

ANNUAL FINANCIAL REPORT

of

TYLER COUNTY, TEXAS

For the Year Ended
December 31, 2014

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TYLER COUNTY, TEXAS

TABLE OF CONTENTS

December 31, 2014

INTRODUCTORY SECTION

	<u>Page</u>
Letter of Transmittal	1
List of Elected and Appointed Officials	7

FINANCIAL SECTION

Independent Auditors' Report	11
Management's Discussion and Analysis (Required Supplementary Information)	17

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	27
Statement of Activities	29
Governmental Funds Financial Statements	
Balance Sheet – Governmental Funds	30
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	33
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	34
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	37
Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Position – Agency Funds	39
Notes to Financial Statements	41

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	58
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund	61
Schedule of Funding Progress – Texas County and District Retirement System	63
Schedule of Funding Progress – Post Employment Healthcare Benefits	65

COMBINING STATEMENTS AND SCHEDULES

Combining Balance Sheet – Nonmajor Governmental Funds	68
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	74

TYLER COUNTY, TEXAS

TABLE OF CONTENTS (Continued)

December 31, 2014

	<u>Page</u>
Combining Balance Sheet – General Fund Sub-funds	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – General Fund Sub-funds	84
Combining Balance Sheet – Road and Bridge Funds	88
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Road and Bridge Funds	90
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Road and Bridge Funds	93
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Governmental Funds	98
Combining Statement of Fiduciary Net Position – Agency Funds	104

INTRODUCTORY SECTION

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TYLER COUNTY AUDITOR

Jackie Skinner

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August 17, 2015

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

The annual financial report (AFR) of the County of Tyler, Texas (the "County") for the fiscal year ended December 31, 2014 is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the independent auditors' report.

The AFR is presented in two sections: Introductory and Financial. The Introductory Section includes this transmittal letter and a list of principal officials. The Financial Section includes the MD&A, the basic financial statements, budgetary comparison schedules, required supplementary information other than MD&A, as well as the independent auditors' report, financial statements, and schedules.

The financial reporting entity, the County, includes all the funds of the primary government (i.e., Tyler County as legally defined), as well as any component units. Component units are legally separate entities for which the primary government is financially accountable. Currently, the County does not have a component unit.

The County provides a full range of services complemented by statute or charter. This includes police protection, legal and judicial services, construction and maintenance of roads and bridges, and waste management.

TYLER COUNTY HISTORY

Tyler County was organized in 1846. It covered an area of 923 square miles. It was named for President John Tyler, who signed the resolution to annex Texas to the United States. An election was held to choose a County Seat. Although Town Bluff was popular, a more centrally located place was preferable. Josiah Wheat offered 200 acres of his land in the forks of Turkey Creek for a town site. His generous offer was accepted. Woodville was named for Governor George T. Wood who guided the bill creating the County successfully through the State Legislature while he was a State Senator. The town was surveyed, laid off in blocks and lots, and citizens began to clear the timber from the public square.

The census taken in 1850 records a population of 4,515. In 1960, the County's population had grown to 10,666. In 1990, the census count lists the population of the County at 16,646, and in 2000, the population increased by 25.4 percent to 20,871.

The County Courthouse, a three story brick building, was originally built in 1891. An annex housing the Tax Office was added in 1962 on the Courthouse Square. The County's Justice Center was completed in 1988 with a 43 inmate capacity County Jail. It is located on Highway 69 and 287 north of Woodville. Another annex was purchased in 1992 at 1001 West Bluff to house the Tax Office, Veterans' Service, and Drivers' License Office. The Criminal District Attorney moved into the first annex and other offices filled its vacancy in the Courthouse.

The County owns and maintains a Collection Center, Rodeo Arena, and a small Airport. In 1989, Tyler County began construction on the Tyler County Human Resource Center at 201 Willow, Woodville, Texas. Funded by a Texas Department of Comptroller Grant, donations from Temple-Inland, and a land lease from the Veterans of Foreign Wars, the Center was completed in 1990. Serving as accommodations for the Tyler County Aging Services, it has become a vital part of our community. In 1999, the County Extension Offices were moved from the County Courthouse building to the Center to accommodate more room for other offices in the Courthouse. In 2005, the Veterans' Service Officer relocated to the Tyler County Human Resource Center, also known as Tyler County Nutrition (Senior Citizens) Center, for better accommodations to the veterans of Tyler County. Several organizations now lease office space in this building and assist the County in many ways. In 2006, the County purchased the J. B. Best Building, a County landmark, to house the Tyler County Clerk's Office.

MAJOR INITIATIVES

For the Year

The Jail Commission of Texas informed the County that its jail was out of compliance on population and inmates were being housed in other counties. Sheriff Bryan Weatherford along with his staff and department worked hard to correct the problems with the jail and were issued a certificate of compliance on the jail. Inmates are still being housed elsewhere but due to overcrowding and not due to noncompliance. The Department of Public Safety and Parks and Wildlife were relocated to the Tyler County Nutrition Center and the Sheriff's Office is utilizing the extra office space.

The County also purchased the old Brookshire Brother's building to provide much needed space to house all of the County Commissioners and their staff to eliminate the lease expense. This new location is now called the Tyler County Office Complex and is being renovated.

For the Future

At this time, the County has established an Emergency Operations Center in the Tyler County Nutrition (Senior Citizens) Building. Here, the operations will have much needed room to operate during another disaster if needed. The disaster grants continue to be a major item for consideration. They have assisted so many of the County's needs.

The Tyler Collection Center (garbage transfer station) is located west of Woodville. It is one of the best in the state. Being established in 1993, much of the original equipment is still being used. An update of this equipment is anticipated in the near future.

General Government Functions

The Commissioners' Court is the governing body of the County. The Texas Constitution specifies that the Court consists of a County Judge, who is elected at large and serves as presiding officer, and four County Commissioners elected by the voters of their individual precinct. The Court exercises the powers provided by law to conduct the varied business of the County. The Local Government Code prescribes the duties and grants authority to the Commissioners' Court and other County officers relating to financial management. In compliance with state statutes, the Commissioners' Court maintains budgetary control to ensure that provisions embodied within the annually appropriated budget are met for most County functions. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund.

The Budget Process

The County Judge serves as the Budget Officer and, along with the County Auditor, prepares an annual budget for presentation and approval by the Commissioners' Court. Departments submit budget requests for budget revisions and amendments to the County Auditor, who reviews for conformity to statutes, appropriateness within the scope of budget objectives and makes recommendations to the Commissioners' Court as required. The Commissioners' Court maintains sole authority for revising or amending the budget.

Notices, budget request forms, and a proposed budget planning calendar are distributed to elected officials and department heads who are responsible for preparing a departmental budget request and submitting the same to the County Judge, along with supporting documentation.

The County Auditor estimates historical revenues and beginning balances in conjunction with information obtained from various County offices. The County Judge compiles and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to the Commissioners' Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate." Notices of the proposed tax rate are published in the local newspaper and public hearings are held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and required in the interest of the taxpayers are made, the budget is adopted, and a tax rate is set. The approved budget is filed with the County Clerk and the County Auditor.

The County Auditor monitors expenditures of the various departments to prevent expenditures from exceeding budget appropriations and sends a monthly financial report to the Commissioners' Court and the District Judges. The County Auditor provides a budget to actual expenditures report to each department on a monthly basis.

