

*ANNUAL FINANCIAL REPORT*

of

**TYLER COUNTY, TEXAS**

**For the Year Ended  
December 31, 2018**

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# TYLER COUNTY, TEXAS

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***INTRODUCTORY SECTION***

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**TYLER COUNTY, TEXAS**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
December 31, 2018

**COMMISSIONERS' COURT:**

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

**JUDICIAL:**

Lucas Babin	District Attorney
Chryl Pounds	District Clerk

**COUNTY COURT AT LAW:**

Donece Gregory	County Clerk
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**JUSTICE COURTS:**

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

**LAW ENFORCEMENT:**

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

**FINANCIAL ADMINISTRATION:**

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

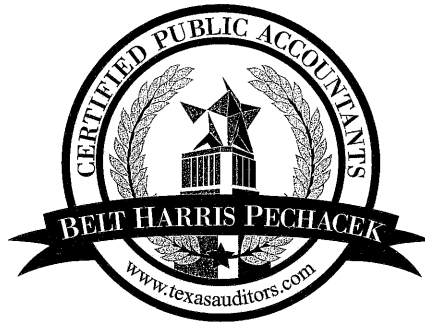
\*Designated appointed official. All others are elected.

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***FINANCIAL SECTION***

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## *INDEPENDENT AUDITORS' REPORT*

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2018, 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.

## **Emphasis of Matter**

### *Change in Accounting Principle*

In 2018, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total other postemployment benefits liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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

*B*ELT *H*ARRIS *P*ECHACEK, LLLP

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
August 23, 2019

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

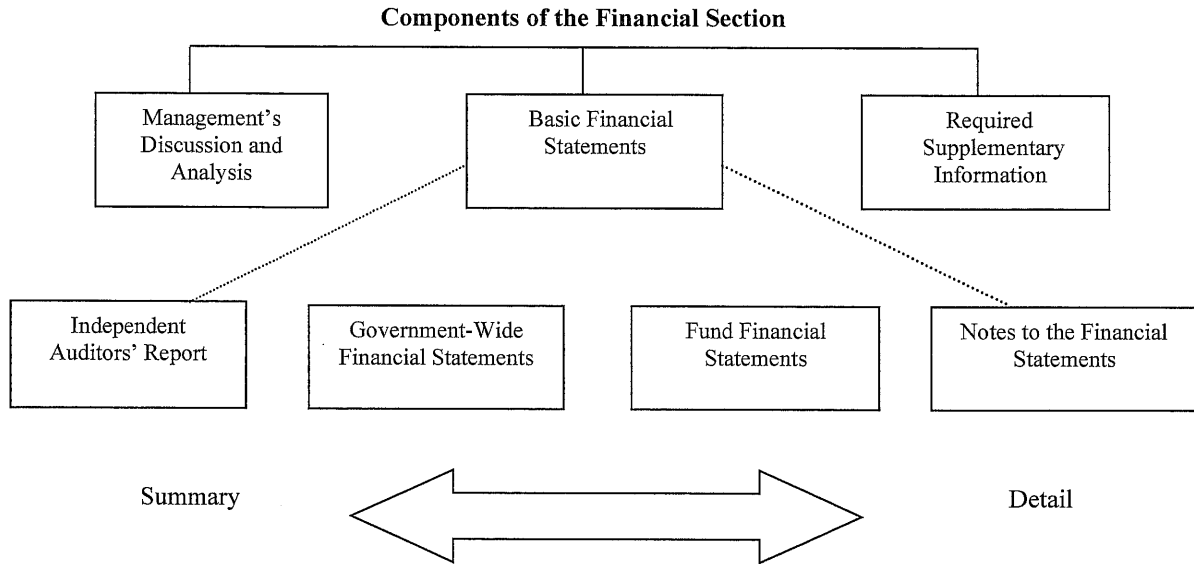
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**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2018

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, 2018. 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.

**THE STRUCTURE OF OUR ANNUAL REPORT**



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

**Government-Wide Statements**

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

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

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

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2018**

occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

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

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

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

### **FUND FINANCIAL STATEMENTS**

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

#### **Governmental Funds**

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

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

The County maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, road and bridge, and emergency disaster relief funds, which are considered to be major funds for reporting purposes.

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

#### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County maintains 31 fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2018**

**Notes to Financial Statements**

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

**Other Information**

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general, road and bridge, and emergency disaster relief funds, as well as a schedule 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 \$29,475,929 as of December 31, 2018. This compares with \$29,158,791 from the prior fiscal year. A portion of the County's net position, 45 percent, reflects its investments in capital assets (e.g., land, construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2018

**Statement of Net Position:**

The following table reflects the condensed Statement of Net Position:

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Current and other assets	\$ 28,143,882	\$ 25,396,485
Capital assets, net	14,192,317	14,430,393
<b>Total Assets</b>	<b>42,336,199</b>	<b>39,826,878</b>
Deferred outflows - pensions	477,281	4,557,863
<b>Total Deferred Outflows of Resources</b>	<b>477,281</b>	<b>4,557,863</b>
Long-term liabilities	2,376,890	4,256,477
Other liabilities	280,026	601,861
<b>Total Liabilities</b>	<b>2,656,916</b>	<b>4,858,338</b>
Deferred inflows - property taxes	10,115,170	9,948,779
Deferred inflows - pensions	449,348	-
Deferred inflows - OPEB	116,117	418,833
<b>Total Deferred Inflows of Resources</b>	<b>10,680,635</b>	<b>10,367,612</b>
<b>Net Position:</b>		
Net investment in capital assets	13,388,592	13,659,047
Restricted	9,886,103	10,093,830
Unrestricted	6,201,234	5,405,914
<b>Total Net Position</b>	<b>\$ 29,475,929</b>	<b>\$ 29,158,791</b>

A portion of the County's net position, \$9,886,103 or 34 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$6,201,234 or 21 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$317,138 during the current fiscal year. This increase is primarily a result of an increase in charges for services.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2018

**Statement of Activities:**

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

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 2,108,615	\$ 1,908,816
Operating grants and contributions	454,122	255,522
General revenues:		
Taxes	10,077,147	9,846,359
Investment income	102,518	79,798
Other revenues	669,126	649,846
<b>Total Revenues</b>	<u>13,411,528</u>	<u>12,740,341</u>
<b>Expenses</b>		
General government	4,433,767	5,962,897
Administration of justice	995,672	754,356
Roads and bridges	4,299,953	3,549,085
Public safety	2,536,321	2,225,252
Health and human services	317,898	391,649
Community enrichment	220,506	426,919
Tax administration	271,579	214,486
Interest on long-term debt	18,693	27,471
<b>Total Expenses</b>	<u>13,094,390</u>	<u>13,552,115</u>
<b>Change in Net Position</b>	317,138	(811,774)
Beginning net position	<u>29,158,791</u>	<u>29,970,565</u>
<b>Ending Net Position</b>	<u>\$ 29,475,929</u>	<u>\$ 29,158,791</u>

Overall, governmental activities revenue increased \$671,187 as the County experienced an increase in all revenue sources. Both charges for services as well as operating grants and contributions had increases of approximately \$200,000 each. Tax revenue also increased by \$230,788 over the prior year due to additional property and sales tax dollars. Total expenses decreased from the prior year by \$457,725, which is primarily associated with the change in pension expense.

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2018

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

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

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

The County's governmental funds reflect a combined fund balance of \$13,738,186. Of this, \$1,553,233 is unassigned and available for day-to-day operations of the County, \$132,110 is nonspendable, \$2,166,740 is assigned for various purposes, \$2,993,668 is restricted for road and bridge projects, and \$6,892,435 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 \$1,553,233. 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 18 percent of total general fund expenditures, while total fund balance represents 44 percent of total fund expenditures.

There was a net increase in the combined fund balance of \$846,898 over the prior year. The general fund experienced an increase of \$1,054,625. This reflects a combined increase in property tax collections and grant contributions.

The road and bridge fund experienced a decrease of \$337,954, which can be attributed to an increase in debt service as well as capital outlay expenditures during the year.

The emergency disaster relief fund experienced a \$69,088 increase to fund balance. The increase is primarily the result of interest earned on funds set aside by the County for future disasters.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual general fund revenues were over final budgeted revenues by \$1,015,355 during the year. This net positive variance is attributable to property taxes, and other fees and other revenues exceeding the anticipated amount in the final budget projections. General fund disbursements were under the final budget by \$3,049,956.

**CAPITAL ASSETS**

At the end of year 2018, the County had invested \$14,192,317 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Jail renovations for \$266,692
- Four vehicles for the sheriff's department in the amount of \$130,720
- Road and bridge equipment in the amount of \$624,135

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

**TYLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2018**

**LONG-TERM DEBT**

At the end of the year, the County reported total capital leases of \$803,725. In addition, the County reported other long-term liabilities of \$1,573,165 related to a total OPEB liability and compensated absences. Additionally, the net pension liability reported a reduction during the year, resulting in an ending net pension asset of \$2,113,604.

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

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

The County met challenges this year. New industries did not realize income that was predicted. Therefore, the County did not realize the anticipated increase in revenue. The revenue loss in other departments resulted in a decrease in collections. The tax collection rate has remained steady at 95 percent. The Commissioners' Court has slightly increased the tax rate to continue the same level of services to the taxpayers. The 2019 budget will be met with challenges from new federal guidelines, as well as the state of the economy, but the County is committed to offer the same level of services to its citizens.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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

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***BASIC FINANCIAL STATEMENTS***

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# TYLER COUNTY, TEXAS

## STATEMENT OF NET POSITION

December 31, 2018

	<u>Primary Government Governmental Activities</u>
<b><u>Assets</u></b>	
Cash and cash equivalents	\$ 13,749,253
Investments	742,464
Receivables, net	8,892,558
Due from other governments	2,513,893
Prepays	132,110
Net pension asset	2,113,604
<b>Total Current Assets</b>	<u>28,143,882</u>
Capital assets:	
Nondepreciable	968,358
Net depreciable capital assets	13,223,959
<b>Total Noncurrent Assets</b>	<u>14,192,317</u>
<b>Total Assets</b>	<u>42,336,199</u>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred outflows - pensions	477,281
<b>Total Deferred Outflows of Resources</b>	<u>477,281</u>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable and accrued liabilities	273,029
Accrued interest payable	6,997
<b>Total Current Liabilities</b>	<u>280,026</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	285,370
Long-term liabilities due in more than one year	2,091,520
<b>Total Noncurrent Liabilities</b>	<u>2,376,890</u>
<b>Total Liabilities</b>	<u>2,656,916</u>
<b><u>Deferred Inflows of Resources</u></b>	
Deferred inflows - property taxes	10,115,170
Deferred inflows - pensions	449,348
Deferred inflows - OPEB	116,117
<b>Total Deferred Inflows of Resources</b>	<u>10,680,635</u>
<b><u>Net Position</u></b>	
Net investment in capital assets	13,388,592
Restricted for:	
Road and bridge	2,993,668
Other purposes	6,892,435
Unrestricted	6,201,234
<b>Total Net Position</b>	<u>\$ 29,475,929</u>

See Notes to Financial Statements.

