

TYLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2023

This page intentionally left blank.

TYLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2023

CONTENTS

INTRODUCTORY SECTION

List of Elected and Appointed Officials	1
---	---

FINANCIAL SECTION

Independent Auditor’s Report	2
Management’s Discussion and Analysis (Unaudited)	5

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	12
Statement of Activities.....	13
Governmental Funds Financial Statements	
Balance Sheet – Governmental Funds	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Position – Custodial Funds	18
Statement of Changes in Fiduciary Net Position – Custodial Funds	19
Notes to Financial Statements	20

REQUIRED SUPPLEMENTARY INFORMATION (Unaudited)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	43
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Road And Bridge Fund	45
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Emergency Disaster Relief Fund	46
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – American Rescue Plan Act Fund	47
Schedule of Changes in Net Pension Liability and Related Ratios - Texas County and District Retirement System.....	
Schedule of Contributions - Texas County and District Retirement System.....	48
Schedule of Contributions - Texas County and District Retirement System.....	49
Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios - Retiree Healthcare Plan	
Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios - Retiree Healthcare Plan	50

TYLER COUNTY, TEXAS
 ANNUAL FINANCIAL REPORT
 For the year ended December 31, 2023

CONTENTS

OTHER SUPPLEMENTARY INFORMATION - COMBINING STATEMENTS AND SCHEDULES
 (Unaudited)

Combining Balance Sheet – Nonmajor Governmental Funds	51
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	55
Combining Balance Sheet - General Fund Sub-Funds	59
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund Sub-Funds	61
Combining Balance Sheet - Road and Bridge Funds	63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Road and Bridge Funds	64
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual	
Road and Bridge General Fund	65
Road and Bridge Precinct No. 1	66
Road and Bridge Precinct No. 2	67
Road and Bridge Precinct No. 3	68
Road and Bridge Precinct No. 4	69
District Clerk Appropriations	70
County Clerk RMP	71
County District Attorney Forfeiture	72
District Clerk RMP	73
Law Library	74
Jail Interest and Sinking	75
Contract Dispute Act	76
Courthouse Security	77
County RMP	78
Child Safety	79
Combining Statement of Fiduciary Net Position - Custodial Funds	80
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	81

INTRODUCTORY SECTION

This page intentionally left blank.

TYLER COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2023

COMMISSIONERS' COURT:

Donald "Milton" Powers	County Judge
Joe Blacksher	Commissioner, Precinct #1
Doug Hughes	Commissioner, Precinct #2
Mike Marshall	Commissioner, Precinct #3
Charles "Buck" Hudson	Commissioner, Precinct #4

JUDICIAL:

Lucas Babin	District Attorney
Pamela Renee Crews	District Clerk

COUNTY COURT AT LAW:

Donece Gregory	County Clerk
----------------	--------------

JUSTICE COURTS:

Tina Self	Justice of Peace, Precinct #1
Ken Jobe	Justice of Peace, Precinct #2
Michael Hughes	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
Anthony Ross	Constable, Precinct #4

FINANCIAL ADMINISTRATION:

Melissa Carson	Tax Assessor/Collector
Leann Monk	County Treasurer
Jackie Skinner	County Auditor*

*Designated appointed official. All others are elected.

This page intentionally left blank.

FINANCIAL SECTION

This page intentionally left blank.

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County"), as of and for the year ended December 31, 2023, 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 accompanying 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's 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.

Responsibilities 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.

(Continued)

Auditor's Responsibilities 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 auditor's 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 GAAS 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 GAAS, 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 judgment, 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, schedules of changes in net pension liability and total other postemployment benefits liability and related ratios, and schedule of contributions, on pages 43 through 50 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.

(Continued)

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 a required part 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 comprises the introductory section but does not include the basic financial statements and our auditor's 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.



Crowe LLP

Houston, Texas
September 30, 2024

This page intentionally left blank.

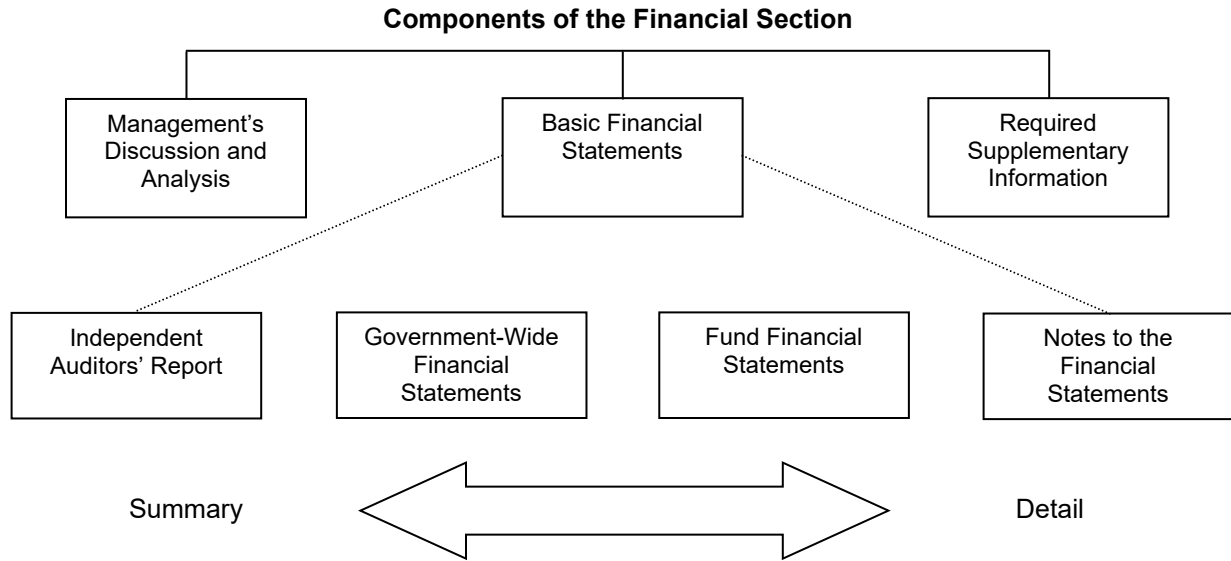
MANAGEMENT'S DISCUSSION AND ANALYSIS

This page intentionally left blank.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2023

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, 2023. 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.

(Continued)

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2023

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

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

1. *Governmental Activities* - The County's basic services are reported here including general government, administration of justice, 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 35 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, emergency disaster relief funds, and American rescue plan act, which are considered to be major funds for reporting purposes.

The County adopts an annual appropriated budget for its general, road and bridge, and select special revenue funds that present budgetary comparison schedules within the required supplementary schedules and combining statements and schedules section. Budgetary comparison schedules have been provided for the general, road and bridge, and select special revenue funds to demonstrate compliance with their budgets.

(Continued)

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2023

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 four 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.

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, and America recovery program act funds, as well as schedules of changes in net pension and total other postemployment benefits (OPEB) liability and related ratios and a schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve, over time, as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$31,658,027 as of December 31, 2023. This compares with \$29,947,480 from the prior fiscal year. A portion of the County's net position, 41 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.

(Continued)

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2023

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2023	2022
Current and other assets	\$ 35,137,433	\$ 31,530,974
Noncurrent assets	16,676,674	19,612,534
Total assets	51,814,107	51,143,508
Deferred outflows - pensions	1,456,057	1,312,939
Deferred outflows - OPEB	184,179	164,374
Total deferred outflows of resources	1,640,236	1,477,313
Long-term liabilities	4,301,709	3,740,117
Other liabilities	3,222,015	2,795,368
Total liabilities	7,523,724	6,535,485
Deferred inflows - property taxes	13,305,557	10,808,949
Deferred inflows - leases	55,071	92,000
Deferred inflows - grant funds	315,346	272,321
Deferred inflows - pensions	164,403	4,414,233
Deferred inflows - OPEB	432,215	550,353
Total deferred inflows of resources	14,272,592	16,137,856
Net position		
Net investment in capital assets	12,863,926	11,851,612
Restricted	10,423,425	13,667,595
Unrestricted	8,370,676	4,428,273
Total net position	\$ 31,658,027	\$ 29,947,480

A portion of the County's net position, \$10,423,425 or 33 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$8,370,676 or 26 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

Total assets increased by \$670,599, which includes a decrease in noncurrent assets due primarily to a decrease in net pension asset and an increase in current and other assets due to an increase in net position. There was an increase in deferred outflows of resources of \$162,923 which includes increases in deferred outflows related to pensions and other post-employment benefits. The increase in deferred outflows related to pensions is mainly due to an increase in the difference between projected and actual investment earnings. The increase in deferred outflows in other post-employment benefits is primarily due to an increase in changes in actuarial assumptions.

Total liabilities had an increase of \$988,239, which is mainly due to an increase in long-term liabilities from lease liability additions and other liabilities for unearned grant revenue. Deferred inflows of resources decreased over prior year by \$1,865,264. The largest decrease was in deferred inflows for pensions, which is related to the projected and actual investment earnings.

(Continued)

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2023

Statement of Activities

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

	Governmental Activities	
	2023	2022
Revenues		
Program revenues:		
Charges for services	\$ 2,119,876	\$ 1,409,732
Operating grants and contributions	627,213	1,554,823
Capital grants and contributions	1,000,654	392,696
General revenues:		
Taxes	12,010,400	12,001,258
Investment income	828,459	182,272
Other revenues	656,413	745,007
Total revenues	17,243,015	16,285,788
Expenses		
General government	5,873,621	4,831,625
Administration of justice	1,068,866	925,946
Roads and bridges	4,599,570	4,705,809
Public safety	2,923,157	2,752,475
Health and human services	622,066	1,619,614
Community enrichment	48,123	90,720
Tax administration	334,657	281,915
Interest on long-term debt	62,408	30,486
Total expenses	15,532,468	15,238,590
Change in net position	1,710,547	1,047,198
Beginning net position	29,947,480	28,900,282
Ending net position	\$ 31,658,027	\$ 29,947,480

Overall, governmental activities revenues increased \$957,227. This increase includes an increase in investment revenues from an increase in interest rates on deposits held by the County and program revenues. Program revenues include an increase in charges for services from fines and court fees, an increase in capital grants for reimbursement of courthouse improvements, and a decrease in operating revenues due to less grant revenue from the American rescue plan act. Total expenses slightly increased by a net \$293,878 which includes significant increases in expenses for general government, administration of justice, and public safety due primarily to increases in payroll expenses. Changes in expenses also includes a significant decrease in expenses related to health and human services due to less grant program expenses during the current fiscal year.

(Continued)

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2023

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

The County's governmental funds reflect a combined fund balance of \$15,478,410. Of this, \$4,545,147 is unassigned and available for day-to-day operations of the County, \$137,189 is nonspendable, \$1,889,641 is assigned for various purposes, \$2,072,396 is restricted for road and bridge projects, and \$6,834,037 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 \$4,545,147. 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 40 percent of total general fund expenditures, while total fund balance represents 58 percent of total fund expenditures.

There was a decrease in the general fund balance of \$404,699. Compared to prior year, general fund revenues increased by \$1,758,107 which was primarily due to an increase in intergovernmental revenues from the courthouse improvement grants and fines and court fees. Overall expenditures increased for the County's general fund during the year by \$2,169,197, primarily due to an increase in capital outlay and payroll related expenditures.

The road and bridge fund experienced an increase in fund balance of \$502,063. Compared to prior year, road and bridge fund revenues increased by \$752,810 which was primarily due to an increase in revenues from property taxes from an increase in allocation of property tax rates to road and bridge verses the general fund. Overall the road and bridge fund expenditures decreased by \$441,555, primarily due to a decrease in capital outlay and debt service payments.

The emergency disaster relief fund experienced a \$162,371 increase to fund balance. The increase is primarily the result of an increase in investment income revenue from prior year of \$101,303 and a transfer in of \$568,998.

