000	22,000	-	(22,000)
Auto registration	470,000	470,000	520,871	50,871
Other fees	22,350	22,350	29,141	6,791
<b>Total Revenues</b>	<u>2,692,276</u>	<u>2,692,276</u>	<u>2,819,041</u>	<u>126,765</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	(2,692,276)	(2,849,450)	(2,849,450)	-
<b>Total Other Financing (Uses)</b>	<u>(2,692,276)</u>	<u>(2,849,450)</u>	<u>(2,849,450)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (157,174)</u>	<u>(30,409)</u>	<u>\$ 126,765</u>
Beginning fund balance			<u>(148,519)</u>	
<b>Ending Fund Balance</b>			<u>\$ (178,928)</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND PRECINCT NO. 1**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Investment income	850	850	1,835	985
Other revenue	1,100	1,100	-	(1,100)
<b>Total Revenues</b>	<u>2,950</u>	<u>2,950</u>	<u>1,835</u>	<u>(1,115)</u>
<b>Expenditures</b>				
Roads and bridges	643,097	643,222	643,222	-
Capital outlay	25,000	237,333	237,333	-
Principal	20,000	20,032	18,947	1,085
Interest charges	5,000	5,000	1,078	3,922
<b>Total Expenditures</b>	<u>693,097</u>	<u>905,587</u>	<u>900,580</u>	<u>5,007</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(690,147)</u>	<u>(902,637)</u>	<u>(898,745)</u>	<u>3,892</u>
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	-	448,879	448,879
Refinance leases payment	-	(300,213)	(300,213)	-
Transfers in	642,848	642,848	697,235	54,387
Sale of capital asset	-	-	12,858	12,858
<b>Total Other Financing Sources</b>	<u>642,848</u>	<u>342,635</u>	<u>858,759</u>	<u>516,124</u>
<b>Net Change in Fund Balance</b>	<u>\$ (47,299)</u>	<u>\$ (560,002)</u>	<u>(39,986)</u>	<u>\$ 520,016</u>
Beginning fund balance			<u>831,950</u>	
<b>Ending Fund Balance</b>			<u>\$ 791,964</u>	



**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND PRECINCT NO. 2**

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ 31,529	\$ -	\$ (31,529)
Investment income	850	850	1,386	536
Other revenue	150	150	1,056	906
<b>Total Revenues</b>	<u>1,000</u>	<u>32,529</u>	<u>2,442</u>	<u>(30,087)</u>
<b><u>Expenditures</u></b>				
Roads and bridges	617,849	755,673	678,553	77,120
Capital outlay	51,237	133,365	131,873	1,492
Debt service	6,800	6,800	5,118	1,682
Interest charges	3,300	4,882	4,882	-
<b>Total Expenditures</b>	<u>679,186</u>	<u>900,720</u>	<u>820,426</u>	<u>80,294</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(678,186)</u>	<u>(868,191)</u>	<u>(817,984)</u>	<u>50,207</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	639,516	639,516	700,155	60,639
Transfers (out)	(18,829)	(19,039)	(19,039)	-
<b>Total Other Financing Sources</b>	<u>620,687</u>	<u>620,477</u>	<u>681,116</u>	<u>60,639</u>
<b>Net Change in Fund Balance</b>	<u>\$ (57,499)</u>	<u>\$ (247,714)</u>	<u>(136,868)</u>	<u>\$ 110,846</u>
Beginning fund balance			<u>651,080</u>	
<b>Ending Fund Balance</b>			<u>\$ 514,212</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND PRECINCT NO. 3**  
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 1,500	\$ 1,500	\$ 1,997	\$ 497
Other revenue	-	-	4,116	4,116
<b>Total Revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>6,113</u>	<u>4,613</u>
<b><u>Expenditures</u></b>				
Roads and bridges	875,410	1,092,047	1,092,047	-
Capital outlay	80,000	107,553	107,553	-
<b>Total Expenditures</b>	<u>955,410</u>	<u>1,199,600</u>	<u>1,199,600</u>	<u>-</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(953,910)</u>	<u>(1,198,100)</u>	<u>(1,193,487)</u>	<u>4,613</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	827,816	827,816	896,348	68,532
Transfers (out)	-	(5,000)	(5,000)	-
Sale of capital asset	-	-	25,000	25,000
<b>Total Other Financing Sources</b>	<u>827,816</u>	<u>822,816</u>	<u>916,348</u>	<u>93,532</u>
<b>Net Change in Fund Balance</b>	<u>\$ (126,094)</u>	<u>\$ (375,284)</u>	(277,139)	<u>\$ 98,145</u>
Beginning fund balance			<u>1,164,024</u>	
<b>Ending Fund Balance</b>			<u>\$ 886,885</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND PRECINCT NO. 4**

