

ANNUAL FINANCIAL REPORT

of

TYLER COUNTY, TEXAS

**For the Year Ended
December 31, 2019**

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TYLER COUNTY, TEXAS

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TYLER COUNTY, TEXAS

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INTRODUCTORY SECTION

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TYLER COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2019

COMMISSIONERS' COURT:

Jacques L. Blanchette	County Judge
Martin Nash	Commissioner, Precinct #1
Steven Sturrock	Commissioner, Precinct #2
Mike Marshall	Commissioner, Precinct #3
Charles "Buck" Hudson	Commissioner, Precinct #4

JUDICIAL:

Lucas Babin	District Attorney
Chryl Pounds	District Clerk

COUNTY COURT AT LAW:

Donece Gregory	County Clerk
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JUSTICE COURTS:

Trisher Ford	Justice of Peace, Precinct #1
Ken Jobe	Justice of Peace, Precinct #2
Milton Powers	Justice of Peace, Precinct #3
Jim Moore	Justice of Peace, Precinct #4

LAW ENFORCEMENT:

Bryan Weatherford	County Sheriff
Dale Freeman	Constable, Precinct #1
John Fuller	Constable, Precinct #2
Tony Reynolds	Constable, Precinct #3
Jim Zachary	Constable, Precinct #4

FINANCIAL ADMINISTRATION:

Lynette Cruse	Tax Assessor/Collector
Leann Monk	County Treasurer
Jackie Skinner	County Auditor*

*Designated appointed official. All others are elected.

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FINANCIAL SECTION

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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, 2019, 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.

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, 2019, 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, schedules of changes in net pension and total other postemployment benefits liability and related ratios, and schedule of contributions, 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
June 15, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

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TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

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, road and bridges, 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 27 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 funds are not available to support the County's own programs. The County maintains 31 fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

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, as well as schedules of changes in net pension and total other postemployment benefits (OPEB) liability and related ratios and a schedule of contributions for the Texas County and District Retirement System. 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 \$28,722,269 as of December 31, 2019. This compares with \$29,395,065 from the prior fiscal year. A portion of the County's net position, 44 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, 2019

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 27,497,788	\$ 28,063,018
Non current assets	14,261,616	14,192,317
Total Assets	<u>41,759,404</u>	<u>42,255,335</u>
Deferred outflows - pensions	1,996,199	477,281
Deferred outflows - OPEB	32,294	-
Total Deferred Outflows of Resources	<u>2,028,493</u>	<u>477,281</u>
Long-term liabilities	3,326,976	2,376,890
Other liabilities	735,049	280,026
Total Liabilities	<u>4,062,025</u>	<u>2,656,916</u>
Deferred inflows - property taxes	10,592,550	10,115,170
Deferred inflows - pensions	313,279	449,348
Deferred inflows - OPEB	97,774	116,117
Total Deferred Inflows of Resources	<u>11,003,603</u>	<u>10,680,635</u>
Net Position:		
Net investment in capital assets	12,590,726	13,388,592
Restricted	9,174,577	9,805,239
Unrestricted	6,956,966	6,201,234
Total Net Position	<u>\$ 28,722,269</u>	<u>\$ 29,395,065</u>

A portion of the County's net position, \$9,174,577 or 32 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$6,956,966 or 24 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position decreased by \$672,796 during the current fiscal year. This decrease is primarily a result of a decrease in charges for services and an increase in expenses.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

Statement of Activities

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

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,657,237	\$ 2,108,615
Operating grants and contributions	379,990	454,122
General revenues:		
Taxes	11,071,848	10,077,147
Investment income	241,063	102,518
Other revenues	693,420	669,126
Total Revenues	<u>14,043,558</u>	<u>13,411,528</u>
Expenses		
General government	5,530,301	4,433,767
Administration of justice	914,628	995,672
Roads and bridges	4,423,961	4,299,953
Public safety	2,867,795	2,536,321
Health and human services	475,179	317,898
Community enrichment	153,481	220,506
Tax administration	306,187	271,579
Interest on long-term debt	44,822	18,693
Total Expenses	<u>14,716,354</u>	<u>13,094,390</u>
Change in Net Position	(672,796)	317,138
Beginning net position	<u>29,395,065</u>	<u>29,077,927</u>
Ending Net Position	<u>\$ 28,722,269</u>	<u>\$ 29,395,065</u>

Overall, governmental activities revenue increased \$632,030 as the County experienced an increase in tax and other revenue sources. Charges for services had a decrease of approximately \$451,000, as well as operating grants and contributions had a decrease of approximately \$74,000. Tax revenue increased by \$994,701 over the prior year due to additional property and sales tax dollars. Investment income also increased by \$138,545 over the prior year investment income. Total expenses increased from the prior year by \$1,621,964, which is primarily associated with the change in pension expense.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

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 \$13,777,621. Of this, \$2,157,383 is unassigned and available for day-to-day operations of the County, \$158,621 is nonspendable, \$2,287,040 is assigned for various purposes, \$2,377,617 is restricted for road and bridge projects, and \$6,796,960 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 \$2,157,383. 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 24 percent of total general fund expenditures, while total fund balance represents 51 percent of total fund expenditures.

There was a net increase in the combined fund balance of \$120,299 over the prior year. There was a decrease in the nonmajor governmental funds fund balances of \$202,344 from the prior year. There was an increase in the general fund fund balance of \$750,961. This reflects a combined increase in property tax collections and grant contributions.

The road and bridge fund experienced a decrease of \$535,187, which can be attributed to an increase in capital outlay expenditures during the year.

The emergency disaster relief fund experienced a \$106,869 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 \$967,688 during the year. This net positive variance is attributable to property taxes and other fees and other revenues exceeding the anticipated amount in the final budget projections. General fund disbursements were under the final budget by \$2,069,405.

CAPITAL ASSETS

At the end of year 2019, the County had invested \$14,133,439 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Two vehicles for the sheriff's department in the amount of \$64,909
- Road and bridge equipment in the amount of \$1,442,862

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

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

LONG-TERM DEBT

At the end of the year, the County reported total capital leases of \$1,542,713. In addition, the County reported other long-term liabilities of \$1,784,263 related to a total OPEB liability and compensated absences. Additionally, the net pension asset reported a decrease during the year, resulting in an ending net pension asset of \$128,177.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County met challenges this year while continuing to provide services to the residents of Tyler County at a superior level. The tax collection rate is expected to remain steady at 95 percent. The Commissioners' Court has slightly decreased the tax rate but will still be able to continue the same level of services to the taxpayers. The 2020 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, 2019

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 14,360,540
Investments	247,839
Receivables, net	10,727,782
Due from other governments	2,003,006
Prepays	158,621
Total Current Assets	<u>27,497,788</u>
Noncurrent assets:	
Net pension asset	128,177
Nondepreciable	893,640
Net depreciable capital assets	13,239,799
Total Noncurrent Assets	<u>14,261,616</u>
Total Assets	<u>41,759,404</u>
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	1,996,199
Deferred outflows - OPEB	32,294
Total Deferred Outflows of Resources	<u>2,028,493</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	708,413
Accrued interest payable	26,636
Total Current Liabilities	<u>735,049</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	403,104
Long-term liabilities due in more than one year	2,923,872
Total Noncurrent Liabilities	<u>3,326,976</u>
Total Liabilities	<u>4,062,025</u>
<u>Deferred Inflows of Resources</u>	
Deferred inflows - property taxes	10,592,550
Deferred inflows - pensions	313,279
Deferred inflows - OPEB	97,774
Total Deferred Inflows of Resources	<u>11,003,603</u>
<u>Net Position</u>	
Net investment in capital assets	12,590,726
Restricted for:	
Road and bridge	2,377,617
Other purposes	6,796,960
Unrestricted	6,956,966
Total Net Position	<u>\$ 28,722,269</u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 5,530,301	\$ 1,049,379	\$ 203,999	\$ (4,276,923)
Administration of justice	914,628	75,808	-	(838,820)
Roads and bridges	4,423,961	522,224	175,991	(3,725,746)
Public safety	2,867,795	9,826	-	(2,857,969)
Health and human services	475,179	-	-	(475,179)
Community enrichment	153,481	-	-	(153,481)
Tax administration	306,187	-	-	(306,187)
Interest and fiscal charges	44,822	-	-	(44,822)
Total Governmental Activities	\$ 14,716,354	\$ 1,657,237	\$ 379,990	(12,679,127)
General Revenues:				
				10,312,579
				759,269
				241,063
				693,420
			Total General Revenues	12,006,331
			Change in Net Position	(672,796)
			Beginning net position	29,395,065
			Ending Net Position	\$ 28,722,269

See Notes to Financial Statements.