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# TYLER COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General government	\$ 4,433,767	\$ 1,488,212	\$ 192,647	\$ (2,752,908)
Administration of justice	995,672	93,471	83,513	(818,688)
Roads and bridges	4,299,953	516,573	177,962	(3,605,418)
Public safety	2,536,321	10,359	-	(2,525,962)
Health and human services	317,898	-	-	(317,898)
Community enrichment	220,506	-	-	(220,506)
Tax administration	271,579	-	-	(271,579)
Interest and fiscal charges	18,693	-	-	(18,693)
<b>Total Governmental Activities</b>	<b>\$ 13,094,390</b>	<b>\$ 2,108,615</b>	<b>\$ 454,122</b>	<b>(10,531,653)</b>
<b>General Revenues:</b>				
				9,358,082
				719,065
				102,518
				669,126
			<b>Total General Revenues</b>	<b>10,848,791</b>
			<b>Change in Net Position</b>	<b>317,138</b>
			Beginning net position	<b>29,158,791</b>
			<b>Ending Net Position</b>	<b>\$ 29,475,929</b>

See Notes to Financial Statements.

# TYLER COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2018

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Disaster Relief</u>	<u>Nonmajor Governmental</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 3,693,980	\$ 3,159,185	\$ 4,958,193	\$ 1,937,895
Investments	742,464	-	-	-
Receivables, net	6,475,489	2,235,634	-	-
Due from other governments	1,756,512	757,381	-	-
Prepays	132,110	-	-	-
<b>Total Assets</b>	<b><u>\$ 12,800,555</u></b>	<b><u>\$ 6,152,200</u></b>	<b><u>\$ 4,958,193</u></b>	<b><u>\$ 1,937,895</u></b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 192,932	\$ 76,444	\$ -	\$ 3,653
<b>Total Liabilities</b>	<b><u>192,932</u></b>	<b><u>76,444</u></b>	<b><u>-</u></b>	<b><u>3,653</u></b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	8,755,540	3,082,088	-	-
<b><u>Fund Balances</u></b>				
Nonspendable				
Prepays	132,110	-	-	-
Restricted:				
Road and bridge	-	2,993,668	-	-
Special revenue funds	-	-	4,958,193	1,934,242
Assigned:				
Airport	26,494	-	-	-
Rodeo arena/fairgrounds	43,370	-	-	-
Economic development	44,631	-	-	-
Benevolence	1,980	-	-	-
Waste collection center	804,162	-	-	-
County right of way	931,925	-	-	-
Emergency operations center	128,805	-	-	-
Nutrition center	116,417	-	-	-
Courthouse restoration	40,031	-	-	-
Legislative	28,925	-	-	-
Unassigned	1,553,233	-	-	-
<b>Total Fund Balances</b>	<b><u>3,852,083</u></b>	<b><u>2,993,668</u></b>	<b><u>4,958,193</u></b>	<b><u>1,934,242</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 12,800,555</u></b>	<b><u>\$ 6,152,200</u></b>	<b><u>\$ 4,958,193</u></b>	<b><u>\$ 1,937,895</u></b>

**Total  
Governmental  
Funds**

\$ 13,749,253  
742,464  
8,711,123  
2,513,893  
132,110  
\$ 25,848,843

\$ 273,029  
273,029

11,837,628

132,110

2,993,668  
6,892,435

26,494  
43,370  
44,631  
1,980

804,162  
931,925  
128,805  
116,417  
40,031  
28,925

1,553,233  
13,738,186

\$ 25,848,843

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**TYLER COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
**December 31, 2018**

Fund balances - total governmental funds		\$ 13,738,186
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		968,358
Depreciable capital assets, net		13,223,959
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
Deferred inflows - property taxes		1,722,458
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 liability/(asset)		2,113,604
Deferred outflows - pensions		477,281
Deferred inflows - pensions		(449,348)
Deferred inflows - OPEB		(116,117)
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable		(6,997)
Long-term liabilities due within one year		(285,370)
Long-term liabilities due in more than one year		(2,091,520)
Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.		
		181,435
	<b>Net Position of Governmental Activities</b>	<u>\$ 29,475,929</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, 2018

	General	Road and Bridge	Emergency Disaster Relief	Nonmajor Governmental
<b>Revenues</b>				
Taxes	\$ 7,729,745	\$ 2,433,100	\$ -	\$ -
Intergovernmental	185,957	177,962	-	90,203
Auto registration	-	493,010	-	-
Other fees	1,393,210	23,563	-	179,208
Investment income	20,650	7,155	69,088	5,625
Other revenues	417,852	10,028	-	2,265
<b>Total Revenues</b>	<b>9,747,414</b>	<b>3,144,818</b>	<b>69,088</b>	<b>277,301</b>
<b>Expenditures</b>				
General government	4,279,302	-	-	101,630
Administration of justice	959,021	-	-	18,714
Roads and bridges	-	3,081,486	-	-
Public safety	2,453,143	-	-	116,671
Health and human services	330,239	-	-	-
Community enrichment	216,534	-	-	-
Tax administration	266,686	-	-	-
<b>Debt service:</b>				
Principal	102,004	253,234	-	-
Interest	5,656	21,450	-	-
<b>Capital outlay</b>	<b>157,920</b>	<b>625,484</b>	<b>-</b>	<b>29,147</b>
<b>Total Expenditures</b>	<b>8,770,505</b>	<b>3,981,654</b>	<b>-</b>	<b>266,162</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>976,909</b>	<b>(836,836)</b>	<b>69,088</b>	<b>11,139</b>
<b>Other Financing Sources (Uses)</b>				
Capital leases	131,720	255,897	-	-
Transfers in	-	200,000	-	50,000
Transfers (out)	(250,000)	-	-	-
Sale of capital assets	195,996	42,985	-	-
<b>Total Other Financing Sources</b>	<b>77,716</b>	<b>498,882</b>	<b>-</b>	<b>50,000</b>
<b>Net Change in Fund Balances</b>	<b>1,054,625</b>	<b>(337,954)</b>	<b>69,088</b>	<b>61,139</b>
Beginning fund balances	2,797,458	3,331,622	4,889,105	1,873,103
<b>Ending Fund Balances</b>	<b>\$ 3,852,083</b>	<b>\$ 2,993,668</b>	<b>4,958,193</b>	<b>\$ 1,934,242</b>

See Notes to Financial Statements.

**Total  
Governmental  
Funds**

\$ 10,162,845  
454,122  
493,010  
1,595,981  
102,518  
430,145  
13,238,621

4,380,932  
977,735  
3,081,486  
2,569,814  
330,239  
216,534  
266,686

355,238  
27,106  
812,551  
13,018,321

220,300

387,617  
250,000  
(250,000)  
238,981  
626,598

846,898

12,891,288

\$ 13,738,186

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**TYLER COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2018**

Net changes in fund balances – total governmental funds \$ 846,898

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	911,009
Depreciation expense	(1,149,085)

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

Deferred revenue	(85,698)
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Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.

19,624

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

Net pension liability/(asset)	4,010,303
Net OPEB liability	(20,523)
Deferred outflows - pensions	(4,080,582)
Deferred inflows - pensions	(30,515)
Deferred inflows - OPEB	(116,117)

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

Principal payments	355,238
Debt issued	(387,617)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Accrued interest payable	8,413
Compensated absences	35,790

<b>Change in Net Position of Governmental Activities</b>	<b>\$ 317,138</b>
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See Notes to Financial Statements.

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**TYLER COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS**  
**December 31, 2018**

		<u>Total Agency Funds</u>
<b><u>Assets</u></b>		
Cash and cash equivalents		\$ 7,738,948
	<b>Total Assets</b>	<u>\$ 7,738,948</u>
<b><u>Liabilities</u></b>		
Due to other units		\$ 7,738,948
	<b>Total Liabilities</b>	<u>\$ 7,738,948</u>

See Notes to Financial Statements.

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**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2018

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

**B. Government-Wide Financial Statements**

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

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

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

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

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

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

The County reports the following governmental funds:

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

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

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

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

Additionally, the County reports the following fund types:

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

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

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

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

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

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

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

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

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

**1. Cash and Cash Equivalents**

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

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

**2. Investments**

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

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

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

**3. Inventories and Prepaid Items**

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

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

**4. Capital Assets**

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

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

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

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

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category on the government-wide Statement of Net Position. Deferred outflows of resources are recognized as a result of the change in actuarial assumptions related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of the pension members. Deferred charges have been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability/(asset) during the measurement period in which the contributions were made.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four items that qualify for reporting in this category in the government-wide Statement of Net Position. Deferred inflows of resources are recognized as a result of the change in actuarial assumptions related to the County's defined benefit other postemployment benefit (OPEB) plan. This amount is deferred and amortized over the average of the expected service lives of OPEB plan members. Deferred charges have been recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. Deferred inflows of resources are recognized for the difference between the projected and actual investment earnings on the pension plan assets. This amount is deferred and amortized over a period of five years. At the fund level, the County has one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available. At the government-wide level, the County reports a deferred inflow of resources for that portion of property taxes that are for use in the subsequent fiscal period.