Departments may receive added incentives for efforts in cost effective measures during the budget year. Certain budget balances are carried forward (through the budget process) to allow and encourage departments to save toward larger expenditures. Road and bridge departments are probably the most affected by the budget carry forward issue, as larger balances may occur.

Internal Control Structure

The County's accounting records for general government operations are maintained and the financial statements are presented on the modified accrual basis. The financial operating controls are shared by the Commissioners' Court, which is the governing body, and the County Auditor, who is appointed by the District Judges.

The County Auditor has the basic responsibility for maintaining the records of all financial transactions of the County and examining, auditing, and approving all disbursements from County funds prior to submission to Commissioners' Court for payment.

The Commissioners' Court sets the tax rate, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor.

In developing the County's accounting systems, consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of the financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived therefrom, and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The County's internal accounting controls are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Cash Management

The County Treasurer, by statute, serves as the custodian of County funds and is responsible for the receipt and disbursement of all monies owed to or by the County. The County Treasurer is required to maintain accurate records of all transactions of his/her office and to regularly report to the Commissioners' Court.

The Commissioners' Court selected qualified banks to serve as the County depositories, in which the County Treasurer deposits all monies received. The County's investment policy was revised to meet the changes in the Public Funds Investment Act. Investment strategies were identified for each group of funds.

Risk Management

The County participates in the Texas Association of Counties' Workers' Compensation Pool to cover job related risk. The development of a limited risk management program has resulted in significant savings in workers' compensation insurance premiums. These savings are passed on to all County employees in the form of cost of living and merit salary increases. Additionally, the County annually reviews with its carrier all liability coverage, making necessary amendments and/or adjustments to policy deductibles and limits.

OTHER INFORMATION

Independent Audit

The County requires an annual audit of the books of accounts, financial records, and transactions of all departments of the County by an independent certified public accountant. The accounting firm of Belt Harris Pechacek, LLLP, *Certified Public Accountants* was selected by the Commissioners' Court as the County's auditors, and their opinion letter on the basic financial statements is included in the Financial Section of this report.

Acknowledgements

The preparation of this report was accomplished with the efficient and dedicated services of the entire staff of the County Auditor's office. We would like to express our appreciation to all members of the departments who assisted and contributed to its preparation. We would also like to thank the County Judge, members of the Commissioners' Court, and the department heads for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Jackie Skinner
Tyler County Auditor

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TYLER COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS

December 31, 2014

COMMISSIONERS' COURT:

Jacques L. Blanchette	County Judge
Martin Nash	Commissioner, Precinct #1
Rusty Hughes	Commissioner, Precinct #2
Mike Marshall	Commissioner, Precinct #3
Jack Walston	Commissioner, Precinct #4

JUDICIAL:

Joe R. Smith	District Attorney
Kim Nagypal	District Clerk

COUNTY COURT AT LAW:

Donece Gregory	County Clerk
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JUSTICE COURTS:

Trisher Ford	Justice of Peace, Precinct #1
Judith Haney	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
Wade Skinner	Constable, Precinct #3
Jim Zachary	Constable, Precinct #4

FINANCIAL ADMINISTRATION:

Lynette Cruse	Tax Assessor/Collector
Sharon Fuller	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, 2014, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2014, 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.

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, and schedules of funding progress, 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 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
August 17, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

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

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

1. *Governmental Activities* – Most of 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. Sales tax, property 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 30 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 TX CDBG-220191 grant 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

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

funds are not available to support the County's own programs. The County maintains thirty-seven fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

Notes to Financial Statements

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

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and road and bridge funds and schedules of funding progress for the Texas County and District Retirement System and other post employment healthcare benefits. 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 exceed liabilities and deferred inflows of resources by \$26,788,408 as of December 31, 2014. This compares with \$21,831,055 from the prior fiscal year. A portion of the County's net position, 45 percent, reflects its investments in capital assets (e.g., 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, 2014

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2014	2013
Current and other assets	\$ 26,249,809	\$ 23,169,834
Capital assets, net	12,413,298	8,771,706
Total Assets	38,663,107	31,941,540
Long-term liabilities	1,182,482	628,971
Other liabilities	1,382,652	393,990
Total Liabilities	2,565,134	1,022,961
Deferred inflows of resources	9,309,565	9,087,524
Total Deferred Inflows of Resources	9,309,565	9,087,524
Net Position:		
Net investment in capital assets	11,955,039	8,771,706
Restricted	6,760,386	6,152,800
Unrestricted	8,072,983	6,906,549
Total Net Position	\$ 26,788,408	\$ 21,831,055

A portion of the County's net position, \$6,760,386 or 25 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$8,072,983 or 30 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$4,957,353 during the current fiscal year. This was primarily a result of an increase in capital assets due to construction projects during the year.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

Statement of Activities:

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

	Governmental Activities	
	2014	2013
Revenues		
Program revenues:		
Charges for services	\$ 2,022,037	\$ 1,851,016
Operating grants and contributions	3,953,384	2,142,333
General revenues:		
Taxes	9,615,342	8,963,431
Investment income	47,897	45,363
Other revenues	509,011	267,481
Total Revenues	<u>16,147,671</u>	<u>13,269,624</u>
Expenses		
General government	3,977,055	4,368,981
Administration of justice	844,879	820,444
Roads and bridges	3,198,126	2,888,715
Public safety	2,602,824	1,922,803
Health and human services	317,605	286,510
Community enrichment	31,226	102,346
Tax administration	216,375	209,392
Interest on long term debt	2,228	1,454
Total Expenses	<u>11,190,318</u>	<u>10,600,645</u>
Change in Net Position	4,957,353	2,668,979
Beginning net position	<u>21,831,055</u>	<u>19,162,076</u>
Ending Net Position	<u>\$ 26,788,408</u>	<u>\$ 21,831,055</u>

Overall, governmental activities revenue increased \$2,878,047 primarily as a result of an increase in property tax revenue, charges for services, and operating grants and contributions during the year. Total expenses increased over the prior year with an increase of \$589,673 which is primarily associated with personnel expenses.

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 \$13,939,102. Of this, \$6,026,583 is unassigned and available for day-to-day operations of the County, \$1,152,133 is assigned for various

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

purposes, \$3,169,731 is restricted for road and bridge projects, and \$3,590,655 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 \$6,026,583. 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 79 percent of total general fund expenditures, while total fund balance represents 94 percent of total fund expenditures.

There was an increase in the combined fund balance of \$1,795,110 over the prior year. The general fund and road and bridge fund experienced increases of \$1,187,524 and \$656,030, respectively. The increases to fund balance are the result of increases in property tax, due to an increase in property tax base, and also an increase in other revenue resulting from various reimbursements to the County. There was no change in the County's TX CDBG Grant – 220191 fund balance, ending the fiscal year with zero fund balance. The County recorded grant revenue for the year at \$3,494,225 which matched the grant expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were over final budgeted revenues by \$1,101,191 during the year. This net positive variance is attributable to taxes exceeding the anticipated amount in the original budget projections. General fund disbursements were under the final budget by \$623,793.

CAPITAL ASSETS

At the end of year 2014, the County had invested \$12,413,298 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Road improvement completion in the amount of \$5,944,793
- Purchase of land for the Colmesneil Volunteer Fire department in the amount of \$63,000
- Seven vehicles for the sheriff's department in the amount of \$199,830
- Road and bridge equipment in the amount of \$650,629
- Construction in progress in the amount of \$3,397,153

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

LONG-TERM DEBT

At the end of the year, the County reported total capital leases of \$458,259. The County obtained \$492,040 in capital lease financing during fiscal year 2014. In addition, the County reported other long-term liabilities of \$724,223 related to compensated absences and a net other post employment benefit obligation.