TYLER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2019

	General	Road and Bridge	Emergency Disaster Relief	Nonmajor Governmental
<u>Assets</u>				
Cash and cash equivalents	\$ 5,000,963	\$ 2,561,480	\$ 5,065,062	\$ 1,733,035
Investments	247,839	-	-	-
Receivables, net	7,701,457	2,824,425	-	-
Due from other governments	1,412,379	590,627	-	-
Prepays	158,621	-	-	-
Total Assets	\$ 14,521,259	\$ 5,976,532	\$ 5,065,062	\$ 1,733,035
<u>Liabilities</u>				
Accounts payable	\$ 593,217	\$ 114,059	\$ -	\$ 1,137
Total Liabilities	593,217	114,059	-	1,137
<u>Deferred Inflows of Resources</u>				
Unavailable revenue				
Property taxes	9,324,998	3,484,856	-	-
<u>Fund Balances</u>				
Nonspendable				
Prepays	158,621	-	-	-
Restricted:				
Road and bridge	-	2,377,617	-	-
Special revenue funds	-	-	5,065,062	1,731,898
Assigned:				
Airport	20,729	-	-	-
Rodeo arena/fairgrounds	57,784	-	-	-
Economic development	44,544	-	-	-
Benevolence	2,485	-	-	-
Waste collection center	803,547	-	-	-
County right of way	887,390	-	-	-
Emergency operations center	212,922	-	-	-
Nutrition center	126,525	-	-	-
Courthouse restoration	93,950	-	-	-
Legislative	37,164	-	-	-
Unassigned	2,157,383	-	-	-
Total Fund Balances	4,603,044	2,377,617	5,065,062	1,731,898
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,521,259	\$ 5,976,532	\$ 5,065,062	\$ 1,733,035

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 14,360,540
247,839
10,525,882
2,003,006
158,621
\$ 27,295,888

\$ 708,413
708,413

12,809,854

158,621

2,377,617
6,796,960

20,729
57,784
44,544
2,485

803,547
887,390
212,922
126,525

93,950
37,164

2,157,383
13,777,621

\$ 27,295,888

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TYLER COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2019

Fund balances - total governmental funds \$ 13,777,621

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	893,640
Depreciable capital assets, net	13,239,799

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.

Deferred inflows - property taxes	2,217,304
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Deferred outflows and deferred inflows related to pension activity and other postemployment benefits (OPEB) are not current financial resources and, therefore, are not reported in the governmental funds.

Net pension asset	128,177
Deferred outflows - pensions	1,996,199
Deferred inflows - pensions	(313,279)
Total OPEB liability	(1,594,983)
Deferred outflows - OPEB	32,294
Deferred inflows - OPEB	(97,774)

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	(26,636)
Long-term liabilities due within one year	(403,104)
Long-term liabilities due in more than one year	(1,328,889)

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

	201,900
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Net Position of Governmental Activities \$ 28,722,269

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, 2019

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Disaster Relief</u>	<u>Nonmajor Governmental</u>
Revenues				
Taxes	\$ 8,184,257	\$ 2,392,745	\$ -	\$ -
Intergovernmental	197,309	175,991	-	6,690
Auto registration	-	498,805	-	-
Other fees	971,313	23,419	-	143,235
Investment income	63,518	52,419	106,869	18,257
Other revenues	559,593	1,931	-	14,349
Total Revenues	<u>9,975,990</u>	<u>3,145,310</u>	<u>106,869</u>	<u>182,531</u>
Expenditures				
General government	4,948,671	-	-	122,368
Administration of justice	871,522	-	-	22,973
Roads and bridges	-	3,253,395	-	-
Public safety	2,405,037	-	-	204,690
Health and human services	153,173	-	-	278
Community enrichment	150,103	-	-	-
Tax administration	299,447	-	-	-
Debt service:				
Principal	66,418	68,601	-	-
Interest	5,130	20,053	-	-
Capital outlay	149,950	1,612,910	-	10,144
Total Expenditures	<u>9,049,451</u>	<u>4,954,959</u>	<u>-</u>	<u>360,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	926,539	(1,809,649)	106,869	(177,922)
Other Financing Sources (Uses)				
Capital leases	-	874,007	-	-
Transfers in	100,831	200,000	-	76,409
Transfers (out)	(276,409)	-	-	(100,831)
Sale of capital assets	-	200,455	-	-
Total Other Financing Sources (Uses)	<u>(175,578)</u>	<u>1,274,462</u>	<u>-</u>	<u>(24,422)</u>
Net Change in Fund Balances	750,961	(535,187)	106,869	(202,344)
Beginning fund balances	3,852,083	2,912,804	4,958,193	1,934,242
Ending Fund Balances	<u>\$ 4,603,044</u>	<u>\$ 2,377,617</u>	<u>5,065,062</u>	<u>\$ 1,731,898</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 10,577,002
379,990
498,805
1,137,967
241,063
575,873

13,410,700

5,071,039
894,495
3,253,395
2,609,727
153,451
150,103
299,447

135,019
25,183
1,773,004

14,364,863

(954,163)

874,007
377,240
(377,240)
200,455

1,074,462

120,299

13,657,322

\$ 13,777,621

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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, 2019

Net changes in fund balances – total governmental funds \$ 120,299

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	1,423,277
Depreciation expense	(1,399,247)
Net effect of capital disposals	(82,908)

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

Deferred revenue	494,846
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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.

20,465

Net pension and total other postemployment benefits (OPEB) liability and deferred outflows and deferred inflows related to the County's pension and OPEB plans are not reported in the governmental funds.

Net pension asset	(1,985,427)
Deferred outflows - pensions	1,518,918
Deferred inflows - pensions	136,069
Total OPEB liability	(188,899)
Deferred outflows - OPEB	32,294
Deferred inflows - OPEB	18,343

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	135,019
Debt issued	(874,007)

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.

Accrued interest payable	(19,639)
Compensated absences	(22,199)

Change in Net Position of Governmental Activities	\$ (672,796)
--	---------------------

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
December 31, 2019

		<u>Total Agency Funds</u>
<u>Assets</u>		
Cash and cash equivalents		\$ 6,651,952
	Total Assets	<u>\$ 6,651,952</u>
<u>Liabilities</u>		
Due to other units		\$ 6,651,952
	Total Liabilities	<u>\$ 6,651,952</u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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, 2019

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, 2019

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, 2019

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 deposit, 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. Prepaid Items

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.

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

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Equipment	5 to 10 years
Buildings and improvements	5 to 50 years
Infrastructure	5 to 50 years

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

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. 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 outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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. At the government-wide level, the County reports a deferred inflow of resources for property taxes assessed for the next budget or fiscal year.

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, 2019

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, 2019

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/(asset), 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 and 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.

13. Other Postemployment Benefits

The County administers a single-employer, defined benefit Other Postemployment Benefits (OPEB) plan. The County plan provides certain healthcare benefits for retired employees. Substantially all of the County's employees become eligible for the health benefits if they reach normal retirement age while working for the County. The County is currently following a pay-as-you-go approach, paying an amount each year equal to the claims paid. This means no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75).

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

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.

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, 2019.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2019, the County had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 750,553	1.00
TexPool	199,636	0.09
Texas CLASS	8,507,041	0.09
	\$ 9,457,230	
Portfolio weighted average maturity		0.17

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, 2019, the County’s investments in TexPool and Texas CLASS were rated “AAAm” 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, 2019, bank balances did not exceed the market values of pledged securities and FDIC insurance.

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, TexPool 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 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

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

redemption notice period of one day and may redeem daily. TexPool 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 (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.

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:

	General	Road and Bridge	Total
Property taxes	\$ 7,650,931	\$ 2,855,688	\$ 10,506,619
Other taxes	135,962	-	135,962
Allowance for uncollectibles	(85,436)	(31,263)	(116,699)
	<u>\$ 7,701,457</u>	<u>\$ 2,824,425</u>	<u>\$ 10,525,882</u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

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>
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 111,778	\$ 9,775	\$ -	\$ 121,553
Construction in progress	<u>856,580</u>	<u>89,717</u>	<u>(174,210)</u>	<u>772,087</u>
Total capital assets not being depreciated	<u>968,358</u>	<u>99,492</u>	<u>(174,210)</u>	<u>893,640</u>
Other capital assets:				
Equipment	7,097,864	1,497,995	(329,400)	8,266,459
Buildings and improvements	4,819,317	-	-	4,819,317
Infrastructure	<u>62,256,888</u>	<u>-</u>	<u>-</u>	<u>62,256,888</u>
Total other capital assets	<u>74,174,069</u>	<u>1,497,995</u>	<u>(329,400)</u>	<u>75,342,664</u>
Less accumulated depreciation for:				
Equipment	(5,190,874)	(779,196)	246,492	(5,723,578)
Buildings and improvements	(1,678,735)	(118,585)	-	(1,797,320)
Infrastructure	<u>(54,080,501)</u>	<u>(501,466)</u>	<u>-</u>	<u>(54,581,967)</u>
Total accumulated depreciation	<u>(60,950,110)</u>	<u>(1,399,247)</u>	<u>246,492</u>	<u>(62,102,865)</u>
Other capital assets, net	<u>13,223,959</u>	<u>98,748</u>	<u>(82,908)</u>	<u>13,239,799</u>
Governmental Activities Capital Assets, Net	<u>\$ 14,192,317</u>	<u>\$ 198,240</u>	<u>\$ (257,118)</u>	<u>14,133,439</u>
			Less associated debt	<u>(1,542,713)</u>
			Net Investment in Capital Assets	<u>\$ 12,590,726</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 49,536
Roads and bridges	892,321
Health and human services	318,274
Public safety	<u>139,116</u>
Total Governmental Activities Depreciation Expense	<u>\$ 1,399,247</u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