**6. Compensated Employee Absences**

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

**7. Long-Term Obligations**

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

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

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

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

**8. Net Position Flow Assumption**

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

**9. Fund Balance Flow Assumptions**

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

**10. Fund Balance Policies**

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

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

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

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

**11. Estimates**

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

**12. Pensions**

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

**13. Other Postemployment Benefits**

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2018

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

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

**2. Property Taxes**

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

The property tax calendar dates are:

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

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

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

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

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

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2018.



**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2018

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of December 31, 2018, the County had the following investments:

<b>Investment Type</b>	<b>Value</b>	<b>Weighted Average Maturity (Years)</b>
Certificates of deposit	\$ 742,464	0.90
TexPool	1,520,486	0.08
Texas CLASS	2,549,897	0.19
	<b>\$ 4,812,847</b>	
Portfolio weighted average maturity		0.27

*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, 2018, the County’s investments in TexPool were rated “AAAm” and Texas CLASS were rated “AAA” by Standard & Poor’s.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2018, bank balances did not exceed the market values of pledged securities and FDIC insurance.

**TexPool**

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

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

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

**B. Receivables**

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

	<b>General</b>	<b>Road and Bridge</b>	<b>Total</b>
Property taxes	\$ 6,394,411	\$ 2,260,196	\$ 8,654,607
Other taxes	147,172	-	147,172
Allowance for uncollectibles	(66,094)	(24,562)	(90,656)
	<u>\$ 6,475,489</u>	<u>\$ 2,235,634</u>	<u>\$ 8,711,123</u>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2018

**C. Capital Assets**

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

	<b>Beginning Balance</b>	<b>Increases</b>	<b>(Decreases)</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 78,534	\$ 33,244	\$ -	\$ 111,778
Construction in progress	826,494	90,035	(59,949)	856,580
Total capital assets not being depreciated	905,028	123,279	(59,949)	968,358
Other capital assets:				
Equipment	6,466,952	741,127	(110,215)	7,097,864
Buildings and improvements	4,712,765	106,552	-	4,819,317
Infrastructure	62,256,888	-	-	62,256,888
Total other capital assets	73,436,605	847,679	(110,215)	74,174,069
Less accumulated depreciation for:				
Equipment	(4,767,628)	(533,461)	110,215	(5,190,874)
Buildings and improvements	(1,564,579)	(114,156)	-	(1,678,735)
Infrastructure	(53,579,033)	(501,468)	-	(54,080,501)
Total accumulated depreciation	(59,911,240)	(1,149,085)	110,215	(60,950,110)
Other capital assets, net	13,525,365	(301,406)	-	13,223,959
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 14,430,393</b>	<b>\$ (178,127)</b>	<b>\$ (59,949)</b>	<b>14,192,317</b>
			Less associated debt	(803,725)
			<b>Net Investment in Capital Assets</b>	<b>\$ 13,388,592</b>

Depreciation was charged to governmental functions as follows:

General government	\$ 48,067
Roads and bridges	910,298
Health and human services	41,549
Public safety	149,171
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$ 1,149,085</b>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2018

**D. Long-Term Debt**

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended December 31, 2018. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Capital leases	\$ 771,346	\$ 387,617	\$ (355,238)	\$ 803,725	* \$ 134,997
Other:					
Compensated absences	202,871	204,463	(240,253)	167,081	150,373
Net pension liability/(asset)	1,896,699	-	(4,010,303)	(2,113,604)	-
Total OPEB liability	1,385,561	20,523	-	1,406,084	-
	<u>3,485,131</u>	<u>224,986</u>	<u>(4,250,556)</u>	<u>(540,439)</u>	<u>150,373</u>
<b>Total Governmental Activities</b>	<u>\$ 4,256,477</u>	<u>\$ 612,603</u>	<u>\$ (4,605,794)</u>	<u>\$ 263,286</u>	<u>\$ 285,370</u>
				<u>\$ 2,091,520</u>	
				<u>\$ 803,725</u>	

Long-term debt obligations of the County as of December 31, 2018 are as follows:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
<b>Capital leases</b>			
First National Bank Southlake	2.69%	\$ 172,469	\$ 162,109
First National Bank Southlake	2.69%	\$ 165,340	154,788
First National Bank Southlake	2.69%	\$ 111,070	84,466
First National Bank Southlake	3.65%	\$ 255,897	255,897
First National Bank Southlake	3.25%	\$ 32,545	6,847
First National Bank Southlake	3.25%	\$ 32,545	6,847
First National Bank Southlake	3.25%	\$ 33,085	6,959
First National Bank Southlake	3.25%	\$ 33,085	6,959
First National Bank Southlake	3.25%	\$ 33,085	6,959
First National Bank Southlake	3.25%	\$ 33,085	6,959
First National Bank Southlake	3.65%	\$ 33,230	26,473
First National Bank Southlake	3.65%	\$ 32,830	26,154
First National Bank Southlake	3.65%	\$ 32,830	26,154
First National Bank Southlake	3.65%	\$ 32,830	26,154
<b>Total Capital Leases</b>			<u>\$ 803,725</u>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2018

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

Year Ending Dec. 31	Capital Leases	
	Principal	Interest
2019	\$ 134,997	\$ 25,238
2020	96,172	21,177
2021	99,238	18,076
2022	473,318	7,755
<b>Total</b>	<b>\$ 803,725</b>	<b>\$ 72,246</b>

Machinery and equipment acquired under current capital lease obligations totaled \$1,711,088 and accumulated depreciation totaled \$846,937.

**E. Interfund Transfers**

Transfers between the primary governmental funds during the 2018 year were as follows:

Transfers in	Transfers out	Amounts
Road and bridge fund	General fund	200,000
Nonmajor governmental funds	General fund	50,000
	<b>Total</b>	<b>\$ 250,000</b>

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

**F. Restatement of Beginning Net Position**

Due to the implementation of GASB Standard No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County restated its beginning net position. The beginning net position was restated as follows:

	Governmental Activities
Beginning net position - as reported	\$ 29,529,349
Restatement - Net OPEB obligation	1,015,003
Restatement - Total OPEB liability	(1,385,561)
<b>Beginning Net Position - Restated</b>	<b>\$ 29,158,791</b>

**IV. OTHER INFORMATION**

**A. Risk Management**

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to the Pool in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

**B. Contingent Liabilities**

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

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

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

**C. Pension Plan**

**Texas County and District Retirement System**

Plan Description

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 700 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Board of Directors of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

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

All eligible employees (except temporary staff) of the County 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-

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

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

The Commissioners' Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2018. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	92
Inactive employees entitled to, but not yet receiving, benefits	88
Active employees	153
<b>Total</b>	<b>333</b>

Contributions

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

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

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

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

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.91 percent and 10.74 percent in calendar years 2018 and 2017, respectively. The County's contributions to TCDRS for the fiscal year ended December 31, 2018 were \$332,076 and were less than the required contributions.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

Net Pension Liability/(Asset)

The County's Net Pension Liability/(Asset) (NPL/(A)) was measured as of December 31, 2017 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2017 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB 68.

Key assumptions used in the December 31, 2017 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Straight-line amortization over expected working life
Asset Valuation Method	
Smoothing Period	5 years
Recognition Method	Non-asymptotic
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career, including inflation
Investment Rate of Return	8.10%
Cost of Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.



**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities - Developed	MSCI World Ex USA (net) Index	11.00%	4.55%
International Equities - Emerging	MSCI World Ex USA (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomben Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index+ 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLP)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

Discount Rate

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2018

Changes in the NPL/(A)

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability (A)	Net Position (B)	Liability/(Asset) (A) - (B)
Changes for the year:			
Service cost	\$ 699,930	\$ -	\$ 699,930
Interest	1,713,281	-	1,713,281
Change of benefit terms	-	-	-
Difference between expected and actual experience	1,496	-	1,496
Changes in assumptions	122,989	-	122,989
Contributions - employer	-	3,358,420	(3,358,420)
Contributions - employee	-	348,893	(348,893)
Net investment income	-	2,820,121	(2,820,121)
Benefit payments, including refunds of employee contributions	(939,296)	(939,296)	-
Administrative expense	-	(16,376)	16,376
Other changes	-	36,940	(36,940)
<b>Net changes</b>	<b>1,598,399</b>	<b>5,608,702</b>	<b>(4,010,303)</b>
Balance at December 31, 2016	20,912,192	19,015,493	1,896,699
<b>Balance at December 31, 2017</b>	<b>\$ 22,510,591</b>	<b>\$ 24,624,195</b>	<b>\$ (2,113,604)</b>

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

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

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's Net Pension Liability (Asset)	\$ 687,667	\$ (2,113,604)	\$ (4,491,092)

Pension Plan Fiduciary Net Position

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

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

For the fiscal year ended December 31, 2018, the County recognized pension expense of \$432,680.

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 235,963
Changes in actuarial assumptions	145,205	-
Difference between projected and actual investment earnings	-	213,385
Contributions subsequent to the measurement date	332,076	-
<b>Total</b>	<b>\$ 477,281</b>	<b>\$ 449,348</b>

\$332,076 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, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended December</b>	<b>Pension Expense</b>
2019	\$ 61,972
2020	46,666
2021	(178,954)
2022	(233,827)
<b>Total</b>	<b>\$ (304,143)</b>

**D. Other Postemployment Benefits**

Plan Description

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

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

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

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

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

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

The following provides a summary of the number of participants in the plan as of December 31, 2018:

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

Total OPEB Liability

The County's total OPEB liability of \$1,406,084 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

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

Actuarial cost method	Individual Entry - Age Normal
Inflation	2.50%
Salary increases	0.50% to 5.00%, not including wage inflation of 3.25%
Discount rate*	3.71%
Demographic assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for TCDRS. For the OPEB valuation, the standard TCDRS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality	For healthy retirees, the gender-district RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis on 100% of the ultimate rates of Scale MP-2014.
Healthcare trend rates	Initial rate of 7.50% declining to an ultimate rate of 5.50% after 10 years; ultimate trend rate includes a 1.25% adjustment for the excise tax.
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 was based on the Fidelity "20-Year Municipal GO AA Index" as of the measurement date of December 31, 2017.

