

LOCAL GOVERNMENT CODE
TITLE 4. FINANCES
SUBTITLE B. COUNTY FINANCES
CHAPTER 114. COUNTY FINANCIAL REPORTS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 114.001. GENERAL REQUIREMENTS APPLICABLE TO REPORTS.

(a) Each report required under this subtitle must be made in writing and must be sworn to before an officer authorized to administer oaths by the officer making the report or by a person designated by the officer to receive fees, commissions, or costs under Section 114.041(b).

(b) A monthly report must be filed within five days after the last day of each month.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 231 (S.B. 1554), Sec. 1, eff. May 27, 2009.

Sec. 114.002. COUNTY AUDITOR'S AUTHORITY TO DETERMINE TIME AND MANNER OF REPORTS MADE TO AUDITOR. The county auditor shall determine:

(1) the time and manner for making reports to the auditor; and

(2) the manner for making an annual report of:

(A) office fees collected and disbursed; and

(B) the amount of office fees refunded to the county in excess of those that the officer is permitted by law to keep.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 114.003. PENALTY FOR FAILURE TO FURNISH COUNTY AUDITOR WITH REPORT; REMOVAL. (a) A county official or other person who is required under this subtitle to provide a report, statement, or other information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor

relating to the report, statement, or information, commits an offense.

(b) An offense under this section is a misdemeanor punishable by:

- (1) a fine of not less than \$25 or more than \$200;
- (2) removal from office; or
- (3) both a fine and removal from office.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

SUBCHAPTER B. REPORTS ABOUT GENERAL FINANCIAL CONDITION OF COUNTY

Sec. 114.021. COUNTY TREASURER'S TABULAR STATEMENT TO COMMISSIONERS COURT AT REGULAR TERM. (a) In a county that does not have the office of county auditor, the county treasurer shall present a tabular statement at each regular term of the commissioners court. The treasurer shall present the statement during the second day of the court's term.

(b) In the statement, the treasurer shall report on the condition of the county finances for the three-month period preceding the month in which the court meets in regular session. In the statement, the treasurer shall specify:

- (1) the names of the creditors of the county;
- (2) each item of county indebtedness with its respective date of accrual;
- (3) the name of each person to whom money has been paid and the amount paid; and
- (4) the name of each person from whom money has been received, the date of the receipt, and the name of the account for which it is received.

(c) The treasurer shall list separately the amount to the credit or debit of each fund.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 207 (H.B. 398), Sec. 1, eff. May 25, 2007.

Sec. 114.022. COUNTY ANNUAL FINANCIAL EXHIBIT. (a) The

county auditor or, in a county that does not have a county auditor, the county treasurer immediately after the first regular term of the commissioners court in the year shall publish an exhibit that shows the aggregate amount paid from each fund for the four preceding quarters and the balance to the debit or credit of each fund. The exhibit must also list:

- (1) the amount of the county indebtedness;
- (2) the respective dates of accrual of that indebtedness;
- (3) to whom the debt is owed;
- (4) the reason for the debt; and
- (5) the amount to the debit or credit of each officer or other person with whom an account is kept in the county finance records.

(b) The county official designated by Subsection (a) shall publish the exhibit once in a weekly newspaper that is published in the county. The commissioners court shall order the payment of the publication costs from the general fund of the county. If no paper is published in the county, the county official shall post a copy of the exhibit in each commissioner's precinct. One must be posted at the courthouse door, and one must be posted at public places in each of the other three commissioners' precincts.

(c) A county publishing monthly financial reports under Section 114.023 that publishes its comprehensive annual financial report on its Internet website is not required to publish an exhibit under this section.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 207 (H.B. 398), Sec. 2, eff. May 25, 2007.

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 18, eff. September 1, 2011.

Sec. 114.023. COUNTY AUDITOR'S MONTHLY REPORT TO COMMISSIONERS COURT IN COUNTY WITH POPULATION OF MORE THAN 225,000.

(a) In a county with a population of more than 225,000, the county auditor shall report to the commissioners court at least monthly on

the financial condition of the county. The auditor shall prescribe the form of the report.