The restricted fund balance for the American rescue plan act fund of \$156,269 is primarily due to revenue from interest earned on deposits from unearned grant revenue of \$2,371,892. There was a decrease in grant related expenditures of \$881,707 from prior fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were comparable to budgeted revenues with actual revenues being \$4,929 less than budgeted during the year. General fund disbursements were under the final budget by \$1,275,579. The actual general fund expenditures were within the budgeted general fund expenditures for all departments.

(Continued)

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended December 31, 2023

CAPITAL ASSETS

At the end of year 2023, the County had invested \$15,159,682 in a variety of capital assets and right-to-use assets (net of accumulated depreciation and amortization). There was an increase in capital assets of \$1,458,584 which includes depreciation and amortization expense of \$1,718,339. Major capital asset events during the current year include the following:

- Courthouse construction in progress for improvements of \$1,158,237
- Right-to-use assets from leased vehicles and equipment of \$932,951
- Nutrition Center Building and land of \$604,247

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

LONG-TERM DEBT

At the end of the year, the County reported total leases payable of \$2,295,756. In addition, the County reported other long-term liabilities of \$2,005,953 related to a total OPEB liability and compensated absences.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2024 budget experienced some difficulties such as unfunded mandates, however, we were able to adopt a balanced budget with minimal increases. Tyler County continues to pursue grants to improve services to our residents. We have had many positive changes with all the officials working together in unity. Some of our successes includes starting a senior meal program to provide citizens with a hot meal five days a week. This program is funded by the county, donations and grant funds. We recognize the needs of our senior citizens and are working tirelessly for their benefit. Tyler County has been selected to participate in a pilot program to provide transportation to our citizens in Tyler County. This will give assistance to those who desperately need it.

The 2024 budget will raise more revenue from property taxes than last year's budget by an amount of \$729,419.00 which is a 5.9% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$460,787.66. We look forward to 2024 continuing to see positive changes coming to our 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.

This page intentionally left blank.

BASIC FINANCIAL STATEMENTS

This page intentionally left blank.

TYLER COUNTY, TEXAS
STATEMENT OF NET POSITION
December 31, 2023

	Primary Government Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 7,700,322
Investments	10,631,168
Receivables, net	14,759,235
Due from other governments	1,909,519
Prepays	137,189
Total current assets	35,137,433
Noncurrent assets	
Net pension asset	1,516,992
Nondepreciable	3,715,130
Net depreciable capital assets	11,444,552
Total noncurrent assets	16,676,674
Total assets	51,814,107
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - pensions	1,456,057
Deferred outflows - OPEB	184,179
Total deferred outflows of resources	1,640,236
LIABILITIES	
Current liabilities	
Accounts payable and accrued liabilities	821,261
Unearned revenue	2,400,754
Total current liabilities	3,222,015
Noncurrent liabilities:	
Long-term liabilities due within one year	855,049
Long-term liabilities due in more than one year	3,446,660
Total noncurrent liabilities	4,301,709
Total liabilities	7,523,724
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows - property taxes	13,305,557
Deferred inflows - leases	55,071
Deferred inflows - grant funds	315,346
Deferred inflows - pensions	164,403
Deferred inflows - OPEB	432,215
Total deferred inflows of resources	14,272,592
Net position	
Net investment in capital assets	12,863,926
Restricted for:	
Net pension asset	1,516,992
Road and bridge	2,072,396
Other purposes	6,834,037
Unrestricted	8,370,676
Total net position	\$ 31,658,027

See notes to financial statements.

TYLER COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended December 31, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental Activities					
General government	\$ 5,873,621	\$ 1,639,125	\$ 331,161	\$ 763,131	\$ (3,140,204)
Administration of justice	1,068,866	-	27,501	-	(1,041,365)
Roads and bridges	4,599,570	480,751	27,924	-	(4,090,895)
Public safety	2,923,157	-	85,426	237,523	(2,600,208)
Health and human services	622,066	-	155,201	-	(466,865)
Community enrichment	48,123	-	-	-	(48,123)
Tax administration	334,657	-	-	-	(334,657)
Interest and fiscal charges	62,408	-	-	-	(62,408)
Total governmental activities	\$ 15,532,468	\$ 2,119,876	\$ 627,213	\$ 1,000,654	(11,784,725)
General Revenues					
					10,818,442
					1,191,958
					828,459
					656,413
					<u>13,495,272</u>
					1,710,547
					<u>29,947,480</u>
					<u>\$ 31,658,027</u>

See notes to financial statements.

TYLER COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Disaster Relief</u>	<u>American Rescue Plan Act</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	\$ 1,222,610	\$ 1,847,592	\$ 129,414	\$ 2,600,411	\$ 1,900,295	\$ 7,700,322
Investments	5,482,783	315,101	4,201,350	-	631,934	10,631,168
Receivables, net	10,468,830	3,915,684	-	-	315,346	14,699,860
Due from other governments	1,385,970	523,549	-	-	-	1,909,519
Prepays	137,189	-	-	-	-	137,189
Total assets	<u>18,697,382</u>	<u>6,601,926</u>	<u>4,330,764</u>	<u>2,600,411</u>	<u>2,847,575</u>	<u>35,078,058</u>
LIABILITIES						
Accounts payable and accrued liabilities	506,216	86,432	23	72,250	156,340	821,261
Unearned revenue	-	-	-	2,371,892	28,862	2,400,754
Total liabilities	<u>506,216</u>	<u>86,432</u>	<u>23</u>	<u>2,444,142</u>	<u>185,202</u>	<u>3,222,015</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - leases	55,071	-	-	-	-	55,071
Unavailable revenue - property taxes	11,564,118	4,443,098	-	-	-	16,007,216
Unavailable revenue - grant funds	-	-	-	-	315,346	315,346
Total deferred inflows of resources	<u>11,619,189</u>	<u>4,443,098</u>	<u>-</u>	<u>-</u>	<u>315,346</u>	<u>16,377,633</u>
FUND BALANCES						
Nonspendable						
Prepays	137,189	-	-	-	-	137,189
Restricted						
Road and bridge funds	-	2,072,396	-	-	-	2,072,396
Other purposes	-	-	4,330,741	156,269	2,347,027	6,834,037
Assigned						
Rodeo arena/fairgrounds	17,364	-	-	-	-	17,364
Economic development	63,311	-	-	-	-	63,311
Benevolence	5,148	-	-	-	-	5,148
County right-of-way	736,598	-	-	-	-	736,598
Emergency operations center	170,798	-	-	-	-	170,798
Nutrition center	70,510	-	-	-	-	70,510
Courthouse restoration	754,713	-	-	-	-	754,713
Legislative services	71,199	-	-	-	-	71,199
Unassigned	4,545,147	-	-	-	-	4,545,147
Total fund balances	<u>6,571,977</u>	<u>2,072,396</u>	<u>4,330,741</u>	<u>156,269</u>	<u>2,347,027</u>	<u>15,478,410</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,697,382</u>	<u>\$ 6,601,926</u>	<u>\$ 4,330,764</u>	<u>\$ 2,600,411</u>	<u>\$ 2,847,575</u>	<u>\$ 35,078,058</u>

See notes to financial statements.

TYLER COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2023

Fund balances - total governmental funds \$ 15,478,410

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	3,715,130
Depreciable capital assets, net	9,728,968
Right-to-use assets, net	1,715,584

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	59,375
Deferred inflows - property taxes	2,701,659

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	1,516,992
Deferred outflows - pensions	1,456,057
Deferred inflows - pensions	(164,403)
Deferred outflows - OPEB	184,179
Deferred inflows - OPEB	(432,215)

Long-term liabilities, including compensated absences, are not due and
payable in the current period and, therefore, are not reported in the
governmental funds.

Long-term liabilities due within one year	(855,049)
Long-term liabilities due in more than one year	<u>(3,446,660)</u>

Net position of governmental activities	<u><u>\$ 31,658,027</u></u>
---	-----------------------------

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, 2023

	General	Road and Bridge	Emergency Disaster Relief	American Rescue Plan Act	Nonmajor Governmental	Total Governmental Funds
Revenues						
Taxes	\$ 8,573,621	\$ 3,503,585	\$ -	\$ -	\$ -	\$ 12,077,206
Intergovernmental	1,138,146	27,924	-	78,200	383,597	1,627,867
Auto registration	-	465,059	-	-	-	465,059
Other fees	1,304,911	17,353	-	-	334,214	1,656,478
Investment income	391,813	90,471	153,009	124,269	68,897	828,459
Other revenues	543,753	53,137	3,188	-	1,332	601,410
Total revenues	<u>11,952,244</u>	<u>4,157,529</u>	<u>156,197</u>	<u>202,469</u>	<u>788,040</u>	<u>17,256,479</u>
Expenditures						
General government	5,385,805	-	-	-	441,678	5,827,483
Administration of justice	1,036,172	-	-	-	25,775	1,061,947
Road and bridges	-	3,396,409	-	-	-	3,396,409
Public safety	2,628,080	-	1,296	-	147,089	2,776,465
Health and human services	215,412	-	-	78,200	36,666	330,278
Community enrichment	47,979	-	-	-	-	47,979
Tax administration	332,285	-	-	-	-	332,285
Debt service						
Principal	69,905	366,776	-	-	-	436,681
Interest	7,165	55,243	-	-	-	62,408
Capital outlay	1,561,487	844,875	561,528	-	237,523	3,205,413
Total expenditures	<u>11,284,290</u>	<u>4,663,303</u>	<u>562,824</u>	<u>78,200</u>	<u>888,731</u>	<u>17,477,348</u>
Excess (deficiency) of revenues over (under) expenditures	667,954	(505,774)	(406,627)	124,269	(100,691)	(220,869)
Other financing sources (uses)						
Lease proceeds	217,407	665,544	-	-	-	882,951
Transfers in	-	258,800	568,998	-	462,262	1,290,060
Transfers (out)	(1,290,060)	-	-	-	-	(1,290,060)
Sale of capital assets	-	83,493	-	-	-	83,493
Total other financing sources (uses)	<u>(1,072,653)</u>	<u>1,007,837</u>	<u>568,998</u>	<u>-</u>	<u>462,262</u>	<u>966,444</u>
Net change in fund balances	(404,699)	502,063	162,371	124,269	361,571	745,575
Beginning fund balances	<u>6,976,676</u>	<u>1,570,333</u>	<u>4,168,370</u>	<u>32,000</u>	<u>1,985,456</u>	<u>14,732,835</u>
Ending fund balances	<u>\$ 6,571,977</u>	<u>\$ 2,072,396</u>	<u>\$ 4,330,741</u>	<u>\$ 156,269</u>	<u>\$ 2,347,027</u>	<u>\$ 15,478,410</u>

See notes to financial statements.

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, 2023

Net changes in fund balances – total governmental funds	\$	745,575
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		3,205,413
Depreciation expense		(987,126)
Amortization expense		(731,213)
Net effect of capital disposals		(28,490)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes		(66,806)
Court fines receivable		(1,661)
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		(4,394,444)
Deferred outflows - pensions		143,118
Deferred inflows - pensions		4,249,830
Total OPEB liability		(185,918)
Deferred outflows - OPEB		19,805
Deferred inflows - OPEB		118,138
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.		
Lease payments		436,681
Lease proceeds		(882,951)
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.		
Compensated absences		70,596
Change in net position of governmental activities	\$	<u>1,710,547</u>

See notes to financial statements.

TYLER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2023

	Total Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 7,299,414
Total assets	<u>7,299,414</u>
LIABILITIES	
Accounts payable	3,494
Due to other units	<u>4,342,672</u>
Total liabilities	4,346,166
NET POSITION	
Restricted for	
Individuals, organizations or other governments	<u>2,953,248</u>
Total net position	<u><u>\$ 2,953,248</u></u>

See notes to financial statements.