More detailed information on 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 has begun to improve economically. Three new industries have come into the County for the citizens. The tax collection rate has remained steady at 95 percent collection. Commissioners' Court has continued to do things necessary to keep the tax rate from being increased while maintaining the same level

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

of services to the residents. The 2015 budget will meet with some challenges due to changes in federal guidelines where hospitalization insurance is concerned; however, due to the Court's careful management, the County will be able 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.

BASIC FINANCIAL STATEMENTS

TYLER COUNTY, TEXAS

STATEMENT OF NET POSITION

December 31, 2014

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 12,785,451
Investments	2,354,554
Receivables, net	9,004,228
Due from other governments	<u>2,105,576</u>
	<u>26,249,809</u>
Capital assets:	
Non-depreciable	3,560,925
Net depreciable capital assets	<u>8,852,373</u>
	<u>12,413,298</u>
Total Assets	<u>38,663,107</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	1,382,652
	<u>1,382,652</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	176,918
Long-term liabilities due in more than one year	<u>1,005,564</u>
	<u>1,182,482</u>
Total Liabilities	<u>2,565,134</u>
<u>Deferred Inflows of Resources</u>	
Property taxes	<u>9,309,565</u>
<u>Net Position</u>	
Net investment in capital assets	11,955,039
Restricted for:	
Road and bridge	3,169,731
Other purposes	3,590,655
Unrestricted	<u>8,072,983</u>
Total Net Position	<u>\$ 26,788,408</u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 3,977,055	\$ 1,304,061	\$ 3,953,384	\$ 1,280,390
Administration of justice	844,879	84,374	-	(760,505)
Roads and bridges	3,198,126	619,864	-	(2,578,262)
Public safety	2,602,824	13,738	-	(2,589,086)
Health and human services	317,605	-	-	(317,605)
Community enrichment	31,226	-	-	(31,226)
Tax administration	216,375	-	-	(216,375)
Interest and fiscal charges	2,228	-	-	(2,228)
Total Governmental Activities	\$ 11,190,318	\$ 2,022,037	\$ 3,953,384	(5,214,897)
General Revenues:				
				8,977,331
				638,011
				47,897
				509,011
			Total General Revenues	10,172,250
			Change in Net Position	4,957,353
			Beginning net position	21,831,055
			Ending Net Position	\$ 26,788,408

See Notes to Financial Statements.

TYLER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2014

	<u>General</u>	<u>Road and Bridge</u>	<u>TX CDBG Grant - 220191</u>	<u>Nonmajor Governmental</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 5,702,668	\$ 3,384,969	\$ 412,119	\$ 3,285,695
Investments	2,047,033	-	-	307,521
Receivables, net	6,618,475	2,263,878	-	-
Due from other governments	1,066,457	367,018	653,834	18,267
Due from other funds	18,267	-	-	-
Total Assets	\$ 15,452,900	\$ 6,015,865	\$ 1,065,953	\$ 3,611,483
<u>Liabilities</u>				
Accounts payable	\$ 248,376	\$ 65,762	\$ 1,065,953	\$ 2,561
Due to other funds	-	-	-	18,267
Total Liabilities	248,376	65,762	1,065,953	20,828
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	8,025,808	2,780,372	-	-
<u>Fund Balances</u>				
Restricted:				
Road and bridge	-	3,169,731	-	-
Special revenue funds	-	-	-	3,590,655
Assigned:				
Airport	9,787	-	-	-
Rodeo arena/fairgrounds	43,379	-	-	-
Economic development	39,552	-	-	-
Benevolence	426	-	-	-
Waste collection center	260,685	-	-	-
County right of way	273,421	-	-	-
Emergency operations center	55,307	-	-	-
Nutrition center	102,677	-	-	-
Courthouse restoration	364,474	-	-	-
Legislative	2,425	-	-	-
Unassigned	6,026,583	-	-	-
Total Fund Balances	7,178,716	3,169,731	-	3,590,655
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 15,452,900	\$ 6,015,865	\$ 1,065,953	\$ 3,611,483

**Total
Governmental
Funds**

\$ 12,785,451
2,354,554
8,882,353
2,105,576
18,267
\$ 26,146,201

\$ 1,382,652
18,267
1,400,919

10,806,180

3,169,731
3,590,655

9,787
43,379
39,552
426
260,685
273,421
55,307
102,677
364,474
2,425

6,026,583
13,939,102

\$ 26,146,201

TYLER COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2014

Fund balances - total governmental funds		\$ 13,939,102
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, not reported in the governmental funds.		
Nondepreciable capital assets		3,560,925
Depreciable capital assets, net		8,852,373
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
Deferred inflows - property tax		1,496,615
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Long-term liabilities due within one year		(176,918)
Long-term liabilities due in more than one year		(1,005,564)
Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.		
		121,875
	Net Position of Governmental Activities	<u><u>\$ 26,788,408</u></u>

See Notes to Financial Statements.

TYLER COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	<u>General</u>	<u>Road and Bridge</u>	<u>TX CDBG Grant - 220191</u>	<u>Nonmajor Governmental</u>
Revenues				
Taxes	\$ 7,281,904	\$ 2,301,256	\$ -	\$ -
Intergovernmental	292,593	59,566	3,494,225	107,000
Auto registration	-	543,492	-	-
Other fees	1,207,665	76,372	-	152,528
Investment income	29,298	8,632	-	9,967
Other revenues	418,672	-	-	1,339
Total Revenues	<u>9,230,132</u>	<u>2,989,318</u>	<u>3,494,225</u>	<u>270,834</u>
Expenditures				
General government	3,792,260	-	-	89,543
Administration of justice	809,575	-	-	16,885
Roads and bridges	-	2,816,403	3,051,804	-
Public safety	2,211,403	-	442,421	83,505
Health and human services	266,024	-	-	1,788
Community enrichment	31,226	-	-	-
Tax administration	216,375	-	-	-
Debt service:				
Principal	33,781	-	-	-
Interest	2,228	-	-	-
Capital outlay	295,225	609,856	-	137
Total Expenditures	<u>7,658,097</u>	<u>3,426,259</u>	<u>3,494,225</u>	<u>191,858</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,572,035	(436,941)	-	78,976
Other Financing Sources (Uses)				
Capital leases	166,840	325,200	-	-
Transfers in	135,035	678,771	-	7,615
Transfers (out)	(686,386)	-	-	(135,035)
Sale of capital assets	-	89,000	-	-
Total Other Financing Sources (Uses)	<u>(384,511)</u>	<u>1,092,971</u>	<u>-</u>	<u>(127,420)</u>
Net Change in Fund Balances	1,187,524	656,030	-	(48,444)
Beginning fund balances	5,991,192	2,513,701	-	3,639,099
Ending Fund Balances	<u>\$ 7,178,716</u>	<u>\$ 3,169,731</u>	<u>\$ -</u>	<u>\$ 3,590,655</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 9,583,160
3,953,384
543,492
1,436,565
47,897
420,011
15,984,509

3,881,803
826,460
5,868,207
2,737,329
267,812
31,226
216,375

33,781
2,228
905,218
14,770,439

1,214,070

492,040
821,421
(821,421)
89,000
581,040

1,795,110

12,143,992

\$ 13,939,102

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, 2014

Net changes in fund balances – total governmental funds \$ 1,795,110

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	4,450,959
Depreciation expense	(790,054)
Net effect of capital disposals	(19,313)

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

Deferred revenue	32,182
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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.