Funding Policy

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

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2018

Changes in the Total OPEB Liability

		<b>Increase (Decrease)</b>	
		<u>Total OPEB Liability</u>	
Changes for the year:			
Service cost	\$	114,465	
Interest		47,639	
Change of benefit terms		-	
Difference between expected and actual experience		-	
Changes of assumptions		(134,460)	
Benefit payments		(7,121)	
	<b>Net Changes</b>	<u>20,523</u>	
Balance at December 31, 2016		<u>1,385,561</u>	
	<b>Balance at December 31, 2017</b>	<u><u>\$ 1,406,084</u></u>	

Changes of assumptions reflect a change in the discount rate from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018.

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

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

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

	<b>1% Decrease (2.71%)</b>	<b>Discount Rate (3.71%)</b>	<b>1% Increase (4.71%)</b>
County's Total OPEB Liability	<u>\$ 1,561,659</u>	<u>\$ 1,406,084</u>	<u>\$ 1,269,133</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:

	<b>1% Decrease</b>	<b>Healthcare Trend Rate</b>	<b>1% Increase</b>
County's Total OPEB Liability	<u>\$ 1,262,105</u>	<u>\$ 1,406,084</u>	<u>\$ 1,578,336</u>

**TYLER COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2018**

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

For the year ended December 31, 2018, the County recognized OPEB expense of \$143,761. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ -
Changes in actuarial assumptions	-	116,117
Net difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 116,117</b>

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

<b>Year Ended December 31</b>	<b>OPEB Expense Amount</b>
2019	\$ (18,343)
2020	(18,343)
2021	(18,343)
2022	(18,343)
2023	(18,343)
Thereafter	(24,402)
<b>Total</b>	<b>\$ (116,117)</b>

***REQUIRED SUPPLEMENTARY INFORMATION***

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

For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 7,215,419	\$ 7,215,419	\$ 7,729,745	\$ 514,326
Intergovernmental	222,000	222,000	185,957	(36,043)
Other fees	1,144,122	1,144,122	1,393,210	249,088
Interest	17,080	21,468	20,650	(818)
Other revenues	129,050	129,050	417,852	288,802
<b>Total Revenues</b>	<u>8,727,671</u>	<u>8,732,059</u>	<u>9,747,414</u>	<u>1,015,355</u>
<b>Expenditures</b>				
<b>General Government:</b>				
General operations	5,163,699	4,832,149	2,794,209	2,037,940
County judge	193,226	213,699	212,815	884
County treasurer	64,820	70,719	68,262	2,457
County auditor	210,991	213,190	206,308	6,882
County clerk	314,168	328,922	319,552	9,370
Maintenance	531,715	548,575	469,742	78,833
County court	297,650	319,601	208,414	111,187
	<u>6,776,269</u>	<u>6,526,855</u>	<u>4,279,302</u>	<u>2,247,553</u>
<b>Administration of Justice:</b>				
Justice of the peace	303,418	304,704	276,026	28,678
District attorney	353,761	406,409	389,117	17,292
Judicial	83,856	88,915	84,285	4,630
District clerk	216,669	218,020	209,593	8,427
	<u>957,704</u>	<u>1,018,048</u>	<u>959,021</u>	<u>59,027</u>
<b>Public Safety:</b>				
DPS	5,300	5,341	1,041	4,300
Sheriff's department jail	472,648	485,064	473,219	11,845
Sheriff's department office	1,595,007	1,634,980	1,577,627	57,353
Constables	186,332	193,932	178,902	15,030
Emergency operations center	237,788	251,986	222,354	29,632
	<u>2,497,075</u>	<u>2,571,303</u>	<u>2,453,143</u>	<u>118,160</u>
<b>Health and Human Services:</b>				
Veterans services	46,270	46,458	39,184	7,274
County extension	87,892	89,447	49,739	39,708
Waste collection center	185,062	192,806	167,255	25,551
Health and sanitation	25,000	42,390	36,390	6,000
Nutrition center	48,200	48,200	37,671	10,529
	<u>392,424</u>	<u>419,301</u>	<u>330,239</u>	<u>89,062</u>



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

For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Expenditures (continued)</u></b>				
<b>Community Enrichment</b>				
Airport	\$ 11,357	\$ 11,357	\$ 5,288	\$ 6,069
Rodeo arena/fairgrounds	22,530	22,530	19,754	2,776
Economic development	10,600	11,730	11,730	-
Benevolence	1,000	1,000	494	506
Legislative services	10,500	10,500	1,750	8,750
County right of way	501,000	501,000	-	501,000
Courthouse restoration	75,000	177,737	177,518	219
	<u>631,987</u>	<u>735,854</u>	<u>216,534</u>	<u>519,320</u>
<b>Tax Administration</b>				
Tax assessor collector	283,012	283,520	266,686	16,834
	<u>283,012</u>	<u>283,520</u>	<u>266,686</u>	<u>16,834</u>
<b>Debt Service</b>				
Principal	-	102,004	102,004	-
Interest and fiscal charges	-	5,656	5,656	-
	<u>-</u>	<u>107,660</u>	<u>107,660</u>	<u>-</u>
<b>Capital Outlay</b>				
	<u>156,393</u>	<u>157,920</u>	<u>157,920</u>	<u>-</u>
<b>Total Expenditures</b>	<u>11,694,864</u>	<u>11,820,461</u>	<u>8,770,505</u>	<u>3,049,956</u>
<b>Excess (Deficiency) of Revenues (Under) Expenditures</b>	<u>(2,967,193)</u>	<u>(3,088,402)</u>	<u>976,909</u>	<u>4,065,311</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Capital leases	-	-	131,720	131,720
Transfers in	2,200	2,200	-	(2,200)
Transfers (out)	(275,000)	(250,000)	(250,000)	-
Sale of capital assets	-	-	195,996	195,996
<b>Total Other Financing Sources (Uses)</b>	<u>(272,800)</u>	<u>(247,800)</u>	<u>77,716</u>	<u>325,516</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,239,993)</u>	<u>\$ (3,336,202)</u>	<u>1,054,625</u>	<u>\$ 4,390,827</u>
Beginning fund balance			<u>2,797,458</u>	
<b>Ending Fund Balance</b>			<u>\$ 3,852,083</u>	

**Notes to Required Supplementary Information:**

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

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 2,284,456	\$ 2,284,456	\$ 2,433,100	\$ 148,644
Intergovernmental	23,000	114,811	177,962	63,151
Auto registration	472,000	472,000	493,010	21,010
Other fees	20,350	20,350	23,563	3,213
Investment income	4,400	5,176	7,155	1,979
Other revenue	1,250	1,250	10,028	8,778
<b>Total Revenues</b>	<u>2,805,456</u>	<u>2,898,043</u>	<u>3,144,818</u>	<u>246,775</u>
<b>Expenditures</b>				
Roads and bridges	3,100,536	3,352,878	3,081,486	271,392
<b>Debt Service</b>				
Principal	26,800	253,234	253,234	-
Interest charges	8,300	21,450	21,450	-
<b>Capital Outlay</b>	<u>206,237</u>	<u>728,153</u>	<u>625,484</u>	<u>102,669</u>
<b>Total Expenditures</b>	<u>3,341,873</u>	<u>4,355,715</u>	<u>3,981,654</u>	<u>374,061</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<u>(536,417)</u>	<u>(1,457,672)</u>	<u>(836,836)</u>	<u>620,836</u>
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	-	255,897	255,897
Transfers in	3,039,744	3,039,744	3,272,486	232,742
Transfers (out)	(2,835,485)	(3,072,486)	(3,072,486)	-
Sale of capital asset	-	-	42,985	42,985
<b>Total Other Financing Sources</b>	<u>204,259</u>	<u>(32,742)</u>	<u>498,882</u>	<u>531,624</u>
<b>Net Change in Fund Balance</b>	<u>\$ (332,158)</u>	<u>\$ (1,490,414)</u>	<u>(337,954)</u>	<u>\$ 1,152,460</u>
Beginning fund balance			<u>3,331,622</u>	
<b>Ending Fund Balance</b>			<u>\$ 2,993,668</u>	

**Notes to Required Supplementary Information:**

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

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

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 5,000	\$ 69,088	\$ 64,088
<b>Total Revenues</b>	<u>5,000</u>	<u>5,000</u>	<u>69,088</u>	<u>64,088</u>
<b>Expenditures</b>				
Public safety	1,710,000	1,710,000	-	1,710,000
Capital Outlay	95,000	95,000	-	95,000
<b>Total Expenditures</b>	<u>1,805,000</u>	<u>1,805,000</u>	<u>-</u>	<u>1,805,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,800,000)</u>	<u>\$ (1,800,000)</u>	69,088	<u>\$ 1,869,088</u>
Beginning fund balance			<u>4,889,105</u>	
<b>Ending Fund Balance</b>			<u>\$ 4,958,193</u>	

**Notes to Required Supplementary Information:**

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

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
For the Year Ended December 31, 2018

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

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

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended December 31, 2018**

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

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

**Notes to Required Supplementary Information:**

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	0.0 years
Asset valuation method	5 year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation
Investment rate of return	8.00%
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% for the RP-2014 Healthy Annuitant Mortality Table for femals, both projected with 110% of the MP-2014 Ultimate scale after 2014.

3. Other Information:

There were no benefit changes during the year.