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 1,200	\$ 1,200	\$ 2,962	\$ 1,762
Other revenue	-	-	1,077	1,077
<b>Total Revenues</b>	<u>1,200</u>	<u>1,200</u>	<u>4,039</u>	<u>2,839</u>
<b><u>Expenditures</u></b>				
Roads and bridges	877,793	969,929	799,089	170,840
Capital outlay	50,000	137,384	130,986	6,398
<b>Total Expenditures</b>	<u>927,793</u>	<u>1,107,313</u>	<u>930,075</u>	<u>177,238</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(926,593)</u>	<u>(1,106,113)</u>	<u>(926,036)</u>	<u>180,077</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	734,465	734,465	799,065	64,600
Transfers (out)	(17,850)	(19,314)	(19,314)	-
Sale of capital assets	-	-	18,310	18,310
<b>Total Other Financing Sources</b>	<u>716,615</u>	<u>715,151</u>	<u>798,061</u>	<u>82,910</u>
<b>Net Change in Fund Balance</b>	<u>\$ (209,978)</u>	<u>\$ (390,962)</u>	<u>(127,975)</u>	<u>\$ 262,987</u>
Beginning fund balance			<u>1,445,464</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,317,489</u>	

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK STATE APPROPRIATIONS**

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 100	\$ 100	\$ 91	\$ (9)
<b>Total Revenues</b>	<u>100</u>	<u>100</u>	<u>91</u>	<u>(9)</u>
<b><u>Expenditures</u></b>				
Administration of justice	48,592	48,592	-	48,592
<b>Total Expenditures</b>	<u>48,592</u>	<u>48,592</u>	<u>-</u>	<u>48,592</u>
<b>Net Change in Fund Balance</b>	<u>\$ (48,492)</u>	<u>\$ (48,492)</u>	91	<u>\$ 48,583</u>
Beginning fund balance			<u>48,735</u>	
<b>Ending Fund Balance</b>			<u>\$ 48,826</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK RMP**

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other fees	\$ 100,000	\$ 100,000	\$ 71,535	\$ (28,465)
Investment income	600	600	1,034	434
<b>Total Revenues</b>	<u>100,600</u>	<u>100,600</u>	<u>72,569</u>	<u>(28,031)</u>
<b><u>Expenditures</u></b>				
General government	272,035	272,035	11,545	260,490
Capital outlay	55,000	55,000	12,534	42,466
<b>Total Expenditures</b>	<u>327,035</u>	<u>327,035</u>	<u>24,079</u>	<u>302,956</u>
<b>Net Change in Fund Balance</b>	<u>\$ (226,435)</u>	<u>\$ (226,435)</u>	48,490	<u>\$ 274,925</u>
Beginning fund balance			<u>526,936</u>	
<b>Ending Fund Balance</b>			<u>\$ 575,426</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK RMP**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 2,970	\$ 2,970	\$ 1,613	\$ (1,357)
Investment income	-	-	1	1
<b>Total Revenues</b>	<u>2,970</u>	<u>2,970</u>	<u>1,614</u>	<u>(1,356)</u>
<b>Expenditures</b>				
General government	5,000	5,000	1,399	3,601
<b>Total Expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>1,399</u>	<u>3,601</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,030)</u>	<u>\$ (2,030)</u>	215	<u>\$ 2,245</u>
Beginning fund balance			-	
<b>Ending Fund Balance</b>			<u>\$ 215</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAW LIBRARY**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Other fees	\$ 7,500	\$ 7,500	\$ 7,010	\$ (490)
Investment income	100	100	59	(41)
<b>Total Revenues</b>	7,600	7,600	7,069	(531)
<b><u>Expenditures</u></b>				
Administration of justice	32,600	32,600	17,364	15,236
<b>Total Expenditures</b>	32,600	32,600	17,364	15,236
<b>(Deficiency) of Revenues (Under) Expenditures</b>	(25,000)	(25,000)	(10,295)	14,705
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	25,000	25,000	-	(25,000)
<b>Total Other Financing Sources</b>	25,000	25,000	-	(25,000)
<b>Net Change in Fund Balance</b>	\$ -	\$ -	(10,295)	\$ (10,295)
Beginning fund balance			35,323	
<b>Ending Fund Balance</b>			\$ 25,028	



