

*ANNUAL FINANCIAL REPORT*

of

**TYLER COUNTY, TEXAS**

**For the Year Ended  
December 31, 2021**

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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, 2021**

**COMMISSIONERS' COURT:**

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

**JUDICIAL:**

Lucas Babin	District Attorney
Pamela Crews	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
Ronald Ford	Constable, Precinct #1
Casey Whitworth	Constable, Precinct #2
Tony Reynolds	Constable, Precinct #3
Zachary 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:

### **Opinion**

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2021, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibility of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension 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 is the responsibility of management and, 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.

## **Supplementary 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 accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information is comprised of the introductory section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
September 29, 2022

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

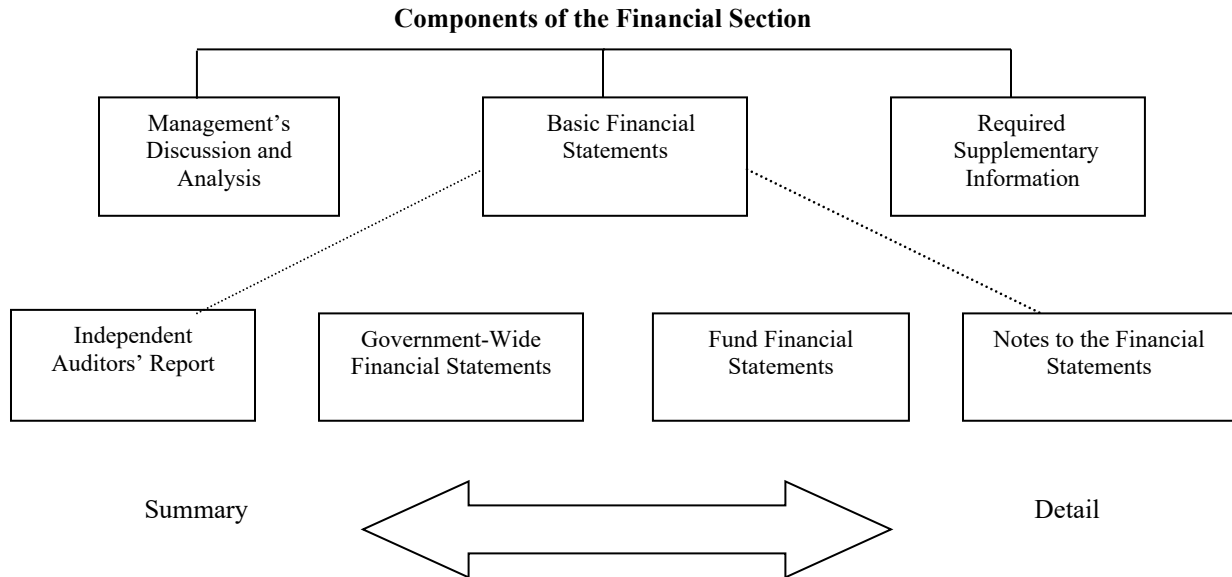
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**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2021

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Tyler County, Texas (the "County") for the year ending December 31, 2021. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A at the front of this report and the County's financial statements, which follow this section.

**THE STRUCTURE OF OUR ANNUAL REPORT**



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

**Government-Wide Statements**

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

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

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

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 33 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 American Rescue Plan Act fund is not considered a major fund for reporting purposes, however, the County elected to present it as a major due to its significance.

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 4 fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position and statement of changes in fiduciary net position.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

**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, emergency disaster relief funds and American Rescue Plan Act fund, 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 \$28,977,619 as of December 31, 2021. This compares with \$28,890,427 from the prior fiscal year. A portion of the County's net position, 43 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, 2021

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current and other assets	\$ 28,893,981	\$ 28,772,280
Noncurrent assets	15,605,508	15,415,911
<b>Total Assets</b>	<b>44,499,489</b>	<b>44,188,191</b>
Deferred outflows - pensions	1,677,096	594,373
Deferred outflows - OPEB	201,461	126,187
<b>Total Deferred Outflows of Resources</b>	<b>1,878,557</b>	<b>720,560</b>
Long-term liabilities	3,830,410	3,695,436
Other liabilities	1,476,591	956,064
<b>Total Liabilities</b>	<b>5,307,001</b>	<b>4,651,500</b>
Deferred inflows - property taxes	10,626,328	10,433,938
Deferred inflows - pensions	1,305,844	733,447
Deferred inflows - OPEB	161,254	199,439
<b>Total Deferred Inflows of Resources</b>	<b>12,093,426</b>	<b>11,366,824</b>
<b>Net Position:</b>		
Net investment in capital assets	12,501,224	11,729,626
Restricted	7,943,297	8,045,981
Unrestricted	8,533,098	9,114,820
<b>Total Net Position</b>	<b>\$ 28,977,619</b>	<b>\$ 28,890,427</b>

A portion of the County's net position, \$7,943,297 or 27 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$8,533,098 or 30 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

Total assets were comparable to the prior year, with a slight increase of \$311,298. There was also an increase in deferred outflows of resources, primarily related to the increase in the deferred outflows of resources from pensions of \$1,082,723.

Total liabilities had an increase of \$655,501, which is related to the new capital leases that were incurred during the fiscal year. Current liabilities increased primarily due to the increase in unearned revenue from the American Rescue Plan Act.

Additionally, deferred inflows of resources increased. These changes can be related to investment earnings on pension plan assets.

The County's total net position increased by \$87,192 during the current fiscal year.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2021

**Statement of Activities**

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

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 1,732,197	\$ 1,480,682
Operating grants and contributions	1,370,437	1,712,253
Capital grants and contributions	264,112	-
General revenues:		
Taxes	11,486,381	11,338,288
Investment income	69,636	131,827
Other revenues	613,432	430,413
<b>Total Revenues</b>	<u>15,536,195</u>	<u>15,093,463</u>
<b>Expenses</b>		
General government	5,310,578	5,805,034
Administration of justice	1,076,548	983,689
Roads and bridges	4,312,552	4,602,856
Public safety	2,885,432	2,495,340
Health and human services	1,079,725	509,584
Community enrichment	414,971	679,939
Tax administration	307,467	295,293
Interest on long-term debt	61,729	63,190
<b>Total Expenses</b>	<u>15,449,003</u>	<u>15,434,925</u>
<b>Change in Net Position</b>	87,192	(341,462)
Beginning net position	<u>28,890,427</u>	<u>29,231,889</u>
<b>Ending Net Position</b>	<u>\$ 28,977,619</u>	<u>\$ 28,890,427</u>

Overall, governmental activities revenue increased \$442,732 as the County experienced an increase in charges for services, taxes, and other revenue. Charges for services increased due to less activity in county offices due to Covid during the 2020 fiscal year. Taxes increased by \$148,093, and is related to an increase in property tax values in the County and increased sales tax revenue for the year. Other revenue also increased for the County, primarily due to the sale of equipment in the road and bridge fund and insurance reimbursements in the general fund. Total expenses increased slightly from the prior year by \$14,078, which can be associated with an increase in payroll-related costs and payments to the local school districts for expenses related to Covid.

**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.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

The County's governmental funds reflect a combined fund balance of \$14,403,519. Of this, \$4,817,486 is unassigned and available for day-to-day operations of the County, \$450 is nonspendable, \$1,642,286 is assigned for various purposes, \$1,665,315 is restricted for road and bridge projects, and \$6,277,982 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 \$4,817,486. 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 44 percent of total general fund expenditures, while total fund balance represents 59 percent of total fund expenditures.

There was a decrease in the general fund fund balance of \$360,413. Compared to prior year, general fund revenues decreased by \$170,367. Fines and fees experienced an increase over the prior year primarily due to an increase in activity after the Covid-related decreases in fiscal year 2020. Intergovernmental revenue decreased due to the receipt of CARES Act funds during the prior fiscal year. Overall expenditures increased for the County during the year, primarily due to the increase in cost of goods used by the County and increases to personnel costs.

The road and bridge fund experienced a decrease as well, of \$156,763, which can be attributed to an increase in road material and fuel costs during the year. The emergency disaster relief fund experienced a \$22,886 increase to fund balance. The increase is primarily the result of limited expenditures during the year and no transfers for the courthouse restoration during the fiscal year. The County added a new fund during the 2021 fiscal year, the American Rescue Plan Act fund. Intergovernmental funds received for this grant totaled \$2,104,766; however, only \$992,356 was recognized as revenues during the 2021 year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual general fund revenues were over final budgeted revenues by \$1,404,856 during the year. This net positive variance is attributable to property taxes, intergovernmental, and other fees exceeding the anticipated amount in the final budget projections. General fund disbursements were under the final budget by \$1,034,910.

### **CAPITAL ASSETS**

At the end of year 2021, the County had invested \$14,133,873 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Courthouse improvement of \$1,560,673
- Road and bridge equipment in the amount of \$758,926

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

### **LONG-TERM DEBT**

At the end of the year, the County reported total capital leases of \$1,632,649. In addition, the County reported other long-term liabilities of \$2,197,761 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 \$1,471,635.

**TYLER COUNTY, TEXAS**  
***MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)***  
**For the Year Ended December 31, 2021**

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 its residents 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 2022 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.

The County continues to face budgetary pressures on the expenditure side related to the economic conditions in the County and the COVID-19 pandemic. Although continued growth and stability are anticipated in fiscal year 2022 and beyond, there can be no assurances that the County's economic stability will not be negatively affected near-term by the pandemic that is still affecting the County.

**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, 2021

	<u>Primary Government Governmental Activities</u>
<b><u>Assets</u></b>	
Current assets:	
Cash and cash equivalents	\$ 16,311,881
Investments	247,839
Receivables, net	9,981,939
Due from other governments	2,351,872
Prepays	450
	<u>Total Current Assets</u> 28,893,981
Noncurrent assets:	
Net pension asset	1,471,635
Nondepreciable	121,553
Net depreciable capital assets	14,012,320
	<u>Total Noncurrent Assets</u> 15,605,508
	<u>Total Assets</u> 44,499,489
<b><u>Deferred Outflows of Resources</u></b>	
Deferred outflows - pensions	1,677,096
Deferred outflows - OPEB	201,461
	<u>Total Deferred Outflows of Resources</u> 1,878,557
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable and accrued liabilities	299,849
Accrued interest payable	32,867
Unearned revenue	1,143,875
	<u>Total Current Liabilities</u> 1,476,591
Noncurrent liabilities:	
Long-term liabilities due within one year	739,214
Long-term liabilities due in more than one year	3,091,196
	<u>Total Noncurrent Liabilities</u> 3,830,410
	<u>Total Liabilities</u> 5,307,001
<b><u>Deferred Inflows of Resources</u></b>	
Deferred inflows - property taxes	10,626,328
Deferred inflows - pensions	1,305,844
Deferred inflows - OPEB	161,254
	<u>Total Deferred Inflows of Resources</u> 12,093,426
<b><u>Net Position</u></b>	
Net investment in capital assets	12,501,224
Restricted for:	
Road and bridge	1,665,315
Other purposes	6,277,982
Unrestricted	8,533,098
	<u>Total Net Position</u> \$ 28,977,619

See Notes to Financial Statements.