**Fiscal Year\***

**2018**

\$ 583,406

332,076

\$ 251,330

\$ 5,347,444

6.21%

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFIT**  
**LIABILITY AND RELATED RATIOS - RETIREE HEALTHCARE PLAN**  
For the Year Ended December 31, 2018

	<b>Measurement Year*</b>
	<b>2017</b>
<b>Total Pension Liability</b>	
Service cost	\$ 114,465
Interest (on the total OPEB liability)	47,639
Changes of benefit terms	-
Difference between expected and actual experience	-
Change of assumptions	(134,460)
Benefit payments**	<u>(7,121)</u>
<b>Net Change in Total Pension Liability</b>	<u>20,523</u>
Beginning total pension liability	<u>1,385,561</u>
<b>Ending Total Pension Liability</b>	<u><u>\$ 1,406,084</u></u>
<b>Covered Payroll</b>	<b>\$ 4,066,755</b>
<b>Total OPEB Liability as a Percentage of Covered Payroll</b>	<b>34.58%</b>

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

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

**Notes to Required Supplementary Information:**

Changes in Assumptions

Changes of assumptions reflect a change in the discount rate from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018

Changes in Benefits

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

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***COMBINING STATEMENTS  
AND SCHEDULES***

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)**  
**December 31, 2018**

		<u>Special Revenue Funds</u>			
		<u>District Clerk Appropriations</u>	<u>County Clerk RMP</u>	<u>County District Attorney Forfeiture</u>	<u>State Crime Stoppers</u>
<b><u>Assets</u></b>					
Cash and cash equivalents		\$ 48,917	\$ 605,502	\$ 1,502	\$ 4
	<b>Total Assets</b>	<u>\$ 48,917</u>	<u>\$ 605,502</u>	<u>\$ 1,502</u>	<u>\$ 4</u>
<b><u>Liabilities</u></b>					
Accounts payable		\$ -	\$ 12	\$ -	\$ -
	<b>Total Liabilities</b>	<u>-</u>	<u>12</u>	<u>-</u>	<u>-</u>
<b><u>Fund Balances</u></b>					
Restricted		48,917	605,490	1,502	4
	<b>Total Fund Balances</b>	<u>48,917</u>	<u>605,490</u>	<u>1,502</u>	<u>4</u>
	<b>Total Liabilities and Fund Balances</b>	<u>\$ 48,917</u>	<u>\$ 605,502</u>	<u>\$ 1,502</u>	<u>\$ 4</u>

**Special Revenue Funds**

<b>District Clerk RMP</b>	<b>Law Library</b>	<b>Jail Interest and Sinking</b>	<b>Violence Against Women</b>	<b>Small Business Loan</b>	<b>Peace Officer Service Fee</b>
\$ 1,212	\$ 43,976	\$ 761,950	\$ 51,289	\$ -	\$ 68,978
\$ 1,212	\$ 43,976	\$ 761,950	\$ 51,289	\$ -	\$ 68,978
\$ -	\$ 3,503	\$ -	\$ -	\$ -	\$ -
-	3,503	-	-	-	-
1,212	40,473	761,950	51,289	-	68,978
1,212	40,473	761,950	51,289	-	68,978
\$ 1,212	\$ 43,976	\$ 761,950	\$ 51,289	\$ -	\$ 68,978

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)**  
**December 31, 2018**

		<u>Special Revenue Funds</u>			
		<u>Courthouse Security</u>	<u>County RMP</u>	<u>State Child Abuse Prevention</u>	<u>County District Attorney Fees</u>
<b><u>Assets</u></b>					
Cash and cash equivalents		\$ 3,145	\$ 86,234	\$ 600	\$ 1,071
	<b>Total Assets</b>	<u>\$ 3,145</u>	<u>\$ 86,234</u>	<u>\$ 600</u>	<u>\$ 1,071</u>
<b><u>Liabilities</u></b>					
Accounts payable		\$ 138	\$ -	\$ -	\$ -
	<b>Total Liabilities</b>	<u>138</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Fund Balances</u></b>					
Restricted		3,007	86,234	600	1,071
	<b>Total Fund Balances</b>	<u>3,007</u>	<u>86,234</u>	<u>600</u>	<u>1,071</u>
	<b>Total Liabilities and Fund Balances</b>	<u>\$ 3,145</u>	<u>\$ 86,234</u>	<u>\$ 600</u>	<u>\$ 1,071</u>



**Special Revenue Funds**

<b>Civil Fees</b>	<b>Homeland Security</b>	<b>Child Welfare Board</b>	<b>Child Safety</b>	<b>DETCOG Social Services Block Grant</b>	<b>District Court Technology</b>
\$ 51,021	\$ 9,843	\$ 5,085	\$ 117,356	\$ 278	\$ 25,339
<u>\$ 51,021</u>	<u>\$ 9,843</u>	<u>\$ 5,085</u>	<u>\$ 117,356</u>	<u>\$ 278</u>	<u>\$ 25,339</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
51,021	9,843	5,085	117,356	278	25,339
<u>51,021</u>	<u>9,843</u>	<u>5,085</u>	<u>117,356</u>	<u>278</u>	<u>25,339</u>
<u>\$ 51,021</u>	<u>\$ 9,843</u>	<u>\$ 5,085</u>	<u>\$ 117,356</u>	<u>\$ 278</u>	<u>\$ 25,339</u>

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)**  
**December 31, 2018**

		Special Revenue Funds			
		Moving Violation Fees	TC Chapter 19	TC Special Trust	CVA Coordinating Team
<b><u>Assets</u></b>					
Cash and cash equivalents		\$ 54	\$ 5,000	\$ 3,364	\$ 46,175
<b>Total Assets</b>		\$ 54	\$ 5,000	\$ 3,364	\$ 46,175
<b><u>Liabilities</u></b>					
Accounts payable		\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>		-	-	-	-
<b><u>Fund Balances</u></b>					
Restricted		54	5,000	3,364	46,175
<b>Total Fund Balances</b>		54	5,000	3,364	46,175
<b>Total Liabilities and Fund Balances</b>		\$ 54	\$ 5,000	\$ 3,364	\$ 46,175

**Total  
Nonmajor  
Governmental  
Funds**

\$ 1,937,895  
\$ 1,937,895

\$ 3,653  
3,653

1,934,242  
1,934,242  
\$ 1,937,895

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)**  
**For the Year Ended December 31, 2018**

	Special Revenue Funds			
	District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	State Crime Stoppers
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	-	90,513	-	-
Investment income	91	1,141	1	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>91</b>	<b>91,654</b>	<b>1</b>	<b>-</b>
<b>Expenditures</b>				
General government	-	51,660	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	-
Capital Outlay	-	9,930	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>61,590</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of</b>				
<b>Revenues Over (Under) Expenditures</b>	<b>91</b>	<b>30,064</b>	<b>1</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>91</b>	<b>30,064</b>	<b>1</b>	<b>-</b>
Beginning fund balances	48,826	575,426	1,501	4
<b>Ending Fund Balances</b>	<b>\$ 48,917</b>	<b>\$ 605,490</b>	<b>\$ 1,502</b>	<b>\$ 4</b>

**Special Revenue Funds**

<b>District Clerk RMP</b>	<b>Law Library</b>	<b>Jail Interest and Sinking</b>	<b>Violence Against Women</b>	<b>Small Business Loan</b>	<b>Peace Officer Service Fee</b>
\$ -	\$ -	\$ -	\$ 44,200	\$ 6,690	\$ -
1,957	8,183	-	-	-	26,016
1	76	3,642	-	-	111
-	-	64	-	-	-
<u>1,958</u>	<u>8,259</u>	<u>3,706</u>	<u>44,200</u>	<u>6,690</u>	<u>26,127</u>
961	-	-	-	6,690	-
-	17,814	-	-	-	-
-	-	112,141	-	-	1,695
-	-	14,250	-	-	-
<u>961</u>	<u>17,814</u>	<u>126,391</u>	<u>-</u>	<u>6,690</u>	<u>1,695</u>
<u>997</u>	<u>(9,555)</u>	<u>(122,685)</u>	<u>44,200</u>	<u>-</u>	<u>24,432</u>
-	25,000	-	-	-	-
-	25,000	-	-	-	-
997	15,445	(122,685)	44,200	-	24,432
215	25,028	884,635	7,089	-	44,546
<u>\$ 1,212</u>	<u>\$ 40,473</u>	<u>\$ 761,950</u>	<u>\$ 51,289</u>	<u>\$ -</u>	<u>\$ 68,978</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)**  
**For the Year Ended December 31, 2018**

	Special Revenue Funds			
	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	10,119	4,489	178	980
Investment income	31	157	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>10,150</b>	<b>4,646</b>	<b>178</b>	<b>980</b>
<b>Expenditures</b>				
General government	41,576	-	-	-
Administration of justice	-	-	-	900
Public safety	-	-	-	-
Capital Outlay	4,967	-	-	-
<b>Total Expenditures</b>	<b>46,543</b>	<b>-</b>	<b>-</b>	<b>900</b>
<b>Excess (Deficiency) of</b>				
<b>Revenues Over (Under) Expenditures</b>	<b>(36,393)</b>	<b>4,646</b>	<b>178</b>	<b>80</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	25,000	-	-	-
<b>Total Other Financing Sources</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(11,393)</b>	<b>4,646</b>	<b>178</b>	<b>80</b>
Beginning fund balances	14,400	81,588	422	991
<b>Ending Fund Balances</b>	<b>\$ 3,007</b>	<b>\$ 86,234</b>	<b>\$ 600</b>	<b>\$ 1,071</b>

**Special Revenue Funds**

<b>Civil Fees</b>	<b>Homeland Security</b>	<b>Child Welfare Board</b>	<b>Child Safety</b>	<b>DETCOG Social Services Block Grant</b>	<b>District Court Technology</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,007	-	-	32,050	-	3,654
95	19	8	205	-	44
150	-	2,051	-	-	-
<u>1,252</u>	<u>19</u>	<u>2,059</u>	<u>32,255</u>	<u>-</u>	<u>3,698</u>
743	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,785	-	-
-	-	-	-	-	-
<u>743</u>	<u>-</u>	<u>-</u>	<u>2,785</u>	<u>-</u>	<u>-</u>
509	19	2,059	29,470	-	3,698
-	-	-	-	-	-
-	-	-	-	-	-
509	19	2,059	29,470	-	3,698
50,512	9,824	3,026	87,886	278	21,641
<u>\$ 51,021</u>	<u>\$ 9,843</u>	<u>\$ 5,085</u>	<u>\$ 117,356</u>	<u>\$ 278</u>	<u>\$ 25,339</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)**  
**For the Year Ended December 31, 2018**

	Special Revenue Funds			
	Moving Violation Fees	TC Chapter 19	TC Special Trust	CVA Coordinating Team
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 39,313
Other fees	62	-	-	-
Investment income	-	-	3	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<u>62</u>	<u>-</u>	<u>3</u>	<u>39,313</u>
<b>Expenditures</b>				
General government	-	-	-	-
Administration of justice	-	-	-	-
Public safety	50	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>12</u>	<u>-</u>	<u>3</u>	<u>39,313</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	12	-	3	39,313
Beginning fund balances	42	5,000	3,361	6,862
<b>Ending Fund Balances</b>	<u>\$ 54</u>	<u>\$ 5,000</u>	<u>\$ 3,364</u>	<u>\$ 46,175</u>