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, 2019. 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.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Capital leases	\$ 803,725	\$ 874,007	\$ (135,019)	\$ 1,542,713 *	\$ 232,752
Other:					
Compensated absences	167,081	173,564	(151,365)	189,280	170,352
Net pension asset	(2,113,604)	1,985,428	-	(128,177)	-
Total OPEB liability	1,406,084	188,899	-	1,594,983	-
	<u>(540,439)</u>	<u>2,347,891</u>	<u>(151,365)</u>	<u>1,656,086</u>	<u>170,352</u>
Total Governmental Activities	<u>\$ 263,286</u>	<u>\$ 3,221,898</u>	<u>\$ (286,384)</u>	<u>\$ 3,198,799</u>	<u>\$ 403,104</u>
				<u>\$ 2,923,872</u>	
				<u>\$ 1,542,713</u>	

Long-term debt obligations of the County as of December 31, 2019 are as follows:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
Capital leases			
First National Bank Southlake	2.69%	\$ 172,469	\$ 151,262
First National Bank Southlake	2.69%	\$ 165,340	144,135
First National Bank Southlake	2.69%	\$ 111,070	57,114
First National Bank Southlake	3.65%	\$ 255,897	236,120
First National Bank Southlake	3.65%	\$ 33,230	20,201
First National Bank Southlake	3.65%	\$ 32,830	19,958
First National Bank Southlake	3.65%	\$ 32,830	19,958
First National Bank Southlake	3.65%	\$ 32,830	19,958
First National Bank Southlake	3.65%	\$ 125,850	125,850
First National Bank Southlake	3.95%	\$ 33,960	33,960
First National Bank Southlake	3.99%	\$ 158,990	158,990
First National Bank Southlake	3.99%	\$ 163,989	163,989
First National Bank Southlake	3.99%	\$ 70,250	70,250
First National Bank Southlake	3.65%	\$ 126,558	126,558
First National Bank Southlake	3.99%	\$ 69,866	69,866
First National Bank Southlake	3.65%	\$ 124,544	124,544
Total Capital Leases			<u>\$ 1,542,713</u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

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

Year Ending Dec. 31	Capital Leases	
	Principal	Interest
2020	\$ 232,752	\$ 54,755
2021	241,114	46,359
2022	788,316	30,538
2023	173,216	8,395
2024	107,315	4,280
Total	\$ 1,542,713	\$ 144,327

Machinery and equipment acquired under current capital lease obligations totaled \$1,477,884 and accumulated depreciation totaled \$215,156.

E. Interfund Transfers

Transfers between the primary governmental funds during the 2019 year were as follows:

Transfers in	Transfers out	Amounts
Major funds:		
General fund	Nonmajor governmental funds	100,831
Road and bridge fund	General fund	200,000
Nonmajor governmental funds:		
Nonmajor governmental funds	General fund	76,409
	Total	\$ 377,240

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

F. Restatement of Beginning Net Position/Fund Balance

Due to a reduction in Federal Emergency Management Agency (FEMA) receivable, the County restated its beginning net position/fund balance as follows:

	Governmental Activities	Road and Bridge
Beginning net position/fund balance - as reported	\$ 29,475,929	\$ 2,993,668
Change in reporting of FEMA receivable	(80,864)	(80,864)
Beginning Net Position/Fund Balance - Restated	\$ 29,395,065	\$ 2,912,804

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' (TAC) Workers' Compensation Self-Insurance Fund (the "Pool"). The TAC created this Pool in 1974 to insure the County for workers' compensation related claims. The County also provides its employees

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

benefits, including medical and life insurance, which the County obtains through the TAC's Insurance Trust Fund.

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.

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

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 780 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.

All eligible employees of the County must be enrolled 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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Benefit amounts are determined by the sum of the employee’s contribution to TCDRS, 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.

The Commissioners’ Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2019. 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, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	97
Inactive employees entitled to, but not yet receiving, benefits	101
Active employees	138
Total	<u><u>336</u></u>

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 6.17 percent and 10.91 percent in calendar years 2019 and 2018, respectively. The County’s contributions to TCDRS for the fiscal year ended December 31, 2019 were \$330,716 and were equal to the required contributions.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Net Pension Asset

The County's Net Pension Asset (NPA) was measured as of December 31, 2018 and the Total Pension Liability (TPL) used to calculate the NPA was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB Standard No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

Key assumptions used in the December 31, 2018 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 percentage of payroll, closed
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career, including inflation
Investment Rate of Return	8.1%
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, no 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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

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	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World Ex USA (net) Index	10.00%	5.40%
International Equities - Emerging	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLP)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

Discount Rate

The discount rate used to measure the TPL was 8.1 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, TCDRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Changes in the NPA

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Asset
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 680,217	\$ -	\$ 680,217
Interest	1,837,198	-	1,837,198
Change of benefit terms	-	-	-
Difference between expected and actual experience	(314,521)	-	(314,521)
Changes in assumptions	-	-	-
Contributions - employer	-	332,076	(332,076)
Contributions - employee	-	374,320	(374,320)
Net investment income	-	(462,457)	462,457
Benefit payments, including refunds of employee contributions	(1,038,918)	(1,038,918)	-
Administrative expense	-	(19,118)	19,118
Other changes	-	(7,354)	7,354
Net changes	1,163,976	(821,451)	1,985,427
Balance at December 31, 2017	22,510,591	24,624,195	(2,113,604)
Balance at December 31, 2018	\$ 23,674,567	\$ 23,802,744	\$ (128,177)

Sensitivity of the NPA to Changes in the Discount Rate

The following presents the NPA of the County, calculated using the discount rate of 8.1 percent, as well as what the County's NPA would be if it were calculated using a discount rate that is one percentage point lower (7.1%) or one percentage point higher (9.1%) than the current rate:

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's Net Pension Liability (Asset)	\$ 2,764,292	\$ (128,177)	\$ (2,585,118)

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.

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

For the fiscal year ended December 31, 2019, the County recognized pension expense of \$661,158.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 748	\$ 313,279
Changes in actuarial assumptions	61,495	-
Difference between projected and actual investment earnings	1,603,240	-
Contributions subsequent to the measurement date	330,716	-
Total	\$ 1,996,199	\$ 313,279

\$330,716 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 NPA for the fiscal year ending December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Pension Expense
2020	\$ 456,588
2021	230,968
2022	176,094
2023	488,554
Thereafter	-
Total	\$ 1,352,204

D. Other Postemployment 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 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 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.

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

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

The following provides a summary of the number of participants in the plan as of December 31, 2019:

Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to, but not yet receiving, benefits	-
Active employees	<u>108</u>
Total	<u><u>126</u></u>

Total OPEB Liability

The County's total OPEB liability of \$1,594,983 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Individual Entry - Age Normal
Inflation	2.50%
Salary increases	0.50% to 5.00%, not including wage inflation of 3.25%
Discount rate*	2.75% as of December 31, 2019
Demographic assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for the TCDRS. For the OPEB valuation, the standard TCDRS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality	For healthy retirees, the gender-district RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis on 100% of the ultimate rates of Scale MP-2014.
Healthcare trend rates	Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years
Participation rates	95% for retirees eligible for a subsidy; 100% for retirees electing life insurance; 10% of retirees with coverage elect two-person coverage

*The discount rate changed from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019. As a result of the repeal of the "Cadillac Tax" on December 20, 2019, the ultimate trend assumption was decreased from 5.50% to 4.25%. Finally, the period of service used for the allocation of normal costs was changed to only reflect service with Tyler County.

Funding Policy

The County has elected to finance the County's Plan on a pay-as-you-go basis, paying an amount each year equal to the claims paid.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability
Changes for the year:	
Service cost	\$ 120,529
Interest	53,975
Change of benefit terms	-
Difference between expected and actual experience	8,199
Changes of assumptions	29,196
Benefit payments	(23,000)
Net Changes	188,899
Balance at December 31, 2017	1,406,084
Balance at December 31, 2018	\$ 1,594,983

Changes of assumptions reflect a change in the discount rate from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (1.75%)	Discount Rate (2.75%)	1% Increase (3.75%)
County's Total OPEB Liability	\$ 1,758,605	\$ 1,594,983	\$ 1,450,446

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Trend Rate	1% Increase
County's Total OPEB Liability	\$ 1,435,148	\$ 1,594,983	\$ 1,786,685

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County recognized OPEB expense of \$161,262. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 7,081	\$ -
Changes in actuarial assumptions	25,213	97,774
Total	\$ 32,294	\$ 97,774

Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31	OPEB Expense Amount
2020	\$ (13,242)
2021	(13,242)
2022	(13,242)
2023	(13,242)
2024	(13,242)
Thereafter	730
Total	\$ (65,480)