**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JAIL INTEREST AND SINKING**  
**For the Year Ended December 31, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ 1,500	\$ 1,500	\$ 1,691	\$ 191
Other revenue	1,000	1,000	237	(763)
<b>Total Revenues</b>	<u>2,500</u>	<u>2,500</u>	<u>1,928</u>	<u>(572)</u>
<b>Expenditures</b>				
Public safety	100,000	100,000	52,271	47,729
Capital outlay	2,500	2,500	-	2,500
<b>Total Expenditures</b>	<u>102,500</u>	<u>102,500</u>	<u>52,271</u>	<u>50,229</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(50,343)</u>	<u>49,657</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	42,479	42,479
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>42,479</u>	<u>42,479</u>
<b>Net Change in Fund Balance</b>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>(7,864)</u>	<u>\$ 92,136</u>
Beginning fund balance			<u>892,499</u>	
<b>Ending Fund Balance</b>			<u>\$ 884,635</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Other fees	\$ 18,000	\$ 18,000	\$ 9,025	\$ (8,975)
Investment income	200	200	20	(180)
<b>Total Revenues</b>	<u>18,200</u>	<u>18,200</u>	<u>9,045</u>	<u>(9,155)</u>
<b><u>Expenditures</u></b>				
General government	43,870	43,870	34,509	9,361
Capital outlay	18,000	18,000	761	17,239
<b>Total Expenditures</b>	<u>61,870</u>	<u>61,870</u>	<u>35,270</u>	<u>26,600</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(43,670)</u>	<u>(43,670)</u>	<u>(26,225)</u>	<u>17,445</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	-	40,000	40,000	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (43,670)</u>	<u>\$ (3,670)</u>	13,775	<u>\$ 17,445</u>
Beginning fund balance			<u>625</u>	
<b>Ending Fund Balance</b>			<u>\$ 14,400</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY RMP**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 4,000	\$ 4,000	\$ 4,396	\$ 396
Investment income	350	350	152	(198)
<b>Total Revenues</b>	<u>4,350</u>	<u>4,350</u>	<u>4,548</u>	<u>198</u>
<b>Expenditures</b>				
General government	44,850	44,850	5,774	39,076
Capital outlay	14,500	14,500	-	14,500
<b>Total Expenditures</b>	<u>59,350</u>	<u>59,350</u>	<u>5,774</u>	<u>53,576</u>
<b>Net Change in Fund Balance</b>	<u>\$ (55,000)</u>	<u>\$ (55,000)</u>	(1,226)	<u>\$ 53,774</u>
Beginning fund balance			<u>82,814</u>	
<b>Ending Fund Balance</b>			<u>\$ 81,588</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY DISTRICT ATTORNEY FEES**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 12,000	\$ 12,000	\$ 2,226	\$ (9,774)
<b>Total Revenues</b>	<u>12,000</u>	<u>12,000</u>	<u>2,226</u>	<u>(9,774)</u>
<b>Expenditures</b>				
Administration of justice	15,963	15,963	1,068	14,895
<b>Total Expenditures</b>	<u>15,963</u>	<u>15,963</u>	<u>1,068</u>	<u>14,895</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,963)</u>	<u>(3,963)</u>	<u>1,158</u>	<u>5,121</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	(1,837)	(1,837)	-
<b>Total Other Financing (Uses)</b>	<u>-</u>	<u>(1,837)</u>	<u>(1,837)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,963)</u>	<u>\$ (5,800)</u>	<u>(679)</u>	<u>\$ 5,121</u>
Beginning fund balance			<u>1,670</u>	
<b>Ending Fund Balance</b>			<u>\$ 991</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CDBG SENIOR CITIZEN PROJECT**  
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ -	\$ 62,677	\$ 62,677
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>62,677</u>	<u>62,677</u>
<b><u>Expenditures</u></b>				
General government	275,000	281,688	62,677	219,011
<b>Total Expenditures</b>	<u>275,000</u>	<u>281,688</u>	<u>62,677</u>	<u>219,011</u>
<b>Net Change in Fund Balance</b>	<u>\$ (275,000)</u>	<u>\$ (281,688)</u>	-	<u>\$ 281,688</u>
Beginning fund balance			<u>-</u>	
<b>Ending Fund Balance</b>			<u>\$ -</u>	