(b) In addition to information considered necessary by the auditor or required by the commissioners court, the report must contain:

(1) all of the facts of interest related to the financial condition of the county;

(2) a consolidated balance sheet;

(3) a complete statement of the balances on hand at the beginning and end of the month;

(4) a statement of the aggregate receipts and disbursements of each fund;

(5) a statement of transfers to and from each fund;

(6) a statement of the bond and order for payment indebtedness with corresponding rates of interest; and

(7) a summarized budget statement that shows:

(A) the expenses paid from the budget for each budgeted officer, department, or institution during that month and for the period of the fiscal year inclusive of the month for which the report is made;

(B) the encumbrances against the budgets; and

(C) the amounts available for further expenditures.

(c) The county auditor shall publish a condensed copy of the report showing the condition of funds and budgets and a statement of the auditor's recommendations. The publication must be made once in a daily paper published in the county.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 19, eff. September 1, 2011.

Sec. 114.024. COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT AT REGULAR MEETING. At each regular meeting of the commissioners court, the county auditor shall present a tabulated report of:

(1) the county's receipts and disbursements of funds;

and

- (2) the accounts of the county.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 114.025. COUNTY AUDITOR'S MONTHLY AND ANNUAL REPORTS TO COMMISSIONERS COURT AND DISTRICT JUDGES. (a) The county auditor shall make monthly and annual reports to the commissioners court and to the district judges of the county. Each report must show:

- (1) the aggregate amounts received and disbursed from each county fund;
- (2) the condition of each account on the books;
- (3) the amount of county, district, and school funds on deposit in the county depository;
- (4) the amount of county bonded indebtedness and other indebtedness; and
- (5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.

(b) The annual report must include a record of all transactions made during a calendar year. The auditor shall file the annual report at a regular or special term of the commissioners court held during the month of April of the following year. The auditor shall file a copy of the report with the district judges of the county.

(c) At the time the annual audit is delivered to the commissioners court and the district judges, the auditor shall send to the bonding company of each district, county, and precinct officer a report indicating the condition of that person's office.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 114.026. COUNTY TREASURER'S REPORT TO COMMISSIONERS COURT AT REGULAR TERM. (a) At least once a month at a regular term of the commissioners court, the county treasurer shall make a detailed report of:

- (1) money received and disbursed;
- (2) debts due to and owed by the county; and
- (3) all other proceedings in the treasurer's office.

(b) At least once a month at a regular term of the commissioners court, the county treasurer shall exhibit the books and accounts of the treasurer's office for the inspection of the court and shall submit the vouchers relating to the books and accounts for audit and approval.

(c) After the commissioners court has compared and examined the treasurer's report and has determined that the report is correct, the court shall enter an order in its minutes approving the report. The order must separately state the amount received and paid from each fund since the county treasurer's preceding report and any balance remaining in the treasurer's custody. The court shall properly credit the treasurer's accounts.

(d) Before the adjournment of a regular term of the commissioners court, the county judge and each county commissioner shall give an affidavit stating that the requirements of Subsection (c) have been met at that term. The affidavit must state the amount of the cash and other assets that are in the custody of the county treasurer at the time of the examination. The affidavits must be filed with the county clerk and must be recorded in the minutes of the court for the term in which the affidavits are filed. The affidavits must be published once in a newspaper published in the county if there is such a newspaper or, if the county has an Internet website, on the county's website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 934 (H.B. 3439), Sec. 4, eff. September 1, 2007.

SUBCHAPTER C. REPORTS ABOUT MONEY COLLECTED OR RECEIVED

Sec. 114.041. STATEMENT OF FEES, COMMISSIONS, AND OTHER MONEY RECEIVED BY OFFICERS. (a) In a county with a population of 190,000 or less, a district, county, or precinct officer shall keep, as part of a record provided for the purpose, a statement of the fees earned by the officer and of the money received by the officer as deposits for costs, trust fund deposits in the registry of a court, fees of office, and commissions. The officer must make

an entry in the record when the fees or commissions are earned or the deposits are made and when the money is received. The county auditor or, if the county does not have a county auditor, the commissioners court shall annually examine the records and accounts of each officer and report the findings of the examination to the next grand jury or district court.