# TYLER COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government	\$ 5,310,578	\$ 1,156,590	\$ 340,614	\$ -
Administration of justice	1,076,548	30,695	-	-
Roads and bridges	4,312,552	481,936	29,464	-
Public safety	2,885,432	26,161	8,003	264,112
Health and human services	1,079,725	36,815	992,356	-
Community enrichment	414,971	-	-	-
Tax administration	307,467	-	-	-
Interest and fiscal charges	61,729	-	-	-
<b>Total Governmental Activities</b>	<b>\$ 15,449,003</b>	<b>\$ 1,732,197</b>	<b>\$ 1,370,437</b>	<b>\$ 264,112</b>

**General Revenues:**

Property taxes  
Sales taxes  
Investment income  
Other revenues

**Total General Revenues**

**Change in Net Position**

Beginning net position

**Ending Net Position**

See Notes to Financial Statements.

**Net (Expense)  
Revenue and  
Changes in Net  
Position**

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\$ (3,813,374)  
(1,045,853)  
(3,801,152)  
(2,587,156)  
(50,554)  
(414,971)  
(307,467)  
(61,729)  

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(12,082,257)

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10,601,133  
885,248  
69,636  
613,432  

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12,169,449

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87,192

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28,890,427

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\$ 28,977,619

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# TYLER COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2021

	General	Road and Bridge	Emergency Disaster Relief	American Rescue Plan Act
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 6,874,362	\$ 2,014,292	\$ 4,163,771	\$ 1,112,410
Investments	247,839	-	-	-
Receivables, net	7,281,451	2,644,139	-	-
Due from other governments	1,699,297	627,495	-	-
Prepays	450	-	-	-
<b>Total Assets</b>	<b>\$ 16,103,399</b>	<b>\$ 5,285,926</b>	<b>\$ 4,163,771</b>	<b>\$ 1,112,410</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 185,691	\$ 87,708	\$ 78	\$ -
Unearned revenue	-	-	-	1,112,410
<b>Total Liabilities</b>	<b>185,691</b>	<b>87,708</b>	<b>78</b>	<b>1,112,410</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue				
Property taxes	9,457,486	3,532,903	-	-
<b>Total Deferred Inflows of Resources</b>	<b>9,457,486</b>	<b>3,532,903</b>	<b>-</b>	<b>-</b>
<b><u>Fund Balances</u></b>				
Nonspendable				
Prepays	450	-	-	-
Restricted:				
Road and bridge funds	-	1,665,315	-	-
Other purposes	-	-	4,163,693	-
Assigned:				
Airport	2,212	-	-	-
Rodeo arena/fairgrounds	32,967	-	-	-
Economic development	55,272	-	-	-
Benevolence	3,524	-	-	-
Waste collection center	321,651	-	-	-
County right-of-way	742,739	-	-	-
Emergency operations center	189,354	-	-	-
Nutrition center	62,529	-	-	-
Courthouse restoration	173,874	-	-	-
Legislative	58,164	-	-	-
Unassigned	4,817,486	-	-	-
<b>Total Fund Balances</b>	<b>6,460,222</b>	<b>1,665,315</b>	<b>4,163,693</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 16,103,399</b>	<b>\$ 5,285,926</b>	<b>\$ 4,163,771</b>	<b>\$ 1,112,410</b>

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ 2,147,046	\$ 16,311,881
-	247,839
-	9,925,590
25,080	2,351,872
-	450
<u>\$ 2,172,126</u>	<u>\$ 28,837,632</u>
\$ 26,372	\$ 299,849
31,465	1,143,875
<u>57,837</u>	<u>1,443,724</u>
-	12,990,389
<u>-</u>	<u>12,990,389</u>
-	450
-	1,665,315
2,114,289	6,277,982
-	2,212
-	32,967
-	55,272
-	3,524
-	321,651
-	742,739
-	189,354
-	62,529
-	173,874
-	58,164
-	4,817,486
<u>2,114,289</u>	<u>14,403,519</u>
<u>\$ 2,172,126</u>	<u>\$ 28,837,632</u>

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**TYLER COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
**December 31, 2021**

Fund balances - total governmental funds		\$ 14,403,519
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		121,553
Depreciable capital assets, net		14,012,320
Other long-term assets are not available to pay for current period expenditures and, therefore, are either not recognized or are deferred in the governmental funds.		
Court fines receivable		56,349
Deferred inflows - property taxes		2,364,061
Net pension asset, 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		1,471,635
Deferred outflows - pensions		1,677,096
Deferred inflows - pensions		(1,305,844)
Deferred outflows - OPEB		201,461
Deferred inflows - OPEB		(161,254)
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		(32,867)
Long-term liabilities due within one year		(739,214)
Long-term liabilities due in more than one year		(3,091,196)
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>28,977,619</u></b>

See Notes to Financial Statements.

**TYLER COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2021**

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Disaster Relief</u>	<u>American Rescue Plan Act</u>
<b>Revenues</b>				
Taxes	\$ 8,671,766	\$ 2,886,585	\$ -	\$ -
Intergovernmental	334,476	28,814	8,003	992,356
Auto registration	-	511,887	-	-
Other fees	1,045,599	24,028	-	-
Investment income	40,492	7,412	14,961	-
Other revenues	494,454	12,677	-	-
<b>Total Revenues</b>	<u>10,586,787</u>	<u>3,471,403</u>	<u>22,964</u>	<u>992,356</u>
<b>Expenditures</b>				
General government	5,170,714	-	-	-
Administration of justice	1,073,101	-	-	-
Road and bridges	-	3,457,277	-	-
Public safety	2,456,133	-	78	-
Health and human services	200,792	-	-	543,359
Community enrichment	414,971	-	-	-
Tax administration	315,172	-	-	-
<b>Debt service:</b>				
Principal	53,517	391,053	-	-
Interest	5,174	54,385	-	-
<b>Capital outlay</b>	1,265,528	812,632	-	-
<b>Total Expenditures</b>	<u>10,955,102</u>	<u>4,715,347</u>	<u>78</u>	<u>543,359</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(368,315)	(1,243,944)	22,886	448,997
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	500,964	-	-
Transfers in	314,281	333,660	-	-
Transfers (out)	(306,379)	-	-	(448,997)
Sale of capital assets	-	252,557	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>7,902</u>	<u>1,087,181</u>	<u>-</u>	<u>(448,997)</u>
<b>Net Change in Fund Balances</b>	(360,413)	(156,763)	22,886	-
Beginning fund balances	6,820,635	1,822,078	4,140,807	-
<b>Ending Fund Balances</b>	<u>\$ 6,460,222</u>	<u>\$ 1,665,315</u>	<u>\$ 4,163,693</u>	<u>\$ -</u>

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ -	\$ 11,558,351
307,715	1,671,364
-	511,887
167,847	1,237,474
6,771	69,636
3,020	510,151
485,353	15,558,863
108,587	5,279,301
26,677	1,099,778
-	3,457,277
362,845	2,819,056
36,815	780,966
-	414,971
-	315,172
-	444,570
-	59,559
26,671	2,104,831
561,595	16,775,481
(76,242)	(1,216,618)
-	500,964
114,179	762,120
(6,744)	(762,120)
-	252,557
107,435	753,521
31,193	(463,097)
2,083,096	14,866,616
\$ 2,114,289	\$ 14,403,519

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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, 2021**

Net changes in fund balances – total governmental funds \$ (463,097)

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	2,402,346
Depreciation expense	(1,620,798)
Net effect of capital disposals	(149,276)

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

Property taxes	(71,970)
Court fines receivable	(53,979)

Net pension asset 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	(442,675)
Deferred outflows - pensions	1,082,723
Deferred inflows - pensions	(572,397)
Total OPEB liability	(268,770)
Deferred outflows - OPEB	75,274
Deferred inflows - OPEB	38,185

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	444,570
Lease buy back	195,720
Debt issued	(500,964)

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	(2,170)
Compensated absences	(5,530)

<b>Change in Net Position of Governmental Activities</b>	<b>\$ 87,192</b>
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See Notes to Financial Statements.

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**TYLER COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
December 31, 2021

		<u>Custodial Funds</u>
<b><u>Assets</u></b>		
Cash and cash equivalents		\$ 7,596,369
	<b>Total Assets</b>	<u>7,596,369</u>
<b><u>Liabilities</u></b>		
Accounts payable		5,406
Due to other units		3,365,833
	<b>Total Liabilities</b>	<u>3,371,239</u>
<b><u>Net Position</u></b>		
Restricted for:		
Individuals, organizations or other governments		4,225,130
	<b>Total Net Position</b>	<u>\$ 4,225,130</u>

See Notes to Financial Statements.

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**TYLER COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
For the Year Ended December 31, 2021

	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Intergovernmental	\$ 542,586
Taxes collected	31,023,410
Fees	2,985,389
Miscellaneous	128,235
Investment income	7,559
<b>Total Additions</b>	<u>34,687,179</u>
 <b><u>Deductions</u></b>	
Distributions to others	31,658,163
Operating expenses	624,823
<b>Total Deductions</b>	<u>32,282,986</u>
<b>Change in Net Position</b>	2,404,193
Beginning net position	1,820,937
<b>Ending Net Position</b>	<u>\$ 4,225,130</u>

See Notes to Financial Statements.

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**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2021

**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 in a separate statement of fiduciary net position and statement of change. *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, 2021

**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.

*American Rescue Plan Act fund* – This fund is used to account for funds related the Coronavirus state and local fiscal funds grant. This fund is not considered a major fund for reporting purposes, however, the County elected to present it as a major fund due to its significance.

Additionally, the County reports the following fund types:

The *fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County has the following types of fiduciary funds:

The *custodial funds* are custodial in nature and do not present results of operations or have a measurement focus. Custodial 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 a custodial 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.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

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.

**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, 2021

**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, 2021

**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.
- for property taxes assessed for the next budget or fiscal year.

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, 2021**

**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, 2021**

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 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*.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

**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 elected officials custodial 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 Generally Accepted Accounting Principles basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2021.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of December 31, 2021, the County had the following investments:

<b>Investment Type</b>	<b>Value</b>	<b>Weighted Average Maturity (Years)</b>
Certificates of deposit	\$ 630,959	1.05
TexPool	549	0.10
Texas CLASS	34	0.18
	\$ 631,542	
Portfolio weighted average maturity		1.05

*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, 2021, the County’s investments in the investment pools 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, 2021, 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 (the “State”) 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 redemption notice period of one day and may redeem daily. TexPool may only impose restrictions on redemptions in

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

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. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the “Board”), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for CLASS may be obtained from CLASS’ website at [www.texasclass.com](http://www.texasclass.com).