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, 2019

	<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>		
<u>Revenues</u>				
Taxes	\$ 7,443,892	\$ 7,614,371	\$ 8,184,257	\$ 569,886
Intergovernmental	257,000	257,000	197,309	(59,691)
Other fees	717,357	717,357	971,313	253,956
Interest	29,080	29,080	63,518	34,438
Other revenues	228,050	390,494	559,593	169,099
Total Revenues	8,675,379	9,008,302	9,975,990	967,688
<u>Expenditures</u>				
General Government:				
General operations	3,477,148	3,891,451	3,305,771	585,680
County judge	196,946	201,887	199,080	2,807
County treasurer	94,446	96,324	93,164	3,160
County auditor	224,171	225,663	211,547	14,116
County clerk	363,381	364,838	308,811	56,027
Maintenance	553,842	582,951	493,913	89,038
County court	298,214	395,099	336,385	58,714
	5,208,148	5,758,213	4,948,671	809,542
Administration of Justice:				
Justice of the peace	319,749	320,850	290,151	30,699
District attorney	360,916	362,871	281,083	81,788
Judicial	85,141	85,335	71,327	14,008
District clerk	258,017	258,470	228,961	29,509
	1,023,823	1,027,526	871,522	156,004
Public Safety:				
Department of Public Safety	5,300	5,300	935	4,365
Sheriff's department jail	483,141	484,538	471,059	13,479
Sheriff's department office	1,624,100	1,654,415	1,547,465	106,950
Constables	198,460	201,063	183,742	17,321
Emergency operations center	206,258	240,478	201,836	38,642
	2,517,259	2,585,794	2,405,037	180,757
Health and Human Services:				
Veterans services	62,351	62,501	41,502	20,999
County extension	91,009	91,222	52,479	38,743
Waste collection center	194,268	194,268	3,754	190,514
Health and sanitation	25,000	25,000	10,000	15,000
Nutrition center	48,200	49,999	45,438	4,561
	420,828	422,990	153,173	269,817

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Community Enrichment				
Airport	\$ 11,357	\$ 22,941	\$ 9,832	\$ 13,109
Rodeo arena/fairgrounds	22,530	119,900	97,258	22,642
Economic development	10,600	10,760	10,760	-
Benevolence	1,000	1,000	512	488
Legislative services	10,500	10,500	2,260	8,240
County right of way	501,000	422,042	-	422,042
Courthouse restoration	75,000	83,400	29,481	53,919
	<u>631,987</u>	<u>670,543</u>	<u>150,103</u>	<u>520,440</u>
Tax Administration				
Tax assessor/collector	314,620	314,930	299,447	15,483
	<u>314,620</u>	<u>314,930</u>	<u>299,447</u>	<u>15,483</u>
Debt Service				
Principal	-	66,418	66,418	-
Interest and fiscal charges	-	5,130	5,130	-
	<u>-</u>	<u>71,548</u>	<u>71,548</u>	<u>-</u>
Capital Outlay				
	<u>156,393</u>	<u>267,312</u>	<u>149,950</u>	<u>117,362</u>
Total Expenditures	<u>10,273,058</u>	<u>11,118,856</u>	<u>9,049,451</u>	<u>2,069,405</u>
Excess (Deficiency) of Revenues (Under) Expenditures	<u>(1,597,679)</u>	<u>(2,110,554)</u>	<u>926,539</u>	<u>3,037,093</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,152,100	1,152,100	100,831	(1,051,269)
Transfers (out)	(324,000)	(279,800)	(276,409)	3,391
Total Other Financing Sources (Uses)	<u>828,100</u>	<u>872,300</u>	<u>(175,578)</u>	<u>(1,047,878)</u>
Net Change in Fund Balance	<u>\$ (769,579)</u>	<u>\$ (1,238,254)</u>	<u>750,961</u>	<u>\$ 1,989,215</u>
Beginning fund balance			<u>3,852,083</u>	
Ending Fund Balance			<u>\$ 4,603,044</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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,334,428	\$ 2,334,428	\$ 2,392,745	\$ 58,317
Intergovernmental	23,000	23,000	175,991	152,991
Auto registration	510,000	510,000	498,805	(11,195)
Other fees	27,850	27,850	23,419	(4,431)
Investment income	5,700	5,700	52,419	46,719
Other revenue	250	250	1,931	1,681
Total Revenues	<u>2,901,228</u>	<u>2,901,228</u>	<u>3,145,310</u>	<u>244,082</u>
Expenditures				
Roads and bridges	3,243,548	3,494,087	3,253,395	240,692
Debt Service				
Principal	27,800	68,601	68,601	-
Interest charges	13,300	20,059	20,053	6
Capital Outlay	292,823	1,744,038	1,612,910	131,128
Total Expenditures	<u>3,577,471</u>	<u>5,326,785</u>	<u>4,954,959</u>	<u>371,826</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(676,243)</u>	<u>(2,425,557)</u>	<u>(1,809,649)</u>	<u>615,908</u>
Other Financing Sources (Uses)				
Capital leases	-	-	874,007	874,007
Transfers in	3,135,426	3,140,226	3,082,045	(58,181)
Transfers (out)	(2,930,957)	(2,932,631)	(2,882,045)	50,586
Sale of capital asset	-	-	200,455	200,455
Total Other Financing Sources	<u>204,469</u>	<u>207,595</u>	<u>1,274,462</u>	<u>1,066,867</u>
Net Change in Fund Balance	<u>\$ (471,774)</u>	<u>\$ (2,217,962)</u>	<u>(535,187)</u>	<u>\$ 1,682,775</u>
Beginning fund balance			<u>2,912,804</u>	
Ending Fund Balance			<u>\$ 2,377,617</u>	

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 5,000	\$ 5,000	\$ 106,869	\$ 101,869
Total Revenues	5,000	5,000	106,869	101,869
Expenditures				
Public safety	760,277	760,277	-	760,277
Capital Outlay	44,723	44,723	-	44,723
Total Expenditures	805,000	805,000	-	805,000
Net Change in Fund Balance	\$ (1,800,000)	\$ (800,000)	106,869	\$ 906,869
Beginning fund balance			4,958,193	
Ending Fund Balance			\$ 5,065,062	

Notes to Required Supplementary Information:

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

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, 2019

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 627,951	\$ 629,956	\$ 699,629	\$ 699,930
Interest (on the total pension liability)	1,436,071	1,524,880	1,600,432	1,713,281
Changes in benefit terms	(788)	(101,284)	-	-
Difference between expected and actual experience	(88,205)	(329,236)	(309,551)	1,496
Changes in assumptions	-	211,853	-	122,989
Benefit payments, including refunds of employee contributions	(873,220)	(997,586)	(968,610)	(939,297)
Net Change in Total Pension Liability	1,101,809	938,583	1,021,900	1,598,399
Beginning total pension liability	17,849,900	18,951,709	19,890,292	20,912,192
Ending Total Pension Liability	\$ 18,951,709	\$ 19,890,292	\$ 20,912,192	\$ 22,510,591
Plan Fiduciary Net Position				
Contributions - employer	\$ 564,834	\$ 508,134	\$ 534,233	\$ 3,358,420
Contributions - employee	303,700	321,025	339,349	348,893
Net investment income	1,178,307	(31,270)	1,328,129	2,820,121
Benefit payments, including refunds of employee contributions	(873,219)	(997,586)	(968,610)	(939,296)
Administrative expense	(13,651)	(13,044)	(14,490)	(16,376)
Other	(109,315)	(3,960)	(234,439)	36,940
Net Change in Plan Fiduciary Net Position	1,050,656	(216,701)	984,172	5,608,702
Beginning plan fiduciary net position	17,197,366	18,248,022	18,031,321	19,015,493
Ending Plan Fiduciary Net Position	\$ 18,248,022	\$ 18,031,321	\$ 19,015,493	\$ 24,624,195
Net Pension Liability/(Asset)	\$ 703,687	\$ 1,858,971	\$ 1,896,699	\$ (2,113,604)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability/(Asset)	96.29%	90.65%	90.93%	109.39%
Covered Payroll	\$ 4,338,577	\$ 4,586,125	\$ 4,848,558	\$ 4,984,180
Net Pension Liability as a Percentage of Covered Payroll	16.22%	40.53%	39.12%	-42.41%

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

Measurement
Year*

2018

\$ 680,217
1,837,198
-

(314,521)
-

(1,038,918)

1,163,976

22,510,591

\$ 23,674,567

\$ 332,076
374,320
(462,457)

(1,038,918)
(19,118)
(7,354)

(821,451)

24,624,195

\$ 23,802,744

\$ (128,177)

100.54%

\$ 5,347,426

-2.40%

TYLER COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2019

	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)	<u>\$ (85,107)</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ (2,860,838)</u>
Covered payroll	\$ 4,338,577	\$ 4,586,125	\$ 4,848,558	\$ 4,634,743
Contributions as a percentage of covered payroll	13.02%	11.08%	11.02%	72.47%

*Only six years of information is currently available. The County will build this schedule over the next four-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	0.0 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career, including inflation
Investment rate of return	8.10%
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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% for the RP-2014 Healthy Annuitant Mortality Table for femals, both projected with 110% of the MP-2014 Ultimate scale after 2014.

3. Other Information:

There were no benefit changes during the year.