TYLER COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the year ended December 31, 2023

	Total Custodial Funds
Additions	
Intergovernmental	\$ 599,281
Taxes collected	30,724,849
Fees	2,938,391
Miscellaneous	72,051
Investment income	33,102
Total additions	<u>34,367,674</u>
Deductions	
Distributions to others	34,383,918
Operating expenses	725,897
Total deductions	<u>35,109,815</u>
Change in net position	(742,141)
Beginning net position	<u>3,695,389</u>
Ending net position	<u><u>\$ 2,953,248</u></u>

See notes to financial statements.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 changes in fiduciary net position. 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.

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.

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 to the Coronavirus state and local fiscal funds grant.

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.

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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 right-to-use 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.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance:

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."

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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, the amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.
- For leases, the amounts are amortized over the terms of the leases.

At the fund level, the County has two types of items, which arise only under a modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the items, unavailable revenue, are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from leases and property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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.

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 right-to-use 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, 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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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).

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.

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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases:

Lessee: The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability and an intangible, right-to-use lease asset (the "lease asset") in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

Lessor: The County is a lessor for two noncancellable lease. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription Based Information Technology Arrangements: Noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The County would recognize a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) in the government-wide financial statements. The County has entered into no noncancellable SBITAs.

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.

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.

Revenues and Expenditures/Expenses:

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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

NOTE 2 - 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, 2023.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS

Deposits and Investments: The County's cash and cash equivalents include cash in a bank account and on demand investment deposits with TexPool and Texas CLASS. The County's carrying balances reported for bank accounts within cash and cash equivalents was \$10,465,090 as of December 31, 2023. The County's bank balances were collateralized by pledged securities of the financial institution with the bank accounts for amounts in excess of the federal deposit insurance corporation (FDIC) insurance limits.

As of December 31, 2023, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 10,631,168	0.10
TexPool	283	0.10
Texas CLASS	<u>4,534,363</u>	0.20
	<u>\$ 15,165,814</u>	
Portfolio weighted average maturity		0.13

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, 2023, 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, 2023, bank balances did not exceed the market values of pledged securities and FDIC insurance.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the County's safekeeping account prior to the release of the funds.

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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

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 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.

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:

	<u>General</u>	<u>Road and Bridge</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Property taxes	\$ 10,306,829	\$ 3,953,967	\$ -	\$ 14,260,796
Other taxes	208,059	-	-	208,059
Lease receivables	57,851	-	-	57,851
Other receivables	-	-	315,346	315,346
Allowance for uncollectibles	<u>(103,909)</u>	<u>(38,283)</u>	<u>-</u>	<u>(142,192)</u>
	<u>\$ 10,468,830</u>	<u>\$ 3,915,684</u>	<u>\$ 315,346</u>	<u>\$ 14,699,860</u>

Leases Receivable: The County has entered into two lease agreements (the "Agreements") as of yearend and is a lessor for the use of their property. The Agreements are for two more years as of yearend. As of December 31, 2023, the value of the lease receivable is \$57,851. The lease revenue that was recorded for fiscal year 2023 was \$39,396 which consists of the interest payments on the lease receivable of \$2,467 and the amortization of the deferred inflow of resources from the lease of \$36,929.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital assets not being depreciated				
Land	\$ 318,719	\$ 42,719	\$ -	\$ 361,438
Construction in progress	<u>1,957,932</u>	<u>1,395,760</u>	-	<u>3,353,692</u>
Total capital assets not being depreciated	2,276,651	1,438,479	-	3,715,130
Other capital assets				
Equipment	6,184,526	272,455	(227,490)	6,229,491
Buildings and improvements	4,855,369	561,528	-	5,416,897
Infrastructure	62,264,338	-	-	62,264,338
Right-to-use assets	<u>2,066,187</u>	<u>932,951</u>	-	<u>2,999,138</u>
Total other capital assets	<u>75,370,420</u>	<u>1,766,934</u>	<u>(227,490)</u>	<u>76,909,864</u>
Less accumulated depreciation and amortization for				
Equipment	(5,405,484)	(388,961)	199,000	(5,595,445)
Buildings and improvements	(1,904,217)	(98,956)	-	(2,003,173)
Infrastructure	(56,083,931)	(499,209)	-	(56,583,140)
Right-to-use assets	<u>(552,341)</u>	<u>(731,213)</u>	-	<u>(1,283,554)</u>
Total accumulated depreciation and amortization	<u>(63,945,973)</u>	<u>(1,718,339)</u>	<u>199,000</u>	<u>(65,465,312)</u>
Other capital assets, net	<u>11,424,447</u>	<u>48,595</u>	<u>(28,490)</u>	<u>11,444,552</u>
Governmental activities capital assets, net	<u>\$ 13,701,098</u>	<u>\$ 1,487,074</u>	<u>\$ (28,490)</u>	<u>\$ 15,159,682</u>
			Less associated debt	<u>(2,295,756)</u>
			Net Investment in capital assets	<u>\$ 12,863,926</u>

Depreciation and amortization was charged to governmental functions as follows:

General government	\$ 107,283
Roads and bridges	1,190,794
Health and human services	290,809
Public safety	<u>129,453</u>
Total governmental activities depreciation and amortization expense	<u>\$ 1,718,339</u>

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

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, 2023. 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.

	Beginning Balance*	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities</u>					
Leases payable	\$ 1,849,486	882,951	(436,681)	\$ 2,295,756	644,322
	<u>1,849,486</u>	<u>882,951</u>	<u>(436,681)</u>	<u>2,295,756</u>	<u>644,322</u>
Other:					
Compensated absences	231,111	137,404	(208,000)	160,515	144,464
Total OPEB liability	<u>1,659,520</u>	<u>185,918</u>	<u>-</u>	<u>1,845,438</u>	<u>66,263</u>
	<u>1,890,631</u>	<u>323,322</u>	<u>(208,000)</u>	<u>2,005,953</u>	<u>210,727</u>
Total governmental activities	<u>\$ 3,740,117</u>	<u>\$ 1,206,273</u>	<u>\$ (644,681)</u>	<u>\$ 4,301,709</u>	<u>\$ 855,049</u>
				<u>\$ 3,446,660</u>	
				<u>\$ 2,295,756</u>	

* Beginning balances have been restated.

The County has entered various lease agreements for vehicles, printers, and copiers. These leases span in length from three to five years in term. As of December 31, 2023, the value of the lease liability was \$2,295,756. The value of the right-to-use assets as of the end of the current fiscal yearend was \$2,999,138 and had accumulation amortization of \$1,283,554. The future principal and interest payments related to these leases as of December 31, 2023 are as follows:

Year Ended December 31	Governmental Activities	
	Leases Payable	
	Principal	Interest
2024	\$ 644,322	\$ 92,050
2025	590,571	68,628
2026	387,862	47,855
2027	470,291	29,652
2028	<u>202,710</u>	<u>7,753</u>
	<u>\$ 2,295,756</u>	<u>\$ 245,938</u>

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund Transfers: Transfers between the primary governmental funds during the 2023 year were as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>
Road and bridge fund	General fund	\$ 258,800
Emergency disaster relief	General fund	568,998
Nonmajor governmental funds	General fund	<u>462,262</u>
Total		<u>\$ 1,290,060</u>

Amounts transferred between funds relate to amounts collected by the general fund, nonmajor governmental funds, and the emergency disaster fund for various governmental disbursements.

NOTE 4 - OTHER INFORMATION

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.

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.

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.

(Continued)

NOTE 4 - OTHER INFORMATION (Continued)

Pension Plan:

Texas County and District Retirement System

Plan Description: TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves over 850 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. Employers have the flexibility and local control to adjust benefits annually and pay for those benefits based on their 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 qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan. All employees (except temporary staff) of a participating employer must be enrolled in TCDRS.

All eligible employees of the County must be enrolled in the TCDRS.

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

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.

Employees Covered by Benefit Terms: At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	124
Inactive employees entitled to, but not yet receiving, benefits	108
Active employees	150
	<hr/>
Total	382
	<hr/> <hr/>

(Continued)

NOTE 4 - OTHER INFORMATION (Continued)

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 7.20 percent and 8.52 percent in calendar years 2023 and 2022, respectively. The County's contributions to TCDRS for the fiscal year ended December 31, 2023 were \$424,186 which equals the required contributions.

Net Pension Liability/(Asset): The County's Net Pension Liability/(Asset) NPL(A) was measured as of December 31, 2022 and the Total Pension Liability (TPL) used to calculate the NPL(A) was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The actuarial assumptions that determined the TPL as of December 31, 2022 were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB Standard No. 68, *Accounting and Financial Reporting for Pensions (GASB 68)*.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Key assumptions used in the December 31, 2022 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 (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	19.7 years
Asset Valuation Method	5-year smoothed market
Inflation	2.5%
Salary Increases	Varies by age and service. 4.7% average over career, including inflation
Investment Rate of Return	7.5% net of administrative and investment expenses, including inflation
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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

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:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected minus Inflation)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment - Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Changes in the NPL(A)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset)
	<u>(A)</u>	<u>(B)</u>	<u>(A) - (B)</u>
<u>Changes for the year</u>			
Service cost	\$ 832,522	\$ -	\$ 832,522
Interest	2,296,336	-	2,296,336
Change of benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Changes in assumptions	20,460	-	20,460
Contributions - employer	-	477,919	(477,919)
Contributions - employee	-	393,334	(393,334)
Net investment income	-	(2,072,085)	2,072,085
Benefit payments, including refunds of employee contributions	(1,259,975)	(1,259,975)	-
Administrative expense	-	(19,577)	19,577
Other changes	-	(24,717)	24,717
Net change	<u>1,889,343</u>	<u>(2,505,101)</u>	<u>4,394,444</u>
Balance at December 31, 2022	<u>30,000,872</u>	<u>35,912,308</u>	<u>(5,911,436)</u>
Balance at December 31, 2023	<u>\$ 31,890,215</u>	<u>\$ 33,407,207</u>	<u>\$ (1,516,992)</u>

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:

	1% Decrease in Discount Rate (6.6%)	Discount Rate (7.6%)	1% Increase in Discount Rate (8.6%)
County's net pension liability	<u>\$ 2,500,525</u>	<u>\$ (1,516,992)</u>	<u>\$ (4,905,965)</u>

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.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions: For the fiscal year ended December 31, 2023, the County recognized pension income of \$425,662.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 13,640	\$ 138,462
Changes in actuarial assumptions	389,679	25,941
Difference between projected and actual investment earnings	628,552	-
Contributions subsequent to the measurement date	424,186	-
Total	\$ 1,456,057	\$ 164,403

\$424,186 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL(A) for the fiscal year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31</u>	<u>Pension Expense</u>
2024	\$ (185,169)
2025	(10,958)
2026	106,540
2027	957,055
	\$ 867,468

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.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

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.