**B. Receivables**

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

	<b>General</b>	<b>Road and Bridge</b>	<b>Total</b>
Property taxes	\$ 7,182,117	\$ 2,677,386	\$ 9,859,503
Other taxes	190,511	-	190,511
Allowance for uncollectibles	(91,177)	(33,247)	(124,424)
	\$ 7,281,451	\$ 2,644,139	\$ 9,925,590

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

**C. Capital Assets**

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

	<b>Beginning Balance</b>	<b>Increases</b>	<b>(Decreases)</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 121,553	\$ -	\$ -	\$ 121,553
Total capital assets not being depreciated	121,553	-	-	121,553
Other capital assets:				
Equipment	8,615,133	841,673	(634,985)	8,821,821
Buildings and improvements	5,355,369	1,560,673	-	6,916,042
Infrastructure	62,264,338	-	-	62,264,338
Total other capital assets	76,234,840	2,402,346	(634,985)	78,002,201
Less accumulated depreciation for:				
Equipment	(5,849,881)	(982,906)	485,709	(6,347,078)
Buildings and improvements	(1,920,981)	(137,100)	-	(2,058,081)
Infrastructure	(55,083,930)	(500,792)	-	(55,584,722)
Total accumulated depreciation	(62,854,792)	(1,620,798)	485,709	(63,989,881)
Other capital assets, net	13,380,048	781,548	(149,276)	14,012,320
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 13,501,601</b>	<b>\$ 781,548</b>	<b>\$ (149,276)</b>	<b>14,133,873</b>
			Less associated debt	(1,632,649)
			<b>Net Investment in Capital Assets</b>	<b>\$ 12,501,224</b>

Depreciation was charged to governmental functions as follows:

General government	\$ 80,319
Roads and bridges	1,095,766
Health and human services	299,677
Public safety	145,036
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$ 1,620,798</b>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

**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, 2021. 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>
<b>Governmental Activities:</b>					
Capital leases	\$ 1,771,975	\$ 500,964	\$ (640,290)	\$ 1,632,649	* \$ 564,536
Other:					
Compensated absences	188,557	158,436	(152,906)	194,087	174,678
Total OPEB liability	1,734,904	268,770	-	2,003,674	-
	<u>1,923,461</u>	<u>427,206</u>	<u>(152,906)</u>	<u>2,197,761</u>	<u>174,678</u>
<b>Total Governmental Activities</b>	<u>\$ 3,695,436</u>	<u>\$ 928,170</u>	<u>\$ (793,196)</u>	<u>\$ 3,830,410</u>	<u>\$ 739,214</u>

Long-term debt due in more than one year \$ 3,091,196

\* Debt associated with capital assets \$ 1,632,649

Long-term debt obligations of the County as of December 31, 2021 are as follows:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
<b>Capital leases</b>			
First National Bank Wichita Falls	2.65%	\$ 145,467	\$ 145,467
First National Bank Wichita Falls	2.68%	\$ 263,967	263,967
First National Bank Wichita Falls	2.45%	\$ 91,530	91,530
First National Bank Southlake	3.65%	\$ 125,850	89,205
First National Bank Wichita Falls	3.99%	\$ 158,990	99,079
First National Bank Wichita Falls	2.95%	\$ 166,501	135,102
First National Bank Wichita Falls	3.65%	\$ 126,558	99,319
First National Bank Wichita Falls	3.99%	\$ 69,866	43,287
First National Bank Wichita Falls	3.99%	\$ 163,989	102,205
First National Bank Wichita Falls	2.95%	\$ 148,250	120,293
First National Bank Wichita Falls	3.65%	\$ 124,544	97,140
First National Bank Wichita Falls	2.95%	\$ 131,288	116,656
First National Bank Wichita Falls	3.35%	\$ 129,913	116,756
First National Bank Southlake	3.65%	\$ 33,230	6,950
First National Bank Southlake	3.65%	\$ 32,830	6,867
First National Bank Southlake	3.65%	\$ 32,830	6,867
First National Bank Southlake	3.65%	\$ 32,830	6,867
First National Bank Southlake	2.85%	\$ 35,024	21,273
First National Bank Southlake	2.85%	\$ 35,024	21,273
First National Bank Southlake	2.85%	\$ 35,024	21,273
First National Bank Southlake	2.85%	\$ 35,024	21,273
<b>Total Capital Leases</b>		<u>\$ 1,632,649</u>	<u>\$ 1,632,649</u>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

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

Year Ending Dec. 31	Capital Leases	
	Principal	Interest
2022	\$ 564,536	\$ 51,616
2023	259,359	32,117
2024	571,684	22,554
2025	237,070	5,669
<b>Total</b>	<b>\$ 1,632,649</b>	<b>\$ 111,956</b>

During the fiscal year, the County entered into a capital lease agreement for a Caterpillar motor grader in the amount of \$263,967. The lease matures on January 22, 2024, and has an interest rate of 2.65 percent. The lease includes a guaranteed buy back of \$185,000 which is currently reflected within the lease liability. The County also entered into a capital lease agreement for a Mack dump truck in the amount of \$145,467. The lease matures on May 26, 2025, and has an interest rate of 2.65 percent. The lease includes a guaranteed trade back for \$84,517 which is currently reflected within the lease liability. Additionally, the County entered into a capital lease agreement for a Mack MD6 dump truck in the amount of \$91,530. The lease matures on June 25, 2024, and has an interest rate of 2.45 percent. The lease includes a guaranteed trade back for \$45,000 which is currently reflected within the lease liability.

Machinery and equipment acquired under current capital lease obligations totaled \$2,221,083 and accumulated depreciation totaled \$894,776.

**E. Interfund Transfers**

Transfers between the primary governmental funds during the 2021 year were as follows:

Transfers in	Transfers out	Amounts
General fund	American Rescue Plan Act fund	\$ 307,538
Road and bridge fund	American Rescue Plan Act fund	128,860
Nonmajor governmental funds	American Rescue Plan Act fund	12,599
General fund	Nonmajor governmental funds	6,744
Road and bridge fund	General fund	204,800
Nonmajor governmental funds	General fund	101,579
	<b>Total</b>	<b>\$ 762,120</b>

Amounts transferred between funds relate to amounts collected by the general fund, nonmajor governmental funds, and the American Rescue Plan Act fund for various governmental disbursements.

**IV. OTHER INFORMATION**

**A. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 279 other entities in the Texas Association of Counties' (TAC) Workers' Compensation Self-Insurance Fund (the "Pool"). TAC created this Pool in 1974 to insure the County for workers' compensation related claims. The County also provides its employees benefits, including medical and life insurance, which the County obtains through the TAC's Insurance Trust Fund.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

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 grant 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 amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County reports liabilities 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 claim liabilities are reported at year end.

The continued spread of the COVID-19 pandemic has given rise in uncertainties that may have a significant negative impact on the operating activities and results of the County. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

**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 governing body 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 annual comprehensive financial report that can be obtained at [www.tcdrs.org](http://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



**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

eight years of service, but must leave their accumulated contributions in the plan to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee’s contribution to 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 2021. 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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	100
Inactive employees entitled to, but not yet receiving, benefits	111
Active employees	161
<b>Total</b>	<u><u>372</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 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 6.89 percent and 6.89 percent in calendar years 2021 and 2020, respectively. The County’s contributions to TCDRS for the fiscal year ended December 31, 2021 were \$396,777 and were equal to the required contributions.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

Net Pension Liability/(Asset)

The County's Net Pension Liability/(Asset) NPL(A) was measured as of December 31, 2020 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, 2020 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, 2020 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	2.5%
Salary Increases	Varies by age and service. 4.6% average over career, including inflation
Investment Rate of Return	7.5%
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.

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:

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation</b>	<b>Geometric Real Rate of Return (Expected minus Inflation)</b>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.25%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

Discount Rate

The discount rate used to measure the TPL was 7.6 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, 2021

Changes in the NP(A)

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Asset</b>
	<b>(A)</b>	<b>(B)</b>	<b>(A) - (B)</b>
Changes for the year:			
Service cost	\$ 766,469	\$ -	\$ 766,469
Interest	2,074,942	-	2,074,942
Change of benefit terms	-	-	-
Difference between expected and actual experience	(366,349)	-	(366,349)
Changes in assumptions	1,558,722	-	1,558,722
Contributions - employer	-	396,337	(396,337)
Contributions - employee	-	402,774	(402,774)
Net investment income	-	2,820,127	(2,820,127)
Benefit payments, including refunds of employee contributions	(1,101,796)	(1,101,795)	(1)
Administrative expense	-	(21,801)	21,801
Other changes	-	(6,329)	6,329
<b>Net changes</b>	<b>2,931,988</b>	<b>2,489,313</b>	<b>442,675</b>
Balance at December 31, 2019	25,390,266	27,304,576	(1,914,310)
<b>Balance at December 31, 2020</b>	<b>\$ 28,322,254</b>	<b>\$ 29,793,889</b>	<b>\$ (1,471,635)</b>

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the County, calculated using the discount rate of 7.6 percent, as well as what the County's NPL/(A) would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate:

	<b>1% Decrease in Discount Rate (6.6%)</b>	<b>Discount Rate (7.6%)</b>	<b>1% Increase in Discount Rate (8.6%)</b>
County's Net Pension Liability/(Asset)	\$ 2,094,694	\$ (1,471,635)	\$ (4,484,117)

Pension Plan Fiduciary Net Position

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

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

For the fiscal year ended December 31, 2021, the County recognized pension expense of \$329,128.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 111,277	\$ 353,392
Changes in actuarial assumptions	1,169,042	-
Difference between projected and actual investment earnings	-	952,452
Contributions subsequent to the measurement date	396,777	-
<b>Total</b>	<b>\$ 1,677,096</b>	<b>\$ 1,305,844</b>

\$396,777 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 NP(A) for the fiscal year ending December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended December</b>	<b>Pension Expense</b>
2022	\$ 6,022
2023	318,482
2024	(225,714)
2025	(124,315)
Thereafter	-
<b>Total</b>	<b>\$ (25,525)</b>

**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, 2021**

The following provides a summary of the number of participants in the plan as of December 31, 2020:

Inactive employees or beneficiaries currently receiving benefits	29
Inactive employees entitled to, but not yet receiving, benefits	-
Active employees	<u>118</u>
Total	<u><u>147</u></u>

Total OPEB Liability

The County's total OPEB liability of \$2,003,674 was measured as of December 31, 2021 and was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation rolled forward to December 31, 2021, 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	0.40% to 5.25%, not including wage inflation of 3.00%
Discount rate*	1.84% as of December 31, 2021
Demographic assumptions	Based on the experience study covering the four-year period ending December 31, 2020 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 Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.
Healthcare trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 13 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 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021.

Funding Policy

The County has elected to finance the 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, 2021

Changes in the Total OPEB Liability

		<b>Increase (Decrease)</b>	<b>Total OPEB Liability</b>
Changes for the year:			
Service cost	\$	166,206	
Interest		35,903	
Change of benefit terms		-	
Difference between expected and actual experience		6,013	
Changes of assumptions		106,348	
Benefit payments		(45,700)	
	<b>Net Changes</b>	<b>268,770</b>	
Balance at December 31, 2020			1,734,904
	<b>Balance at December 31, 2021</b>		<b>\$ 2,003,674</b>

Changes of assumptions reflect a change in the discount rate from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021.

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:

	<b>1% Decrease</b>	<b>Healthcare Trend Rate</b>	<b>1% Increase</b>
County's Total OPEB Liability	\$ 1,825,213	\$ 2,003,674	\$ 2,217,149

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:

	<b>1% Decrease (.84%)</b>	<b>Discount Rate (1.84%)</b>	<b>1% Increase (2.84%)</b>
County's Total OPEB Liability	\$ 2,213,667	\$ 2,003,674	\$ 1,820,307

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

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

For the year ended December 31, 2021, the County recognized OPEB expense of \$201,011.

The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 10,022	\$ 100,166
Changes in actuarial assumptions	191,439	61,088
<b>Total</b>	<b>\$ 201,461</b>	<b>\$ 161,254</b>

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

<b>Year Ended December 31</b>	<b>OPEB Expense Amount</b>
2022	\$ (1,098)
2023	(1,098)
2024	(1,098)
2025	11,186
2026	13,832
Thereafter	18,483
<b>Total</b>	<b>\$ 40,207</b>

**E. Subsequent Events**

Subsequent to year end, the County obtained lease financing for the purchase of various capital equipment as follows:

- On January 5, 2022, the County entered into a new lease for \$260,050 for a 2022 Komatsu motor grader with an interest rate of 2.95 percent and a maturity date of February 10, 2027.
- On May 16, 2022, the County entered into a new lease for \$293,250 for a 2022 John Deere motor grader with an interest rate of 3.2 percent and a maturity date of May 24, 2027.
- On May 16, 2022, the County entered into a new lease for \$85,427 for a 2019 Mack dump truck with an interest rate of 3.2 percent and a maturity date of May 24, 2027.
- On June 2, 2022, the County entered into a new lease for \$184,750 for a 2019 John Deere wheel loader with an interest rate of 3 percent and a maturity date of June 8, 2027.