Fiscal Year*	
2018	2019
\$ 583,406	\$ 330,716
332,076	330,716
<u>\$ 251,330</u>	<u>\$ -</u>
\$ 5,347,444	\$ 5,358,849
6.21%	6.17%

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TYLER COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFIT
LIABILITY AND RELATED RATIOS - RETIREE HEALTHCARE PLAN

For the Year Ended December 31, 2019

	Measurement Year*	
	2017	2018
Total OPEB Liability		
Service cost	\$ 114,465	\$ 120,529
Interest (on the total OPEB liability)	47,639	53,975
Difference between expected and actual experience	-	8,199
Change of assumptions	(134,460)	29,196
Benefit payments**	(7,121)	(23,000)
Net Change in Total OPEB Liability	<u>20,523</u>	<u>188,899</u>
Beginning total OPEB liability	<u>1,385,561</u>	<u>1,406,084</u>
Ending Total OPEB Liability	<u><u>\$ 1,406,084</u></u>	<u><u>\$ 1,594,983</u></u>
Covered Payroll	\$ 4,066,755	\$ 5,636,202
Total OPEB Liability as a Percentage of Covered Payroll	34.58%	28.30%

* Only two years of information is currently available. The County will build this schedule over the next eight-year period.

** Due to the PLAN being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

Changes in Assumptions

Changes of assumptions reflect a change in the discount rate from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019, and the removal of the trend adjustment related to the "Cadillac Tax". Additionally, the period of service used for the allocation of normal costs was changed to only reflect service with Tyler County.

Changes in Benefits

There were no changes in benefit terms that affected measurement of the total OPEB liability during the measurement period.

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***COMBINING STATEMENTS
AND SCHEDULES***

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
December 31, 2019

		Special Revenue Funds			
		District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	State Crime Stoppers
<u>Assets</u>					
Cash and cash equivalents		\$ 49,080	\$ 624,500	\$ 1,507	\$ 4
Total Assets		\$ 49,080	\$ 624,500	\$ 1,507	\$ 4
<u>Liabilities</u>					
Accounts payable		\$ -	\$ 79	\$ -	\$ -
Total Liabilities		-	79	-	-
<u>Fund Balances</u>					
Restricted		49,080	624,421	1,507	4
Total Fund Balances		49,080	624,421	1,507	4
Total Liabilities and Fund Balances		\$ 49,080	\$ 624,500	\$ 1,507	\$ 4

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ 2,029	\$ 50,332	\$ 662,223	\$ -	\$ 1,115	\$ 76,760
<u>\$ 2,029</u>	<u>\$ 50,332</u>	<u>\$ 662,223</u>	<u>\$ -</u>	<u>\$ 1,115</u>	<u>\$ 76,760</u>
\$ -	\$ 548	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,029	49,784	662,223	-	1,115	76,760
<u>2,029</u>	<u>49,784</u>	<u>662,223</u>	<u>-</u>	<u>1,115</u>	<u>76,760</u>
<u>\$ 2,029</u>	<u>\$ 50,332</u>	<u>\$ 662,223</u>	<u>\$ -</u>	<u>\$ 1,115</u>	<u>\$ 76,760</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
December 31, 2019

Special Revenue Funds

	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
Assets				
Cash and cash equivalents	\$ 510	\$ 91,023	\$ 600	\$ 1,616
Total Assets	\$ 510	\$ 91,023	\$ 600	\$ 1,616
Liabilities				
Accounts payable	\$ 510	\$ -	\$ -	\$ -
Total Liabilities	510	-	-	-
Fund Balances				
Restricted	-	91,023	600	1,616
Total Fund Balances	-	91,023	600	1,616
Total Liabilities and Fund Balances	\$ 510	\$ 91,023	\$ 600	\$ 1,616

Special Revenue Funds

Civil Fees	Homeland Security	Child Welfare Board	Child Safety	DETCOG Social Services Block Grant	District Court Technology
\$ 52,164	\$ 9,876	\$ 6,790	\$ 69,807	\$ -	\$ 28,037
<u>\$ 52,164</u>	<u>\$ 9,876</u>	<u>\$ 6,790</u>	<u>\$ 69,807</u>	<u>\$ -</u>	<u>\$ 28,037</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
52,164	9,876	6,790	69,807	-	28,037
<u>52,164</u>	<u>9,876</u>	<u>6,790</u>	<u>69,807</u>	<u>-</u>	<u>28,037</u>
<u>\$ 52,164</u>	<u>\$ 9,876</u>	<u>\$ 6,790</u>	<u>\$ 69,807</u>	<u>\$ -</u>	<u>\$ 28,037</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
December 31, 2019

Special Revenue Funds

	Moving Violation Fees	TC Chapter 19	TC Special Trust	CVA Coordinating Team
Assets				
Cash and cash equivalents	\$ 62	\$ 5,000	\$ -	\$ -
Total Assets	\$ 62	\$ 5,000	\$ -	\$ -
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances				
Restricted	62	5,000	-	-
Total Fund Balances	62	5,000	-	-
Total Liabilities and Fund Balances	\$ 62	\$ 5,000	\$ -	\$ -

**Total
Nonmajor
Governmental
Funds**

\$ 1,733,035
\$ 1,733,035

\$ 1,137
1,137

1,731,898
1,731,898
\$ 1,733,035

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, 2019

	Special Revenue Funds			
	District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	State Crime Stoppers
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	-	73,856	-	-
Investment income	163	6,276	5	-
Other revenues	-	-	-	-
Total Revenues	163	80,132	5	-
Expenditures				
General government	-	61,201	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	61,201	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	163	18,931	5	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	163	18,931	5	-
Beginning fund balances	48,917	605,490	1,502	4
Ending Fund Balances	\$ 49,080	\$ 624,421	\$ 1,507	\$ 4

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ -	\$ -	\$ -	\$ -	\$ 6,690	\$ -
1,410	6,715	-	-	-	9,233
7	181	9,428	-	-	739
-	-	11,865	-	-	-
<u>1,417</u>	<u>6,896</u>	<u>21,293</u>	<u>-</u>	<u>6,690</u>	<u>9,972</u>
600	-	-	-	5,575	-
-	22,585	-	-	-	-
-	-	121,020	-	-	2,190
-	-	-	-	-	-
-	-	-	-	-	-
<u>600</u>	<u>22,585</u>	<u>121,020</u>	<u>-</u>	<u>5,575</u>	<u>2,190</u>
817	(15,689)	(99,727)	-	1,115	7,782
-	25,000	-	-	-	-
-	-	-	(51,289)	-	-
-	25,000	-	(51,289)	-	-
817	9,311	(99,727)	(51,289)	1,115	7,782
1,212	40,473	761,950	51,289	-	68,978
<u>\$ 2,029</u>	<u>\$ 49,784</u>	<u>\$ 662,223</u>	<u>\$ -</u>	<u>\$ 1,115</u>	<u>\$ 76,760</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, 2019

	Special Revenue Funds			
	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	9,752	4,210	-	933
Investment income	257	579	-	-
Other revenues	-	-	-	-
Total Revenues	10,009	4,789	-	933
Expenditures				
General government	54,281	-	-	-
Administration of justice	-	-	-	388
Public safety	-	-	-	-
Health and human services	-	-	-	-
Capital Outlay	10,144	-	-	-
Total Expenditures	64,425	-	-	388
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,416)	4,789	-	545
Other Financing Sources (Uses)				
Transfers in	51,409	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	51,409	-	-	-
Net Change in Fund Balances	(3,007)	4,789	-	545
Beginning fund balances	3,007	86,234	600	1,071
Ending Fund Balances	\$ -	\$ 91,023	\$ 600	\$ 1,616

Special Revenue Funds

Civil Fees	Homeland Security	Child Welfare Board	Child Safety	DETCOG Social Services Block Grant	District Court Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
881	-	-	33,563	-	2,608
173	33	21	302	-	90
800	-	1,684	-	-	-
<u>1,854</u>	<u>33</u>	<u>1,705</u>	<u>33,865</u>	<u>-</u>	<u>2,698</u>
711	-	-	-	-	-
-	-	-	-	-	-
-	-	-	81,414	-	-
-	-	-	-	278	-
-	-	-	-	-	-
<u>711</u>	<u>-</u>	<u>-</u>	<u>81,414</u>	<u>278</u>	<u>-</u>
1,143	33	1,705	(47,549)	(278)	2,698
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,143	33	1,705	(47,549)	(278)	2,698
51,021	9,843	5,085	117,356	278	25,339
<u>\$ 52,164</u>	<u>\$ 9,876</u>	<u>\$ 6,790</u>	<u>\$ 69,807</u>	<u>\$ -</u>	<u>\$ 28,037</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, 2019

	Special Revenue Funds			
	Moving Violation Fees	TC Chapter 19	TC Special Trust	CVA Coordinating Team
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	74	-	-	-
Investment income	-	-	3	-
Other revenues	-	-	-	-
Total Revenues	<u>74</u>	<u>-</u>	<u>3</u>	<u>-</u>
Expenditures				
General government	-	-	-	-
Administration of justice	-	-	-	-
Public safety	66	-	-	-
Health and human services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>66</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8</u>	<u>-</u>	<u>3</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	(3,367)	(46,175)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(3,367)</u>	<u>(46,175)</u>
Net Change in Fund Balances	<u>8</u>	<u>-</u>	<u>(3,364)</u>	<u>(46,175)</u>
Beginning fund balances	<u>54</u>	<u>5,000</u>	<u>3,364</u>	<u>46,175</u>
Ending Fund Balances	<u>\$ 62</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>

