



**DANIEL JONES**  
County Judge

**CHARLES OLFERS**  
County Commissioner  
Precinct No. 1

**KEITH KRAMER**  
County Commissioner  
Precinct No. 2

**CHUCK JENSCHKE**  
County Commissioner  
Precinct No. 3

**DON WEINHEIMER**  
County Commissioner  
Precinct No. 4

From the Office of the County Judge

January 22, 2026

Dear Fellow Citizens of Gillespie County,

Recently, there has been increased public discussion regarding the status of bank reconciliations within the Gillespie County Treasurer's office. I want to provide a clear explanation of where the County stands, the timeline of actions taken, and the context necessary to separate fact from speculation.

#### Corrective Actions and Timeline

Vicki Schmidt, the County Treasurer, took office on November 9, 2023, and has been working to resolve delayed bank reconciliations with the support of the Commissioners Court and County Auditor. Vicki requested to move from the elected County Tax Assessor- Collector to the County Treasurer to contribute to the betterment of our County government. When she took her oath of office, she inherited an elected office that had no written policies and little institutional knowledge in place. Soon after Vicki took office as the County Treasurer, I personally contacted the Texas Association of Counties to seek assistance in securing mentors and training to support the Treasurer's office. On March 15, 2024, when it became clear that the Treasurer's office was overwhelmed and more direct support was needed, the County Auditor recommended to the Commissioners Court to engage an external CPA firm to assist. On May 13, 2024, the Commissioners Court approved an agreement with Eide Bailly, an outside CPA firm, to assist the Treasurer with the reconciliation process. As that process moved forward, it became apparent that hands-on internal help was required. Consequently, on February 28, 2025, the Commissioners Court approved an independent contractor agreement with a CPA to work on-site in the Treasurer's Office.

#### Understanding Reconciliations

It is helpful to explain what a bank reconciliation is. It is a process to ensure the County's internal ledger matches the bank records, similar to balancing a personal checkbook. You look at the bank statement, and you look at your own register to make sure they match. An unreconciled account means the math has not been double-checked yet; it does not mean public funds are missing. As of the date of this letter, the County Treasurer has reconciled the County accounts through March 2024.

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[www.gillespiecounty.gov](http://www.gillespiecounty.gov)

### Financial Security and Grant Status

I want to reassure the public regarding the safety of county funds. While the bank reconciliations are being caught up, the County Auditor's office has compared monthly deposits and expenditures against available bank account data. The Auditor's ongoing reviews have determined that there is no evidence of funds missing or unaccounted for. There is no evidence of fraud or misappropriation of funds. Furthermore, there are no holds placed on any County grants due to this delay in reconciliations.

### Transparency and Public Record

There has been no attempt to hide this issue from the public. The ongoing challenges for the County Treasurer, and the support provided to assist the County Treasurer, have been discussed in open Commissioners Court meetings on multiple occasions dating back to November 2023. The hiring of both external CPA firms, discussions on the staffing needs of the Treasurer's office, approvals to pay any penalties assessed for late IRS tax filings, the amount of public funds expended to address the reconciliations, delays of external audits, and discussions on the current status of the reconciliations were all conducted at public meetings in public view.

I also want to address the administrative consequences of the County Treasurer's office difficulties. The County has incurred penalties for IRS payroll tax submissions made 1 to 4 days late in the 4<sup>th</sup> quarter of 2023 and 1<sup>st</sup> quarter of 2024, and certain late filing fees from the state. While these penalties are unacceptable, the County Treasurer has taken steps to prevent recurrence, and the County is not delinquent in submitting payroll taxes.

### Legal Structure and Budgetary Duties

It is important to understand the legal structure of our County government and the separation of powers within it. The County Treasurer is an elected official, chosen by the voters. Under Texas law, the County Treasurer answers directly to the people, not to the County Judge or the Commissioners Court. The custody of County funds, banking accounts, and the specific statutory duty to reconcile those bank accounts falls under the independent purview of the County Treasurer. These are distinct spheres of authority designed to provide checks and balances within County government. While the Treasurer is tasked with the duty to reconcile, this statutory duty does not include a specific timeline when those reconciliations must be completed.



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It is also vital to distinguish my role. As County Judge, one of the many roles I fill is the Budget Officer; my statutory responsibility is to oversee the budget development process of the County. In Texas law, the county budget officer may be the County Judge, the county auditor, or an appointee, depending on a county's population. During budget development, the Judge and the Commissioners consider the funding necessary for county offices to carry out their mandatory duties.

Crucially, we have a mandatory duty to provide sufficient funds for an elected office to operate. We cannot simply starve an office of resources because of administrative difficulties within that office. The Commissioners Court must provide sufficient resources for the County Treasurer to perform her statutory duties and responsibilities under Texas law.

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel Jones", with a stylized flourish at the end.

Daniel Jones, County Judge

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