The following provides a summary of the number of participants in the plan as of December 31, 2022:

Inactive employees or beneficiaries currently receiving benefits	34
Inactive employees entitled to, but not yet receiving, benefits	-
Active employees	112
Total	146

Total OPEB Liability: The County's total OPEB liability of \$1,845,438 was determined by an actuarial valuation as of December 31, 2023.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Individual Entry - Age Normal
Inflation	2.50%
Salary increases	0.40% to 5.25%, not including wage inflation of 3.00%
Discount rate*	3.77% as of December 31, 2023
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 15 years
Participation rates	95% for retirees eligible for a subsidy; 100% for retirees electing life insurance; 10% of retirees with coverage elect two-person coverage

*The discount rate changed from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

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.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
<u>Changes for the year</u>	
Service cost	\$ 116,417
Interest	68,226
Difference between expected and actual experience	23,351
Changes of assumptions	44,187
Benefit payments	<u>(66,263)</u>
Net changes	185,918
Balance at December 31, 2022	<u>1,659,520</u>
Balance at December 31, 2023	<u><u>\$ 1,845,438</u></u>

Changes of assumptions reflect a change in the discount rate from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

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

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

	1% Decrease <u>(2.77%)</u>	Discount Rate <u>(3.77%)</u>	1% Increase <u>(4.77%)</u>
County's total OPEB liability	<u>\$ 2,017,158</u>	<u>\$ 1,845,438</u>	<u>\$ 1,694,316</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate: The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Trend Rate	1% Increase
County's total OPEB liability	<u>\$ 1,693,936</u>	<u>\$ 1,845,438</u>	<u>\$ 2,024,604</u>

(Continued)

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended December 31, 2023, the County recognized OPEB expense of \$114,238.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 25,784	\$ 205,449
Changes in actuarial assumptions	<u>158,395</u>	<u>226,766</u>
Total	<u>\$ 184,179</u>	<u>\$ 432,215</u>

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

<u>Year Ended December 31</u>	<u>OPEB Expense Amount</u>
2024	\$ (70,405)
2025	(58,121)
2026	(55,475)
2027	(53,852)
2028	(13,845)
Thereafter	<u>3,662</u>
	<u>\$ (248,036)</u>

This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION (Unaudited)

This page intentionally left blank.

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>		Positive (Negative)
Revenues				
Taxes	\$ 9,508,525	\$ 9,662,424	\$ 8,573,621	\$ (1,088,803)
Intergovernmental	200,000	354,022	1,138,146	784,124
Other fees	896,075	1,088,119	1,304,911	216,792
Investment income	24,780	359,671	391,813	32,142
Other revenues	123,200	492,937	543,753	50,816
Total revenues	<u>10,752,580</u>	<u>11,957,173</u>	<u>11,952,244</u>	<u>(4,929)</u>
Expenditures				
General government				
General operations	3,856,313	4,285,901	3,560,327	725,574
County judge	168,085	174,482	169,506	4,976
County treasurer	110,741	131,002	131,002	-
County auditor	237,693	249,739	249,739	-
County clerk	438,733	447,439	411,923	35,516
Maintenance	663,720	653,277	615,046	38,231
County court	320,914	323,664	248,262	75,402
	<u>5,796,199</u>	<u>6,265,504</u>	<u>5,385,805</u>	<u>879,699</u>
Administration of Justice				
Justice of the peace	347,744	375,299	318,875	56,424
District attorney	424,313	424,313	353,846	70,467
Judicial	84,946	96,199	85,464	10,735
District clerk	287,791	295,791	277,987	17,804
	<u>1,144,794</u>	<u>1,191,602</u>	<u>1,036,172</u>	<u>155,430</u>
Public safety				
Department of Public Safety	41,519	41,519	41,451	68
Sheriffs department jail	543,052	598,246	595,097	3,149
Sheriffs department office	1,746,843	1,746,843	1,681,145	65,698
Constables	214,187	230,877	196,520	34,357
Emergency operations center	162,206	147,344	113,867	33,477
	<u>2,707,807</u>	<u>2,764,829</u>	<u>2,628,080</u>	<u>136,749</u>
Health and human services				
Veterans services	86,170	86,170	53,241	32,929
County extension	116,226	116,226	100,209	16,017
Health and sanitation	19,000	-	-	-
Nutrition center	62,700	62,577	61,962	615
	<u>284,096</u>	<u>264,973</u>	<u>215,412</u>	<u>49,561</u>

(Continued)

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the year ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Expenditures (continued)				
Community enrichment				
Airport	\$ 21,750	\$ 31,800	\$ 30,785	1,015
Rodeo arena/fairgrounds	41,006	41,006	11,482	29,524
Economic development	6,500	5,523	5,200	323
Benevolence	500	512	512	-
	69,756	78,841	47,979	30,862
Tax administration				
Tax assessor/collector	342,754	350,754	332,285	18,469
	342,754	350,754	332,285	18,469
Debt service				
Principal	26,710	69,905	69,905	-
Interest and fiscal charges	1,986	7,165	7,165	-
	28,696	77,070	77,070	-
Capital outlay	1,021,000	1,566,296	1,561,487	4,809
Total expenditures	11,395,102	12,559,869	11,284,290	1,275,579
Excess (deficiency) of revenues over (under) expenditures	(642,522)	(602,696)	667,954	1,270,650
Other financing sources (uses)				
Lease proceeds	-	217,407	217,407	-
Transfers (out)	(364,800)	(1,290,060)	(1,290,060)	-
Total other financing (uses)	(364,800)	(1,072,653)	(1,072,653)	-
Net change in fund balance	\$ (1,007,322)	\$ (1,675,349)	(404,699)	\$ 1,270,650
Beginning fund balance			6,976,676	
Ending fund balance			\$ 6,571,977	

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 REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>		Positive (Negative)
Revenues				
Property taxes	\$ 3,161,386	\$ 3,161,386	\$ 3,503,585	\$ 342,199
Intergovernmental	22,000	22,000	27,924	5,924
Auto registration	510,000	510,000	465,059	(44,941)
Other fees	27,959	27,959	17,353	(10,606)
Investment income	5,700	93,533	90,471	(3,062)
Other revenue	150	53,138	53,137	(1)
Total revenues	<u>3,727,195</u>	<u>3,868,016</u>	<u>4,157,529</u>	<u>289,513</u>
Expenditures				
Current				
Roads and bridges	<u>3,593,684</u>	<u>3,912,215</u>	<u>3,396,409</u>	<u>515,806</u>
Debt Service				
Principal	271,303	445,907	366,776	79,131
Interest charges	<u>59,766</u>	<u>70,530</u>	<u>55,243</u>	<u>15,287</u>
	<u>331,069</u>	<u>516,437</u>	<u>422,019</u>	<u>94,418</u>
Capital outlay	<u>282,823</u>	<u>970,723</u>	<u>844,875</u>	<u>125,848</u>
Total expenditures	<u>4,207,576</u>	<u>5,399,375</u>	<u>4,663,303</u>	<u>736,072</u>
(Deficiency) of revenues (under) expenditures	<u>(480,381)</u>	<u>(1,531,359)</u>	<u>(505,774)</u>	<u>1,025,585</u>
Other financing sources (uses)				
Lease proceeds	-	665,544	665,544	-
Transfers in	263,269	258,794	258,800	6
Sale of capital assets	-	140,693	83,493	(57,200)
Total other financing sources	<u>263,269</u>	<u>1,065,031</u>	<u>1,007,837</u>	<u>(57,194)</u>
Net change in fund balance	<u>\$ (217,112)</u>	<u>\$ (466,328)</u>	502,063	<u>\$ 968,391</u>
Beginning fund balance			<u>1,570,333</u>	
Ending fund balance			<u>\$ 2,072,396</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 REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMERGENCY DISASTER RELIEF FUND
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>		Positive (Negative)
Revenues				
Other revenues	\$ -	\$ -	\$ 3,188	\$ 3,188
Investment income	<u>5,000</u>	<u>5,000</u>	<u>153,009</u>	<u>148,009</u>
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>156,197</u>	<u>151,197</u>
Expenditures				
Current				
Public safety	805,000	805,000	1,296	803,704
Capital outlay	<u>-</u>	<u>568,998</u>	<u>561,528</u>	<u>7,470</u>
Total expenditures	<u>805,000</u>	<u>1,373,998</u>	<u>562,824</u>	<u>811,174</u>
Other financing sources (uses)				
Transfers (out)	<u>-</u>	<u>568,998</u>	<u>568,998</u>	<u>-</u>
Total other financing (uses)	<u>-</u>	<u>568,998</u>	<u>568,998</u>	<u>-</u>
Net change in fund balance	<u>\$ (800,000)</u>	<u>\$ (800,000)</u>	162,371	<u>\$ 962,371</u>
Beginning fund balance			<u>4,168,370</u>	
Ending fund balance			<u>\$ 4,330,741</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 REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AMERICAN RESCUE PLAN ACT FUND
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,104,766	\$ 2,104,766	\$ 78,200	\$ (2,026,566)
Investment income	<u>21,133</u>	<u>21,133</u>	<u>124,269</u>	<u>103,136</u>
Total revenues	<u>2,125,899</u>	<u>2,125,899</u>	<u>202,469</u>	<u>(1,923,430)</u>
Expenditures				
Current				
Health and human services	<u>1,106,641</u>	<u>1,106,641</u>	<u>78,200</u>	<u>1,028,441</u>
Total expenditures	<u>1,106,641</u>	<u>1,106,641</u>	<u>78,200</u>	<u>1,028,441</u>
Net change in fund balance	<u>\$ 1,019,258</u>	<u>\$ 1,019,258</u>	124,269	<u>\$ (894,989)</u>
Beginning fund balance			<u>32,000</u>	
Ending fund balance			<u>\$ 156,269</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, 2023

	Measurement Year*								
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total pension liability									
Service cost	\$ 627,951	\$ 629,956	\$ 699,629	\$ 699,930	\$ 680,217	\$ 649,436	\$ 766,469	\$ 881,351	\$ 832,522
Interest (on the total pension liability)	1,436,071	1,524,880	1,600,432	1,713,281	1,837,198	1,927,217	2,074,942	2,176,184	2,296,336
Changes in benefit terms	(788)	(101,284)	-	-	-	-	-	-	-
Difference between expected and actual experience	(88,205)	(329,236)	(309,551)	1,496	(314,521)	222,553	(366,349)	(140,622)	-
Changes in assumptions	-	211,853	-	122,989	-	-	1,558,722	(77,825)	20,460
Benefit payments, including refunds of employee contributions	(873,220)	(997,586)	(968,610)	(939,297)	(1,038,918)	(1,083,508)	(1,101,796)	(1,160,469)	(1,259,975)
Net change in total pension liability	1,101,809	938,583	1,021,900	1,598,399	1,163,976	1,715,698	2,931,988	1,678,619	1,889,343
Beginning total pension liability	17,849,900	18,951,709	19,890,292	20,912,192	22,510,591	23,674,567	25,390,265	28,322,253	30,000,872
Ending total pension liability	\$ 18,951,709	\$ 19,890,292	\$ 20,912,192	\$ 22,510,591	\$ 23,674,567	\$ 25,390,265	\$ 28,322,253	\$ 30,000,872	\$ 31,890,215
Plan fiduciary net position									
Contributions - employer	\$ 564,834	\$ 508,134	\$ 534,233	\$ 3,358,420	\$ 332,076	\$ 330,716	\$ 396,337	\$ 395,750	\$ 477,919
Contributions - employee	303,700	321,025	339,349	348,893	374,320	375,117	402,774	402,066	393,334
Net investment income	1,178,307	(31,270)	1,328,129	2,820,121	(462,457)	3,909,269	2,820,127	6,502,570	(2,072,085)
Benefit payments, including refunds of employee contributions	(873,219)	(997,586)	(968,610)	(939,296)	(1,038,918)	(1,083,508)	(1,101,795)	(1,160,469)	(1,259,975)
Administrative expense	(13,651)	(13,044)	(14,490)	(16,376)	(19,118)	(20,807)	(21,801)	(19,429)	(19,577)
Other	(109,315)	(3,960)	(234,439)	36,940	(7,354)	(8,956)	(6,329)	(2,068)	(24,717)
Net change in plan fiduciary net position	1,050,656	(216,701)	984,172	5,608,702	(821,451)	3,501,831	2,489,313	6,118,420	(2,505,101)
Beginning plan fiduciary net position	17,197,366	18,248,022	18,031,321	19,015,493	24,624,195	23,802,744	27,304,575	29,793,888	35,912,308
Ending plan fiduciary net position	\$ 18,248,022	\$ 18,031,321	\$ 19,015,493	\$ 24,624,195	\$ 23,802,744	\$ 27,304,575	\$ 29,793,888	\$ 35,912,308	\$ 33,407,207
Net pension liability	\$ 703,687	\$ 1,858,971	\$ 1,896,699	\$ (2,113,604)	\$ (128,177)	\$ (1,914,310)	\$ (1,471,635)	\$ (5,911,436)	\$ (1,516,992)
Plan fiduciary net position as a percentage of total pension liability	96.29%	90.65%	90.93%	109.39%	100.54%	107.54%	105.20%	119.70%	104.76%
Covered payroll	\$ 4,338,577	\$ 4,586,125	\$ 4,848,558	\$ 4,984,180	\$ 5,347,426	\$ 5,358,814	\$ 5,753,919	\$ 5,743,804	\$ 5,619,063
Net pension liability as a percentage of covered payroll	16.22%	40.53%	39.12%	-42.41%	-2.40%	-35.72%	-25.58%	-102.92%	-27.00%