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 1 of 4)**  
**December 31, 2017**

	<u>Elected Officials</u>	<u>CDA Trust</u>	<u>Alternate Dispute Resolution</u>	<u>State DPS Arrest Fees</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 4,233,269	\$ 15,435	\$ 409	\$ 32,469
<b>Total Assets</b>	<b>\$ 4,233,269</b>	<b>\$ 15,435</b>	<b>\$ 409</b>	<b>\$ 32,469</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 4,233,269	\$ 15,435	\$ 409	\$ 32,469
<b>Total Liabilities</b>	<b>\$ 4,233,269</b>	<b>\$ 15,435</b>	<b>\$ 409</b>	<b>\$ 32,469</b>

<u>State General Revenue</u>	<u>Supplement Court Guardianship</u>	<u>State TLFTA</u>	<u>State Time Payment</u>	<u>State Fugitive Apprehension</u>	<u>State CCC</u>
\$ 44	\$ 18,072	\$ 8,957	\$ 14,831	\$ 208	\$ 34,842
<u>\$ 44</u>	<u>\$ 18,072</u>	<u>\$ 8,957</u>	<u>\$ 14,831</u>	<u>\$ 208</u>	<u>\$ 34,842</u>
\$ 44	\$ 18,072	\$ 8,957	\$ 14,831	\$ 208	\$ 34,842
<u>\$ 44</u>	<u>\$ 18,072</u>	<u>\$ 8,957</u>	<u>\$ 14,831</u>	<u>\$ 208</u>	<u>\$ 34,842</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 2 of 4)**  
**December 31, 2017**

	<u>State Appellate Judicial</u>	<u>State DNA Testing Fee</u>	<u>State Drug Court Programs</u>	<u>State Indigent Defense</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 5,268	\$ 1,253	\$ 4,449	\$ 2,697
<b>Total Assets</b>	<b>\$ 5,268</b>	<b>\$ 1,253</b>	<b>\$ 4,449</b>	<b>\$ 2,697</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 5,268	\$ 1,253	\$ 4,449	\$ 2,697
<b>Total Liabilities</b>	<b>\$ 5,268</b>	<b>\$ 1,253</b>	<b>\$ 4,449</b>	<b>\$ 2,697</b>



<u>State Juvenile Crime and Detention</u>	<u>Tyler County Search and Rescue</u>	<u>Justice Court Technology</u>	<u>Corrective Management Inst. TX</u>	<u>State Tertiary Care</u>	<u>State Traffic Fee</u>
\$ 21	\$ 198	\$ 48,141	\$ 97	\$ 37,401	\$ 5,246
<u>\$ 21</u>	<u>\$ 198</u>	<u>\$ 48,141</u>	<u>\$ 97</u>	<u>\$ 37,401</u>	<u>\$ 5,246</u>
\$ 21	\$ 198	\$ 47,981	\$ 97	\$ 37,401	\$ 5,246
<u>\$ 21</u>	<u>\$ 198</u>	<u>\$ 47,981</u>	<u>\$ 97</u>	<u>\$ 37,401</u>	<u>\$ 5,246</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 3 of 4)**  
 December 31, 2017

	<u>State Bail Bond</u>	<u>State EMS Trauma</u>	<u>State Judicial Support Fees</u>	<u>Jury Reimbursement Fee</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 3,287	\$ 1,085	\$ 65,448	\$ 4,598
<b>Total Assets</b>	<u>\$ 3,287</u>	<u>\$ 1,085</u>	<u>\$ 65,448</u>	<u>\$ 4,598</u>
<b><u>Liabilities</u></b>				
Due to other units	\$ 3,287	\$ 1,085	\$ 65,448	\$ 4,598
<b>Total Liabilities</b>	<u>\$ 3,287</u>	<u>\$ 1,085</u>	<u>\$ 65,448</u>	<u>\$ 4,598</u>