	41,980
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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	33,781
Debt issued	(492,040)

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. This adjustment reflects the net change in the OPEB obligation and compensated absences.

Net OPEB obligation	(94,981)
Compensated absences	(271)

Change in Net Position of Governmental Activities	\$ 4,957,353
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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, 2014

		<u>Total Agency Funds</u>
<u>Assets</u>		
Cash and cash equivalents		\$ 4,787,535
	Total Assets	<u>\$ 4,787,535</u>
 <u>Liabilities</u>		
Due to other units		\$ 4,787,535
	Total Liabilities	<u>\$ 4,787,535</u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2014

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 administration of general government, 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, 2014

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 & 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.

TX CDBG Grant-220191 fund – This fund is used to account for the CDBG grant received by the County which is not reported in a separate fund.

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, 2014

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.

2. Investments

The Public Funds Investment Act, Chapter 2256 of the Local Government Code of Texas authorizes the County to invest in:

- (a) obligations of the United States or its agencies and instrumentalities;
- (b) direct obligations of the State of Texas or its agencies and instrumentalities;
- (c) collateral mortgage obligations, although significantly limited;

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

- (d) other obligations, the principal and interest on which are unconditionally guaranteed or insured or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities;
- (e) obligations of state, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm of not less than "A" or its equivalent;
- (f) certificates of deposit issued by state and national banks or savings and loan domiciled in Texas in accordance with specific criteria;
- (g) fully collateralized repurchase agreements, bankers' acceptances, commercial paper, mutual funds, and investment pools all of which are required to meet certain restrictive criteria.

3. 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 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 estimated fair market 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:

Asset Description	Estimated Useful Life
Equipment	5 to 10 years
Buildings and improvements	5 to 50 years
Infrastructure	50 years

4. 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 no items that qualify for reporting in this category.

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 only one type of

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. At the government-wide level, the County reports a deferred inflow of resources for that portion of property taxes that was collected for use in the subsequent period.

5. 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.

6. 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 effective interest 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 fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

7. 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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

8. 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.

9. Fund Balance Policies

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

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

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

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

10. Post Employment Healthcare Benefits

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 other post employment benefits (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

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

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.

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 and 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.

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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

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, 2014.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2014, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 2,354,554	0.62
Portfolio weighted average maturity		0.62

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.

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, 2014, pledged securities and FDIC insurance exceeded bank balances.

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:

	<u>General</u>	<u>Road and Bridge</u>	<u>Total</u>
Property taxes	\$ 6,561,424	\$ 2,286,008	\$ 8,847,432
Other taxes	113,690	-	113,690
Allowance for uncollectible	(56,639)	(22,130)	(78,769)
	<u>\$ 6,618,475</u>	<u>\$ 2,263,878</u>	<u>\$ 8,882,353</u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

C. Capital Assets

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

	Beginning Balance*	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ -	\$ 63,000	\$ -	\$ 63,000
Construction in progress	5,912,718	3,530,000	(5,944,793)	3,497,925
Total capital assets not being depreciated	5,912,718	3,593,000	(5,944,793)	3,560,925
Other capital assets:				
Equipment	4,161,879	857,959	(200,824)	4,819,014
Buildings and improvements	3,215,473	-	-	3,215,473
Infrastructure	51,995,887	5,944,793	-	57,940,680
Total other capital assets	59,373,239	6,802,752	(200,824)	65,975,167
Less accumulated depreciation for:				
Equipment	(3,319,466)	(413,683)	181,511	(3,551,638)
Buildings and improvements	(1,198,898)	(79,131)	-	(1,278,029)
Infrastructure	(51,995,887)	(297,240)	-	(52,293,127)
Total accumulated depreciation	(56,514,251)	(790,054)	181,511	(57,122,794)
Other capital assets, net	2,858,988	6,012,698	(19,313)	8,852,373
Governmental Activities Capital Assets, Net	\$ 8,771,706	\$ 9,605,698	\$ (5,964,106)	12,413,298
			Less associated debt	(458,259)
			Net Investment in Capital Assets	\$ 11,955,039

*Beginning balances have been restated.

Depreciation was charged to governmental functions as follows:

General government	\$ 18,419
Roads and bridges	521,272
Health and human services	49,793
Public safety	200,570
Total Governmental Activities Depreciation Expense	\$ 790,054

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, 2014. 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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital leases	\$ -	\$ 492,040	\$ (33,781)	\$ 458,259	\$ 46,714
	-	492,040	(33,781)	458,259 *	46,714
Other:					
Compensated absences	144,400	160,371	(160,100)	144,671	130,204
Net OPEB obligation	484,571	94,981	-	579,552	-
	628,971	255,352	(160,100)	724,223	130,204
Total Governmental Activities	\$ 628,971	\$ 747,392	\$ (193,881)	\$ 1,182,482	\$ 176,918

Long-term debt due in more than one year \$ 1,005,564

* Debt associated with capital assets \$ 458,259

Long-term debt obligations of the County as of December 31, 2014 are as follows:

	Interest Rate	Original Amount	Balance
Capital leases			
First National Bank Southlake	2.55%	\$ 157,600	\$ 157,600
First National Bank Southlake	2.55%	167,600	167,600
First National Bank Southlake	3.25%	25,590	20,409
First National Bank Southlake	3.25%	27,590	22,004
First National Bank Southlake	3.25%	28,340	22,602
First National Bank Southlake	3.25%	28,340	22,602
First National Bank Southlake	3.25%	28,490	22,721
First National Bank Southlake	3.25%	28,490	22,721
Total Governmental Activities Long-Term Debt			<u>\$ 458,259</u>

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

Year Ending Dec. 31	Capital leases	
	Principal	Interest
2015	\$ 46,714	\$ 7,162
2016	47,744	6,133
2017	43,735	10,141
2018	320,066	8,789
Total	<u>\$ 458,259</u>	<u>\$ 32,225</u>

Machinery and equipment acquired under current capital lease obligations totaled \$550,940 and accumulated depreciation totaled \$72,188.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

E. Interfund Transfers

Transfers between the primary governmental funds during the 2014 year were as follows:

<u>Transfers in</u>	<u>Transfers out</u>	<u>Amounts</u>
General fund	Nonmajor governmental funds	\$ 135,035
Road and bridge fund	General fund	678,771
Nonmajor governmental funds	General fund	7,615
	Total	\$ 821,421

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

The composition of interfund balances as of December 31, 2014 is as follows:

<u>Due to</u>	<u>Due from</u>	<u>Amounts</u>
General fund	Nonmajor governmental funds	\$ 18,267
	Total	\$ 18,267

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

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' Workers' Compensation Self-Insurance Fund (the "Pool"). The Pool was created by the Texas Association of Counties in 1974 to insure the County for workers' compensation related claims. 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 which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

C. Pension Plan

Texas County and District Retirement System

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 656 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the Commissioners' Court within the options available in Texas State statutes governing TCDRS (the "TCDRS Act"). Members can retire at ages 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 employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest, and employer-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 employer'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 employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 11.06 percent for calendar year 2014.