***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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes	\$ 7,537,073	\$ 7,537,073	\$ 8,671,766	\$ 1,134,693
Intergovernmental	121,000	121,000	334,476	213,476
Other fees	927,325	927,325	1,045,599	118,274
Interest	30,780	30,780	40,492	9,712
Other revenues	233,267	565,753	494,454	(71,299)
<b>Total Revenues</b>	<b>8,849,445</b>	<b>9,181,931</b>	<b>10,586,787</b>	<b>1,404,856</b>
<b>Expenditures</b>				
<b>General Government:</b>				
General operations	3,459,662	3,853,988	3,548,970	305,018
County judge	159,592	159,592	156,441	3,151
County treasurer	102,031	106,984	105,866	1,118
County auditor	221,824	222,274	209,896	12,378
County clerk	399,174	403,183	358,293	44,890
Maintenance	593,809	611,922	586,727	25,195
County court	241,914	241,914	204,521	37,393
	<b>5,178,006</b>	<b>5,599,857</b>	<b>5,170,714</b>	<b>429,143</b>
<b>Administration of Justice:</b>				
Justice of the peace	316,226	319,725	318,078	1,647
District attorney	405,666	405,666	403,610	2,056
Judicial	84,916	106,389	101,246	5,143
District clerk	267,482	268,475	250,167	18,308
	<b>1,074,290</b>	<b>1,100,255</b>	<b>1,073,101</b>	<b>27,154</b>
<b>Public Safety:</b>				
Department of Public Safety	36,107	42,353	41,353	1,000
Sheriff's department jail	502,894	502,894	460,528	42,366
Sheriff's department office	1,657,750	1,674,096	1,640,006	34,090
Constables	199,990	216,595	204,342	12,253
Emergency operations center	172,107	172,157	109,904	62,253
	<b>2,568,848</b>	<b>2,608,095</b>	<b>2,456,133</b>	<b>151,962</b>
<b>Health and Human Services:</b>				
Veterans services	59,351	59,351	52,036	7,315
County extension	112,954	112,954	88,644	24,310
Health and sanitation	19,000	19,000	9,000	10,000
Nutrition center	63,200	63,200	51,112	12,088
	<b>254,505</b>	<b>254,505</b>	<b>200,792</b>	<b>53,713</b>

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

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Expenditures (continued)</u></b>				
<b>Community Enrichment</b>				
Airport	\$ 22,941	\$ 25,334	\$ 17,312	\$ 8,022
Rodeo arena/fairgrounds	40,942	51,722	50,236	1,486
Economic development	10,600	10,600	5,750	4,850
Benevolence	1,000	1,000	559	441
Legislative services	10,500	10,500	-	10,500
County right of way	501,000	501,000	331,572	169,428
Courthouse restoration	-	9,542	9,542	-
	<u>586,983</u>	<u>609,698</u>	<u>414,971</u>	<u>194,727</u>
<b>Tax Administration</b>				
Tax assessor/collector	315,211	315,211	315,172	39
	<u>315,211</u>	<u>315,211</u>	<u>315,172</u>	<u>39</u>
<b>Debt Service</b>				
Principal	26,710	53,517	53,517	-
Interest and fiscal charges	1,986	5,174	5,174	-
<b>Capital Outlay</b>	613,199	1,443,700	1,265,528	178,172
	<u>10,619,738</u>	<u>11,990,012</u>	<u>10,955,102</u>	<u>1,034,910</u>
	<b>Excess (Deficiency) of</b>			
	<b>Revenues (Under) Expenditures</b>			
	<u>(1,770,293)</u>	<u>(2,808,081)</u>	<u>(368,315)</u>	<u>2,439,766</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	48,600	48,600	314,281	265,681
Transfers (out)	(304,800)	(344,037)	(306,379)	37,658
<b>Total Other Financing Sources (Uses)</b>	<u>(256,200)</u>	<u>(295,437)</u>	<u>7,902</u>	<u>303,339</u>
	<u>\$ (2,026,493)</u>	<u>\$ (3,103,518)</u>	<u>(360,413)</u>	<u>\$ 2,743,105</u>
Beginning fund balance			<u>6,820,635</u>	
			<u>\$ 6,460,222</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property taxes	\$ 2,570,425	\$ 2,570,425	\$ 2,886,585	\$ 316,160
Intergovernmental	127,000	127,000	28,814	(98,186)
Auto registration	510,000	510,000	511,887	1,887
Other fees	27,859	27,859	24,028	(3,831)
Investment income	5,700	5,700	7,412	1,712
Other revenue	250	250	12,677	12,427
<b>Total Revenues</b>	<u>3,241,234</u>	<u>3,241,234</u>	<u>3,471,403</u>	<u>230,169</u>
<b><u>Expenditures</u></b>				
Roads and bridges	3,400,234	3,699,124	3,457,277	241,847
<b>Debt Service</b>				
Principal	281,835	392,631	391,053	1,578
Interest charges	54,773	56,297	54,385	1,912
<b>Capital Outlay</b>				
	292,823	824,374	812,632	11,742
<b>Total Expenditures</b>	<u>4,029,665</u>	<u>4,972,426</u>	<u>4,715,347</u>	<u>257,079</u>
<b>(Deficiency) of Revenues</b> <b>(Under) Expenditures</b>	<u>(788,431)</u>	<u>(1,731,192)</u>	<u>(1,243,944)</u>	<u>487,248</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Capital leases	-	60,259	500,964	440,705
Transfers in	3,376,232	3,291,547	3,697,178	405,631
Transfers (out)	(3,166,963)	(3,678,635)	(3,363,518)	315,117
Sale of capital asset	-	84,314	252,557	168,243
<b>Total Other Financing Sources (Uses)</b>	<u>209,269</u>	<u>(242,515)</u>	<u>1,087,181</u>	<u>1,329,696</u>
<b>Net Change in Fund Balance</b>	<u>\$ (579,162)</u>	<u>\$ (1,973,707)</u>	<u>(156,763)</u>	<u>\$ 1,816,944</u>
Beginning fund balance			<u>1,822,078</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,665,315</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ -	\$ 8,003	\$ 8,003
Investment income	5,000	5,000	14,961	9,961
<b>Total Revenues</b>	<u>5,000</u>	<u>5,000</u>	<u>22,964</u>	<u>17,964</u>
<b><u>Expenditures</u></b>				
Public safety	760,277	760,277	78	760,199
Capital Outlay	44,723	44,723	-	44,723
<b>Total Expenditures</b>	<u>805,000</u>	<u>805,000</u>	<u>78</u>	<u>804,922</u>
<b>Net Change in Fund Balance</b>	<u>\$ (800,000)</u>	<u>\$ (800,000)</u>	22,886	<u>\$ 822,886</u>
Beginning fund balance			<u>4,140,807</u>	
<b>Ending Fund Balance</b>			<u>\$ 4,163,693</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**  
**AMERICAN RESCUE PLAN ACT FUND**  
**For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ 2,104,766	\$ 992,356	\$ (1,112,410)
<b>Total Revenues</b>	<u>-</u>	<u>2,104,766</u>	<u>992,356</u>	<u>(1,112,410)</u>
<b><u>Expenditures</u></b>				
Health and human services	-	2,104,766	543,359	1,561,407
<b>Total Expenditures</b>	<u>-</u>	<u>2,104,766</u>	<u>543,359</u>	<u>1,561,407</u>
<b>Excess of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>448,997</u>	<u>448,997</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	-	(448,997)	(448,997)	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>(448,997)</u>	<u>(448,997)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (448,997)</u>	<u>-</u>	<u>\$ 448,997</u>
Beginning fund balance			<u>-</u>	
<b>Ending Fund Balance</b>			<u>\$ -</u>	

**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, 2021

	Measurement Year*			
	2014	2015	2016	2017
<b>Total Pension Liability</b>				
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)
<b>Net Change in Total Pension Liability</b>	<u>1,101,809</u>	<u>938,583</u>	<u>1,021,900</u>	<u>1,598,399</u>
Beginning total pension liability	<u>17,849,900</u>	<u>18,951,709</u>	<u>19,890,292</u>	<u>20,912,192</u>
<b>Ending Total Pension Liability</b>	<u><u>\$ 18,951,709</u></u>	<u><u>\$ 19,890,292</u></u>	<u><u>\$ 20,912,192</u></u>	<u><u>\$ 22,510,591</u></u>
<b>Plan Fiduciary Net Position</b>				
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
<b>Net Change in Plan Fiduciary Net Position</b>	<u>1,050,656</u>	<u>(216,701)</u>	<u>984,172</u>	<u>5,608,702</u>
Beginning plan fiduciary net position	<u>17,197,366</u>	<u>18,248,022</u>	<u>18,031,321</u>	<u>19,015,493</u>
<b>Ending Plan Fiduciary Net Position</b>	<u><u>\$ 18,248,022</u></u>	<u><u>\$ 18,031,321</u></u>	<u><u>\$ 19,015,493</u></u>	<u><u>\$ 24,624,195</u></u>
<b>Net Pension Liability/(Asset)</b>	<u><u>\$ 703,687</u></u>	<u><u>\$ 1,858,971</u></u>	<u><u>\$ 1,896,699</u></u>	<u><u>\$ (2,113,604)</u></u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability/(Asset)</b>	96.29%	90.65%	90.93%	109.39%
<b>Covered Payroll</b>	\$ 4,338,577	\$ 4,586,125	\$ 4,848,558	\$ 4,984,180
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	16.22%	40.53%	39.12%	-42.41%

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

<b>Measurement Year*</b>		
<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 680,217	\$ 649,436	\$ 766,469
1,837,198	1,927,217	2,074,942
-	-	-
(314,521)	222,553	(366,349)
-	-	1,558,722
(1,038,918)	(1,083,508)	(1,101,796)
1,163,976	1,715,698	2,931,988
22,510,591	23,674,567	25,390,265
\$ 23,674,567	\$ 25,390,265	\$ 28,322,253
\$ 332,076	\$ 330,716	\$ 396,337
374,320	375,117	402,774
(462,457)	3,909,269	2,820,127
(1,038,918)	(1,083,508)	(1,101,795)
(19,118)	(20,807)	(21,801)
(7,354)	(8,956)	(6,329)
(821,451)	3,501,831	2,489,313
24,624,195	23,802,744	27,304,575
\$ 23,802,744	\$ 27,304,575	\$ 29,793,888
\$ (128,177)	\$ (1,914,310)	\$ (1,471,635)
100.54%	107.54%	105.20%
\$ 5,347,426	\$ 5,358,814	\$ 5,753,918
-2.40%	-35.72%	-25.58%

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended December 31, 2021**

	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 eight years of information is currently available. The County will build this schedule over the next two-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	20 years
Asset valuation method	5-year smoothed market
Inflation	2.5%
Salary increases	Varies by age and service. 4.6% average over career, including inflation
Investment rate of return	7.5%
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 females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

3. Other Information:

There were no benefit changes during the year.