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

TYLER COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the year ended December 31, 2023

	Fiscal Year									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially determined contribution	\$ 479,834	\$ 508,134	\$ 534,233	\$ 535,301	\$ 332,076	\$ 330,639	\$ 354,441	\$ 365,880	\$ 478,772	\$ 424,186
Contributions in relation to the actuarially determined contribution	<u>564,834</u>	<u>508,134</u>	<u>534,233</u>	<u>3,358,420</u>	<u>332,076</u>	<u>330,716</u>	<u>396,337</u>	<u>395,750</u>	<u>477,940</u>	<u>424,186</u>
Contribution deficiency (excess)	<u>\$ (85,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,823,119)</u>	<u>\$ -</u>	<u>\$ (77)</u>	<u>\$ (41,896)</u>	<u>\$ (29,870)</u>	<u>\$ 832</u>	<u>\$ -</u>
Covered payroll	\$ 4,338,577	\$ 4,586,068	\$ 4,847,844	\$ 4,984,180	\$ 5,347,426	\$ 5,358,814	\$ 5,753,918	\$ 5,743,804	\$ 5,619,395	\$ 5,892,735
Contributions as a percentage of covered payroll	13.02%	11.08%	11.02%	67.38%	6.21%	6.17%	6.89%	6.89%	8.51%	7.20%

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.

1. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19.7 years (based on contribution rate calculated in December 31, 2022 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.5%
Salary increases	Varies by age and service. 4.7% average over career, including inflation
Investment rate of return	7.5%, net of administrative and investment expenses, including inflation.
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	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021. Ultimate scale after 2010.

2. Other Information:

There were no benefit changes during the year.

TYLER COUNTY, TEXAS
SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS
LIABILITY AND RELATED RATIOS - RETIREE HEALTHCARE PLAN
For the year ended December 31, 2023

	Measurement Year*					
	2018	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	\$ 114,465	\$ 120,529	\$ 152,790	\$ 166,206	\$ 163,276	\$ 116,417
Interest (on the total OPEB liability)	47,639	53,975	45,497	35,903	38,018	68,226
Difference between expected and actual experience	-	8,199	(139,850)	6,013	(211,707)	23,351
Change in assumptions	(134,460)	29,196	115,361	106,348	(295,530)	44,187
Benefit payments**	(7,121)	(23,000)	(33,877)	(45,700)	(38,211)	(66,263)
Net change in total OPEB liability	20,523	188,899	139,921	268,770	(344,154)	185,918
Beginning total OPEB liability	1,385,561	1,406,084	1,594,983	1,734,904	2,003,674	1,659,520
Ending total OPEB liability	<u>\$ 1,406,084</u>	<u>\$ 1,594,983</u>	<u>\$ 1,734,904</u>	<u>\$ 2,003,674</u>	<u>\$ 1,659,520</u>	<u>\$ 1,845,438</u>
Covered payroll	\$ 4,066,755	\$ 5,636,202	\$ 6,045,347	\$ 5,297,542	\$ 5,060,734	\$ 5,314,729
Total OPEB liability as a percentage of covered payroll	34.58%	28.30%	28.69%	37.82%	32.79%	34.72%

* Only six years of information is currently available. The County will build this schedule over the next four-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 in assumptions reflect a change in the discount rate from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

Changes in Benefits:

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

OTHER SUPPLEMENTARY INFORMATION - COMBINING STATEMENTS AND SCHEDULES
(Unaudited)

This page intentionally left blank.

TYLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2023

	Special Revenue Funds							
	District Clerk <u>Appropriations</u>	County Clerk <u>RMP</u>	County District Attorney <u>Forfeiture</u>	State Juvenile and <u>Delinquency</u>	District Clerk <u>RMP</u>	Law <u>Library</u>	Jail Interest and <u>Sinking</u>	Contract Dispute <u>Act (CDA)</u>
ASSETS								
Cash and cash equivalents	\$ 51,606	\$ 277,748	\$ 9,655	\$ 330	\$ 232,390	\$ 93,112	\$ 509,226	\$ 15,826
Investments	-	631,934	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Total assets	<u>\$ 51,606</u>	<u>\$ 909,682</u>	<u>\$ 9,655</u>	<u>\$ 330</u>	<u>\$ 232,390</u>	<u>\$ 93,112</u>	<u>\$ 509,226</u>	<u>\$ 15,826</u>
LIABILITIES								
Accounts payable	\$ -	\$ 557	\$ -	\$ -	\$ 150,000	\$ 1,221	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>557</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>1,221</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - grant funds	-	-	-	-	-	-	-	-
FUND BALANCES								
Restricted	51,606	909,125	9,655	330	82,390	91,891	509,226	15,826
Total fund balances	<u>51,606</u>	<u>909,125</u>	<u>9,655</u>	<u>330</u>	<u>82,390</u>	<u>91,891</u>	<u>509,226</u>	<u>15,826</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 51,606</u>	<u>\$ 909,682</u>	<u>\$ 9,655</u>	<u>\$ 330</u>	<u>\$ 232,390</u>	<u>\$ 93,112</u>	<u>\$ 509,226</u>	<u>\$ 15,826</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2023

	Special Revenue Funds							
	Small Business Loan	Peace Officer Service Fee	Courthouse Security	County RMP	TX CDBG DRS 220191	County District Attorney Fee	Civil Fees	Homeland Security
ASSETS								
Cash and cash equivalents	\$ -	\$ 119,651	\$ 51,470	\$ 110,982	\$ -	\$ 389	\$ 880	\$ 10,383
Investments	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	315,346	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 119,651</u>	<u>\$ 51,470</u>	<u>\$ 110,982</u>	<u>\$ 315,346</u>	<u>\$ 389</u>	<u>\$ 880</u>	<u>\$ 10,383</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - grant funds	-	-	-	-	315,346	-	-	-
FUND BALANCES								
Restricted	-	119,651	50,350	110,982	-	389	880	10,383
Total fund balances	<u>-</u>	<u>119,651</u>	<u>50,350</u>	<u>110,982</u>	<u>-</u>	<u>389</u>	<u>880</u>	<u>10,383</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 119,651</u>	<u>\$ 51,470</u>	<u>\$ 110,982</u>	<u>\$ 315,346</u>	<u>\$ 389</u>	<u>\$ 880</u>	<u>\$ 10,383</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2023

	Special Revenue Funds							
	Child Welfare Board	Child Safety	Help America Vote Grant	District Court Technology	TC Chapter 19	CDA State Appropriations	Alternate Dispute Resolutions	Harvey Round 1 (CDBG) 20-065-087-C248
ASSETS								
Cash and cash equivalents	\$ 10,125	\$ 29,983	\$ 28,862	\$ 35,922	\$ 5,590	\$ 109,155	\$ 49,017	\$ 3,430
Investments	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Total assets	<u>\$ 10,125</u>	<u>\$ 29,983</u>	<u>\$ 28,862</u>	<u>\$ 35,922</u>	<u>\$ 5,590</u>	<u>\$ 109,155</u>	<u>\$ 49,017</u>	<u>\$ 3,430</u>
LIABILITIES								
Accounts payable	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,430
Unearned revenue	-	-	28,862	-	-	-	-	-
Total liabilities	<u>-</u>	<u>12</u>	<u>28,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,430</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - grant funds	-	-	-	-	-	-	-	-
FUND BALANCES								
Restricted	10,125	29,971	-	35,922	5,590	109,155	49,017	-
Total fund balances	<u>10,125</u>	<u>29,971</u>	<u>-</u>	<u>35,922</u>	<u>5,590</u>	<u>109,155</u>	<u>49,017</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,125</u>	<u>\$ 29,983</u>	<u>\$ 28,862</u>	<u>\$ 35,922</u>	<u>\$ 5,590</u>	<u>\$ 109,155</u>	<u>\$ 49,017</u>	<u>\$ 3,430</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2023

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Tyler Search and Rescue	Justice Court Technology	CDBG GLO 22-119-009-D419	Supplement Court Guardianship	Water Improvement Grant - Fund	TDA Water Plant Improvement	Sheriff Forfeiture	
ASSETS								
Cash and cash equivalents	\$ 204	\$ 50,226	\$ -	\$ 31,568	\$ 17,500	\$ -	\$ 45,065	\$ 1,900,295
Investments	-	-	-	-	-	-	-	631,934
Receivables	-	-	-	-	-	-	-	315,346
Total assets	<u>\$ 204</u>	<u>\$ 50,226</u>	<u>\$ -</u>	<u>\$ 31,568</u>	<u>\$ 17,500</u>	<u>\$ -</u>	<u>\$ 45,065</u>	<u>\$ 2,847,575</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,340
Unearned revenue	-	-	-	-	-	-	-	28,862
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,202</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - grant funds	-	-	-	-	-	-	-	315,346
FUND BALANCES								
Restricted	204	50,226	-	31,568	17,500	-	45,065	2,347,027
Total fund balances	<u>204</u>	<u>50,226</u>	<u>-</u>	<u>31,568</u>	<u>17,500</u>	<u>-</u>	<u>45,065</u>	<u>2,347,027</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 204</u>	<u>\$ 50,226</u>	<u>\$ -</u>	<u>\$ 31,568</u>	<u>\$ 17,500</u>	<u>\$ -</u>	<u>\$ 45,065</u>	<u>\$ 2,847,575</u>

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the year ended December 31, 2023

	Special Revenue Funds							
	District Clerk <u>Appropriations</u>	County Clerk <u>RMP</u>	County District Attorney <u>Forfeiture</u>	State Juvenile and <u>Delinquency</u>	District Clerk <u>RMP</u>	Law <u>Library</u>	Jail Interest and <u>Sinking</u>	Contract Dispute <u>Act (CDA)</u>
Revenues								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other fees	-	192,944	-	-	2,688	15,310	-	-
Investment income	1,983	30,817	478	-	-	3,742	10,636	-
Other revenues	-	-	-	-	-	-	99	-
Total revenues	<u>1,983</u>	<u>223,761</u>	<u>478</u>	<u>-</u>	<u>2,688</u>	<u>19,052</u>	<u>10,735</u>	<u>-</u>
Expenditures								
Current								
General government	-	7,502	-	-	231,279	-	-	-
Administration of justice	-	-	-	-	-	25,314	-	-
Public safety	-	-	-	-	-	-	23,619	-
Health and human services	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>7,502</u>	<u>-</u>	<u>-</u>	<u>231,279</u>	<u>25,314</u>	<u>23,619</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,983</u>	<u>216,259</u>	<u>478</u>	<u>-</u>	<u>(228,591)</u>	<u>(6,262)</u>	<u>(12,884)</u>	<u>-</u>
Other financing sources (uses)								
Transfers in	-	-	-	-	302,255	25,000	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>302,255</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,983	216,259	478	-	73,664	18,738	(12,884)	-
Beginning fund balances	<u>49,623</u>	<u>692,866</u>	<u>9,177</u>	<u>330</u>	<u>8,726</u>	<u>73,153</u>	<u>522,110</u>	<u>15,826</u>
Ending fund balances	<u>\$ 51,606</u>	<u>\$ 909,125</u>	<u>\$ 9,655</u>	<u>\$ 330</u>	<u>\$ 82,390</u>	<u>\$ 91,891</u>	<u>\$ 509,226</u>	<u>\$ 15,826</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the year ended December 31, 2023