The Commissioners' Court adopted the rate of seven percent as the contribution rate payable by the employee members for calendar year 2014. The Commissioners' Court may change the employee contribution rate and the employer contribution rate within the options available in the TCDRS Act.

Annual Pension Costs

The required contribution was part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period at December 31, 2013 was 20 years.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 85.59 percent funded. The actuarial accrued liability for benefits was \$12,821,980 and the actuarial value of assets was \$10,973,770, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,848,210. The covered payroll (annual payroll of active employees covered by the Plan) was \$4,286,957 and the ratio of the UAAL to the covered payroll was 43.11 percent.

The County's schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

The funded status as of December 31, 2013, the most recent valuation date, is as follows:

		<u>2014</u>
Actuarial Valuation Date		12/31/2013
Actuarial Value of Assets	\$	10,973,770
Actuarial Accrued Liability (AAL)	\$	12,821,980
Percentage Funded		85.59%
Unfunded AAL (UAAL)	\$	1,848,210
Annual Covered Payroll	\$	4,286,957
UAAL % of Covered Payroll		43.11%
Net Pension Obligation (NPO)		
at the Beginning of Period	\$	-
Annual Req. Contrib. (ARC)		479,834
Contributions Made		479,834
NPO at the End of Period	\$	-

The annual required contributions were actuarially determined as a percentage of the covered payroll of the participating employees and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2013, the basis for determining the contribution rates for plan year 2014.

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20
Asset valuation method	5-year smoothed value
Investment rate of return	8%
Projected salary increases	4.9%
Includes inflation at	3.0%
Cost of living adjustments	None

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Annual Req. Contrib. (ARC)	\$ 479,834	\$ 453,907	\$ 412,074
Contributions Made	479,834	453,907	412,074
NPO at the End of Period	\$ -	\$ -	\$ -

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

D. Other Post Employment 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 other post employment benefits (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.

Funding Policy

The County has elected to finance the OPEB plan on a pay-as-you-go basis.

Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed thirty years.

The County's annual OPEB cost for the fiscal year ending December 31, 2014 is as follows:

Annual required contribution	\$ 157,842
Interest on OPEB obligation	21,806
Adjustment to ARC	<u>(20,203)</u>
Annual OPEB cost (expense) end of year	159,445
Net estimated employer contributions	<u>(64,464)</u>
Increase in net OPEB obligation	94,981
Net OPEB obligation - as of beginning of the year	<u>484,571</u>
Net OPEB obligation - as of end of the year	<u><u>\$ 579,552</u></u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

The County's annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending December 31, 2014 and the preceding two fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Amount Contributed	Percentage Contributed	Net OPEB Obligation
2012	\$ 173,330	\$ 79,071	45.6%	\$ 374,319
2013	\$ 154,483	\$ 44,231	28.6%	\$ 484,571
2014	\$ 159,445	\$ 64,464	40.4%	\$ 579,552

Funded Status

The funded status of the County's retiree health care plan under GASB Statement No. 45 as of December 31, 2013 is as follows:

Actuarial Valuation Date as of	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (d)	Ratio of UAAL to Annual Covered Payroll (b-a)/d
12/31/11	\$ -	\$1,287,498	\$1,287,498	0.0%	\$3,977,658	32.4%
12/31/13	\$ -	\$1,218,944	\$1,218,944	0.0%	\$4,286,957	28.4%

Under the reporting parameters, the County's retiree health care plan is zero percent funded with an estimated actuarial accrued liability exceeding actuarial assets by \$1,218,944 at December 31, 2013. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 28.4 percent.

Actuarial Methods and Assumptions

The Projected Unit Credit Cost Method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The actuarial cost method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the County's employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

Inflation rate	3.00% per annum
Investment rate of return	4.50% net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Payroll growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 7.50% declining to an ultimate rate of 5.50% after 8 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the ARC of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as RSI provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

E. Accounting Changes and Restatement

The County has restated beginning net position due to the addition of capital assets at the government-wide level as required by generally accepted accounting principles. The conversion of prior year ending net position to beginning net position is as follows:

	Governmental Activities
Prior year ending net position as reported	\$ 20,418,972
Change in reporting of capital assets	1,523,177
Change in reporting of depreciation	(111,094)
Restated Beginning Net Position	\$ 21,831,055

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 6,660,853	\$ 6,660,853	\$ 7,281,904	\$ 621,051
Intergovernmental	206,000	206,000	292,593	86,593
Other fees	1,103,550	1,160,901	1,207,665	46,764
Interest	16,187	16,187	29,298	13,111
Other revenues	85,000	85,000	418,672	333,672
Total Revenues	8,071,590	8,128,941	9,230,132	1,101,191
Expenditures				
General Government:				
General operations	2,844,572	2,853,937	2,671,050	182,887
County judge	155,484	157,412	157,412	-
County treasurer	61,547	61,727	58,868	2,859
County auditor	150,788	150,788	150,775	13
County clerk	223,261	237,194	237,194	-
Maintenance	403,724	403,724	368,065	35,659
County court	284,681	284,681	148,896	135,785
	4,124,057	4,149,463	3,792,260	357,203
Administration of Justice:				
Justice of the peace	245,181	245,246	243,963	1,283
District attorney	315,852	335,112	318,546	16,566
1-A/88th judicial district	73,227	73,432	67,658	5,774
District clerk	183,211	183,396	179,408	3,988
	817,471	837,186	809,575	27,611
Public Safety:				
DPS	36,810	36,810	9,553	27,257
Sheriff's department jail	388,135	443,728	347,774	95,954
Sheriff's department office	1,373,497	1,545,836	1,545,836	-
Constables	152,937	154,888	152,219	2,669
Emergency operations center	171,476	171,476	156,021	15,455
	2,122,855	2,352,738	2,211,403	141,335
Health and Human Services:				
Veterans services	22,715	28,455	28,455	-
County extension	42,895	42,933	28,822	14,111
Waste collection center	231,833	231,833	150,976	80,857
Health and sanitation	16,000	16,000	14,800	1,200
Nutrition center	45,775	45,775	42,971	2,804
	359,218	364,996	266,024	98,972

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Expenditures (continued)</u>				
Community Enrichment				
Airport	\$ 11,357	\$ 11,357	\$ 6,483	\$ 4,874
Rodeo arena/fairgrounds	22,530	22,630	13,444	9,186
Economic development	10,600	10,600	5,000	5,600
Benevolence	45	645	424	221
Legislative services	2,000	2,000	1,750	250
Courthouse restoration	75,000	75,000	-	75,000
	<u>121,532</u>	<u>122,232</u>	<u>27,101</u>	<u>95,131</u>
Tax Administration				
Tax assessor collector	217,354	217,569	216,375	1,194
	<u>217,354</u>	<u>217,569</u>	<u>216,375</u>	<u>1,194</u>
Debt Service				
Principal	-	33,781	33,781	-
Interest and fiscal charges	-	2,228	2,228	-
	-	36,009	36,009	-
Capital Outlay	<u>207,946</u>	<u>197,572</u>	<u>295,225</u>	<u>(97,653)</u>
Total Expenditures	<u>7,970,433</u>	<u>8,277,765</u>	<u>7,653,972</u>	<u>623,793</u>
Excess of				
Revenues Over Expenditures	<u>101,157</u>	<u>(148,824)</u>	<u>1,576,160</u>	<u>1,724,984</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	-	166,840	166,840
Transfers in	40,000	40,000	135,035	95,035
Transfers (out)	(212,055)	(686,386)	(686,386)	-
Total Other Financing (Uses)	<u>(172,055)</u>	<u>(646,386)</u>	<u>(384,511)</u>	<u>261,875</u>
Net Change in Fund Balance	<u>\$ (70,898)</u>	<u>\$ (795,210)</u>	1,191,649	<u>\$ 1,986,859</u>
Beginning fund balance			<u>5,991,192</u>	
Ending Fund Balance			<u>\$ 7,182,841</u>	