(b) In a county with a population of more than 190,000, a district, county, or precinct officer shall keep, as part of a record provided for the purpose by the proper county authorities, a statement of the amounts earned by the officer and of the money received by the officer as fees, commissions, or costs. The officer may designate a person to receive the money as fees, commissions, or costs on behalf of the officer under this subsection. The officer or a person designated by the officer to receive the fees, commissions, or costs must make an entry in the record when the fees, commissions, or costs are earned and when they are received.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 231 (S.B. [1554](#)), Sec. 2, eff. May 27, 2009.

Sec. 114.043. PERIODIC REPORT TO COUNTY AUDITOR BY OFFICER WHO HAS CUSTODY OF MONEY IN COUNTY WITH POPULATION OF 190,000 OR MORE. In a county with a population of 190,000 or more, the county auditor may require a district clerk, district attorney, county officer, or precinct officer to furnish monthly reports, annual reports, or other reports regarding any money, tax, or fee received, disbursed, or remaining on hand. In connection with those reports, the auditor may count the cash in the custody of the officer or verify the amount on deposit in the bank in which the officer has deposited the cash for safekeeping.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 114.044. REPORT TO COMMISSIONERS COURT AT REGULAR TERM BY OFFICER WHO COLLECTS FINES, JUDGMENTS, OR JURY FEES. (a) Each district clerk, county clerk, county judge, county treasurer,

sheriff, district attorney, county attorney, constable, or justice of the peace who collects or handles any money for the use of the county shall make a full report at least once a month at a regular term to the commissioners court on all fines imposed and collected, all judgments rendered and collected for the use of the county, and all jury fees collected by the respective courts in favor of or for the use of the county and, at the time of the report, shall present the receipts and vouchers that show the disposition of the money, fines, or judgments.

(b) Each report must fully state:

(1) the name of the person fined and the amount of the fine or the name of the person against whom judgment was rendered and the amount of the judgment;

(2) the style, number, and date of each case in which a fine was imposed or a judgment rendered; or

(3) the amount of the jury fees collected, the style and number of the case in which each jury fee was collected, and the name of the person from whom the fee was collected.

(c) The court shall carefully examine the reports, receipts, and vouchers. If the court finds them to be correct, the court shall direct the county clerk to enter the information in the county finance records. If they are found to be incorrect, the court shall summon before the court the officer making the report and shall have corrections made. The reports, receipts, and vouchers shall be filed in the county clerk's office.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 934 (H.B. [3439](#)), Sec. 5, eff. September 1, 2007.

Sec. 114.046. ANNUAL REPORT TO DISTRICT CLERK BY OFFICER ON FEE BASIS WHO COLLECTS FEES OR COMMISSIONS; REMOVAL. (a) If a county officer is compensated on a fee basis, the officer shall file an annual report in triplicate with the district court of the county. The report must be filed on or before the first day of the second month of the fiscal year, must be on a form prescribed by the comptroller, and must show:

(1) the amount of the fees, commissions, and compensation that the officer earned during the preceding fiscal year;

(2) the amount of the fees, commissions, and compensation that the officer collected during that year; and

(3) an itemized statement of the fees, commissions, and compensation that the officer earned but did not collect during that year, with the name of the party owing each item.

(b) Within 30 days after the date on which the officer files the report, the clerk of the district court shall forward a copy of the report to the comptroller and the county auditor. If the county does not have a county auditor, the clerk shall forward a copy of the report to the commissioners court.

(c) A county tax assessor-collector who files the report with the district clerk shall also file a copy of the report with the comptroller of public accounts at the time of settlement with the comptroller.

(d) An officer who fails to file the report in the time prescribed by Subsection (a) is liable for a penalty of \$25 for each day after the deadline that the report remains unfiled and is subject to removal from office. The county may recover the penalty in a suit brought for that purpose.