<b>Fiscal Year*</b>			
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 583,406	\$ 330,716	\$ 396,820	\$ 396,777
332,076	330,716	396,337	396,777
<u>\$ 251,330</u>	<u>\$ -</u>	<u>\$ 483</u>	<u>\$ -</u>
\$ 5,347,444	\$ 5,358,849	\$ 5,759,365	\$ 5,758,730
6.21%	6.17%	6.88%	6.89%

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS**  
**LIABILITY AND RELATED RATIOS - RETIREE HEALTHCARE PLAN**  
**For the Year Ended December 31, 2021**

	Measurement Year*			
	2017	2018	2019	2020
<b>Total OPEB Liability</b>				
Service cost	\$ 114,465	\$ 120,529	\$ 152,790	\$ 166,206
Interest (on the total OPEB liability)	47,639	53,975	45,497	35,903
Difference between expected and actual experience	-	8,199	(139,850)	6,013
Change of assumptions	(134,460)	29,196	115,361	106,348
Benefit payments**	(7,121)	(23,000)	(33,877)	(45,700)
<b>Net Change in Total OPEB Liability</b>	<b>20,523</b>	<b>188,899</b>	<b>139,921</b>	<b>268,770</b>
Beginning total OPEB liability	1,385,561	1,406,084	1,594,983	1,734,904
<b>Ending Total OPEB Liability</b>	<b>\$ 1,406,084</b>	<b>\$ 1,594,983</b>	<b>\$ 1,734,904</b>	<b>\$ 2,003,674</b>
<b>Covered Payroll</b>	<b>\$ 4,066,755</b>	<b>\$ 5,636,202</b>	<b>\$ 6,046,347</b>	<b>\$ 5,297,542</b>
<b>Total OPEB Liability as a Percentage of Covered Payroll</b>	<b>34.58%</b>	<b>28.30%</b>	<b>28.69%</b>	<b>37.82%</b>

\* Only four years of information is currently available. The County will build this schedule over the next six-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 2.00% as of December 31, 2019 to 1.84% as of December 31, 2020.

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, 2021**

		<b>Special Revenue Funds</b>			
		<b>District Clerk Appropriations</b>	<b>County Clerk RMP</b>	<b>County District Attorney Forfeiture</b>	<b>State Crime Stoppers</b>
<b><u>Assets</u></b>					
	Cash and cash equivalents	\$ 49,493	\$ 705,057	\$ 9,153	\$ -
	Due from other governments	-	-	-	-
	<b>Total Assets</b>	<b>\$ 49,493</b>	<b>\$ 705,057</b>	<b>\$ 9,153</b>	<b>\$ -</b>
<b><u>Liabilities</u></b>					
	Accounts payable	\$ -	\$ 10	\$ -	\$ -
	Unearned revenue	-	-	-	-
	<b>Total Liabilities</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>
<b><u>Fund Balances</u></b>					
	Restricted	49,493	705,047	9,153	-
	<b>Total Fund Balances</b>	<b>49,493</b>	<b>705,047</b>	<b>9,153</b>	<b>-</b>
	<b>Total Liabilities and Fund Balances</b>	<b>\$ 49,493</b>	<b>\$ 705,057</b>	<b>\$ 9,153</b>	<b>\$ -</b>

**Special Revenue Funds**

<b>District Clerk RMP</b>	<b>Law Library</b>	<b>Jail Interest and Sinking</b>	<b>CDA Trust</b>	<b>Small Business Loan</b>	<b>Peace Officer Service Fee</b>
\$ 3,654	\$ 69,923	\$ 566,729	\$ 15,826	\$ 558	\$ 93,245
-	-	-	-	-	-
<u>\$ 3,654</u>	<u>\$ 69,923</u>	<u>\$ 566,729</u>	<u>\$ 15,826</u>	<u>\$ 558</u>	<u>\$ 93,245</u>
\$ -	\$ 932	\$ 180	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>-</u>	<u>932</u>	<u>180</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,654	68,991	566,549	15,826	558	93,245
<u>3,654</u>	<u>68,991</u>	<u>566,549</u>	<u>15,826</u>	<u>558</u>	<u>93,245</u>
<u>\$ 3,654</u>	<u>\$ 69,923</u>	<u>\$ 566,729</u>	<u>\$ 15,826</u>	<u>\$ 558</u>	<u>\$ 93,245</u>

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)**  
**December 31, 2021**

		Special Revenue Funds			
		Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
<b><u>Assets</u></b>					
Cash and cash equivalents		\$ 81,562	\$ 98,578	\$ -	\$ 1,150
Due from other governments		-	-	-	-
<b>Total Assets</b>		\$ 81,562	\$ 98,578	\$ -	\$ 1,150
<b><u>Liabilities</u></b>					
Accounts payable		\$ 5	\$ -	\$ -	\$ -
Unearned revenue		-	-	-	-
<b>Total Liabilities</b>		5	-	-	-
<b><u>Fund Balances</u></b>					
Restricted		81,557	98,578	-	1,150
<b>Total Fund Balances</b>		81,557	98,578	-	1,150
<b>Total Liabilities and Fund Balances</b>		\$ 81,562	\$ 98,578	\$ -	\$ 1,150

**Special Revenue Funds**

<b>Civil Fees</b>	<b>Homeland Security</b>	<b>Child Welfare Board</b>	<b>Child Safety</b>	<b>Help America Vote Grant</b>	<b>District Court Technology</b>
\$ 56,185	\$ 9,959	\$ 8,118	\$ 71,422	\$ 31,465	\$ 33,614
-	-	-	-	-	-
<u>\$ 56,185</u>	<u>\$ 9,959</u>	<u>\$ 8,118</u>	<u>\$ 71,422</u>	<u>\$ 31,465</u>	<u>\$ 33,614</u>
\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -
-	-	-	-	31,465	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>31,465</u>	<u>-</u>
56,185	9,959	8,118	71,415	-	33,614
<u>56,185</u>	<u>9,959</u>	<u>8,118</u>	<u>71,415</u>	<u>-</u>	<u>33,614</u>
<u>\$ 56,185</u>	<u>\$ 9,959</u>	<u>\$ 8,118</u>	<u>\$ 71,422</u>	<u>\$ 31,465</u>	<u>\$ 33,614</u>

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)**  
December 31, 2021

**Special Revenue Funds**

	<b>TC Chapter 19</b>	<b>CDA State Appropriations</b>	<b>Alternate Dispute Resolutions</b>	<b>Harvey Round 1 (CDBG) 20-065-087-C248</b>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 5,000	\$ 126,631	\$ 32,613	\$ -
Due from other governments	-	-	-	25,080
<b>Total Assets</b>	<b>\$ 5,000</b>	<b>\$ 126,631</b>	<b>\$ 32,613</b>	<b>\$ 25,080</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 25,080
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,080</b>
<b><u>Fund Balances</u></b>				
Restricted	5,000	126,631	32,613	-
<b>Total Fund Balances</b>	<b>5,000</b>	<b>126,631</b>	<b>32,613</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,000</b>	<b>\$ 126,631</b>	<b>\$ 32,613</b>	<b>\$ 25,080</b>

**Special Revenue Funds**

<b>Tyler Search and Rescue</b>	<b>Justice Court Technology</b>	<b>Jury Reimbursement</b>	<b>Supplement Court Guardianship</b>	<b>Water Improvement Grant - Fred</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 201	\$ 49,896	\$ -	\$ 27,014	\$ -	\$ 2,147,046
-	-	-	-	-	25,080
<u>\$ 201</u>	<u>\$ 49,896</u>	<u>\$ -</u>	<u>\$ 27,014</u>	<u>\$ -</u>	<u>\$ 2,172,126</u>
\$ -	\$ 158	\$ -	\$ -	\$ -	\$ 26,372
-	-	-	-	-	31,465
<u>-</u>	<u>158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,837</u>
201	49,738	-	27,014	-	2,114,289
201	49,738	-	27,014	-	2,114,289
<u>\$ 201</u>	<u>\$ 49,896</u>	<u>\$ -</u>	<u>\$ 27,014</u>	<u>\$ -</u>	<u>\$ 2,172,126</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)**  
**For the Year Ended December 31, 2021**

	<b>Special Revenue Funds</b>			
	<b>District Clerk Appropriations</b>	<b>County Clerk RMP</b>	<b>County District Attorney Forfeiture</b>	<b>State Crime Stoppers</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	-	106,911	7,606	-
Investment income	174	1,932	30	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>174</b>	<b>108,843</b>	<b>7,636</b>	<b>-</b>
<b>Expenditures</b>				
General government	-	57,687	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	4
Health and human services	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>19,712</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>77,399</b>	<b>-</b>	<b>4</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>174</b>	<b>31,444</b>	<b>7,636</b>	<b>(4)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	5,154	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>5,154</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>174</b>	<b>36,598</b>	<b>7,636</b>	<b>(4)</b>
Beginning fund balances	49,319	668,449	1,517	4
<b>Ending Fund Balances</b>	<b>\$ 49,493</b>	<b>\$ 705,047</b>	<b>\$ 9,153</b>	<b>\$ -</b>



**Special Revenue Funds**

<b>District Clerk RMP</b>	<b>Law Library</b>	<b>Jail Interest and Sinking</b>	<b>CDA Trust</b>	<b>Small Business Loan</b>	<b>Peace Officer Service Fee</b>
\$ -	\$ -	\$ -	\$ -	\$ 6,138	\$ 2,173
1,445	7,180	-	-	-	8,700
11	270	893	1,217	-	255
-	-	116	-	-	-
<u>1,456</u>	<u>7,450</u>	<u>1,009</u>	<u>1,217</u>	<u>6,138</u>	<u>11,128</u>
1,280	-	-	-	7,253	-
-	22,627	-	859	-	-
-	-	64,028	-	-	2,600
-	-	-	-	-	-
-	-	6,504	-	-	-
<u>1,280</u>	<u>22,627</u>	<u>70,532</u>	<u>859</u>	<u>7,253</u>	<u>2,600</u>
176	(15,177)	(69,523)	358	(1,115)	8,528
-	25,000	-	-	-	-
-	-	-	-	-	-
-	25,000	-	-	-	-
176	9,823	(69,523)	358	(1,115)	8,528
<u>3,478</u>	<u>59,168</u>	<u>636,072</u>	<u>15,468</u>	<u>1,673</u>	<u>84,717</u>
<u>\$ 3,654</u>	<u>\$ 68,991</u>	<u>\$ 566,549</u>	<u>\$ 15,826</u>	<u>\$ 558</u>	<u>\$ 93,245</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, 2021**

	Special Revenue Funds			
	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	8,097	3,385	-	126
Investment income	323	310	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>8,420</b>	<b>3,695</b>	<b>-</b>	<b>126</b>
<b>Expenditures</b>				
General government	41,263	-	-	-
Administration of justice	-	-	670	295
Public safety	-	-	-	-
Health and human services	-	-	-	-
<b>Capital Outlay</b>	<b>455</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>41,718</b>	<b>-</b>	<b>670</b>	<b>295</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(33,298)</b>	<b>3,695</b>	<b>(670)</b>	<b>(169)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	80,727	-	-	-
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>80,727</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>47,429</b>	<b>3,695</b>	<b>(670)</b>	<b>(169)</b>
Beginning fund balances	34,128	94,883	670	1,319
<b>Ending Fund Balances</b>	<b>\$ 81,557</b>	<b>\$ 98,578</b>	<b>\$ -</b>	<b>\$ 1,150</b>