Notes to Required Supplementary Information:

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- Reconciliation of general fund balance to fund financial statements:
Net effect of subfunds within general fund without appropriated budgets

(4,125)
<u>\$ 7,178,716</u>

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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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Property taxes	\$ 2,076,264	\$ 2,076,264	\$ 2,301,256	\$ 224,992
Intergovernmental	20,000	20,000	59,566	39,566
Auto registration	525,000	525,000	543,492	18,492
Other fees	46,500	46,500	76,372	29,872
Investment income	3,500	3,500	8,632	5,132
Total Revenues	2,671,264	2,671,264	2,989,318	318,054
Expenditures				
Roads and bridges	2,813,728	3,319,362	2,816,403	502,959
Capital outlay	190,149	657,897	609,856	48,041
Debt service	26,188	7,982	-	7,982
Interest charges	3,203	3,203	-	3,203
Total Expenditures	3,033,268	3,988,444	3,426,259	562,185
(Deficiency) of Revenues (Under) Expenditures	(362,004)	(1,317,180)	(436,941)	880,239
Other Financing Sources (Uses)				
Capital leases	-	-	325,200	325,200
Transfers in	180,831	678,771	678,771	-
Sale of capital asset	-	-	89,000	89,000
Total Other Financing Sources	180,831	678,771	1,092,971	414,200
Net Change in Fund Balance	\$ (181,173)	\$ (638,409)	656,030	\$ 1,294,439
Beginning fund balance			2,513,701	
Ending Fund Balance			\$ 3,169,731	

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 FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2014

The County's annual covered payroll and pension costs are actuarially valued on a calendar year basis. Because the County makes all the annually required contributions, no net pension obligation (NPO) exists. The information presented below represents the County's schedule of funding progress.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
	12/31/2013	12/31/2012	12/31/2011
Actuarial Valuation Date			
Actuarial Value of Assets	\$ 10,973,770	\$ 10,223,566	\$ 9,397,645
Actuarial Accrued Liability (AAL)	\$ 12,821,980	\$ 12,092,041	\$ 10,991,044
Percentage Funded	85.6%	84.5%	85.5%
Unfunded AAL (UAAL)	\$ 1,848,210	\$ 1,868,475	\$ 1,593,399
Annual Covered Payroll	\$ 4,286,957	\$ 4,098,122	\$ 3,977,658
UAAL % of Covered Payroll	43.11%	45.59%	40.06%
Net Pension Obligation (NPO)			
at the Beginning of Period	\$ -	\$ -	\$ -
Annual Req. Contrib. (ARC)	479,834	453,907	412,074
Contributions Made	479,834	453,907	412,074
NPO at the End of Period	\$ -	\$ -	\$ -

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TYLER COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
POST EMPLOYMENT HEALTHCARE BENEFITS¹
For the Year Ended December 31, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/11	\$ -	\$ 1,287,498	\$ 1,287,498	0.0%	\$ 3,977,658	32.4%
12/31/13	\$ -	\$ 1,218,944	\$ 1,218,944	0.0%	\$ 4,286,957	28.4%

¹Valuations are performed every two years in accordance with GASB Statement No. 45 parameters.

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*COMBINING STATEMENTS
AND SCHEDULES*

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
December 31, 2014

	Special Revenue Funds			
	District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	Sheriff Forfeiture
Assets				
Cash and cash equivalents	\$ 48,541	\$ 370,521	\$ 15,637	\$ 5,000
Investments	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	\$ 48,541	\$ 370,521	\$ 15,637	\$ 5,000
Liabilities				
Accounts payable	\$ -	\$ 143	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	143	-	-
Fund Balances				
Restricted	48,541	370,378	15,637	5,000
Total Fund Balances	48,541	370,378	15,637	5,000
Total Liabilities and Fund Balances	\$ 48,541	\$ 370,521	\$ 15,637	\$ 5,000

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ 1,187	\$ 1,913	\$ 670,039	\$ -	\$ -	\$ 28,127
-	-	307,521	-	-	-
-	-	-	12,494	-	-
<u>\$ 1,187</u>	<u>\$ 1,913</u>	<u>\$ 977,560</u>	<u>\$ 12,494</u>	<u>\$ -</u>	<u>\$ 28,127</u>
\$ -	\$ 1,913	\$ -	\$ -	\$ -	\$ -
-	-	-	12,494	-	-
-	1,913	-	12,494	-	-
1,187	-	977,560	-	-	28,127
1,187	-	977,560	-	-	28,127
<u>\$ 1,187</u>	<u>\$ 1,913</u>	<u>\$ 977,560</u>	<u>\$ 12,494</u>	<u>\$ -</u>	<u>\$ 28,127</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
December 31, 2014

	Special Revenue Funds			
	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
<u>Assets</u>				
Cash and cash equivalents	\$ 55,199	\$ 81,452	\$ 100	\$ 34,697
Investments	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	\$ 55,199	\$ 81,452	\$ 100	\$ 34,697
<u>Liabilities</u>				
Accounts payable	\$ 505	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	505	-	-	-
<u>Fund Balances</u>				
Restricted	54,694	81,452	100	34,697
Total Fund Balances	54,694	81,452	100	34,697
Total Liabilities and Fund Balances	\$ 55,199	\$ 81,452	\$ 100	\$ 34,697

Special Revenue Funds

Civil Fees	Homeland Security	Child Welfare Board	Child Safety	DETCOG Social Services Block Grant	District Court Technology
\$ 43,941	\$ 9,767	\$ 89	\$ 27,786	\$ 278	\$ 13,236
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 43,941</u>	<u>\$ 9,767</u>	<u>\$ 89</u>	<u>\$ 27,786</u>	<u>\$ 278</u>	<u>\$ 13,236</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
43,941	9,767	89	27,786	278	13,236
<u>43,941</u>	<u>9,767</u>	<u>89</u>	<u>27,786</u>	<u>278</u>	<u>13,236</u>
<u>\$ 43,941</u>	<u>\$ 9,767</u>	<u>\$ 89</u>	<u>\$ 27,786</u>	<u>\$ 278</u>	<u>\$ 13,236</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
December 31, 2014

		<u>Special Revenue Funds</u>			
		<u>Emergency Disaster Relief</u>	<u>TX CDBG Grant - 010191</u>	<u>DETCOG Communications Grant</u>	<u>Moving Violation Fees</u>
<u>Assets</u>					
Cash and cash equivalents		\$ 1,871,906	\$ -	\$ -	\$ 43
Investments		-	-	-	-
Due from other governments		-	-	-	-
Total Assets		<u>\$ 1,871,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43</u>
<u>Liabilities</u>					
Accounts payable		\$ -	\$ -	\$ -	\$ -
Due to other funds		-	-	-	-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>					
Restricted		1,871,906	-	-	43
Total Fund Balances		<u>1,871,906</u>	<u>-</u>	<u>-</u>	<u>43</u>
Total Liabilities and Fund Balances		<u>\$ 1,871,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43</u>