<u>State CVC</u>	<u>State Judicial Education</u>	<u>State LEOSE</u>	<u>State Criminal Justice Planning</u>	<u>State Law Enforcement Management</u>	<u>State LEOA</u>
\$ 2,524	\$ 503	\$ 1	\$ 1	\$ 1	\$ 1
<u>\$ 2,524</u>	<u>\$ 503</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
\$ 2,524	\$ 503	\$ 1	\$ 1	\$ 1	\$ 1
<u>\$ 2,524</u>	<u>\$ 503</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

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**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 4 of 4)**  
 December 31, 2017

	<u>Texas Juvenile Justice Department Title IV E</u>	<u>CDA State</u>	<u>Total Agency Funds</u>
<b><u>Assets</u></b>			
Cash and cash equivalents	\$ 35,621	\$ 27,517	\$ 4,603,894
<b>Total Assets</b>	<b>\$ 35,621</b>	<b>\$ 27,517</b>	<b>\$ 4,603,894</b>
<b><u>Liabilities</u></b>			
Due to other units	\$ 35,621	\$ 27,517	\$ 4,603,734
<b>Total Liabilities</b>	<b>\$ 35,621</b>	<b>\$ 27,517</b>	<b>\$ 4,603,734</b>

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Texas Department of Motor Vehicles

HELPING TEXANS GO. HELPING TEXAS GROW.

July 16, 2018

The Honorable County Judge

Re: Imposition of Optional Fees for Calendar Year 2019

Your Honor:

County commissioners courts are statutorily required to notify the Texas Department of Motor Vehicles (TxDMV) each year regarding the imposition or removal of optional fees. Notice must be made to the TxDMV each year by September 1 with new fees taking effect each year on January 1. This letter and attachments will provide information on how to submit the calendar year 2019 notification to the TxDMV. The following is a brief description of the local optional fees from Chapter 502 of the Transportation Code:

County Road and Bridge Fee (Section 502.401):

- may not exceed \$10;
- fees collected must be credited to the county road and bridge fund.

Child Safety Fee (Section 502.403):

- may not exceed \$1.50;
- revenue must be used for school crossing guard services; remaining funds must be used for programs to enhance child safety, health, or nutrition, including child abuse intervention and prevention and drug and alcohol abuse prevention.

Transportation Project Fee (Section 502.402) applies to Bexar, Cameron, El Paso, Hidalgo, and Webb counties only:

- may not exceed \$10 or \$20 for those meeting population requirements under Section (b) and (b-1);
- revenue must be used for long-term transportation projects.

Please complete the attached form, *Imposition of Optional Fees*, and return to the TxDMV. If your county will keep the same optional fees for calendar year 2019, select OPTION A. If your county will change fees, select OPTION B, and return the form with a copy of the court order.

Deadline: Please return the form on or before Monday, August 27, 2018, by email to:

**DMV\_OptionalCountyFeeUpdates@TxDMV.gov**. (please note the underscore between DMV and Optional)

If you have any questions, please contact Tiffany McGehee, Registration Services, at (512) 465-1346. Thank you for your timely response.

Sincerely,

Jeremiah Kuntz, Director  
Vehicle Titles and Registration Division  
Texas Department of Motor Vehicles

JK:TT:TM

Attachments

cc: County tax assessor-collectors

# TEXAS REGISTRATION FEES

EFFECTIVE January 1, 2018

EXPIRES December 31, 2018

## STATE LAW ALLOWS THE COLLECTION OF LOCAL FEES AT THE TIME OF VEHICLE REGISTRATION

Below are local fees collected with vehicle registration fees through the County Tax Assessor-Collector's office.  
The total fee on the registration renewal notice includes applicable local fees.