**Special Revenue Funds**

<b>Civil Fees</b>	<b>Homeland Security</b>	<b>Child Welfare Board</b>	<b>Child Safety</b>	<b>Help America Vote Grant</b>	<b>District Court Technology</b>
\$ -	\$ -	\$ -	\$ -	\$ 650	\$ -
695	-	-	18,064	-	2,694
194	35	28	273	-	112
2,135	-	520	-	-	-
<u>3,024</u>	<u>35</u>	<u>548</u>	<u>18,337</u>	<u>650</u>	<u>2,806</u>
454	-	-	-	650	-
-	-	-	-	-	-
-	-	-	32,695	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>454</u>	<u>-</u>	<u>-</u>	<u>32,695</u>	<u>650</u>	<u>-</u>
2,570	35	548	(14,358)	-	2,806
-	-	-	1,719	-	-
-	-	-	-	-	-
-	-	-	1,719	-	-
2,570	35	548	(12,639)	-	2,806
<u>53,615</u>	<u>9,924</u>	<u>7,570</u>	<u>84,054</u>	<u>-</u>	<u>30,808</u>
<u>\$ 56,185</u>	<u>\$ 9,959</u>	<u>\$ 8,118</u>	<u>\$ 71,415</u>	<u>\$ -</u>	<u>\$ 33,614</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, 2021**

	<b>Special Revenue Funds</b>			
	<b>TC</b>	<b>CDA</b>	<b>Alternate</b>	<b>Harvey</b>
	<b>Chapter 19</b>	<b>State</b>	<b>Dispute</b>	<b>Round 1 (CDBG)</b>
	<b>Chapter 19</b>	<b>Appropriations</b>	<b>Resolutions</b>	<b>20-065-087-C248</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 261,939
Other fees	-	-	15	-
Investment income	-	445	-	-
Other revenues	-	-	249	-
<b>Total Revenues</b>	<b>-</b>	<b>445</b>	<b>264</b>	<b>261,939</b>
<b>Expenditures</b>				
General government	-	-	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	263,518
Health and human services	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>263,518</b>
<b>Excess (Deficiency) of</b>				
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>445</b>	<b>264</b>	<b>(1,579)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	1,579
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,579</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>445</b>	<b>264</b>	<b>-</b>
Beginning fund balances	5,000	126,186	32,349	-
<b>Ending Fund Balances</b>	<b>\$ 5,000</b>	<b>\$ 126,631</b>	<b>\$ 32,613</b>	<b>\$ -</b>

**Special Revenue Funds**

<b>Tyler Search and Rescue</b>	<b>Justice Court Technology</b>	<b>Jury Reimbursement</b>	<b>Supplement Court Guardianship</b>	<b>Water Improvement Grant - Fred</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ 36,815	\$ 307,715
-	649	-	2,280	-	167,847
1	177	-	91	-	6,771
-	-	-	-	-	3,020
<u>1</u>	<u>826</u>	<u>-</u>	<u>2,371</u>	<u>36,815</u>	<u>485,353</u>
-	-	-	-	-	108,587
-	2,226	-	-	-	26,677
-	-	-	-	-	362,845
-	-	-	-	36,815	36,815
-	-	-	-	-	26,671
<u>-</u>	<u>2,226</u>	<u>-</u>	<u>-</u>	<u>36,815</u>	<u>561,595</u>
<u>1</u>	<u>(1,400)</u>	<u>-</u>	<u>2,371</u>	<u>-</u>	<u>(76,242)</u>
-	-	-	-	-	114,179
-	-	(6,744)	-	-	(6,744)
<u>-</u>	<u>-</u>	<u>(6,744)</u>	<u>-</u>	<u>-</u>	<u>107,435</u>
1	(1,400)	(6,744)	2,371	-	31,193
<u>200</u>	<u>51,138</u>	<u>6,744</u>	<u>24,643</u>	<u>-</u>	<u>2,083,096</u>
<u>\$ 201</u>	<u>\$ 49,738</u>	<u>\$ -</u>	<u>\$ 27,014</u>	<u>\$ -</u>	<u>\$ 2,114,289</u>

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND SUB-FUNDS (Page 1 of 2)**  
**December 31, 2021**

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 5,226,382	\$ 2,538	\$ 33,350	\$ 55,272
Investments	247,839	-	-	-
Receivables, net	7,281,451	-	-	-
Due from other governments	1,699,297	-	-	-
Prepays	450	-	-	-
<b>Total Assets</b>	<b>\$ 14,455,419</b>	<b>\$ 2,538</b>	<b>\$ 33,350</b>	<b>\$ 55,272</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 179,997	\$ 326	\$ 383	\$ -
<b>Total Liabilities</b>	<b>179,997</b>	<b>326</b>	<b>383</b>	<b>-</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	9,457,486	-	-	-
<b><u>Fund Balances</u></b>				
Nonspendable	450	-	-	-
Assigned	-	2,212	32,967	55,272
Unassigned	4,817,486	-	-	-
<b>Total Fund Balances</b>	<b>4,817,936</b>	<b>2,212</b>	<b>32,967</b>	<b>55,272</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 14,455,419</b>	<b>\$ 2,538</b>	<b>\$ 33,350</b>	<b>\$ 55,272</b>

<u>Benevolence</u>	<u>Collection Center</u>	<u>County Right-of-Way</u>	<u>Emergency Operations</u>	<u>Nutrition Center</u>	<u>Courthouse Restoration</u>
\$ 3,524	\$ 321,651	\$ 742,739	\$ 190,816	\$ 62,602	\$ 177,324
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,524</u>	<u>\$ 321,651</u>	<u>\$ 742,739</u>	<u>\$ 190,816</u>	<u>\$ 62,602</u>	<u>\$ 177,324</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,462</u>	<u>\$ 73</u>	<u>\$ 3,450</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,462</u>	<u>73</u>	<u>3,450</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,524</u>	<u>321,651</u>	<u>742,739</u>	<u>189,354</u>	<u>62,529</u>	<u>173,874</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,524</u>	<u>321,651</u>	<u>742,739</u>	<u>189,354</u>	<u>62,529</u>	<u>173,874</u>
<u>\$ 3,524</u>	<u>\$ 321,651</u>	<u>\$ 742,739</u>	<u>\$ 190,816</u>	<u>\$ 62,602</u>	<u>\$ 177,324</u>

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**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND SUB-FUNDS (Page 2 of 2)**  
December 31, 2021

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Fund Sub-funds</u>
<b><u>Assets</u></b>			
Cash and cash equivalents	\$ 58,164	\$ -	\$ 6,874,362
Investments	-	-	247,839
Receivables, net	-	-	7,281,451
Due from other governments	-	-	1,699,297
Prepays	-	-	450
<b>Total Assets</b>	<b>\$ 58,164</b>	<b>\$ -</b>	<b>\$ 16,103,399</b>
<b><u>Liabilities</u></b>			
Accounts payable	\$ -	\$ -	\$ 185,691
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>185,691</b>
<b><u>Deferred Inflows of Resources</u></b>			
Unavailable revenue - property taxes	-	-	9,457,486
<b><u>Fund Balances</u></b>			
Nonspendable	-	-	450
Assigned	58,164	-	1,642,286
Unassigned	-	-	4,817,486
<b>Total Fund Balances</b>	<b>58,164</b>	<b>-</b>	<b>6,460,222</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 58,164</b>	<b>\$ -</b>	<b>\$ 16,103,399</b>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND SUB-FUNDS (Page 1 of 2)**  
**For the Year Ended December 31, 2021**

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<b><u>Revenues</u></b>				
Taxes	\$ 8,671,766	\$ -	\$ -	\$ -
Intergovernmental	154,016	-	-	-
Other fees	1,041,034	4,565	-	-
Investment income	36,479	-	159	210
Other revenues	491,860	-	-	-
<b>Total Revenues</b>	<u>10,395,155</u>	<u>4,565</u>	<u>159</u>	<u>210</u>
<b><u>Expenditures</u></b>				
General government	5,170,714	-	-	-
Administration of justice	1,073,101	-	-	-
Public safety	2,346,229	-	-	-
Health and human services	149,680	-	-	-
Community enrichment	-	17,312	50,236	5,750
Tax administration	315,172	-	-	-
<b>Debt Service:</b>				
Principal	53,517	-	-	-
Interest	5,174	-	-	-
<b>Capital Outlay</b>				
	76,855	-	-	-
<b>Total Expenditures</b>	<u>9,190,442</u>	<u>17,312</u>	<u>50,236</u>	<u>5,750</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,204,713</u>	<u>(12,747)</u>	<u>(50,077)</u>	<u>(5,540)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	314,281	10,000	32,200	10,500
Transfers (out)	(622,396)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(308,115)</u>	<u>10,000</u>	<u>32,200</u>	<u>10,500</u>
<b>Net Change in Fund Balances</b>	896,598	(2,747)	(17,877)	4,960
Beginning fund balances	3,921,338	4,959	50,844	50,312
<b>Ending Fund Balances</b>	<u>\$ 4,817,936</u>	<u>\$ 2,212</u>	<u>\$ 32,967</u>	<u>\$ 55,272</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	180,460	-	-	-
-	-	-	-	-	-
-	1,129	1,500	792	223	-
-	-	-	6	2,588	-
-	1,129	181,960	798	2,811	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	109,904	-	-
-	-	-	-	51,112	-
559	-	331,572	-	-	9,542
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,188,673
559	-	331,572	109,904	51,112	1,198,215
(559)	1,129	(149,612)	(109,106)	(48,301)	(1,198,215)
1,000	-	-	166,817	10,000	75,000
-	-	-	-	-	-
1,000	-	-	166,817	10,000	75,000
441	1,129	(149,612)	57,711	(38,301)	(1,123,215)
3,083	320,522	892,351	131,643	100,830	1,297,089
\$ 3,524	\$ 321,651	\$ 742,739	\$ 189,354	\$ 62,529	\$ 173,874

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**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND SUB-FUNDS (Page 2 of 2)**  
**For the Year Ended December 31, 2021**

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Fund Sub-funds</u>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ 8,671,766
Intergovernmental	-	-	334,476
Other fees	-	-	1,045,599
Investment income	-	-	40,492
Other revenues	-	-	494,454
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>10,586,787</u>
<b>Expenditures</b>			
General government	-	-	5,170,714
Administration of justice	-	-	1,073,101
Public safety	-	-	2,456,133
Health and human services	-	-	200,792
Community enrichment	-	-	414,971
Tax administration	-	-	315,172
<b>Debt Service:</b>			
Principal	-	-	53,517
Interest	-	-	5,174
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>1,265,528</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>10,955,102</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>(368,315)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	10,500	(316,017)	314,281
Transfers (out)	<u>-</u>	<u>316,017</u>	<u>(306,379)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>10,500</u>	<u>-</u>	<u>7,902</u>
<b>Net Change in Fund Balances</b>	10,500	-	(360,413)
Beginning fund balances	<u>47,664</u>	<u>-</u>	<u>6,820,635</u>
<b>Ending Fund Balances</b>	<u>\$ 58,164</u>	<u>\$ -</u>	<u>\$ 6,460,222</u>