Special Revenue Funds

<u>TC Chapter 19</u>	<u>TC Special Trust</u>	<u>CVA Coordinating Team</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 3,452	\$ 2,784	\$ -	\$ 3,285,695
-	-	-	307,521
-	-	5,773	18,267
<u>\$ 3,452</u>	<u>\$ 2,784</u>	<u>\$ 5,773</u>	<u>\$ 3,611,483</u>
-	-	-	2,561
-	-	5,773	18,267
-	-	5,773	20,828
<u>3,452</u>	<u>2,784</u>	<u>-</u>	<u>3,590,655</u>
<u>3,452</u>	<u>2,784</u>	<u>-</u>	<u>3,590,655</u>
<u>\$ 3,452</u>	<u>\$ 2,784</u>	<u>\$ 5,773</u>	<u>\$ 3,611,483</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
For the Year Ended December 31, 2014

	Special Revenue Funds			
	District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	Sheriff Forfeiture
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	-	91,346	-	-
Investment income	114	778	37	14
Other revenues	-	-	-	-
Total Revenues	114	92,124	37	14
Expenditures				
General government	-	12,487	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	2,116
Health and human services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	12,487	-	2,116
Excess (Deficiency) of Revenues Over (Under) Expenditures	114	79,637	37	(2,102)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	114	79,637	37	(2,102)
Beginning fund balances	48,427	290,741	15,600	7,102
Ending Fund Balances	\$ 48,541	\$ 370,378	\$ 15,637	\$ 5,000

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ -	\$ -	\$ -	\$ 49,976	\$ 6,690	\$ -
3,558	7,200	-	-	-	2,624
9	-	4,061	-	-	64
-	-	1,110	-	-	-
<u>3,567</u>	<u>7,200</u>	<u>5,171</u>	<u>49,976</u>	<u>6,690</u>	<u>2,688</u>
5,486	-	-	-	6,690	-
-	14,815	-	-	-	-
-	-	25,775	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,486</u>	<u>14,815</u>	<u>25,775</u>	<u>-</u>	<u>6,690</u>	<u>-</u>
<u>(1,919)</u>	<u>(7,615)</u>	<u>(20,604)</u>	<u>49,976</u>	<u>-</u>	<u>2,688</u>
-	7,615	-	-	-	-
-	-	-	(49,976)	-	-
-	7,615	-	(49,976)	-	-
<u>(1,919)</u>	<u>-</u>	<u>(20,604)</u>	<u>-</u>	<u>-</u>	<u>2,688</u>
<u>3,106</u>	<u>-</u>	<u>998,164</u>	<u>-</u>	<u>-</u>	<u>25,439</u>
<u>\$ 1,187</u>	<u>\$ -</u>	<u>\$ 977,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,127</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, 2014

	Special Revenue Funds			
	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	13,638	5,050	100	1,884
Investment income	150	186	-	-
Other revenues	-	-	-	-
Total Revenues	13,788	5,236	100	1,884
Expenditures				
General government	28,985	-	-	-
Administration of justice	-	-	-	2,070
Public safety	-	-	-	-
Health and human services	-	-	-	-
Capital outlay	137	-	-	-
Total Expenditures	29,122	-	-	2,070
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,334)	5,236	100	(186)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(15,334)	5,236	100	(186)
Beginning fund balances	70,028	76,216	-	34,883
Ending Fund Balances	\$ 54,694	\$ 81,452	\$ 100	\$ 34,697

Special Revenue Funds

<u>Civil Fees</u>	<u>Homeland Security</u>	<u>Child Welfare Board</u>	<u>Child Safety</u>	<u>DETCOG Social Services Block Grant</u>	<u>District Court Technology</u>
\$ -	\$ -	\$ 1,338	\$ -	\$ -	\$ -
4,571	-	-	19,860	-	2,604
-	23	-	123	-	29
-	-	200	-	-	-
<u>4,571</u>	<u>23</u>	<u>1,538</u>	<u>19,983</u>	<u>-</u>	<u>2,633</u>
120	-	-	-	-	-
-	-	-	-	-	-
-	-	-	55,527	-	-
-	-	1,788	-	-	-
-	-	-	-	-	-
<u>120</u>	<u>-</u>	<u>1,788</u>	<u>55,527</u>	<u>-</u>	<u>-</u>
<u>4,451</u>	<u>23</u>	<u>(250)</u>	<u>(35,544)</u>	<u>-</u>	<u>2,633</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,451	23	(250)	(35,544)	-	2,633
39,490	9,744	339	63,330	278	10,603
<u>\$ 43,941</u>	<u>\$ 9,767</u>	<u>\$ 89</u>	<u>\$ 27,786</u>	<u>\$ 278</u>	<u>\$ 13,236</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, 2014

	Special Revenue Funds			
	Emergency Disaster Relief	TX CDBG Grant - 010191	DETCOG Communications Grant	Moving Violation Fees
Revenues				
Intergovernmental	\$ 7,448	\$ 35,775	\$ -	\$ -
Other fees	-	-	-	93
Investment income	4,375	-	-	-
Other revenues	-	-	-	-
Total Revenues	11,823	35,775	-	93
Expenditures				
General government	-	35,775	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	87
Health and human services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	35,775	-	87
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,823	-	-	6
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	(79,286)	-
Total Other Financing Sources (Uses)	-	-	(79,286)	-
Net Change in Fund Balances	11,823	-	(79,286)	6
Beginning fund balances	1,860,083	-	79,286	37
Ending Fund Balances	\$ 1,871,906	\$ -	\$ -	\$ 43

Special Revenue Funds

<u>TC Chapter 19</u>	<u>TC Special Trust</u>	<u>CVA Coordinating Team</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ 5,773	\$ 107,000
-	-	-	152,528
-	4	-	9,967
-	29	-	1,339
<u>-</u>	<u>33</u>	<u>5,773</u>	<u>270,834</u>
-	-	-	89,543
-	-	-	16,885
-	-	-	83,505
-	-	-	1,788
-	-	-	137
<u>-</u>	<u>-</u>	<u>-</u>	<u>191,858</u>
-	33	5,773	78,976
-	-	-	7,615
-	-	(5,773)	(135,035)
<u>-</u>	<u>-</u>	<u>(5,773)</u>	<u>(127,420)</u>
-	33	-	(48,444)
<u>3,452</u>	<u>2,751</u>	<u>-</u>	<u>3,639,099</u>
<u>\$ 3,452</u>	<u>\$ 2,784</u>	<u>\$ -</u>	<u>\$ 3,590,655</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 1 of 2)
December 31, 2014

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 4,537,823	\$ 10,129	\$ 43,598	\$ 39,552
Investments	2,047,033	-	-	-
Receivables, net	6,618,475	-	-	-
Due from other governments	1,066,457	-	-	-
Due from other funds	18,267	-	-	-
Total Assets	\$ 14,288,055	\$ 10,129	\$ 43,598	\$ 39,552
<u>Liabilities</u>				
Accounts payable	\$ 235,664	\$ 342	\$ 219	\$ -
Total Liabilities	235,664	342	219	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	8,025,808	-	-	-
<u>Fund Balances</u>				
Assigned	-	9,787	43,379	39,552
Unassigned	6,026,583	-	-	-
Total Fund Balances	6,026,583	9,787	43,379	39,552
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 14,288,055	\$ 10,129	\$ 43,598	\$ 39,552