Anderson \$10.25	Brazos \$11.50	Coke \$10	Denton \$11.50	Freestone \$10	Harrie \$11.50	Jasper \$10	Lampasas \$11.50	McLennan \$11.50	Orange \$10	Rusk \$11	Taylor \$10	Wharton \$10
Andrews \$7	Brewster \$10	Coleman \$10	DeWitt \$10	Frio \$11.50	Harrison \$11.50	Jeff Davis \$11.50	La Salle \$10	McMullen \$0	Palo Pinto \$10	Sabine \$11	Terrell \$10	Wheeler \$8.50
Angelina \$10	Brown \$11.50	Collin \$11.50	Dickens \$10	Gaines \$0	Haskell \$10	Jefferson \$10	Lavaca \$10	Medina \$10	Panola \$1.50	San Augustine \$11.50	Terry \$10	Wichita \$10
Austin \$10	Brown \$11.50	Collingsworth \$10	Dimmit \$11.50	Galveston \$10	Haskell \$10	Jim Hogg \$11.50	Lee \$10	Menard \$11.50	Parker \$10	San Jacinto \$11.50	Travis \$11.50	Wilbarger \$10
Baylor \$10	Brown \$11.50	Colorado \$10	Dorley \$10	Garza \$10	Hays \$10	Jim Wells \$11.50	Leon \$10	Midland \$10	Parmer \$10	San Patricio \$11.50	Titus \$10	Willacy \$10
Bandera \$10	Burleson \$10.75	Comal \$11.50	Duval \$10	Gillespie \$11.50	Hemphill \$5	Johnson \$11.50	Liberty \$10	Milam \$10	Pecos \$10	San Saba \$10	Tom Green \$11.50	Williamson \$11.50
Bastrop \$10	Burnet \$11.50	Comanche \$10	Easkelland \$10	Glasscock \$10	Henderson \$10	Jones \$10	Limestone \$10	Mills \$11.50	Polk \$11.50	Schleicher \$10	Travis \$11.50	Wilson \$10
Bee \$10	Callahan \$10	Concho \$10	Ector \$10	Goliad \$10	Hidalgo \$20	Karnes \$10	Lipscomb \$10	Mitchell \$10	Potter \$10	Sourby \$10	Trinity \$11.50	Winkler \$7.50
Bell \$11.50	Callahan \$10	Cooke \$10	Edwards \$11.00	Gonzales \$10	Hill \$10	Kaufman \$11.50	Live Oak \$10	Montague \$10	Predd \$10	Shackelford \$10	Tyler \$11	Wise \$10
Bexar \$21.50	Callahan \$10	Coryell \$10	Ellis \$10	Gray \$10	Hood \$10	Kendall \$11	Llano \$11.50	Montgomery \$10	Rains \$11.50	Sherman \$10	Upton \$5	Wood \$10
Blanco \$11.50	Cameron \$21.50	Cottle \$10	El Paso \$20	Grayson \$10	Hood \$10	Kennedy \$0	Loving \$0	Moore \$10	Randall \$10	Sherman \$10	Uvalde \$10	Yoakum \$10
Borden \$0	Camp \$10.50	Crane \$0	Erath \$10	Gregg \$9	Hopkins \$10	Kerr \$10	Lubbock \$10	Morris \$10	Reagan \$10	Smith \$11.50	Uvalde \$10	Young \$10
Bosque \$10	Carson \$10	Crockett \$5	Falls \$11	Grimes \$10	Houston \$10	Kerr \$10	Lynn \$10	Molloy \$10	Raal \$10	Somervell \$10	Val Verde \$10	Zapata \$11.50
Bowie \$10	Cass \$10	Crosby \$10	Fannin \$10	Guadalupe \$11.50	Howard \$10	Kimble \$10	Madison \$10	Nacogdoches \$10	Red River \$10	Starr \$10	Van Zandt \$11.50	Zavala \$11.50
Brazoria \$10	Castro \$10	Cubbers \$10	Fayette \$10	Hale \$10	Hudspeth \$10	King \$0	Marion \$10	Navarro \$10	Reeves \$10	Stephens \$10	Victoria \$10	
	Chambers \$11	Dallam \$10	Fisher \$10	Hall \$10	Hunt \$11	Kinney \$10	Marlin \$10	Newton \$10	Rafael \$10	Sterling \$0	Walker \$10	
	Cherokee \$10	Dallas \$10	Floyd \$10	Hamilton \$10	Hutchinson \$10	Kieberg \$10	Mason \$11.50	Nolan \$10	Roberts \$5	Stonewall \$10	Waller \$10	
	Childress \$10	Dawson \$10	Foard \$10	Hansford \$10	Inon \$10	Knox \$10	Matagorda \$10	Nueces \$10	Robertson \$11.50	Sutton \$10	Ward \$0	
	Clay \$10	Deaf Smith \$10	Fort Bend \$11.50	Hartman \$10	Jack \$10	Lamar \$10	Maverick \$11.50	Ochiltree \$10	Rockwall \$10	Swisher \$10	Washington \$10	
	Cochran \$10	Delta \$10	Franklin \$10	Hardin \$10	Jackson \$10	Lamb \$10	McClulloch \$11.50	Oldham \$10	Runnels \$10	Tarrant \$10	Webb \$20	