**Total
Nonmajor
Governmental
Funds**

\$ 6,690
143,235
18,257
14,349
182,531

122,368
22,973
204,690
278
10,144
360,453

(177,922)

76,409
(100,831)

(24,422)

(202,344)

1,934,242

\$ 1,731,898

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 1 of 2)
December 31, 2019

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 2,697,484	\$ 20,814	\$ 58,208	\$ 49,544
Investments	247,839	-	-	-
Receivables, net	7,701,457	-	-	-
Due from other governments	1,412,379	-	-	-
Prepays	158,621	-	-	-
Total Assets	<u>\$ 12,217,780</u>	<u>\$ 20,814</u>	<u>\$ 58,208</u>	<u>\$ 49,544</u>
<u>Liabilities</u>				
Accounts payable	\$ 576,778	\$ 85	\$ 424	\$ 5,000
Total Liabilities	<u>576,778</u>	<u>85</u>	<u>424</u>	<u>5,000</u>
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	<u>9,324,998</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>				
Nonspendable	158,621	-	-	-
Assigned	-	20,729	57,784	44,544
Unassigned	2,157,383	-	-	-
Total Fund Balances	<u>2,316,004</u>	<u>20,729</u>	<u>57,784</u>	<u>44,544</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,217,780</u>	<u>\$ 20,814</u>	<u>\$ 58,208</u>	<u>\$ 49,544</u>

<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>
\$ 2,647	\$ 803,547	\$ 887,390	\$ 221,363	\$ 128,852	\$ 93,950
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,647</u>	<u>\$ 803,547</u>	<u>\$ 887,390</u>	<u>\$ 221,363</u>	<u>\$ 128,852</u>	<u>\$ 93,950</u>
<u>\$ 162</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,441</u>	<u>\$ 2,327</u>	<u>\$ -</u>
<u>162</u>	<u>-</u>	<u>-</u>	<u>8,441</u>	<u>2,327</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
2,485	803,547	887,390	212,922	126,525	93,950
-	-	-	-	-	-
<u>2,485</u>	<u>803,547</u>	<u>887,390</u>	<u>212,922</u>	<u>126,525</u>	<u>93,950</u>
<u>\$ 2,647</u>	<u>\$ 803,547</u>	<u>\$ 887,390</u>	<u>\$ 221,363</u>	<u>\$ 128,852</u>	<u>\$ 93,950</u>

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TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 2 of 2)
December 31, 2019

	Legislative Services	Interfund Activity Elimination	Total General Fund Sub-Funds
<u>Assets</u>			
Cash and cash equivalents	\$ 37,164	\$ -	\$ 5,000,963
Investments	-	-	247,839
Receivables, net	-	-	7,701,457
Due from other governments	-	-	1,412,379
Prepays	-	-	158,621
Total Assets	\$ 37,164	\$ -	\$ 14,521,259
<u>Liabilities</u>			
Accounts payable	\$ -	\$ -	\$ 593,217
Total Liabilities	-	-	593,217
<u>Deferred Inflows of Resources</u>			
Unavailable revenue - property taxes	-	-	9,324,998
<u>Fund Balances</u>			
Nonspendable	-	-	158,621
Assigned	37,164	-	2,287,040
Unassigned	-	-	2,157,383
Total Fund Balances	37,164	-	4,603,044
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 37,164	\$ -	\$ 14,521,259

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, 2019

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<u>Revenues</u>				
Taxes	\$ 8,184,257	\$ -	\$ -	\$ -
Intergovernmental	104,598	241	-	-
Other fees	967,236	3,750	-	-
Investment income	42,467	75	515	173
Other revenues	538,806	-	-	-
Total Revenues	9,837,364	4,066	515	173
<u>Expenditures</u>				
General government	4,948,671	-	-	-
Administration of justice	871,522	-	-	-
Public safety	2,203,201	-	-	-
Health and human services	103,981	-	-	-
Community enrichment	8,399	9,832	97,258	10,760
Tax administration	299,447	-	-	-
Debt service:				
Principal	66,418	-	-	-
Interest	5,130	-	-	-
Capital outlay	143,848	-	-	-
Total Expenditures	8,650,617	9,832	97,258	10,760
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,186,747	(5,766)	(96,743)	(10,587)
<u>Other Financing Sources (Uses)</u>				
Transfers in	100,831	-	111,158	10,500
Transfers (out)	(656,917)	-	-	-
Total Other Financing Sources (Uses)	(556,086)	-	111,158	10,500
Net Change in Fund Balances	630,661	(5,766)	14,415	(87)
Beginning fund balances	1,685,343	26,495	43,369	44,631
Ending Fund Balances	\$ 2,316,004	\$ 20,729	\$ 57,784	\$ 44,544

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	92,470	-	-
-	327	-	-	-	-
17	2,673	15,725	675	1,198	-
-	139	18,698	-	1,950	-
<u>17</u>	<u>3,139</u>	<u>34,423</u>	<u>93,145</u>	<u>3,148</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	201,836	-	-
-	3,754	-	-	45,438	-
512	-	-	-	-	21,081
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	6,102	-
<u>512</u>	<u>3,754</u>	<u>-</u>	<u>201,836</u>	<u>51,540</u>	<u>21,081</u>
<u>(495)</u>	<u>(615)</u>	<u>34,423</u>	<u>(108,691)</u>	<u>(48,392)</u>	<u>(21,081)</u>
1,000	-	-	192,808	58,500	75,000
-	-	(78,958)	-	-	-
<u>1,000</u>	<u>-</u>	<u>(78,958)</u>	<u>192,808</u>	<u>58,500</u>	<u>75,000</u>
505	(615)	(44,535)	84,117	10,108	53,919
<u>1,980</u>	<u>804,162</u>	<u>931,925</u>	<u>128,805</u>	<u>116,417</u>	<u>40,031</u>
<u>\$ 2,485</u>	<u>\$ 803,547</u>	<u>\$ 887,390</u>	<u>\$ 212,922</u>	<u>\$ 126,525</u>	<u>\$ 93,950</u>

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, 2019

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Fund Sub-Funds</u>
<u>Revenues</u>			
Taxes	\$ -	\$ -	\$ 8,184,257
Intergovernmental	-	-	197,309
Other fees	-	-	971,313
Investment income	-	-	63,518
Other revenues	-	-	559,593
Total Revenues	<u>-</u>	<u>-</u>	<u>9,975,990</u>
<u>Expenditures</u>			
General government	-	-	4,948,671
Administration of justice	-	-	871,522
Public safety	-	-	2,405,037
Health and human services	-	-	153,173
Community enrichment	2,261	-	150,103
Tax administration	-	-	299,447
Debt service:			
Principal	-	-	66,418
Interest	-	-	5,130
Capital outlay	-	-	149,950
Total Expenditures	<u>2,261</u>	<u>-</u>	<u>9,049,451</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,261)</u>	<u>-</u>	<u>926,539</u>
<u>Other Financing Sources (Uses)</u>			
Transfers in	10,500	(459,466)	100,831
Transfers (out)	-	459,466	(276,409)
Total Other Financing Sources (Uses)	<u>10,500</u>	<u>-</u>	<u>(175,578)</u>
Net Change in Fund Balances	8,239	-	750,961
Beginning fund balances	<u>28,925</u>	<u>-</u>	<u>3,852,083</u>
Ending Fund Balances	<u>\$ 37,164</u>	<u>\$ -</u>	<u>\$ 4,603,044</u>

TYLER COUNTY, TEXAS

COMBINING BALANCE SHEET

ROAD AND BRIDGE FUNDS

December 31, 2019

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 533,842	\$ 409,583	\$ 459,506
Receivables, net	2,824,425	-	-	-
Due from other governments	526,048	-	-	64,579
Total Assets	\$ 3,350,473	\$ 533,842	\$ 409,583	\$ 524,085
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 21,602	\$ 25,444	\$ 25,719
Total Liabilities	-	21,602	25,444	25,719
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	3,484,856	-	-	-
<u>Fund Balances</u>				
Restricted	-	512,240	384,139	498,366
Unassigned	(134,383)	-	-	-
Total Fund Balances	(134,383)	512,240	384,139	498,366
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,350,473	\$ 533,842	\$ 409,583	\$ 524,085

Road and Bridge Precinct No. 4	Interfund Activity Elimination	Total Road and Bridge Funds
\$ 1,158,549	\$ -	\$ 2,561,480
-	-	2,824,425
-	-	590,627
<u>\$ 1,158,549</u>	<u>\$ -</u>	<u>\$ 5,976,532</u>
\$ 41,294	\$ -	\$ 114,059
<u>41,294</u>	<u>-</u>	<u>114,059</u>
-	-	3,484,856
1,117,255	-	2,512,000
-	-	(134,383)
<u>1,117,255</u>	<u>-</u>	<u>2,377,617</u>
<u>\$ 1,158,549</u>	<u>\$ -</u>	<u>\$ 5,976,532</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ROAD AND BRIDGE FUNDS
For the Year Ended December 31, 2019