	Special Revenue Funds							
	Small Business Loan	Peace Officer Service Fee	Courthouse Security	County RMP	TX CDBG DRS 220191	County District Attorney Fee	Civil Fees	Homeland Security
Revenues								
Intergovernmental	\$ 6,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other fees	-	14,643	19,191	5,824	-	-	1,005	-
Investment income	-	4,153	3,121	3,894	-	147	4	398
Other revenues	-	-	-	-	-	-	-	-
Total revenues	<u>6,797</u>	<u>18,796</u>	<u>22,312</u>	<u>9,718</u>	<u>-</u>	<u>147</u>	<u>1,009</u>	<u>398</u>
Expenditures								
Current								
General government	6,797	-	104,381	-	-	-	60,419	-
Administration of justice	-	-	-	-	-	420	-	-
Public safety	-	2,655	-	-	43,025	-	-	-
Health and human services	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>6,797</u>	<u>2,655</u>	<u>104,381</u>	<u>-</u>	<u>43,025</u>	<u>420</u>	<u>60,419</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>16,141</u>	<u>(82,069)</u>	<u>9,718</u>	<u>(43,025)</u>	<u>(273)</u>	<u>(59,410)</u>	<u>398</u>
Other financing sources (uses)								
Transfers in	-	-	82,000	-	43,025	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>82,000</u>	<u>-</u>	<u>43,025</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	16,141	(69)	9,718	-	(273)	(59,410)	398
Beginning fund balances	-	103,510	50,419	101,264	-	662	60,290	9,985
Ending fund balances	<u>\$ -</u>	<u>\$ 119,651</u>	<u>\$ 50,350</u>	<u>\$ 110,982</u>	<u>\$ -</u>	<u>\$ 389</u>	<u>\$ 880</u>	<u>\$ 10,383</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the year ended December 31, 2023

	Special Revenue Funds							
	Child Welfare Board	Child Safety	Help America Vote Grant	District Court Technology	TC Chapter 19	CDA State Appropriations	Alternate Dispute Resolutions	Harvey Round 1 (CDBG) 20-065-087-C248
Revenues								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,501	\$ -	\$ 31,260
Other fees	-	18,347	-	292	-	-	16,084	-
Investment income	361	1,558	-	1,331	-	3,403	-	-
Other revenues	643	-	-	-	590	-	-	-
Total revenues	<u>1,004</u>	<u>19,905</u>	<u>-</u>	<u>1,623</u>	<u>590</u>	<u>30,904</u>	<u>16,084</u>	<u>31,260</u>
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Administration of justice	-	-	-	-	-	-	-	-
Public safety	-	41,498	-	-	-	-	-	36,292
Health and human services	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>41,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,004</u>	<u>(21,593)</u>	<u>-</u>	<u>1,623</u>	<u>590</u>	<u>30,904</u>	<u>16,084</u>	<u>(5,032)</u>
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	5,032
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,032</u>
Net change in fund balances	1,004	(21,593)	-	1,623	590	30,904	16,084	-
Beginning fund balances	<u>9,121</u>	<u>51,564</u>	<u>-</u>	<u>34,299</u>	<u>5,000</u>	<u>78,251</u>	<u>32,933</u>	<u>-</u>
Ending fund balances	<u>\$ 10,125</u>	<u>\$ 29,971</u>	<u>\$ -</u>	<u>\$ 35,922</u>	<u>\$ 5,590</u>	<u>\$ 109,155</u>	<u>\$ 49,017</u>	<u>\$ -</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the year ended December 31, 2023

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Tyler Search and Rescue	Justice Court Technology	CDBG GLO 22-119-009-D419	Supplement Court Guardianship	Water Improvement Grant - Fund	TDA Water Plant Improvement	Sheriff Forfeiture	
Revenues								
Intergovernmental	\$ -	\$ -	\$ 237,523	\$ -	\$ 54,166	\$ 26,350	\$ -	\$ 383,597
Other fees	-	304	-	3,778	-	-	43,804	334,214
Investment income	2	1,692	-	365	-	-	812	68,897
Other revenues	-	-	-	-	-	-	-	1,332
Total revenues	<u>2</u>	<u>1,996</u>	<u>237,523</u>	<u>4,143</u>	<u>54,166</u>	<u>26,350</u>	<u>44,616</u>	<u>788,040</u>
Expenditures								
Current								
General government	-	-	-	-	-	31,300	-	441,678
Administration of justice	-	41	-	-	-	-	-	25,775
Public safety	-	-	-	-	-	-	-	147,089
Health and human services	-	-	-	-	36,666	-	-	36,666
Capital outlay	-	-	237,523	-	-	-	-	237,523
Total expenditures	<u>-</u>	<u>41</u>	<u>237,523</u>	<u>-</u>	<u>36,666</u>	<u>31,300</u>	<u>-</u>	<u>888,731</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2</u>	<u>1,955</u>	<u>-</u>	<u>4,143</u>	<u>17,500</u>	<u>(4,950)</u>	<u>44,616</u>	<u>(100,691)</u>
Other financing sources (uses)								
Transfers in	-	-	-	-	-	4,950	-	462,262
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,950</u>	<u>-</u>	<u>462,262</u>
Net change in fund balances	2	1,955	-	4,143	17,500	-	44,616	361,571
Beginning fund balances	<u>202</u>	<u>48,271</u>	<u>-</u>	<u>27,425</u>	<u>-</u>	<u>-</u>	<u>449</u>	<u>1,985,456</u>
Ending fund balances	<u>\$ 204</u>	<u>\$ 50,226</u>	<u>\$ -</u>	<u>\$ 31,568</u>	<u>\$ 17,500</u>	<u>\$ -</u>	<u>\$ 45,065</u>	<u>\$ 2,347,027</u>

TYLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GENERAL FUND SUB-FUNDS
 For the year ended December 31, 2023

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena/ Fairgrounds</u>	<u>Economic Development</u>	<u>Benevolence</u>	<u>Waste Collection Center</u>	<u>County Right-of-Way</u>
ASSETS							
Cash and cash equivalents	\$ -	\$ 5,573	\$ 17,626	\$ 63,759	\$ 5,148	\$ -	\$ 1,362
Investments	4,747,547	-	-	-	-	-	735,236
Receivables, net	10,468,830	-	-	-	-	-	-
Due from other governments	1,385,970	-	-	-	-	-	-
Prepays	137,189	-	-	-	-	-	-
Total assets	<u>\$ 16,739,536</u>	<u>\$ 5,573</u>	<u>\$ 17,626</u>	<u>\$ 63,759</u>	<u>\$ 5,148</u>	<u>\$ -</u>	<u>\$ 736,598</u>
LIABILITIES							
Accounts payable	<u>\$ 443,364</u>	<u>\$ 220</u>	<u>\$ 262</u>	<u>\$ 448</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>443,364</u>	<u>220</u>	<u>262</u>	<u>448</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows of resources - leases	55,071	-	-	-	-	-	-
Unavailable revenue - property taxes	11,564,118	-	-	-	-	-	-
Total deferred inflows of resources	<u>11,619,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	137,189	-	-	-	-	-	-
Assigned	-	-	17,364	63,311	5,148	-	736,598
Unassigned	4,539,794	5,353	-	-	-	-	-
Total fund balances	<u>4,676,983</u>	<u>5,353</u>	<u>17,364</u>	<u>63,311</u>	<u>5,148</u>	<u>-</u>	<u>736,598</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,739,536</u>	<u>\$ 5,573</u>	<u>\$ 17,626</u>	<u>\$ 63,759</u>	<u>\$ 5,148</u>	<u>\$ -</u>	<u>\$ 736,598</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GENERAL FUND SUB-FUNDS
 For the year ended December 31, 2023

	Emergency Operations <u>Center</u>	Nutrition <u>Center</u>	Courthouse <u>Restoration</u>	Legislative <u>Services</u>	Interfund Activity <u>Elimination</u>	Total General Fund <u>Sub-funds</u>
ASSETS						
Cash and cash equivalents	\$ 172,659	\$ 73,968	\$ 811,316	\$ 71,199	\$ -	\$ 1,222,610
Investments	-	-	-	-	-	5,482,783
Receivables, net	-	-	-	-	-	10,468,830
Due from other governments	-	-	-	-	-	1,385,970
Prepays	-	-	-	-	-	137,189
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 172,659</u>	<u>\$ 73,968</u>	<u>\$ 811,316</u>	<u>\$ 71,199</u>	<u>\$ -</u>	<u>\$ 18,697,382</u>
LIABILITIES						
Accounts payable	\$ 1,861	\$ 3,458	\$ 56,603	\$ -	\$ -	\$ 506,216
Total liabilities	<u>1,861</u>	<u>3,458</u>	<u>56,603</u>	<u>-</u>	<u>-</u>	<u>506,216</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources - leases	-	-	-	-	-	55,071
Unavailable revenue - property taxes	-	-	-	-	-	11,564,118
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,619,189</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	137,189
Assigned	170,798	70,510	754,713	71,199	-	1,889,641
Unassigned	-	-	-	-	-	4,545,147
Total fund balances	<u>170,798</u>	<u>70,510</u>	<u>754,713</u>	<u>71,199</u>	<u>-</u>	<u>6,571,977</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 172,659</u>	<u>\$ 73,968</u>	<u>\$ 811,316</u>	<u>\$ 71,199</u>	<u>\$ -</u>	<u>\$ 18,697,382</u>

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 GENERAL FUND SUB-FUNDS
 For the year ended December 31, 2023

	General	Airport	Rodeo Arena/ Fairgrounds	Economic Development	Benevolence	Waste Collection Center	County Right-of-Way
Revenues							
Taxes	\$ 8,573,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	324,364	-	-	-	-	-	-
Other fees	1,300,418	4,493	-	-	-	-	-
Investment income	341,791	357	672	2,904	196	2,201	26,318
Other revenues	504,223	-	-	-	-	-	-
Total revenues	<u>11,044,417</u>	<u>4,850</u>	<u>672</u>	<u>2,904</u>	<u>196</u>	<u>2,201</u>	<u>26,318</u>
Expenditures							
Current							
General government	5,380,605	-	-	5,077	-	-	-
Administration of justice	1,036,172	-	-	-	-	-	-
Public safety	2,514,213	-	-	-	-	-	-
Health and human services	153,450	-	-	-	-	-	-
Community enrichment	-	30,785	11,482	5,200	512	-	-
Tax administration	332,285	-	-	-	-	-	-
Debt Service							
Principal	69,905	-	-	-	-	-	-
Interest	7,165	-	-	-	-	-	-
Capital Outlay	356,105	-	-	-	-	-	-
Total expenditures	<u>9,849,900</u>	<u>30,785</u>	<u>11,482</u>	<u>10,277</u>	<u>512</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,194,517</u>	<u>(25,935)</u>	<u>(10,810)</u>	<u>(7,373)</u>	<u>(316)</u>	<u>2,201</u>	<u>26,318</u>
Other financing sources (uses)							
Lease proceeds	217,407	-	-	-	-	-	-
Transfers in	-	31,280	20,200	10,500	1,000	-	-
Transfers (out)	(2,111,483)	-	-	-	-	(324,695)	-
Total other financing sources (uses)	<u>(1,894,076)</u>	<u>31,280</u>	<u>20,200</u>	<u>10,500</u>	<u>1,000</u>	<u>(324,695)</u>	<u>-</u>
Net change in fund balances	(699,559)	5,345	9,390	3,127	684	(322,494)	26,318
Beginning fund balances	5,376,542	8	7,974	60,184	4,464	322,494	710,280
Ending fund balances	<u>\$ 4,676,983</u>	<u>\$ 5,353</u>	<u>\$ 17,364</u>	<u>\$ 63,311</u>	<u>\$ 5,148</u>	<u>\$ -</u>	<u>\$ 736,598</u>