## PASSENGER VEHICLES / TRUCKS

6,000 lbs. or less = \$50.75

The annual registration fee for a passenger vehicle (including a motor bus or private bus) or truck with a gross vehicle weight of 6,000 lbs. or less is \$50.75, plus applicable fees and local county fees.

Note: The gross vehicle weight of a truck is determined by adding the empty weight of the vehicle and the heaviest load that will be carried by the vehicle (carrying capacity) during the registration year.

## TRAILERS / TRAVEL TRAILERS

6,000 lbs. or less = \$45.00

The annual registration fee for a trailer or travel trailer (if the trailer requires registration) with a gross vehicle weight of 6,000 lbs. or less is \$45.00, plus applicable fees and local county fees.

## ALL VEHICLES

6,001 lbs. - 10,000 lbs. = \$54.00

The annual registration fee for a vehicle with a gross vehicle weight of 6,001 lbs. - 10,000 lbs. is \$54.00, plus applicable fees and local county fees.

Note: The gross vehicle weight of a truck is determined by adding the empty weight of the vehicle and the heaviest load that will be carried by the vehicle (carrying capacity) during the registration year.

## WEIGHT BASED REGISTRATION FEES

Vehicles 10,001 lbs. or more will pay the following registration fee\*, plus applicable and local county fees

10,001-18,000 lbs.	\$110.00
18,001-25,999 lbs.	\$205.00
26,000-40,000 lbs.	\$340.00
40,001-54,999 lbs.	\$535.00
55,000-70,000 lbs.	\$740.00
70,001-80,000 lbs.	\$840.00
Over 80,000 lbs.	Varies

\*Does not include diesel fees for commercial vehicles

## MOTORCYCLES / MOPEDS = \$30.00

The annual registration fee for a motorcycle or moped is \$30.00, plus applicable fees and local county fees.





## Imposition of Optional Fees Calendar Year 2019


**INSTRUCTIONS:** Complete and return this form (including court orders if required) to the TxDMV via email.

Email to: [DMV\\_OptionalCountyFeeUpdates@TxDMV.gov](mailto:DMV_OptionalCountyFeeUpdates@TxDMV.gov)

Please submit at your earliest convenience, but no later than **Monday, August 27, 2018.**

**County Name:** TYLER

### SELECT ONLY ONE OPTION BELOW:

**OPTION A – No change. This county will charge the same fees in 2019.**   
*Submit this form to TxDMV. A copy of the commissioners court order is NOT required.*

**OR**

**OPTION B – The commissioners court has approved fee changes for 2019.**  
*Enter amounts for each fee, even those that did not change. Enter zero (0) if applicable.*  
Calendar Year 2019 fees to be collected by your county:

Road and Bridge Fee: \$ \_\_\_\_\_

Child Safety Fee: \$ \_\_\_\_\_

Transportation Project Fee (applicable to Bexar, Cameron, El Paso, Hidalgo and Webb counties only): \$ \_\_\_\_\_

**Total Fee Amount to be collected in 2019:** \$ \_\_\_\_\_

**For Option B, submit this form and a copy of the court order.**

*Thank you, we appreciate your participation!*

TOMMY L. WEAVER  
P.O. BOX 2217  
WOODVILLE, TEXAS 75979

July 23, 2018

County Judge Jacques Blanchette  
100 West Bluff  
Woodville, TX 75979


Dear Jacques:

As previously discussed with you, I am formally submitting my resignation from the Board of Managers of the Tyler County Hospital District, effective after the July 23, 2018 board meeting. It has been an honor to serve on the board. It has been an enlightening experience. I have come to appreciate the hard work of the hospital staff and board of managers in keeping the hospital in sound financial condition when most other rural hospitals have closed their doors throughout the country.