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
Revenues				
Property taxes	\$ 2,392,745	\$ -	\$ -	\$ -
Intergovernmental	28,855	24,342	105,938	-
Auto registration	498,805	-	-	-
Other fees	23,419	-	-	-
Investment income	-	9,439	7,911	11,891
Other revenue	-	1,084	847	-
Total Revenues	2,943,824	34,865	114,696	11,891
Expenditures				
Roads and bridges	-	717,420	740,947	1,035,432
Debt Service				
Principal	-	48,825	19,776	-
Interest charges	-	11,020	9,033	-
Capital Outlay	-	166,090	713,767	313,295
Total Expenditures	-	943,355	1,483,523	1,348,727
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	2,943,824	(908,490)	(1,368,827)	(1,336,836)
Other Financing Sources (Uses)				
Capital leases	-	-	553,039	196,424
Transfers in	-	695,964	693,852	894,676
Transfers (out)	(2,843,692)	-	(19,039)	-
Sale of capital assets	-	25,122	103,575	71,735
Total Other Financing Sources (Uses)	(2,843,692)	721,086	1,331,427	1,162,835
Net Change in Fund Balances				
	100,132	(187,404)	(37,400)	(174,001)
Beginning fund balances	(234,515)	699,644	421,539	672,367
Ending Fund Balances	\$ (134,383)	\$ 512,240	\$ 384,139	\$ 498,366

Road and Bridge Precinct No. 4	Interfund Activity Elimination	Total Road and Bridge Funds
\$ -	\$ -	\$ 2,392,745
16,856	-	175,991
-	-	498,805
-	-	23,419
23,178	-	52,419
-	-	1,931
<u>40,034</u>	<u>-</u>	<u>3,145,310</u>
759,596	-	3,253,395
-	-	68,601
-	-	20,053
<u>419,758</u>	<u>-</u>	<u>1,612,910</u>
<u>1,179,354</u>	<u>-</u>	<u>4,954,959</u>
<u>(1,139,320)</u>	<u>-</u>	<u>(1,809,649)</u>
124,544	-	874,007
797,553	(2,882,045)	200,000
(19,314)	2,882,045	-
<u>23</u>	<u>-</u>	<u>200,455</u>
<u>902,806</u>	<u>-</u>	<u>1,274,462</u>
(236,514)	-	(535,187)
<u>1,353,769</u>	<u>-</u>	<u>2,912,804</u>
<u>\$ 1,117,255</u>	<u>\$ -</u>	<u>\$ 2,377,617</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, 2019

	<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>		
<u>Revenues</u>				
Property taxes	\$ 2,334,428	\$ 2,334,428	\$ 2,392,745	\$ 58,317
Intergovernmental	22,000	22,000	28,855	6,855
Auto registration	510,000	510,000	498,805	(11,195)
Other fees	27,850	27,850	23,419	(4,431)
Total Revenues	<u>2,894,278</u>	<u>2,894,278</u>	<u>2,943,824</u>	<u>49,546</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	<u>(2,894,278)</u>	<u>(2,894,278)</u>	<u>(2,843,692)</u>	<u>50,586</u>
Total Other Financing (Uses)	<u>(2,894,278)</u>	<u>(2,894,278)</u>	<u>(2,843,692)</u>	<u>50,586</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	100,132	<u>\$ 100,132</u>
Beginning fund balance			<u>(234,515)</u>	
Ending Fund Balance			<u>\$ (134,383)</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, 2019

	<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>		
<u>Revenues</u>				
Intergovernmental	\$ 1,000	\$ 1,000	\$ 24,342	\$ 23,342
Investment income	1,800	1,800	9,439	7,639
Other revenue	100	100	1,084	984
Total Revenues	<u>2,900</u>	<u>2,900</u>	<u>34,865</u>	<u>31,965</u>
<u>Expenditures</u>				
Roads and bridges	669,264	775,802	717,420	58,382
Debt Service				
Principal	21,000	48,825	48,825	-
Interest charges	10,000	11,026	11,020	6
Capital Outlay	<u>50,000</u>	<u>166,090</u>	<u>166,090</u>	<u>-</u>
Total Expenditures	<u>750,264</u>	<u>1,001,743</u>	<u>943,355</u>	<u>58,388</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(747,364)</u>	<u>(998,843)</u>	<u>(908,490)</u>	<u>90,353</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	707,118	708,318	695,964	(12,354)
Sale of capital assets	-	-	25,122	25,122
Total Other Financing Sources	<u>707,118</u>	<u>708,318</u>	<u>721,086</u>	<u>12,768</u>
Net Change in Fund Balance	<u>\$ (40,246)</u>	<u>\$ (290,525)</u>	<u>(187,404)</u>	<u>\$ 103,121</u>
Beginning fund balance			<u>699,644</u>	
Ending Fund Balance			<u>\$ 512,240</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ -	\$ 105,938	\$ 105,938
Investment income	1,200	1,200	7,911	6,711
Other revenue	150	150	847	697
Total Revenues	<u>1,350</u>	<u>1,350</u>	<u>114,696</u>	<u>113,346</u>
<u>Expenditures</u>				
Roads and bridges	707,262	838,649	740,947	97,702
Debt Service				
Principal	6,800	19,776	19,776	-
Interest charges	3,300	9,033	9,033	-
Capital Outlay	<u>112,823</u>	<u>749,895</u>	<u>713,767</u>	<u>36,128</u>
Total Expenditures	<u>830,185</u>	<u>1,617,353</u>	<u>1,483,523</u>	<u>133,830</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(828,835)</u>	<u>(1,616,003)</u>	<u>(1,368,827)</u>	<u>247,176</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	553,039	553,039	-
Transfers in	705,305	706,505	693,852	(12,653)
Transfers (out)	(18,829)	(19,039)	(19,039)	-
Sale of capital assets	-	-	103,575	103,575
Total Other Financing Sources	<u>686,476</u>	<u>1,240,505</u>	<u>1,331,427</u>	<u>90,922</u>
Net Change in Fund Balance	<u>\$ (142,359)</u>	<u>\$ (375,498)</u>	<u>(37,400)</u>	<u>\$ 338,098</u>
Beginning fund balance			<u>421,539</u>	
Ending Fund Balance			<u>\$ 384,139</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, 2019

	<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>		
<u>Revenues</u>				
Investment income	\$ 1,500	\$ 1,500	\$ 11,891	\$ 10,391
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>11,891</u>	<u>10,391</u>
<u>Expenditures</u>				
Roads and bridges	962,679	1,049,342	1,035,432	13,910
Capital Outlay	80,000	313,295	313,295	-
Total Expenditures	<u>1,042,679</u>	<u>1,362,637</u>	<u>1,348,727</u>	<u>13,910</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(1,041,179)</u>	<u>(1,361,137)</u>	<u>(1,336,836)</u>	<u>24,301</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	196,424	196,424	-
Transfers in	912,152	913,352	894,676	(18,676)
Sale of capital assets	-	-	71,735	71,735
Total Other Financing Sources	<u>912,152</u>	<u>1,109,776</u>	<u>1,162,835</u>	<u>53,059</u>
Net Change in Fund Balance	<u>\$ (129,027)</u>	<u>\$ (251,361)</u>	<u>(174,001)</u>	<u>\$ 77,360</u>
Beginning fund balance			<u>672,367</u>	
Ending Fund Balance			<u>\$ 498,366</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, 2019

	<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>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ -	\$ 16,856	\$ 16,856
Investment income	\$ 1,200	\$ 1,200	\$ 23,178	\$ 21,978
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>40,034</u>	<u>38,834</u>
<u>Expenditures</u>				
Roads and bridges	904,343	830,294	759,596	70,698
Capital Outlay	50,000	514,758	419,758	95,000
Total Expenditures	<u>954,343</u>	<u>1,345,052</u>	<u>1,179,354</u>	<u>165,698</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(953,143)</u>	<u>(1,343,852)</u>	<u>(1,139,320)</u>	<u>204,532</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	124,544	124,544	-
Transfers in	810,851	812,051	797,553	(14,498)
Transfers (out)	(17,850)	(19,314)	(19,314)	-
Sale of capital assets	-	-	23	23
Total Other Financing Sources	<u>793,001</u>	<u>792,737</u>	<u>902,806</u>	<u>(14,475)</u>
Net Change in Fund Balance	<u>\$ (160,142)</u>	<u>\$ (551,115)</u>	<u>(236,514)</u>	<u>\$ 190,057</u>
Beginning fund balance			<u>1,353,769</u>	
Ending Fund Balance			<u>\$ 1,117,255</u>	