**Total  
Nonmajor  
Governmental  
Funds**

\$ 90,203  
179,208  
5,625  
2,265  
277,301

101,630  
18,714  
116,671  
29,147  
266,162

11,139

50,000

50,000

61,139

1,873,103

\$ 1,934,242

**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND SUB-FUNDS (Page 1 of 2)**  
**December 31, 2018**

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 1,515,656	\$ 26,853	\$ 43,783	\$ 44,631
Investments	742,464	-	-	-
Receivables, net	6,475,489	-	-	-
Due from other governments	1,756,512	-	-	-
Prepays	132,110	-	-	-
<b>Total Assets</b>	<b><u>\$ 10,622,231</u></b>	<b><u>\$ 26,853</u></b>	<b><u>\$ 43,783</u></b>	<b><u>\$ 44,631</u></b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 181,348	\$ 359	\$ 413	\$ -
<b>Total Liabilities</b>	<b><u>181,348</u></b>	<b><u>359</u></b>	<b><u>413</u></b>	<b><u>-</u></b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	8,755,540	-	-	-
<b><u>Fund Balances</u></b>				
Nonspendable	132,110	-	-	-
Assigned	-	26,494	43,370	44,631
Unassigned	1,553,233	-	-	-
<b>Total Fund Balances</b>	<b><u>1,685,343</u></b>	<b><u>26,494</u></b>	<b><u>43,370</u></b>	<b><u>44,631</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 10,622,231</u></b>	<b><u>\$ 26,853</u></b>	<b><u>\$ 43,783</u></b>	<b><u>\$ 44,631</u></b>

<u>Benevolence</u>	<u>Collection Center</u>	<u>County Right of Way</u>	<u>Emergency Operations</u>	<u>Nutrition Center</u>	<u>Courthouse Restoration</u>
\$ 1,980	\$ 809,954	\$ 931,925	\$ 132,348	\$ 117,894	\$ 40,031
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,980</u>	<u>\$ 809,954</u>	<u>\$ 931,925</u>	<u>\$ 132,348</u>	<u>\$ 117,894</u>	<u>\$ 40,031</u>
<u>\$ -</u>	<u>\$ 5,792</u>	<u>\$ -</u>	<u>\$ 3,543</u>	<u>\$ 1,477</u>	<u>\$ -</u>
<u>-</u>	<u>5,792</u>	<u>-</u>	<u>3,543</u>	<u>1,477</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,980	804,162	931,925	128,805	116,417	40,031
-	-	-	-	-	-
<u>1,980</u>	<u>804,162</u>	<u>931,925</u>	<u>128,805</u>	<u>116,417</u>	<u>40,031</u>
<u>\$ 1,980</u>	<u>\$ 809,954</u>	<u>\$ 931,925</u>	<u>\$ 132,348</u>	<u>\$ 117,894</u>	<u>\$ 40,031</u>

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**TYLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND SUB-FUNDS (Page 2 of 2)**  
December 31, 2018

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Fund Sub-Funds</u>
<b><u>Assets</u></b>			
Cash and cash equivalents	\$ 28,925	\$ -	\$ 3,693,980
Investments	-	-	742,464
Receivables, net	-	-	6,475,489
Due from other governments	-	-	1,756,512
Prepays	-	-	132,110
<b>Total Assets</b>	<b>\$ 28,925</b>	<b>\$ -</b>	<b>\$ 12,800,555</b>
<b><u>Liabilities</u></b>			
Accounts payable	\$ -	\$ -	\$ 192,932
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>192,932</b>
<b><u>Deferred Inflows of Resources</u></b>			
Unavailable revenue - property taxes	-	-	8,755,540
<b><u>Fund Balances</u></b>			
Nonspendable	-	-	132,110
Assigned	28,925	-	2,166,740
Unassigned	-	-	1,553,233
<b>Total Fund Balances</b>	<b>28,925</b>	<b>-</b>	<b>3,852,083</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 28,925</b>	<b>\$ -</b>	<b>\$ 12,800,555</b>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND SUB-FUNDS (Page 1 of 2)**  
**For the Year Ended December 31, 2018**

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<b><u>Revenues</u></b>				
Taxes	\$ 7,729,745	\$ -	\$ -	\$ -
Intergovernmental	176,038	-	-	-
Other fees	1,294,354	1,900	-	-
Investment income	16,953	52	85	92
Other revenues	405,937	-	-	-
<b>Total Revenues</b>	<u>9,623,027</u>	<u>1,952</u>	<u>85</u>	<u>92</u>
<b><u>Expenditures</u></b>				
General government	4,279,302	-	-	-
Administration of justice	959,021	-	-	-
Public safety	2,230,789	-	-	-
Health and human services	125,313	-	-	-
Community enrichment	-	5,288	19,754	11,730
Tax administration	266,686	-	-	-
<b>Debt service:</b>				
Principal	102,004	-	-	-
Interest	5,656	-	-	-
<b>Capital outlay</b>	157,920	-	-	-
<b>Total Expenditures</b>	<u>8,126,691</u>	<u>5,288</u>	<u>19,754</u>	<u>11,730</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,496,336</u>	<u>(3,336)</u>	<u>(19,669)</u>	<u>(11,638)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Capital leases	131,720	-	-	-
Transfers in	-	-	32,200	10,500
Transfers (out)	(780,508)	-	-	-
Sale of capital asset	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(648,788)</u>	<u>-</u>	<u>32,200</u>	<u>10,500</u>
<b>Net Change in Fund Balances</b>	847,548	(3,336)	12,531	(1,138)
Beginning fund balances	837,795	29,830	30,839	45,769
<b>Ending Fund Balances</b>	<u>\$ 1,685,343</u>	<u>\$ 26,494</u>	<u>\$ 43,370</u>	<u>\$ 44,631</u>

<u>Benevolence</u>	<u>Collection Center</u>	<u>County Right of Way</u>	<u>Emergency Operations</u>	<u>Nutrition Center</u>	<u>Courthouse Restoration</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	9,919	-	-
-	96,956	-	-	-	-
-	1,168	1,745	333	222	-
-	10,065	-	25	1,825	-
-	108,189	1,745	10,277	2,047	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	222,354	-	-
-	167,255	-	-	37,671	-
495	-	-	-	-	177,517
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
495	167,255	-	222,354	37,671	177,517
(495)	(59,066)	1,745	(212,077)	(35,624)	(177,517)
-	-	-	-	-	-
1,000	150,000	-	192,808	58,500	75,000
-	-	-	-	-	-
-	195,996	-	-	-	-
1,000	345,996	-	192,808	58,500	75,000
505	286,930	1,745	(19,269)	22,876	(102,517)
1,475	517,232	930,180	148,074	93,541	142,548
\$ 1,980	\$ 804,162	\$ 931,925	\$ 128,805	\$ 116,417	\$ 40,031





**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND SUB-FUNDS (Page 2 of 2)**  
**For the Year Ended December 31, 2018**

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Fund Sub-Funds</u>
<b><u>Revenues</u></b>			
Taxes	\$ -	\$ -	\$ 7,729,745
Intergovernmental	-	-	185,957
Other fees	-	-	1,393,210
Investment income	-	-	20,650
Other revenues	-	-	417,852
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>9,747,414</u>
<b><u>Expenditures</u></b>			
General government	-	-	4,279,302
Administration of justice	-	-	959,021
Public safety	-	-	2,453,143
Health and human services	-	-	330,239
Community enrichment	1,750	-	216,534
Tax administration	-	-	266,686
<b>Debt service:</b>			
Principal	-	-	102,004
Interest	-	-	5,656
<b>Capital outlay</b>	-	-	157,920
<b>Total Expenditures</b>	<u>1,750</u>	<u>-</u>	<u>8,770,505</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,750)</u>	<u>-</u>	<u>976,909</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Capital leases	-	-	131,720
Transfers in	10,500	(530,508)	-
Transfers (out)	-	530,508	(250,000)
Sale of capital asset	-	-	195,996
<b>Total Other Financing Sources (Uses)</b>	<u>10,500</u>	<u>-</u>	<u>77,716</u>
<b>Net Change in Fund Balances</b>	8,750	-	1,054,625
Beginning fund balances	20,175	-	2,797,458
<b>Ending Fund Balances</b>	<u>\$ 28,925</u>	<u>\$ -</u>	<u>\$ 3,852,083</u>

# TYLER COUNTY, TEXAS

## COMBINING BALANCE SHEET

### ROAD AND BRIDGE FUNDS

December 31, 2018

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ -	\$ 715,039	\$ 451,003	\$ 625,450
Receivables, net	2,235,634	-	-	-
Due from other governments	611,939	-	-	145,442
<b>Total Assets</b>	<b>\$ 2,847,573</b>	<b>\$ 715,039</b>	<b>\$ 451,003</b>	<b>\$ 770,892</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ 15,395	\$ 29,464	\$ 17,661
<b>Total Liabilities</b>	<b>-</b>	<b>15,395</b>	<b>29,464</b>	<b>17,661</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	3,082,088	-	-	-
<b><u>Fund Balances</u></b>				
Restricted	-	699,644	421,539	753,231
Unassigned	(234,515)	-	-	-
<b>Total Fund Balances</b>	<b>(234,515)</b>	<b>699,644</b>	<b>421,539</b>	<b>753,231</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,847,573</b>	<b>\$ 715,039</b>	<b>\$ 451,003</b>	<b>\$ 770,892</b>

<b>Road and Bridge Precinct No. 4</b>	<b>Interfund Activity Elimination</b>	<b>Total Road and Bridge Funds</b>
\$ 1,367,693	\$ -	\$ 3,159,185
-	-	2,235,634
-	-	757,381
<u>\$ 1,367,693</u>	<u>\$ -</u>	<u>\$ 6,152,200</u>
\$ 13,924	\$ -	\$ 76,444
<u>13,924</u>	<u>-</u>	<u>76,444</u>
-	-	3,082,088
1,353,769	(178,928)	3,049,255
-	178,928	(55,587)
<u>1,353,769</u>	<u>-</u>	<u>2,993,668</u>
<u>\$ 1,367,693</u>	<u>\$ -</u>	<u>\$ 6,152,200</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**ROAD AND BRIDGE FUNDS**  
For the Year Ended December 31, 2018