(Continued)

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 GENERAL FUND SUB-FUNDS
 For the year ended December 31, 2023

	Emergency Operations Center	Nutrition Center	Courthouse Restoration	Legislative Services	Interfund Activity Elimination	Total General Fund Sub-funds
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,573,621
Intergovernmental	-	50,651	763,131	-	-	1,138,146
Other fees	-	-	-	-	-	1,304,911
Investment income	9,744	724	4,371	2,535	-	391,813
Other revenues	-	39,530	-	-	-	543,753
Total revenues	<u>9,744</u>	<u>90,905</u>	<u>767,502</u>	<u>2,535</u>	<u>-</u>	<u>11,952,244</u>
Expenditures						
Current						
General government	-	123	-	-	-	5,385,805
Administration of justice	-	-	-	-	-	1,036,172
Public safety	113,867	-	-	-	-	2,628,080
Health and human services	-	61,962	-	-	-	215,412
Community enrichment	-	-	-	-	-	47,979
Tax administration	-	-	-	-	-	332,285
Debt Service						
Principal	-	-	-	-	-	69,905
Interest	-	-	-	-	-	7,165
Capital Outlay	<u>47,033</u>	<u>-</u>	<u>1,158,349</u>	<u>-</u>	<u>-</u>	<u>1,561,487</u>
Total expenditures	<u>160,900</u>	<u>62,085</u>	<u>1,158,349</u>	<u>-</u>	<u>-</u>	<u>11,284,290</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(151,156)</u>	<u>28,820</u>	<u>(390,847)</u>	<u>2,535</u>	<u>-</u>	<u>667,954</u>
Other financing sources (uses)						
Lease proceeds	-	-	-	-	-	217,407
Transfers in	66,888	10,000	1,006,250	-	(1,146,118)	-
Transfers (out)	-	-	-	-	1,146,118	(1,290,060)
Total other financing sources (uses)	<u>66,888</u>	<u>10,000</u>	<u>1,006,250</u>	<u>-</u>	<u>-</u>	<u>(1,072,653)</u>
Net change in fund balances	<u>(84,268)</u>	<u>38,820</u>	<u>615,403</u>	<u>2,535</u>	<u>-</u>	<u>(404,699)</u>
Beginning fund balances	<u>255,066</u>	<u>31,690</u>	<u>139,310</u>	<u>68,664</u>	<u>-</u>	<u>6,976,676</u>
Ending fund balances	<u>\$ 170,798</u>	<u>\$ 70,510</u>	<u>\$ 754,713</u>	<u>\$ 71,199</u>	<u>\$ -</u>	<u>\$ 6,571,977</u>

TYLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 ROAD AND BRIDGE FUNDS
 December 31, 2023

	Road and Bridge <u>General</u>	Road and Bridge <u>Precinct No. 1</u>	Road and Bridge <u>Precinct No. 2</u>	Road and Bridge <u>Precinct No. 3</u>	Road and Bridge <u>Precinct No. 4</u>	Interfund Activity <u>Elimination</u>	Total Road and Bridge Funds
ASSETS							
Cash and cash equivalents	\$ 523,908	\$ 469,045	\$ 399,425	\$ 158,090	\$ 297,124	\$ -	\$ 1,847,592
Investments	-	-	-	-	315,101	-	315,101
Receivables, net	3,915,684	-	-	-	-	-	3,915,684
Due from other governments	523,549	-	-	-	-	-	523,549
Due from other funds	-	-	2,432	-	-	(2,432)	-
Total assets	<u>\$ 4,963,141</u>	<u>\$ 469,045</u>	<u>\$ 401,857</u>	<u>\$ 158,090</u>	<u>\$ 612,225</u>	<u>\$ (2,432)</u>	<u>\$ 6,601,926</u>
LIABILITIES							
Accounts payable	\$ -	\$ 17,210	\$ 15,343	\$ 27,092	\$ 26,787	\$ -	\$ 86,432
Due to other funds	2,432	-	-	-	-	(2,432)	-
Total liabilities	<u>2,432</u>	<u>17,210</u>	<u>15,343</u>	<u>27,092</u>	<u>26,787</u>	<u>(2,432)</u>	<u>86,432</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	4,443,098	-	-	-	-	-	4,443,098
FUND BALANCES							
Restricted	517,611	451,835	386,514	130,998	585,438	-	2,072,396
Total fund balances	<u>517,611</u>	<u>451,835</u>	<u>386,514</u>	<u>130,998</u>	<u>585,438</u>	<u>-</u>	<u>2,072,396</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,963,141</u>	<u>\$ 469,045</u>	<u>\$ 401,857</u>	<u>\$ 158,090</u>	<u>\$ 612,225</u>	<u>\$ (2,432)</u>	<u>\$ 6,601,926</u>

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ROAD AND BRIDGE FUNDS
 For the year ended December 31, 2023

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interfund Activity Elimination	Total Road and Bridge Funds
Revenues							
Property taxes	\$ 3,503,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,503,585
Intergovernmental	27,924	-	-	-	-	-	27,924
Auto registration	465,059	-	-	-	-	-	465,059
Other fees	17,353	-	-	-	-	-	17,353
Investment income	-	23,973	14,114	20,781	31,603	-	90,471
Other revenue	-	-	2,459	48,461	2,217	-	53,137
Total revenues	<u>4,013,921</u>	<u>23,973</u>	<u>16,573</u>	<u>69,242</u>	<u>33,820</u>	<u>-</u>	<u>4,157,529</u>
Expenditures							
Current							
Roads and bridges	-	719,380	543,722	1,173,159	960,148	-	3,396,409
Debt Service							
Principal	-	41,336	22,329	149,261	153,850	-	366,776
Interest	-	9,796	7,671	18,737	19,039	-	55,243
Capital Outlay	-	91,099	29,224	287,680	436,872	-	844,875
Total expenditures	<u>-</u>	<u>861,611</u>	<u>602,946</u>	<u>1,628,837</u>	<u>1,569,909</u>	<u>-</u>	<u>4,663,303</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,013,921</u>	<u>(837,638)</u>	<u>(586,373)</u>	<u>(1,559,595)</u>	<u>(1,536,089)</u>	<u>-</u>	<u>(505,774)</u>
Other financing sources (uses)							
Lease proceeds	-	54,099	29,224	195,349	386,872	-	665,544
Transfers in	-	859,556	914,211	1,165,490	1,024,312	(3,704,769)	258,800
Transfers (out)	(3,641,999)	-	(26,325)	-	(36,445)	3,704,769	-
Sale of capital assets	-	-	-	195	83,298	-	83,493
Total other financing sources (uses)	<u>(3,641,999)</u>	<u>913,655</u>	<u>917,110</u>	<u>1,361,034</u>	<u>1,458,037</u>	<u>-</u>	<u>1,007,837</u>
Net change in fund balances	<u>371,922</u>	<u>76,017</u>	<u>330,737</u>	<u>(198,561)</u>	<u>(78,052)</u>	<u>-</u>	<u>502,063</u>
Beginning fund balances	<u>145,689</u>	<u>375,818</u>	<u>55,777</u>	<u>329,559</u>	<u>663,490</u>	<u>-</u>	<u>1,570,333</u>
Ending fund balances	<u>\$ 517,611</u>	<u>\$ 451,835</u>	<u>\$ 386,514</u>	<u>\$ 130,998</u>	<u>\$ 585,438</u>	<u>\$ -</u>	<u>\$ 2,072,396</u>

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 3,161,386	\$ 3,161,386	\$ 3,503,585	\$ 342,199
Intergovernmental	22,000	22,000	27,924	5,924
Auto registration	510,000	510,000	465,059	(44,941)
Other fees	<u>27,859</u>	<u>27,859</u>	<u>17,353</u>	<u>(10,506)</u>
Total revenues	<u>3,721,245</u>	<u>3,721,245</u>	<u>4,013,921</u>	<u>292,676</u>
Other financing sources (uses)				
Transfers (out)	<u>(3,721,241)</u>	<u>(3,721,241)</u>	<u>(3,641,999)</u>	<u>79,242</u>
Total other financing (uses)	<u>(3,721,241)</u>	<u>(3,721,241)</u>	<u>(3,641,999)</u>	<u>79,242</u>
Net change in fund balance	<u>\$ 4</u>	<u>\$ 4</u>	371,922	<u>\$ 371,918</u>
Beginning fund balance			<u>145,689</u>	
Ending fund balance			<u>\$ 517,611</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ 1,800	\$ 24,800	\$ 23,973	\$ (827)
Other revenue	100	100	-	(100)
Total revenues	<u>1,900</u>	<u>24,900</u>	<u>23,973</u>	<u>(927)</u>
Expenditures				
Current				
Roads and bridges	719,913	791,374	719,380	71,994
Debt Service				
Principal	40,282	41,336	41,336	-
Interest charges	10,850	10,850	9,796	1,054
Capital outlay	40,000	94,099	91,099	3,000
Total expenditures	<u>811,045</u>	<u>937,659</u>	<u>861,611</u>	<u>76,048</u>
(Deficiency) of revenues (under) expenditures	<u>(809,145)</u>	<u>(912,759)</u>	<u>(837,638)</u>	<u>75,121</u>
Other financing sources (uses)				
Lease proceeds	-	54,099	54,099	-
Transfers in	876,428	876,428	859,556	(16,872)
Total other financing sources	<u>876,428</u>	<u>930,527</u>	<u>913,655</u>	<u>(16,872)</u>
Net change in fund balance	<u>\$ 67,283</u>	<u>\$ 17,768</u>	76,017	<u>\$ 58,249</u>
Beginning fund balance			<u>375,818</u>	
Ending fund balance			<u>\$ 451,835</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ 1,200	\$ 14,327	\$ 14,114	\$ (213)
Other revenue	<u>150</u>	<u>2,459</u>	<u>2,459</u>	<u>-</u>
Total revenues	<u>1,350</u>	<u>16,786</u>	<u>16,573</u>	<u>(213)</u>
Expenditures				
Current				
Roads and bridges	749,499	758,891	543,722	215,169
Debt Service				
Principal	101,461	101,461	22,329	79,132
Interest charges	21,904	21,904	7,671	14,233
Capital outlay	<u>112,823</u>	<u>142,047</u>	<u>29,224</u>	<u>112,823</u>
Total expenditures	<u>985,687</u>	<u>1,024,303</u>	<u>602,946</u>	<u>421,357</u>
(Deficiency) of revenues (under) expenditures	<u>(984,337)</u>	<u>(1,007,517)</u>	<u>(586,373)</u>	<u>421,144</u>
Other financing sources (uses)				
Lease proceeds	-	29,224	29,224	-
Transfers in	932,695	932,695	914,211	(18,484)
Transfers (out)	<u>(18,829)</u>	<u>(26,325)</u>	<u>(26,325)</u>	<u>-</u>
Total other financing sources	<u>913,866</u>	<u>935,594</u>	<u>917,110</u>	<u>(18,484)</u>
Net change in fund balance	<u>\$ (70,471)</u>	<u>\$ (71,923)</u>	330,737	<u>\$ 402,660</u>
Beginning fund balance			<u>55,777</u>	
Ending fund balance			<u>\$ 386,514</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ 1,500	\$ 20,994	\$ 20,781	\$ (213)
Other revenue	-	48,461	48,461	-
Total revenues	<u>1,500</u>	<u>69,455</u>	<u>69,242</u>	<u>(213)</u>
Expenditures				
Current				
Roads and bridges	1,035,055	1,202,811	1,173,159	29,652
Debt Service				
Principal	86,458	149,261	149,261	-
Interest charges	16,113	18,737	18,737	-
Capital outlay	<u>80,000</u>	<u>293,164</u>	<u>287,680</u>	<u>5,484</u>
Total expenditures	<u>1,217,626</u>	<u>1,663,973</u>	<u>1,628,837</u>	<u>35,136</u>
(Deficiency) of revenues (under) expenditures	<u>(1,216,126)</u>	<u>(1,594,518)</u>	<u>(1,559,595)</u>	<u>34,923</u>
Other financing sources (uses)				
Lease proceeds	-	195,349	195,349	-
Transfers in	1,166,873	188,490	1,165,490	977,000
Sale of capital assets	-	57,395	195	(57,200)
Total other financing sources	<u>1,166,873</u>	<u>441,234</u>	<u>1,361,034</u>	<u>919,800</u>
Net change in fund balance	<u>\$ (49,253)</u>	<u>\$ (1,153,284)</u>	(198,561)	<u>\$ 954,723</u>
Beginning fund balance			<u>329,559</u>	
Ending fund balance			<u>\$ 130,998</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ 1,200	\$ 33,413	\$ 31,603	\$ (1,810)
Other revenue	-	2,217	2,217	-
Total revenues	<u>1,200</u>	<u>35,630</u>	<u>33,820</u>	<u>(1,810)</u>
Expenditures				
Current				
Roads and bridges	1,089,217	1,159,139	960,148	198,991
Debt Service				
Principal	43,102	153,850	153,850	-
Interest charges	10,899	19,039	19,039	-
Capital outlay	50,000	441,413	436,872	4,541
Total expenditures	<u>1,193,218</u>	<u>1,773,441</u>	<u>1,569,909</u>	<u>203,532</u>
(Deficiency) of revenues (under) expenditures	<u>(1,192,018)</u>	<u>(1,737,811)</u>	<u>(1,536,089)</u>	<u>201,722</u>
Other financing sources (uses)				
Lease proceeds	-	386,872	386,872	-
Transfers in	1,045,192	1,045,192	1,024,312	(20,880)
Transfers (out)	17,850	36,445	(36,445)	(72,890)
Sale of capital assets	-	83,298	83,298	-
Total other financing sources	<u>1,063,042</u>	<u>1,551,807</u>	<u>1,458,037</u>	<u>(93,770)</u>
Net change in fund balance	<u>\$ (128,976)</u>	<u>\$ (186,004)</u>	<u>(78,052)</u>	<u>\$ 107,952</u>
Beginning fund balance			<u>663,490</u>	
Ending fund balance			<u>\$ 585,438</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK APPROPRIATIONS
For the year ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Investment income	\$ 100	\$ 100	\$ 1,983	\$ 1,883
Total revenues	100	100	1,983	1,883
Expenditures				
Administration of justice	48,592	48,592	-	48,592
Total expenditures	48,592	48,592	-	48,592
Net change in fund balance	\$ (48,492)	\$ (48,492)	1,983	\$ 50,475
Beginning fund balance			49,623	
Ending fund balance			\$ 51,606	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK RMP
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other fees	\$ 100,000	\$ 100,000	\$ 192,944	\$ 92,944
Investment income	600	600	30,817	30,217
Total revenues	<u>100,600</u>	<u>100,600</u>	<u>223,761</u>	<u>123,161</u>
Expenditures				
Current				
General government	279,715	279,715	7,502	272,213
Capital Outlay	55,000	55,000	-	55,000
Total expenditures	<u>334,715</u>	<u>334,715</u>	<u>7,502</u>	<u>327,213</u>
Net change in fund balance	<u>\$ (234,115)</u>	<u>\$ (234,115)</u>	216,259	<u>\$ 450,374</u>
Beginning fund balance			<u>692,866</u>	
Ending fund balance			<u>\$ 909,125</u>	