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 100	\$ 100	\$ 163	\$ 63
Total Revenues	<u>100</u>	<u>100</u>	<u>163</u>	<u>63</u>
<u>Expenditures</u>				
Administration of justice	48,592	48,592	-	48,592
Total Expenditures	<u>48,592</u>	<u>48,592</u>	<u>-</u>	<u>48,592</u>
Net Change in Fund Balance	<u>\$ (48,492)</u>	<u>\$ (48,492)</u>	163	<u>\$ 48,655</u>
Beginning fund balance			<u>48,917</u>	
Ending Fund Balance			<u>\$ 49,080</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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Other fees	\$ 100,000	\$ 100,000	\$ 73,856	\$ (26,144)
Investment income	600	600	6,276	5,676
Total Revenues	100,600	100,600	80,132	(20,468)
<u>Expenditures</u>				
General government	289,545	289,545	61,201	228,344
Capital Outlay	55,000	55,000	-	55,000
Total Expenditures	344,545	344,545	61,201	283,344
Net Change in Fund Balance	\$ (243,945)	\$ (243,945)	18,931	\$ 262,876
Beginning fund balance			605,490	
Ending Fund Balance			\$ 624,421	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RMP
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other fees	\$ 2,970	\$ 2,970	\$ 1,410	\$ (1,560)
Investment income	-	-	7	7
Total Revenues	<u>2,970</u>	<u>2,970</u>	<u>1,417</u>	<u>(1,553)</u>
<u>Expenditures</u>				
General government	5,000	5,000	600	4,400
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>600</u>	<u>4,400</u>
Net Change in Fund Balance	<u>\$ (2,030)</u>	<u>\$ (2,030)</u>	817	<u>\$ 2,847</u>
Beginning fund balance			<u>1,212</u>	
Ending Fund Balance			<u>\$ 2,029</u>	

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

For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other fees	\$ 7,500	\$ 7,500	\$ 6,715	\$ (785)
Investment income	100	100	181	81
Total Revenues	<u>7,600</u>	<u>7,600</u>	<u>6,896</u>	<u>(704)</u>
<u>Expenditures</u>				
Administration of justice	32,600	33,454	22,585	10,869
Total Expenditures	<u>32,600</u>	<u>33,454</u>	<u>22,585</u>	<u>10,869</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(25,000)</u>	<u>(25,854)</u>	<u>(15,689)</u>	<u>10,165</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	25,000	25,000	25,000	-
Total Other Financing Sources	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (854)</u>	9,311	<u>\$ 10,165</u>
Beginning fund balance			<u>40,473</u>	
Ending Fund Balance			<u>\$ 49,784</u>	

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, 2019

	<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>		
<u>Revenues</u>				
Investment income	\$ 1,500	\$ 1,500	\$ 9,428	\$ 7,928
Other revenue	1,000	1,000	11,865	10,865
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>21,293</u>	<u>18,793</u>
<u>Expenditures</u>				
Public safety	100,000	121,020	121,020	-
Capital Outlay	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Expenditures	<u>102,500</u>	<u>123,520</u>	<u>121,020</u>	<u>2,500</u>
Net Change in Fund Balance	<u>\$ (100,000)</u>	<u>\$ (121,020)</u>	<u>(99,727)</u>	<u>\$ 21,293</u>
Beginning fund balance			<u>761,950</u>	
Ending Fund Balance			<u>\$ 662,223</u>	

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Other fees	\$ 18,000	\$ 18,000	\$ 9,752	\$ (8,248)
Investment income	200	200	257	57
Total Revenues	<u>18,200</u>	<u>18,200</u>	<u>10,009</u>	<u>(8,191)</u>
<u>Expenditures</u>				
General government	95,539	95,539	54,281	41,258
Capital Outlay	18,000	18,000	10,144	7,856
Total Expenditures	<u>113,539</u>	<u>113,539</u>	<u>64,425</u>	<u>49,114</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(95,339)</u>	<u>(95,339)</u>	<u>(54,416)</u>	<u>40,923</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	50,000	50,000	51,409	1,409
Total Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>51,409</u>	<u>1,409</u>
Net Change in Fund Balance	<u>\$ (45,339)</u>	<u>\$ (45,339)</u>	<u>(3,007)</u>	<u>\$ 42,332</u>
Beginning fund balance			<u>3,007</u>	
Ending Fund Balance			<u>\$ -</u>	

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Other fees	\$ 4,000	\$ 4,000	\$ 4,210	\$ 210
Investment income	350	-	579	579
Total Revenues	<u>4,350</u>	<u>4,000</u>	<u>4,789</u>	<u>789</u>
<u>Expenditures</u>				
General government	44,850	44,850	-	44,850
Capital Outlay	14,500	14,500	-	14,500
Total Expenditures	<u>59,350</u>	<u>59,350</u>	<u>-</u>	<u>59,350</u>
Net Change in Fund Balance	<u>\$ (55,000)</u>	<u>\$ (55,350)</u>	4,789	<u>\$ 60,139</u>
Beginning fund balance			<u>86,234</u>	
Ending Fund Balance			<u>\$ 91,023</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, 2019

	<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>		
<u>Revenues</u>				
Other fees	\$ 12,000	\$ 12,000	\$ 933	\$ (11,067)
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>933</u>	<u>(11,067)</u>
<u>Expenditures</u>				
Administration of justice	15,963	15,963	388	15,575
Total Expenditures	<u>15,963</u>	<u>15,963</u>	<u>388</u>	<u>15,575</u>
Net Change in Fund Balance	<u>\$ (3,963)</u>	<u>\$ (3,963)</u>	545	<u>\$ 4,508</u>
Beginning fund balance			<u>1,071</u>	
Ending Fund Balance			<u>\$ 1,616</u>	

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 1 of 4)
December 31, 2019

	<u>Elected Officials</u>	<u>CDA Trust</u>	<u>Alternate Dispute Resolution</u>	<u>State DPS Arrest Fees</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 5,946,731	\$ 15,417	\$ 1,055	\$ 39,185
Total Assets	\$ 5,946,731	\$ 15,417	\$ 1,055	\$ 39,185
<u>Liabilities</u>				
Due to other units	\$ 5,946,731	\$ 15,417	\$ 1,055	\$ 39,185
Total Liabilities	\$ 5,946,731	\$ 15,417	\$ 1,055	\$ 39,185

<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	\$ 22,487	\$ 11,724	\$ 17,078	\$ 191	\$ 45,606
<u>\$ 44</u>	<u>\$ 22,487</u>	<u>\$ 11,724</u>	<u>\$ 17,078</u>	<u>\$ 191</u>	<u>\$ 45,606</u>
\$ 44	\$ 22,487	\$ 11,724	\$ 17,078	\$ 191	\$ 45,606
<u>\$ 44</u>	<u>\$ 22,487</u>	<u>\$ 11,724</u>	<u>\$ 17,078</u>	<u>\$ 191</u>	<u>\$ 45,606</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 2 of 4)
December 31, 2019

	<u>State Appellate Judicial</u>	<u>State DNA Testing Fee</u>	<u>State Drug Court Programs</u>	<u>State Indigent Defense</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 5,210	\$ 1,331	\$ 5,182	\$ 3,534
Total Assets	<u>\$ 5,210</u>	<u>\$ 1,331</u>	<u>\$ 5,182</u>	<u>\$ 3,534</u>
<u>Liabilities</u>				
Due to other units	\$ 5,210	\$ 1,331	\$ 5,182	\$ 3,534
Total Liabilities	<u>\$ 5,210</u>	<u>\$ 1,331</u>	<u>\$ 5,182</u>	<u>\$ 3,534</u>

<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>
\$ 19	\$ 199	\$ 51,611	\$ 103	\$ 39,711	\$ 11,048
<u>\$ 19</u>	<u>\$ 199</u>	<u>\$ 51,611</u>	<u>\$ 103</u>	<u>\$ 39,711</u>	<u>\$ 11,048</u>
\$ 19	\$ 199	\$ 51,611	\$ 103	\$ 39,711	\$ 11,048
<u>\$ 19</u>	<u>\$ 199</u>	<u>\$ 51,611</u>	<u>\$ 103</u>	<u>\$ 39,711</u>	<u>\$ 11,048</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 3 of 4)
December 31, 2019

	<u>State Bail Bond</u>	<u>State EMS Trauma</u>	<u>State Judicial Support Fees</u>	<u>Jury Reimbursement Fee</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 3,626	\$ 1,841	\$ 100,627	\$ 5,569
Total Assets	\$ 3,626	\$ 1,841	\$ 100,627	\$ 5,569
<u>Liabilities</u>				
Due to other units	\$ 3,626	\$ 1,841	\$ 100,627	\$ 5,569
Total Liabilities	\$ 3,626	\$ 1,841	\$ 100,627	\$ 5,569

<u>State CVC</u>	<u>State Judicial Education</u>	<u>Texas Juvenile Justice Department Title IV E</u>	<u>State LEOA</u>	<u>CDA State</u>	<u>Adult Probation</u>
\$ 4,406	\$ 783	\$ 35,806	\$ 1	\$ 122,310	\$ 134,380
<u>\$ 4,406</u>	<u>\$ 783</u>	<u>\$ 35,806</u>	<u>\$ 1</u>	<u>\$ 122,310</u>	<u>\$ 134,380</u>
\$ 4,406	\$ 783	\$ 35,806	\$ 1	\$ 122,310	\$ 134,380
<u>\$ 4,406</u>	<u>\$ 783</u>	<u>\$ 35,806</u>	<u>\$ 1</u>	<u>\$ 122,310</u>	<u>\$ 134,380</u>

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TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 4 of 4)
December 31, 2019

	Juvenile Probation	Total Agency Funds
<u>Assets</u>		
Cash and cash equivalents	\$ 25,137	\$ 6,651,952
Total Assets	\$ 25,137	\$ 6,651,952
 <u>Liabilities</u>		
Due to other units	\$ 25,137	\$ 6,651,952
Total Liabilities	\$ 25,137	\$ 6,651,952

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