(e) An officer shall make a final settlement before the deadline for filing the report. An officer who serves only part of the fiscal year shall file the report and make a final settlement for the part of the year that the officer served, and the officer is entitled to the part of the officer's compensation proportionate to the part of the year served.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 584, Sec. 102, eff. Sept. 1, 1989.

SUBCHAPTER D. MISCELLANEOUS REPORTS

Sec. 114.061. COUNTY TREASURER'S MONTHLY CLAIMS REPORT TO COUNTY CLERK. (a) At the end of each month, the county treasurer shall file in the office of the county clerk a claims report that shows the total amount of claims registered by the county treasurer

during the month. The treasurer shall report each class of claims separately.

(b) The county clerk shall enter the claims report in the county finance ledger under the heading of "Registered indebtedness of the county." The clerk shall keep a separate account of each class of indebtedness.

(c) From the reports made by the treasurer of disbursements, the clerk shall credit the accounts with the total amount of vouchers of each class of claims paid.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

SUBCHAPTER E. COUNTY FINANCIAL DATA ADVISORY COMMITTEE

Sec. 114.081. DEFINITIONS. In this subchapter:

(1) "Committee" means the Texas County Financial Data Advisory Committee.

(2) "Comptroller" means the comptroller of public accounts.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

Sec. 114.082. COUNTY FINANCIAL DATA ADVISORY COMMITTEE; DUTIES. (a) The Texas County Financial Data Advisory Committee is established to study county financial reporting requirements and systems and make recommendations to the comptroller and the legislature on ways in which the collection and use of county financial data can be improved without resulting in additional costs to counties. The comptroller may implement the recommendations of the committee for the reporting of financial data and other pertinent information to the state.

(b) The recommendations shall address the following issues as they relate to county financial reporting requirements:

- (1) uniformity;
- (2) duplicative reporting requirements;
- (3) the Government Accounting Standards Board's most recent reporting standards;
- (4) electronic filing; and
- (5) costs associated with meeting the requirements.

(c) The committee shall develop and recommend:

(1) a consolidated uniform financial reporting procedure that does not impose a greater reporting burden on counties than current practices; and

(2) a voluntary uniform chart of accounts for counties.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

Sec. 114.083. MEMBERSHIP; OFFICERS. (a) The committee consists of the following members:

(1) one county judge or commissioner appointed by the Texas Conference of Urban Counties;

(2) one county judge or commissioner appointed by the County Judges and Commissioners Association of Texas;

(3) two county auditors appointed by the Texas Association of County Auditors;

(4) two county treasurers appointed by the Texas Association of County Treasurers;

(5) one county official, other than a county judge, commissioner, auditor, or treasurer, appointed by the executive director of the Texas Association of Counties;

(6) one county budget officer appointed by the Texas Conference of Urban Counties;

(7) the comptroller or the comptroller's designee;

(8) the executive director of the Texas Conference of Urban Counties or the executive director's designee;

(9) the executive director of the Texas Association of Counties or the executive director's designee;

(10) the general counsel of the County Judges and Commissioners Association of Texas or the general counsel's designee; and

(11) any nonvoting members the other committee members consider appropriate.

(b) The committee shall elect, by simple majority, a presiding officer from among the committee members. The presiding officer serves in that capacity for a period not to exceed two years.

(c) Appointed members of the committee serve at the pleasure of the appointing authority. If a member of the committee holds a public office, service on the committee is an additional duty of that office.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

Sec. 114.084. MEETINGS. The committee shall meet quarterly on dates determined by the presiding officer and may hold other meetings at the call of the presiding officer.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

Sec. 114.085. PERSONNEL AND SUPPORT. (a) The comptroller, the Texas Association of Counties, and the Texas Conference of Urban Counties shall provide by agreement for the staff and other resources necessary for the operations of the committee.

(b) The committee may accept a gift, grant, or donation from any person.

(c) A member of the committee may not receive compensation but is entitled to reimbursement for travel expenses incurred by the member while conducting the business of the committee, as provided in the General Appropriations Act.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.