	<b>Road and Bridge General</b>	<b>Road and Bridge Precinct No. 1</b>	<b>Road and Bridge Precinct No. 2</b>	<b>Road and Bridge Precinct No. 3</b>
<b>Revenues</b>				
Property taxes	\$ 2,433,100	\$ -	\$ -	\$ -
Intergovernmental	28,873	93,266	55,823	-
Auto registration	493,010	-	-	-
Other fees	23,563	-	-	-
Investment income	-	1,629	1,241	1,488
Other revenue	-	54	4,835	4,430
<b>Total Revenues</b>	<b>2,978,546</b>	<b>94,949</b>	<b>61,899</b>	<b>5,918</b>
<b>Expenditures</b>				
Roads and bridges	-	650,912	616,289	1,011,404
<b>Debt Service</b>				
Principal	-	66,973	186,261	-
Interest charges	-	12,873	8,577	-
<b>Capital Outlay</b>	<b>-</b>	<b>198,716</b>	<b>348,446</b>	<b>78,322</b>
<b>Total Expenditures</b>	<b>-</b>	<b>929,474</b>	<b>1,159,573</b>	<b>1,089,726</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
	<b>2,978,546</b>	<b>(834,525)</b>	<b>(1,097,674)</b>	<b>(1,083,808)</b>
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	-	255,897	-
Transfers in	-	737,950	736,970	949,950
Transfers (out)	(3,034,133)	-	(19,039)	-
Sale of capital asset	-	4,255	31,173	204
<b>Total Other Financing Sources (Uses)</b>	<b>(3,034,133)</b>	<b>742,205</b>	<b>1,005,001</b>	<b>950,154</b>
<b>Net Change in Fund Balances</b>				
	<b>(55,587)</b>	<b>(92,320)</b>	<b>(92,673)</b>	<b>(133,654)</b>
Beginning fund balances	(178,928)	791,964	514,212	886,885
<b>Ending Fund Balances</b>	<b>\$ (234,515)</b>	<b>\$ 699,644</b>	<b>\$ 421,539</b>	<b>\$ 753,231</b>

<b>Road and Bridge Precinct No. 4</b>	<b>Interfund Activity Elimination</b>	<b>Total Road and Bridge Funds</b>
\$ -	\$ -	\$ 2,433,100
-	-	177,962
-	-	493,010
-	-	23,563
2,797	-	7,155
709	-	10,028
<u>3,506</u>	<u>-</u>	<u>3,144,818</u>
802,881	-	3,081,486
-	-	253,234
-	-	21,450
-	-	625,484
<u>802,881</u>	<u>-</u>	<u>3,981,654</u>
<u>(799,375)</u>	<u>-</u>	<u>(836,836)</u>
-	-	255,897
847,616	(3,072,486)	200,000
(19,314)	3,072,486	-
7,353	-	42,985
<u>835,655</u>	<u>-</u>	<u>498,882</u>
36,280	-	(337,954)
<u>1,317,489</u>	<u>-</u>	<u>3,331,622</u>
<u>\$ 1,353,769</u>	<u>\$ -</u>	<u>\$ 2,993,668</u>

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**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE GENERAL FUND**  
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property taxes	\$ 2,284,456	\$ 2,284,456	\$ 2,433,100	\$ 148,644
Intergovernmental	22,000	22,000	28,873	6,873
Auto registration	472,000	472,000	493,010	21,010
Other fees	20,350	20,350	23,563	3,213
<b>Total Revenues</b>	<u>2,798,806</u>	<u>2,798,806</u>	<u>2,978,546</u>	<u>179,740</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers (out)	(2,798,806)	(3,034,133)	(3,034,133)	-
<b>Total Other Financing (Uses)</b>	<u>(2,798,806)</u>	<u>(3,034,133)</u>	<u>(3,034,133)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (235,327)</u>	(55,587)	<u>\$ 179,740</u>
Beginning fund balance			<u>(178,928)</u>	
<b>Ending Fund Balance</b>			<u>\$ (234,515)</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 1,000	\$ 92,811	\$ 93,266	\$ 455
Investment income	850	1,626	1,629	3
Other revenue	1,100	1,100	54	(1,046)
<b>Total Revenues</b>	<u>2,950</u>	<u>95,537</u>	<u>94,949</u>	<u>(588)</u>
<b>Expenditures</b>				
Roads and bridges	657,948	672,684	650,912	21,772
<b>Debt Service</b>				
Principal	20,000	66,973	66,973	-
Interest charges	5,000	12,873	12,873	-
<b>Capital Outlay</b>	<u>25,000</u>	<u>294,345</u>	<u>198,716</u>	<u>95,629</u>
<b>Total Expenditures</b>	<u>707,948</u>	<u>1,046,875</u>	<u>929,474</u>	<u>117,401</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(704,998)</u>	<u>(951,338)</u>	<u>(834,525)</u>	<u>116,813</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	685,860	685,860	737,950	52,090
Sale of capital asset	-	-	4,255	4,255
<b>Total Other Financing Sources</b>	<u>685,860</u>	<u>685,860</u>	<u>742,205</u>	<u>56,345</u>
<b>Net Change in Fund Balance</b>	<u>\$ (19,138)</u>	<u>\$ (265,478)</u>	<u>(92,320)</u>	<u>\$ 173,158</u>
Beginning fund balance			<u>791,964</u>	
<b>Ending Fund Balance</b>			<u>\$ 699,644</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 55,823	\$ 55,823
Investment income	850	850	1,241	391
Other revenue	150	150	4,835	4,685
<b>Total Revenues</b>	<u>1,000</u>	<u>1,000</u>	<u>61,899</u>	<u>60,899</u>
<b>Expenditures</b>				
Roads and bridges	637,218	732,227	616,289	115,938
<b>Debt Service</b>				
Principal	6,800	186,261	186,261	-
Interest charges	3,300	8,577	8,577	-
<b>Capital Outlay</b>	<u>51,237</u>	<u>348,446</u>	<u>348,446</u>	<u>-</u>
<b>Total Expenditures</b>	<u>698,555</u>	<u>1,275,511</u>	<u>1,159,573</u>	<u>115,938</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(697,555)</u>	<u>(1,274,511)</u>	<u>(1,097,674)</u>	<u>176,837</u>
<b>Other Financing Sources (Uses)</b>				
Capital leases	-	-	255,897	255,897
Transfers in	683,689	683,689	736,970	53,281
Transfers (out)	(18,829)	(19,039)	(19,039)	-
Sale of capital asset	-	-	31,173	31,173
<b>Total Other Financing Sources</b>	<u>664,860</u>	<u>664,650</u>	<u>1,005,001</u>	<u>340,351</u>
<b>Net Change in Fund Balance</b>	<u>\$ (32,695)</u>	<u>\$ (609,861)</u>	<u>(92,673)</u>	<u>\$ 517,188</u>
Beginning fund balance			<u>514,212</u>	
<b>Ending Fund Balance</b>			<u>\$ 421,539</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ 1,500	\$ 1,500	\$ 1,488	\$ (12)
Other revenue	-	-	4,430	4,430
<b>Total Revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>5,918</u>	<u>4,418</u>
<b>Expenditures</b>				
Roads and bridges	918,065	1,011,404	1,011,404	-
Capital Outlay	80,000	78,322	78,322	-
<b>Total Expenditures</b>	<u>998,065</u>	<u>1,089,726</u>	<u>1,089,726</u>	<u>-</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(996,565)</u>	<u>(1,088,226)</u>	<u>(1,083,808)</u>	<u>4,418</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	884,442	884,442	949,950	65,508
Sale of capital asset	-	-	204	204
<b>Total Other Financing Sources</b>	<u>884,442</u>	<u>884,442</u>	<u>950,154</u>	<u>65,712</u>
<b>Net Change in Fund Balance</b>	<u>\$ (112,123)</u>	<u>\$ (203,784)</u>	<u>(133,654)</u>	<u>\$ 70,130</u>
Beginning fund balance			<u>886,885</u>	
<b>Ending Fund Balance</b>			<u>\$ 753,231</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ 1,200	\$ 1,200	\$ 2,797	\$ 1,597
Other revenue	-	-	709	709
<b>Total Revenues</b>	<u>1,200</u>	<u>1,200</u>	<u>3,506</u>	<u>2,306</u>
<b>Expenditures</b>				
Roads and bridges	887,305	936,563	802,881	133,682
Capital Outlay	50,000	7,040	-	7,040
<b>Total Expenditures</b>	<u>937,305</u>	<u>943,603</u>	<u>802,881</u>	<u>140,722</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(936,105)</u>	<u>(942,403)</u>	<u>(799,375)</u>	<u>143,028</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	785,753	785,753	847,616	61,863
Transfers (out)	(17,850)	(19,314)	(19,314)	-
Sale of capital assets	-	-	7,353	7,353
<b>Total Other Financing Sources</b>	<u>767,903</u>	<u>766,439</u>	<u>835,655</u>	<u>69,216</u>
<b>Net Change in Fund Balance</b>	<u>\$ (168,202)</u>	<u>\$ (175,964)</u>	36,280	<u>\$ 212,244</u>
Beginning fund balance			<u>1,317,489</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,353,769</u>	

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK STATE APPROPRIATIONS**  
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Investment income	\$ 100	\$ 100	\$ 91	\$ (9)
<b>Total Revenues</b>	<u>100</u>	<u>100</u>	<u>91</u>	<u>(9)</u>
<b><u>Expenditures</u></b>				
Administration of justice	48,592	48,592	-	48,592
<b>Total Expenditures</b>	<u>48,592</u>	<u>48,592</u>	<u>-</u>	<u>48,592</u>
<b>Net Change in Fund Balance</b>	<u>\$ (48,492)</u>	<u>\$ (48,492)</u>	91	<u>\$ 48,583</u>
Beginning fund balance			<u>48,826</u>	
<b>Ending Fund Balance</b>			<u>\$ 48,917</u>	