# TYLER COUNTY, TEXAS

## COMBINING BALANCE SHEET

### ROAD AND BRIDGE FUNDS

December 31, 2021

	<b>Road and Bridge General</b>	<b>Road and Bridge Precinct No. 1</b>	<b>Road and Bridge Precinct No. 2</b>	<b>Road and Bridge Precinct No. 3</b>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 317,550	\$ 488,828	\$ 19,069	\$ 415,937
Receivables, net	2,644,139	-	-	-
Due from other governments	627,495	-	-	-
Due from other funds	-	-	2,432	-
<b>Total Assets</b>	<b>\$ 3,589,184</b>	<b>\$ 488,828</b>	<b>\$ 21,501</b>	<b>\$ 415,937</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ 11,966	\$ 21,501	\$ 16,208
Due to other funds	2,432	-	-	-
<b>Total Liabilities</b>	<b>2,432</b>	<b>11,966</b>	<b>21,501</b>	<b>16,208</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	3,532,903	-	-	-
<b><u>Fund Balances</u></b>				
Restricted	53,849	476,862	-	399,729
<b>Total Fund Balances</b>	<b>53,849</b>	<b>476,862</b>	<b>-</b>	<b>399,729</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,589,184</b>	<b>\$ 488,828</b>	<b>\$ 21,501</b>	<b>\$ 415,937</b>

<b>Road and Bridge Precinct No. 4</b>	<b>Interfund Activity Elimination</b>	<b>Total Road and Bridge Funds</b>
\$ 772,908	\$ -	\$ 2,014,292
-	-	2,644,139
-	-	627,495
-	(2,432)	-
<u>\$ 772,908</u>	<u>\$ -</u>	<u>\$ 5,285,926</u>
\$ 38,033	\$ -	\$ 87,708
-	(2,432)	-
<u>38,033</u>	<u>-</u>	<u>87,708</u>
-	-	3,532,903
734,875	-	1,665,315
<u>734,875</u>	<u>-</u>	<u>1,665,315</u>
<u>\$ 772,908</u>	<u>\$ -</u>	<u>\$ 5,285,926</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**ROAD AND BRIDGE FUNDS**  
**For the Year Ended December 31, 2021**

	<b>Road and Bridge General</b>	<b>Road and Bridge Precinct No. 1</b>	<b>Road and Bridge Precinct No. 2</b>	<b>Road and Bridge Precinct No. 3</b>
<b>Revenues</b>				
Property taxes	\$ 2,886,585	\$ -	\$ -	\$ -
Intergovernmental	28,785	29	-	-
Auto registration	511,887	-	-	-
Other fees	24,028	-	-	-
Investment income	-	1,898	1,042	1,904
Other revenue	-	186	2,421	9,833
<b>Total Revenues</b>	<b>3,451,285</b>	<b>2,113</b>	<b>3,463</b>	<b>11,737</b>
<b>Expenditures</b>				
Roads and bridges	-	749,492	792,714	1,054,945
<b>Debt Service:</b>				
Principal	-	161,782	100,767	86,767
Interest charges	-	3,452	22,597	16,073
<b>Capital Outlay</b>	-	468,973	259,716	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,383,699</b>	<b>1,175,794</b>	<b>1,157,785</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,451,285</b>	<b>(1,381,586)</b>	<b>(1,172,331)</b>	<b>(1,146,048)</b>
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	409,434	91,530	-
Transfers in	-	878,838	819,494	1,060,569
Transfers (out)	(3,263,590)	-	(19,039)	(19,221)
Sale of capital assets	-	84,314	60,259	44,553
<b>Total Other Financing Sources (Uses)</b>	<b>(3,263,590)</b>	<b>1,372,586</b>	<b>952,244</b>	<b>1,085,901</b>
<b>Net Change in Fund Balances</b>	<b>187,695</b>	<b>(9,000)</b>	<b>(220,087)</b>	<b>(60,147)</b>
Beginning fund balances	(133,846)	485,862	220,087	459,876
<b>Ending Fund Balances</b>	<b>\$ 53,849</b>	<b>\$ 476,862</b>	<b>\$ -</b>	<b>\$ 399,729</b>



<b>Road and Bridge Precinct No. 4</b>	<b>Interfund Activity Elimination</b>	<b>Total Road and Bridge Funds</b>
\$ -	\$ -	\$ 2,886,585
-	-	28,814
-	-	511,887
-	-	24,028
2,568	-	7,412
237	-	12,677
<u>2,805</u>	<u>-</u>	<u>3,471,403</u>
860,126	-	3,457,277
41,737	-	391,053
12,263	-	54,385
83,943	-	812,632
<u>998,069</u>	<u>-</u>	<u>4,715,347</u>
<u>(995,264)</u>	<u>-</u>	<u>(1,243,944)</u>
-	-	500,964
938,277	(3,363,518)	333,660
(61,668)	3,363,518	-
63,431	-	252,557
<u>940,040</u>	<u>-</u>	<u>1,087,181</u>
(55,224)	-	(156,763)
<u>790,099</u>	<u>-</u>	<u>1,822,078</u>
<u>\$ 734,875</u>	<u>\$ -</u>	<u>\$ 1,665,315</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property taxes	\$ 2,570,425	\$ 2,570,425	\$ 2,886,585	\$ 316,160
Intergovernmental	22,000	22,000	28,785	6,785
Auto registration	510,000	510,000	511,887	1,887
Other fees	27,859	27,859	24,028	(3,831)
<b>Total Revenues</b>	<u>3,130,284</u>	<u>3,130,284</u>	<u>3,451,285</u>	<u>321,001</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>				
	<u>(3,130,284)</u>	<u>(3,130,284)</u>	<u>(3,451,285)</u>	<u>321,001</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	<u>(3,130,284)</u>	<u>(3,578,707)</u>	<u>(3,263,590)</u>	<u>315,117</u>
<b>Total Other Financing (Uses)</b>	<u>(3,130,284)</u>	<u>(3,578,707)</u>	<u>(3,263,590)</u>	<u>315,117</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (448,423)</u>	187,695	<u>\$ 636,118</u>
Beginning fund balance			<u>(133,846)</u>	
<b>Ending Fund Balance</b>			<u>\$ 53,849</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ -	\$ 29	\$ 29
Investment income	1,800	1,800	1,898	98
Other revenue	100	100	186	86
<b>Total Revenues</b>	<u>1,900</u>	<u>1,900</u>	<u>2,113</u>	<u>213</u>
<b><u>Expenditures</u></b>				
Roads and bridges	675,211	772,167	749,492	22,675
<b>Debt Service:</b>				
Principal	51,337	161,824	161,782	42
Interest charges	8,509	5,324	3,452	1,872
<b>Capital Outlay</b>	50,000	468,973	468,973	-
<b>Total Expenditures</b>	<u>785,057</u>	<u>1,408,288</u>	<u>1,383,699</u>	<u>24,589</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(783,157)</u>	<u>(1,406,388)</u>	<u>(1,381,586)</u>	<u>24,802</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Capital leases	-	-	409,434	409,434
Transfers in	760,349	698,774	878,838	180,064
Sale of capital assets	-	84,314	84,314	-
<b>Total Other Financing Sources</b>	<u>760,349</u>	<u>783,088</u>	<u>1,372,586</u>	<u>589,498</u>
<b>Net Change in Fund Balance</b>	<u>\$ (22,808)</u>	<u>\$ (623,300)</u>	<u>(9,000)</u>	<u>\$ 614,300</u>
Beginning fund balance			<u>485,862</u>	
<b>Ending Fund Balance</b>			<u>\$ 476,862</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ 105,000	\$ 105,000	\$ -	\$ (105,000)
Investment income	1,200	1,200	1,042	(158)
Other revenue	150	150	2,421	2,271
<b>Total Revenues</b>	<u>106,350</u>	<u>106,350</u>	<u>3,463</u>	<u>(102,887)</u>
<b><u>Expenditures</u></b>				
Roads and bridges	731,607	827,315	792,714	34,601
<b>Debt Service:</b>				
Principal	101,461	101,461	100,767	694
Interest charges	21,904	22,597	22,597	-
<b>Capital Outlay</b>	<u>112,823</u>	<u>259,716</u>	<u>259,716</u>	<u>-</u>
<b>Total Expenditures</b>	<u>967,795</u>	<u>1,211,089</u>	<u>1,175,794</u>	<u>35,295</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(861,445)</u>	<u>(1,104,739)</u>	<u>(1,172,331)</u>	<u>(67,592)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Capital leases	-	-	91,530	91,530
Transfers in	759,940	759,940	819,494	59,554
Transfers (out)	(18,829)	(19,039)	(19,039)	-
Sale of capital assets	-	60,259	60,259	-
<b>Total Other Financing Sources</b>	<u>741,111</u>	<u>801,160</u>	<u>952,244</u>	<u>151,084</u>
<b>Net Change in Fund Balance</b>	<u>\$ (120,334)</u>	<u>\$ (303,579)</u>	<u>(220,087)</u>	<u>\$ 83,492</u>
Beginning fund balance			<u>220,087</u>	
<b>Ending Fund Balance</b>			<u>\$ -</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 1,500	\$ 1,500	\$ 1,904	\$ 404
Other revenue	-	-	9,833	9,833
<b>Total Revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>11,737</u>	<u>10,237</u>
<b><u>Expenditures</u></b>				
Roads and bridges	997,205	1,090,524	1,054,945	35,579
<b>Debt Service:</b>				
Principal	86,458	86,767	86,767	-
Interest charges	16,113	16,113	16,073	40
<b>Capital Outlay</b>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>1,179,776</u>	<u>1,193,404</u>	<u>1,157,785</u>	<u>35,619</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(1,178,276)</u>	<u>(1,191,904)</u>	<u>(1,146,048)</u>	<u>45,856</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	981,851	958,741	1,060,569	101,828
Transfers (out)	-	(19,221)	(19,221)	-
Sale of capital assets	-	-	44,553	44,553
<b>Total Other Financing Sources</b>	<u>981,851</u>	<u>939,520</u>	<u>1,085,901</u>	<u>146,381</u>
<b>Net Change in Fund Balance</b>	<u>\$ (196,425)</u>	<u>\$ (252,384)</u>	<u>(60,147)</u>	<u>\$ 192,237</u>
Beginning fund balance			<u>459,876</u>	
<b>Ending Fund Balance</b>			<u>\$ 399,729</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	1,200	1,200	2,568	1,368
Other revenue	-	-	237	237
<b>Total Revenues</b>	<u>1,200</u>	<u>1,200</u>	<u>2,805</u>	<u>1,605</u>
<b><u>Expenditures</u></b>				
Roads and bridges	996,211	1,009,118	860,126	148,992
<b>Debt Service:</b>				
Debt service	42,579	42,579	41,737	842
Interest charges	8,247	12,263	12,263	-
<b>Capital Outlay</b>	50,000	95,685	83,943	11,742
<b>Total Expenditures</b>	<u>1,097,037</u>	<u>1,159,645</u>	<u>998,069</u>	<u>161,576</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(1,095,837)</u>	<u>(1,158,445)</u>	<u>(995,264)</u>	<u>163,181</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	874,092	874,092	938,277	64,185
Transfers (out)	(17,850)	(61,668)	(61,668)	-
Sale of capital assets	-	42,354	63,431	21,077
<b>Total Other Financing Sources</b>	<u>856,242</u>	<u>854,778</u>	<u>940,040</u>	<u>85,262</u>
<b>Net Change in Fund Balance</b>	<u>\$ (239,595)</u>	<u>\$ (303,667)</u>	<u>(55,224)</u>	<u>\$ 248,443</u>
Beginning fund balance			<u>790,099</u>	
<b>Ending Fund Balance</b>			<u>\$ 734,875</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ 100	\$ 100	\$ 174	\$ 74
<b>Total Revenues</b>	<b>100</b>	<b>100</b>	<b>174</b>	<b>74</b>
<b>Expenditures</b>				
Administration of justice	48,592	48,592	-	48,592
<b>Total Expenditures</b>	<b>48,592</b>	<b>48,592</b>	<b>-</b>	<b>48,592</b>
<b>Net Change in Fund Balance</b>	<b>\$ (48,492)</b>	<b>\$ (48,492)</b>	<b>174</b>	<b>\$ 48,666</b>
Beginning fund balance			49,319	
<b>Ending Fund Balance</b>			<b>\$ 49,493</b>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK RMP**  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 100,000	\$ 100,000	\$ 106,911	\$ 6,911
Investment income	600	600	1,932	1,332
<b>Total Revenues</b>	<b>100,600</b>	<b>100,600</b>	<b>108,843</b>	<b>8,243</b>
<b>Expenditures</b>				
General government	280,303	280,303	57,687	222,616
Capital Outlay	55,000	55,000	19,712	35,288
<b>Total Expenditures</b>	<b>335,303</b>	<b>335,303</b>	<b>77,399</b>	<b>257,904</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(234,703)</b>	<b>(234,703)</b>	<b>31,444</b>	<b>266,147</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	5,154	5,154
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>5,154</b>	<b>5,154</b>
<b>Net Change in Fund Balance</b>	<b>\$ (234,703)</b>	<b>\$ (234,703)</b>	<b>36,598</b>	<b>\$ 271,301</b>
Beginning fund balance			668,449	
<b>Ending Fund Balance</b>			<b>\$ 705,047</b>	