TYLER COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 COUNTY DISTRICT ATTORNEY FORFEITURE
 For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ 20	\$ 20	\$ 478	\$ 458
Total revenues	<u>20</u>	<u>20</u>	<u>478</u>	<u>458</u>
Expenditures				
Current				
General government	15,020	15,020	-	15,020
Total expenditures	<u>15,020</u>	<u>15,020</u>	<u>-</u>	<u>15,020</u>
Net change in fund balance	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	478	<u>\$ 15,478</u>
Beginning fund balance			<u>9,177</u>	
Ending fund balance			<u>\$ 9,655</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RMP
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other fees	\$ 1,320	\$ 1,320	\$ 2,688	\$ 1,368
Total revenues	<u>1,320</u>	<u>1,320</u>	<u>2,688</u>	<u>1,368</u>
Expenditures				
General government	5,000	307,255	231,279	75,976
Total expenditures	<u>5,000</u>	<u>307,255</u>	<u>231,279</u>	<u>75,976</u>
(Deficiency) of revenues (under) expenditures	<u>(3,680)</u>	<u>(305,935)</u>	<u>(228,591)</u>	<u>77,344</u>
Other financing sources (uses)				
Transfers in	-	302,255	302,255	-
Total other financing sources	<u>-</u>	<u>302,255</u>	<u>302,255</u>	<u>-</u>
Net change in fund balance	<u>\$ (3,680)</u>	<u>\$ (3,680)</u>	73,664	<u>\$ 77,344</u>
Beginning fund balance			<u>8,726</u>	
Ending fund balance			<u>\$ 82,390</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other fees	\$ 7,500	\$ 7,500	\$ 15,310	\$ 7,810
Investment income	100	100	3,742	3,642
Total revenues	<u>7,600</u>	<u>7,600</u>	<u>19,052</u>	<u>11,452</u>
Expenditures				
Administration of justice	<u>32,600</u>	<u>32,600</u>	<u>25,314</u>	<u>7,286</u>
Total expenditures	<u>32,600</u>	<u>32,600</u>	<u>25,314</u>	<u>7,286</u>
(Deficiency) of revenues (under) expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>(6,262)</u>	<u>18,738</u>
Other financing sources (uses)				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	-
Total other financing sources	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>18,738</u>	<u>\$ 18,738</u>
Beginning fund balance			<u>73,153</u>	
Ending fund balance			<u>\$ 91,891</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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Investment income	\$ 1,000	\$ 1,000	\$ 10,636	\$ 9,636
Other fees	1,500	1,500	99	(1,401)
Total revenues	2,500	2,500	10,735	8,235
Expenditures				
Public safety	100,000	100,000	23,619	76,381
Capital Outlay	2,500	2,500	-	2,500
Total expenditures	102,500	102,500	23,619	78,881
Net change in fund balance	\$ (100,000)	\$ (100,000)	(12,884)	\$ 87,116
Beginning fund balance			522,110	
Ending fund balance			\$ 509,226	

TYLER COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CONTRACT DISPUTE ACT
 For the year ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Other fees	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Total revenues	10,000	10,000	-	(10,000)
Expenditures				
Administration of justice	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balance	\$ -	\$ -	-	\$ -
Beginning fund balance			15,826	
Ending fund balance			\$ 15,826	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other fees	\$ 39,251	\$ 39,251	\$ 19,191	\$ (20,060)
Investment income	<u>240</u>	<u>240</u>	<u>3,121</u>	<u>2,881</u>
Total revenues	<u>39,491</u>	<u>39,491</u>	<u>22,312</u>	<u>(17,179)</u>
Expenditures				
General government	<u>122,639</u>	<u>122,639</u>	<u>104,381</u>	<u>18,258</u>
Total expenditures	<u>122,639</u>	<u>122,639</u>	<u>104,381</u>	<u>18,258</u>
(Deficiency) of revenues (under) expenditures	<u>(83,148)</u>	<u>(83,148)</u>	<u>(82,069)</u>	<u>1,079</u>
Other financing sources (uses)				
Transfers in	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>-</u>
Total other financing sources	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,148)</u>	<u>\$ (1,148)</u>	<u>(69)</u>	<u>\$ 1,079</u>
Beginning fund balance			<u>50,419</u>	
Ending fund balance			<u>\$ 50,350</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY RMP
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other fees	\$ 4,000	\$ 4,000	\$ 5,824	\$ 1,824
Investment income	<u>350</u>	<u>350</u>	<u>3,894</u>	<u>3,544</u>
Total revenues	<u>4,350</u>	<u>4,350</u>	<u>9,718</u>	<u>5,368</u>
Expenditures				
Current				
General government	44,849	44,849	-	44,849
Capital Outlay	<u>14,500</u>	<u>14,500</u>	-	<u>14,500</u>
Total expenditures	<u>59,349</u>	<u>59,349</u>	-	<u>59,349</u>
Net change in fund balance	<u>\$ (54,999)</u>	<u>\$ (54,999)</u>	9,718	<u>\$ 64,717</u>
Beginning fund balance			<u>101,264</u>	
Ending fund balance			<u>\$ 110,982</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHILD SAFETY FUND
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Other fees	\$ 49,943	\$ 49,943	\$ 18,347	\$ (31,596)
Investment income	1,500	1,500	1,558	58
Total revenues	51,443	51,443	19,905	(31,538)
Expenditures				
Public safety	51,443	51,443	41,498	9,945
Total expenditures	51,443	51,443	41,498	9,945
Net change in fund balance	\$ -	\$ -	(21,593)	\$ (21,593)
Beginning fund balance			51,564	
Ending fund balance			\$ 29,971	

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 December 31, 2023

	<u>Elected Officials</u>	Texas Juvenile Justice Department <u>Title IV E</u>	<u>Juvenile Probation</u>	<u>Adult Probation</u>	<u>Total Custodial Funds</u>
ASSETS					
Cash and cash equivalents	\$ 7,080,473	\$ 37,471	\$ 181,470	\$ -	\$ 7,299,414
Total assets	<u>\$ 7,080,473</u>	<u>\$ 37,471</u>	<u>\$ 181,470</u>	<u>\$ -</u>	<u>\$ 7,299,414</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 3,494	\$ -	\$ 3,494
Due to other units	4,342,672	-	-	-	4,342,672
Total liabilities	<u>4,342,672</u>	<u>-</u>	<u>3,494</u>	<u>-</u>	<u>4,346,166</u>
NET POSITION					
Restricted					
Individuals, organizations, or other governments	2,737,801	37,471	177,976	-	2,953,248
Total net position	<u>2,737,801</u>	<u>37,471</u>	<u>177,976</u>	<u>-</u>	<u>2,953,248</u>
Total net position and liabilities	<u>\$ 7,080,473</u>	<u>\$ 37,471</u>	<u>\$ 181,470</u>	<u>\$ -</u>	<u>\$ 7,299,414</u>

See notes to financial statements.

TYLER COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 For the year ended December 31, 2023

	Elected Officials	Texas Juvenile Justice Department Title IV E	Juvenile Probation	Adult Probation	Total Custodial Funds
Additions					
Intergovernmental	\$ -	\$ -	\$ 489,596	\$ 109,685	\$ 599,281
Taxes collected	30,724,849	-	-	-	30,724,849
Fees	2,922,767	-	-	15,624	2,938,391
Miscellaneous	69,811	-	2,240	-	72,051
Investment income	26,074	1,269	5,314	445	33,102
Total additions	<u>33,743,501</u>	<u>1,269</u>	<u>497,150</u>	<u>125,754</u>	<u>34,367,674</u>
Deductions					
Distributions to others	34,383,918	-	-	-	34,383,918
Operating expenses	-	-	440,256	285,641	725,897
Total deductions	<u>34,383,918</u>	<u>-</u>	<u>440,256</u>	<u>285,641</u>	<u>35,109,815</u>
 Changes in net position	 (640,417)	 1,269	 56,894	 (159,887)	 (742,141)
Beginning net position	<u>3,378,218</u>	<u>36,202</u>	<u>121,082</u>	<u>159,887</u>	<u>3,695,389</u>
Ending net balances	<u>\$ 2,737,801</u>	<u>\$ 37,471</u>	<u>\$ 177,976</u>	<u>\$ -</u>	<u>\$ 2,953,248</u>

See notes to financial statements.