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

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
<b><u>Revenues</u></b>				
Other fees	\$ 100,000	\$ 100,000	\$ 90,513	\$ (9,487)
Investment income	600	600	1,141	541
<b>Total Revenues</b>	100,600	100,600	91,654	(8,946)
<b><u>Expenditures</u></b>				
General government	288,355	288,355	51,660	236,695
<b>Capital Outlay</b>	55,000	55,000	9,930	45,070
<b>Total Expenditures</b>	343,355	343,355	61,590	281,765
<b>Net Change in Fund Balance</b>	\$ (242,755)	\$ (242,755)	30,064	\$ 272,819
Beginning fund balance			575,426	
<b>Ending Fund Balance</b>			\$ 605,490	

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

For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other fees	\$ 2,970	\$ 2,970	\$ 1,957	\$ (1,013)
Investment income	-	-	1	1
<b>Total Revenues</b>	<u>2,970</u>	<u>2,970</u>	<u>1,958</u>	<u>(1,012)</u>
<b><u>Expenditures</u></b>				
General government	5,000	5,000	961	4,039
<b>Total Expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>961</u>	<u>4,039</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,030)</u>	<u>\$ (2,030)</u>	997	<u>\$ 3,027</u>
Beginning fund balance			<u>215</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,212</u>	

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

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 7,500	\$ 7,500	\$ 8,183	\$ 683
Investment income	100	100	76	(24)
<b>Total Revenues</b>	<u>7,600</u>	<u>7,600</u>	<u>8,259</u>	<u>659</u>
<b>Expenditures</b>				
Administration of justice	32,600	32,600	17,814	14,786
<b>Total Expenditures</b>	<u>32,600</u>	<u>32,600</u>	<u>17,814</u>	<u>14,786</u>
<b>(Deficiency) of Revenues</b>				-
<b>(Under) Expenditures</b>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(9,555)</u>	<u>15,445</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	25,000	25,000	25,000	-
<b>Total Other Financing Sources</b>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	15,445	<u>\$ 15,445</u>
Beginning fund balance			<u>25,028</u>	
<b>Ending Fund Balance</b>			<u>\$ 40,473</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Investment income	\$ 1,500	\$ 1,500	\$ 3,642	\$ 2,142
Other revenue	1,000	1,000	64	(936)
<b>Total Revenues</b>	<u>2,500</u>	<u>2,500</u>	<u>3,706</u>	<u>1,206</u>
<b><u>Expenditures</u></b>				
Public safety	100,000	112,141	112,141	-
Capital Outlay	2,500	14,250	14,250	-
<b>Total Expenditures</b>	<u>102,500</u>	<u>126,391</u>	<u>126,391</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (100,000)</u>	<u>\$ (123,891)</u>	(122,685)	<u>\$ 1,206</u>
Beginning fund balance			<u>884,635</u>	
<b>Ending Fund Balance</b>			<u>\$ 761,950</u>	



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

For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other fees	\$ 18,000	\$ 18,000	\$ 10,119	\$ (7,881)
Investment income	200	200	31	(169)
<b>Total Revenues</b>	<u>18,200</u>	<u>18,200</u>	<u>10,150</u>	<u>(8,050)</u>
<b><u>Expenditures</u></b>				
General government	93,754	93,754	41,576	52,178
Capital Outlay	18,000	18,000	4,967	13,033
<b>Total Expenditures</b>	<u>111,754</u>	<u>111,754</u>	<u>46,543</u>	<u>65,211</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	<u>(93,554)</u>	<u>(93,554)</u>	<u>(36,393)</u>	<u>57,161</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	50,000	50,000	25,000	(25,000)
<b>Total Other Financing Sources</b>	<u>50,000</u>	<u>50,000</u>	<u>25,000</u>	<u>(25,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (43,554)</u>	<u>\$ (43,554)</u>	(11,393)	<u>\$ 32,161</u>
Beginning fund balance			<u>14,400</u>	
<b>Ending Fund Balance</b>			<u>\$ 3,007</u>	

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

For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other fees	\$ 4,000	\$ 4,000	\$ 4,489	\$ 489
Investment income	350	350	157	(193)
<b>Total Revenues</b>	<u>4,350</u>	<u>4,350</u>	<u>4,646</u>	<u>296</u>
<b><u>Expenditures</u></b>				
General government	44,850	44,850	-	44,850
Capital Outlay	14,500	14,500	-	14,500
<b>Total Expenditures</b>	<u>59,350</u>	<u>59,350</u>	<u>-</u>	<u>59,350</u>
<b>Net Change in Fund Balance</b>	<u>\$ (55,000)</u>	<u>\$ (55,000)</u>	4,646	<u>\$ 59,646</u>
Beginning fund balance			<u>81,588</u>	
<b>Ending Fund Balance</b>			<u>\$ 86,234</u>	

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

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other fees	\$ 12,000	\$ 12,000	\$ 980	\$ (11,020)
<b>Total Revenues</b>	<u>12,000</u>	<u>12,000</u>	<u>980</u>	<u>(11,020)</u>
<b>Expenditures</b>				
Administration of justice	15,963	15,963	900	15,063
<b>Total Expenditures</b>	<u>15,963</u>	<u>15,963</u>	<u>900</u>	<u>15,063</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,963)</u>	<u>\$ (3,963)</u>	80	<u>\$ 4,043</u>
Beginning fund balance			<u>991</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,071</u>	

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 1 of 4)**  
**December 31, 2018**

	<u>Elected Officials</u>	<u>CDA Trust</u>	<u>Alternate Dispute Resolution</u>	<u>State DPS Arrest Fees</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 7,141,800	\$ 15,435	\$ 459	\$ 35,797
<b>Total Assets</b>	<b>\$ 7,141,800</b>	<b>\$ 15,435</b>	<b>\$ 459</b>	<b>\$ 35,797</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 7,141,800	\$ 15,435	\$ 459	\$ 35,797
<b>Total Liabilities</b>	<b>\$ 7,141,800</b>	<b>\$ 15,435</b>	<b>\$ 459</b>	<b>\$ 35,797</b>

<u>State General Revenue</u>	<u>Supplement Court Guardianship</u>	<u>State TLFTA</u>	<u>State Time Payment</u>	<u>State Fugitive Apprehension</u>	<u>State CCC</u>
\$ 44	\$ 20,388	\$ 9,977	\$ 15,845	\$ 210	\$ 40,809
<u>\$ 44</u>	<u>\$ 20,388</u>	<u>\$ 9,977</u>	<u>\$ 15,845</u>	<u>\$ 210</u>	<u>\$ 40,809</u>
\$ 44	\$ 20,388	\$ 9,977	\$ 15,845	\$ 210	\$ 40,809
<u>\$ 44</u>	<u>\$ 20,388</u>	<u>\$ 9,977</u>	<u>\$ 15,845</u>	<u>\$ 210</u>	<u>\$ 40,809</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 2 of 4)**  
**December 31, 2018**

	<u>State Appellate Judicial</u>	<u>State DNA Testing Fee</u>	<u>State Drug Court Programs</u>	<u>State Indigent Defense</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 5,293	\$ 1,242	\$ 4,860	\$ 3,436
<b>Total Assets</b>	<b>\$ 5,293</b>	<b>\$ 1,242</b>	<b>\$ 4,860</b>	<b>\$ 3,436</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 5,293	\$ 1,242	\$ 4,860	\$ 3,436
<b>Total Liabilities</b>	<b>\$ 5,293</b>	<b>\$ 1,242</b>	<b>\$ 4,860</b>	<b>\$ 3,436</b>

<u>State Juvenile Crime and Detention</u>	<u>Tyler County Search and Rescue</u>	<u>Justice Court Technology</u>	<u>Corrective Management Inst. TX</u>	<u>State Tertiary Care</u>	<u>State Traffic Fee</u>
\$ 21	\$ 199	\$ 49,553	\$ 105	\$ 38,774	\$ 8,060
<u>\$ 21</u>	<u>\$ 199</u>	<u>\$ 49,553</u>	<u>\$ 105</u>	<u>\$ 38,774</u>	<u>\$ 8,060</u>
\$ 21	\$ 199	\$ 49,553	\$ 105	\$ 38,774	\$ 8,060
<u>\$ 21</u>	<u>\$ 199</u>	<u>\$ 49,553</u>	<u>\$ 105</u>	<u>\$ 38,774</u>	<u>\$ 8,060</u>

**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 3 of 4)**  
**December 31, 2018**

	<u>State Bail Bond</u>	<u>State EMS Trauma</u>	<u>State Judicial Support Fees</u>	<u>Jury Reimbursement Fee</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 4,064	\$ 1,616	\$ 83,754	\$ 5,196
<b>Total Assets</b>	<b>\$ 4,064</b>	<b>\$ 1,616</b>	<b>\$ 83,754</b>	<b>\$ 5,196</b>
<b><u>Liabilities</u></b>				
Due to other units	\$ 4,064	\$ 1,616	\$ 83,754	\$ 5,196
<b>Total Liabilities</b>	<b>\$ 4,064</b>	<b>\$ 1,616</b>	<b>\$ 83,754</b>	<b>\$ 5,196</b>



<u>State CVC</u>	<u>State Judicial Education</u>	<u>Texas Juvenile Justice Department Title IV E</u>	<u>State LEOA</u>	<u>CDA State</u>	<u>Adult Probation</u>
\$ 3,391	\$ 448	\$ 35,687	\$ 1	\$ 63,246	\$ 154,702
<u>\$ 3,391</u>	<u>\$ 448</u>	<u>\$ 35,687</u>	<u>\$ 1</u>	<u>\$ 63,246</u>	<u>\$ 154,702</u>
\$ 3,391	\$ 448	\$ 35,687	\$ 1	\$ 63,246	\$ 154,702
<u>\$ 3,391</u>	<u>\$ 448</u>	<u>\$ 35,687</u>	<u>\$ 1</u>	<u>\$ 63,246</u>	<u>\$ 154,702</u>

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**TYLER COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS (page 4 of 4)**  
**December 31, 2018**

	<b>Juvenile Probation</b>	<b>Total Agency Funds</b>
<b><u>Assets</u></b>		
Cash and cash equivalents	\$ (5,464)	\$ 7,738,948
<b>Total Assets</b>	<b>\$ (5,464)</b>	<b>\$ 7,738,948</b>
<b><u>Liabilities</u></b>		
Due to other units	\$ (5,464)	\$ 7,738,948
<b>Total Liabilities</b>	<b>\$ (5,464)</b>	<b>\$ 7,738,948</b>

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