As with all rural hospitals, it will be a constant struggle to keep the doors open. Some changes have been made recently and more will need to be made in the future to insure that the Tyler County Hospital remains a viable entity. I do not feel that I have the energy needed to continue as a member of the board and accordingly feel that it is in my and my family's best interest to submit this resignation.

I have confidence in the other managers that currently serve on the board, and know that they will continue to do what is best for the hospital.

Sincerely,

  
Tommy L. Weaver



# TYLER COUNTY COMMISSIONERS COURT

County Courthouse, Room 101 / Woodville, Texas

Donece

Wednesday  
August 1, 2018  
8:30 AM

MARTIN NASH  
Commissioner, Pct. 1

RUSTY HUGHES  
Commissioner, Pct. 2

JACQUES L. BLANCHETTE  
County Judge

MIKE MARSHALL  
Commissioner, Pct. 3

JACK WALSTON  
Commissioner, Pct. 4

**NOTICE** is hereby given that a *Regular Meeting* of the Tyler County Commissioners Court will be held on the date stated above, at which time the following subjects will be considered and/or discussed;

## Agenda

### ➤ CALL TO ORDER

- Establish Quorum
- Acknowledge Guests
- Invocation – *Mike Marshall*
- Pledge of Allegiance – *Mike Marshall*

### I. CONSIDER/APPROVE/INFORMATIONAL

A. **Minutes from previous meeting** – *J. Blanchette/Donece Gregory, County Clerk*

B. **Budget amendments/line item transfers** – *J. Blanchette/Jackie Skinner, County Auditor*

*Approved Jack / and - Mike*

C. **County Payroll** – *J. Blanchette/J. Skinner*

*Approved Judge<sup>and</sup> / Martin*

D. **Quarterly Investment Report** – *J. Blanchette/Sue Saunders, County Treasurer*

*Approved Martin / Jack<sup>and</sup>*

E. **Leasing the Wheat Building Located at 300 West Bluff Street, Woodville, Texas for the Purpose of Temporarily Relocating the District Attorney's Office** – *J. Walston*

*Approved Jack / Mike<sup>and</sup>*

F. **Awarding the General Land Office (GLO) CDBG DR-~~4322~~ Grant Management Engineering Services** – *J. Blanchette/Ken Jobe, Emergency Management Coordinator*

*Moved to next agenda - tabled*

G. **Acceptance of 2017 Annual Audit Report by Belt, Harris, Pechacek** – *J. Blanchette/J. Skinner*

*Darla Dear  
Sunnie Gausner*

*Approved Martin / Rusty?*

Approved Judge / Jack and

H. Renew Imposition of Optional Fees for Calendar Year 2019 on Vehicle Registration, Road and Bridge Fee and Child Safety Fee - J. Blanchette/Lynette Cruse, Tax Assessor -no here

I. Resignation of Tommy Weaver from the Tyler County Hospital Board - J. Blanchette

Approved Judge / Jack and

II. EXECUTIVE SESSION

Consult with Criminal District Attorney and/or her legal staff in a closed meeting executive session held in accordance with Texas Government Codes §551.071 regarding pending and/or contemplated litigation and settlement offers, and/or §551.074 regarding personnel matters, and/or §551.072 to deliberate the purchase, exchange, lease or value of real property.

➤ ADJOURN

I do hereby certify that the above Notice of Meeting of the Tyler County Commissioners Court is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice in the Tyler County Courthouse at a place readily accessible to the general public at all times and that said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting, as is required by §551.002 & 551.041.

Executed on \_\_\_\_\_ 2018 Time \_\_\_\_\_

Donece Gregory, County Clerk/Ex Officio Member of Commissioners Court

By: \_\_\_\_\_ (Deputy)

Present  
Martin  
Rusty  
Mike  
Jack  
Judge

Adjourn  
9:20  
Martin / Judge