**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY AND DISTRICT ATTORNEY FORFEITURE**  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 20	\$ 20	\$ 7,606	\$ 7,586
Investment income	-	-	30	-
<b>Total Revenues</b>	<b>20</b>	<b>20</b>	<b>7,636</b>	<b>7,586</b>
<b>Expenditures</b>				
Administration of justice	15,020	15,020	-	15,020
<b>Total Expenditures</b>	<b>15,020</b>	<b>15,020</b>	<b>-</b>	<b>15,020</b>
<b>Net Change in Fund Balance</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>7,636</b>	<b>\$ 22,636</b>
Beginning fund balance			1,517	
<b>Ending Fund Balance</b>			<b>\$ 9,153</b>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK RMP**  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 2,970	\$ 2,970	\$ 1,445	\$ (1,525)
Investment income	-	-	11	11
<b>Total Revenues</b>	<b>2,970</b>	<b>2,970</b>	<b>1,456</b>	<b>(1,514)</b>
<b>Expenditures</b>				
General government	5,000	5,000	1,280	3,720
<b>Total Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>1,280</b>	<b>3,720</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,030)</b>	<b>\$ (2,030)</b>	<b>176</b>	<b>\$ 2,206</b>
Beginning fund balance			3,478	
<b>Ending Fund Balance</b>			<b>\$ 3,654</b>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAW LIBRARY**  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 7,500	\$ 7,500	\$ 7,180	\$ (320)
Investment income	100	100	270	170
<b>Total Revenues</b>	<u>7,600</u>	<u>7,600</u>	<u>7,450</u>	<u>(150)</u>
<b>Expenditures</b>				
Administration of justice	32,600	32,600	22,627	9,973
<b>Total Expenditures</b>	<u>32,600</u>	<u>32,600</u>	<u>22,627</u>	<u>9,973</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(15,177)</u>	<u>9,823</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	25,000	25,000	25,000	-
<b>Total Other Financing Sources</b>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	9,823	<u>\$ 9,823</u>
Beginning fund balance			59,168	
<b>Ending Fund Balance</b>			<u>\$ 68,991</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ 1,500	\$ 1,500	\$ 893	\$ (607)
Other revenue	1,000	1,000	116	(884)
<b>Total Revenues</b>	<u>2,500</u>	<u>2,500</u>	<u>1,009</u>	<u>(1,491)</u>
<b>Expenditures</b>				
Public safety	100,000	100,000	64,028	35,972
Capital Outlay	2,500	2,500	6,504	(4,004)
<b>Total Expenditures</b>	<u>102,500</u>	<u>102,500</u>	<u>70,532</u>	<u>31,968</u>
<b>Net Change in Fund Balance</b>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	(69,523)	<u>\$ 30,477</u>
Beginning fund balance			636,072	
<b>Ending Fund Balance</b>			<u>\$ 566,549</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY**  
**For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other fees	\$ 18,000	\$ 18,000	\$ 8,097	\$ (9,903)
Investment income	200	200	323	123
<b>Total Revenues</b>	<u>18,200</u>	<u>18,200</u>	<u>8,420</u>	<u>(9,780)</u>
<b><u>Expenditures</u></b>				
General government	98,511	98,511	41,263	57,248
Capital Outlay	18,000	18,000	455	17,545
<b>Total Expenditures</b>	<u>116,511</u>	<u>116,511</u>	<u>41,718</u>	<u>74,793</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(98,311)</u>	<u>(98,311)</u>	<u>(33,298)</u>	<u>65,013</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	75,000	75,000	80,727	5,727
<b>Total Other Financing Sources</b>	<u>75,000</u>	<u>75,000</u>	<u>80,727</u>	<u>5,727</u>
<b>Net Change in Fund Balance</b>	<u>\$ (23,311)</u>	<u>\$ (23,311)</u>	47,429	<u>\$ 70,740</u>
Beginning fund balance			<u>34,128</u>	
<b>Ending Fund Balance</b>			<u>\$ 81,557</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY RMP**  
**For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other fees	\$ 4,000	\$ 4,000	\$ 3,385	\$ (615)
Investment income	350	350	310	(40)
<b>Total Revenues</b>	<u>4,350</u>	<u>4,350</u>	<u>3,695</u>	<u>(655)</u>
<b><u>Expenditures</u></b>				
General government	44,850	44,850	-	44,850
Capital Outlay	14,500	14,500	-	14,500
<b>Total Expenditures</b>	<u>59,350</u>	<u>59,350</u>	<u>-</u>	<u>59,350</u>
<b>Net Change in Fund Balance</b>	<u>\$ (55,000)</u>	<u>\$ (55,000)</u>	3,695	<u>\$ 58,695</u>
Beginning fund balance			<u>94,883</u>	
<b>Ending Fund Balance</b>			<u>\$ 98,578</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other fees	\$ 12,000	\$ 12,000	\$ 126	\$ (11,874)
<b>Total Revenues</b>	<u>12,000</u>	<u>12,000</u>	<u>126</u>	<u>(11,874)</u>
<b><u>Expenditures</u></b>				
Administration of justice	15,963	15,963	295	15,668
<b>Total Expenditures</b>	<u>15,963</u>	<u>15,963</u>	<u>295</u>	<u>15,668</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,963)</u>	<u>\$ (3,963)</u>	(169)	<u>\$ 3,794</u>
Beginning fund balance			<u>1,319</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,150</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CHILD SAFETY FEES**  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	\$ 49,943	\$ 49,943	\$ 18,064	\$ (31,879)
Investment income	1,500	1,500	273	(1,227)
<b>Total Revenues</b>	<u>51,443</u>	<u>51,443</u>	<u>18,337</u>	<u>(33,106)</u>
<b><u>Expenditures</u></b>				
Public safety	51,443	51,443	32,695	18,748
<b>Total Expenditures</b>	<u>51,443</u>	<u>51,443</u>	<u>32,695</u>	<u>18,748</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>(14,358)</u>	<u>(14,358)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	-	-	1,718	1,718
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>1,718</u>	<u>1,718</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(12,640)</u>	<u>\$ (12,640)</u>
Beginning fund balance			<u>84,054</u>	
<b>Ending Fund Balance</b>			<u>\$ 71,414</u>	

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

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Investment income	-	-	1,217	1,217
<b>Total Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>1,217</b>	<b>(8,783)</b>
<b>Expenditures</b>				
Administration of justice	10,000	10,000	859	9,141
<b>Total Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>859</b>	<b>9,141</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>358</b>	<b>\$ 358</b>
Beginning fund balance			15,468	
<b>Ending Fund Balance</b>			<b>\$ 15,826</b>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HELP AMERICA VOTE GRANT**

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 120,000	\$ 650	\$ (119,350)
<b>Total Revenues</b>	<b>-</b>	<b>120,000</b>	<b>650</b>	<b>(119,350)</b>
<b>Expenditures</b>				
General government	-	650	650	-
<b>Total Expenditures</b>	<b>-</b>	<b>650</b>	<b>650</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 119,350</b>	<b>-</b>	<b>\$ (119,350)</b>
Beginning fund balance			-	
<b>Ending Fund Balance</b>			<b>\$ -</b>	

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**December 31, 2021**

	<u>Elected Officials</u>	<u>Texas Juvenile Justice Department Title IV E</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 7,351,142	\$ 36,107	\$ 102,553	\$ 106,567
<b>Total Assets</b>	<u>7,351,142</u>	<u>36,107</u>	<u>102,553</u>	<u>106,567</u>
<b><u>Liabilities</u></b>				
Accounts payable	-	-	4,489	917
Due to other units	3,365,833	-	-	-
<b>Total Liabilities</b>	<u>3,365,833</u>	<u>-</u>	<u>4,489</u>	<u>917</u>
<b><u>Net Position</u></b>				
Restricted for:				
Individuals, organizations, or other governments	3,985,309	36,107	98,064	105,650
<b>Total Net Position</b>	<u>\$ 3,985,309</u>	<u>\$ 36,107</u>	<u>\$ 98,064</u>	<u>\$ 105,650</u>

See Notes to Financial Statements.

**Total Custodial  
Funds**

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\$ 7,596,369  

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7,596,369  

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5,406  

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3,365,833  

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3,371,239  

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4,225,130  

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\$ 4,225,130  

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**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
For the Year Ended December 31, 2021

	<b>Elected Officials</b>	<b>Texas Juvenile Justice Department Title IV E</b>	<b>Juvenile Probation</b>	<b>Adult Probation</b>
<b><u>Additions</u></b>				
Intergovernmental	\$ -	\$ -	\$ 331,709	\$ 210,877
Taxes collected	31,023,410	-	-	-
Fees	2,885,374	-	601	99,414
Miscellaneous	128,235	-	-	-
Investment income	6,659	126	388	386
<b>Total Additions</b>	<b>34,043,678</b>	<b>126</b>	<b>332,698</b>	<b>310,677</b>
<b><u>Deductions</u></b>				
Distributions to others	31,658,163	-	-	-
Operating expenses	-	-	300,991	323,832
<b>Total Deductions</b>	<b>31,658,163</b>	<b>-</b>	<b>300,991</b>	<b>323,832</b>
<b>Change in Net Position</b>	<b>2,385,515</b>	<b>126</b>	<b>31,707</b>	<b>(13,155)</b>
Beginning net position	1,599,794	35,981	66,357	118,805
<b>Ending Net Position</b>	<b>\$ 3,985,309</b>	<b>\$ 36,107</b>	<b>\$ 98,064</b>	<b>\$ 105,650</b>

See Notes to Financial Statements.



**Total Custodial  
Funds**

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\$ 542,586  
31,023,410  
2,985,389  
128,235  
7,559

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34,687,179

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31,658,163  
624,823

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32,282,986

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2,404,193  
1,820,937

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\$ 4,225,130

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