<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>
\$ 426	\$ 265,582	\$ 275,732	\$ 57,964	\$ 104,963	\$ 364,474
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 426</u>	<u>\$ 265,582</u>	<u>\$ 275,732</u>	<u>\$ 57,964</u>	<u>\$ 104,963</u>	<u>\$ 364,474</u>
<u>\$ -</u>	<u>\$ 4,897</u>	<u>\$ 2,311</u>	<u>\$ 2,657</u>	<u>\$ 2,286</u>	<u>\$ -</u>
<u>-</u>	<u>4,897</u>	<u>2,311</u>	<u>2,657</u>	<u>2,286</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
426	260,685	273,421	55,307	102,677	364,474
-	-	-	-	-	-
<u>426</u>	<u>260,685</u>	<u>273,421</u>	<u>55,307</u>	<u>102,677</u>	<u>364,474</u>
<u>\$ 426</u>	<u>\$ 265,582</u>	<u>\$ 275,732</u>	<u>\$ 57,964</u>	<u>\$ 104,963</u>	<u>\$ 364,474</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 2 of 2)
December 31, 2014

	Legislative Services	Interfund Activity Elimination	Total General Funds
<u>Assets</u>			
Cash and cash equivalents	\$ 2,425	\$ -	\$ 5,702,668
Investments	-	-	2,047,033
Receivables, net	-	-	6,618,475
Due from other governments	-	-	1,066,457
Due from other funds	-	-	18,267
Total Assets	\$ 2,425	\$ -	\$ 15,452,900
<u>Liabilities</u>			
Accounts payable	\$ -	\$ -	\$ 248,376
Total Liabilities	-	-	248,376
<u>Deferred Inflows of Resources</u>			
Unavailable revenue - property taxes	-	-	8,025,808
<u>Fund Balances</u>			
Assigned	2,425	-	1,152,133
Unassigned	-	-	6,026,583
Total Fund Balances	2,425	-	7,178,716
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,425	\$ -	\$ 15,452,900

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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, 2014

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<u>Revenues</u>				
Taxes	\$ 7,281,904	\$ -	\$ -	\$ -
Intergovernmental	292,593	-	-	-
Other fees	1,114,737	1,800	4,600	-
Investment income	26,459	24	125	99
Other revenues	308,731	-	-	-
Total Revenues	9,024,424	1,824	4,725	99
<u>Expenditures</u>				
General government	3,792,260	-	-	-
Administration of justice	809,575	-	-	-
Public safety	2,055,382	-	-	-
Health and human services	72,077	-	-	-
Community enrichment	-	6,483	13,444	5,000
Tax administration	216,375	-	-	-
Debt service:				
Principal	33,781	-	-	-
Interest	2,228	-	-	-
Capital outlay	285,075	5,226	-	-
Total Expenditures	7,266,753	11,709	13,444	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,757,671	(9,885)	(8,719)	(4,901)
<u>Other Financing Sources (Uses)</u>				
Capital leases	166,840	-	-	-
Transfers in	135,035	12,000	20,200	10,500
Transfers (out)	(662,464)	-	-	-
Total Other Financing Sources (Uses)	(360,589)	12,000	20,200	10,500
Net Change in Fund Balances	1,397,082	2,115	11,481	5,599
Beginning fund balances	4,629,501	7,672	31,898	33,953
Ending Fund Balances	\$ 6,026,583	\$ 9,787	\$ 43,379	\$ 39,552

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	86,528	-	-	-	-
-	692	1,302	312	285	-
155	-	104,163	2,678	2,945	-
<u>155</u>	<u>87,220</u>	<u>105,465</u>	<u>2,990</u>	<u>3,230</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,021	-	-
-	150,976	-	-	42,971	-
424	-	4,125	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,924	-	-
<u>424</u>	<u>150,976</u>	<u>4,125</u>	<u>160,945</u>	<u>42,971</u>	<u>-</u>
<u>(269)</u>	<u>(63,756)</u>	<u>101,340</u>	<u>(157,955)</u>	<u>(39,741)</u>	<u>-</u>
-	-	-	-	-	-
600	150,000	-	126,049	58,500	75,000
-	-	(478,771)	-	-	-
<u>600</u>	<u>150,000</u>	<u>(478,771)</u>	<u>126,049</u>	<u>58,500</u>	<u>75,000</u>
331	86,244	(377,431)	(31,906)	18,759	75,000
95	174,441	650,852	87,213	83,918	289,474
<u>\$ 426</u>	<u>\$ 260,685</u>	<u>\$ 273,421</u>	<u>\$ 55,307</u>	<u>\$ 102,677</u>	<u>\$ 364,474</u>

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, 2014

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Funds</u>
<u>Revenues</u>			
Taxes	\$ -	\$ -	\$ 7,281,904
Intergovernmental	-	-	292,593
Other fees	-	-	1,207,665
Investment income	-	-	29,298
Other revenues	-	-	418,672
Total Revenues	-	-	9,230,132
<u>Expenditures</u>			
General government	-	-	3,792,260
Administration of justice	-	-	809,575
Public safety	-	-	2,211,403
Health and human services	-	-	266,024
Community enrichment	1,750	-	31,226
Tax administration	-	-	216,375
Debt service:			
Principal	-	-	33,781
Interest	-	-	2,228
Capital outlay			
	-	-	295,225
Total Expenditures	1,750	-	7,658,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,750)	-	1,572,035
<u>Other Financing Sources (Uses)</u>			
Capital leases	-	-	166,840
Transfers in	2,000	(454,849)	135,035
Transfers (out)	-	454,849	(686,386)
Total Other Financing Sources (Uses)	2,000	-	(384,511)
Net Change in Fund Balances	250	-	1,187,524
Beginning fund balances	2,175	-	5,991,192
Ending Fund Balances	\$ 2,425	\$ -	\$ 7,178,716

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TYLER COUNTY, TEXAS

COMBINING BALANCE SHEET

ROAD AND BRIDGE FUNDS

December 31, 2014

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 564,006	\$ 366,837	\$ 1,155,703
Receivables, net	2,263,878	-	-	-
Due from other governments	367,018	-	-	-
Total Assets	\$ 2,630,896	\$ 564,006	\$ 366,837	\$ 1,155,703
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 9,833	\$ 11,024	\$ 12,276
Total Liabilities	-	9,833	11,024	12,276
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	2,780,372	-	-	-
<u>Fund Balances</u>				
Restricted	-	554,173	355,813	1,143,427
Unassigned	(149,476)	-	-	-
Total Fund Balances	(149,476)	554,173	355,813	1,143,427
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,630,896	\$ 564,006	\$ 366,837	\$ 1,155,703

<u>Road and Bridge Precinct No. 4</u>	<u>Interfund Activity Elimination</u>	<u>Total Road and Bridge Funds</u>
\$ 1,298,423	\$ -	\$ 3,384,969
-	-	2,263,878
-	-	367,018
<u>\$ 1,298,423</u>	<u>\$ -</u>	<u>\$ 6,015,865</u>
\$ 32,629	\$ -	\$ 65,762
<u>32,629</u>	<u>-</u>	<u>65,762</u>
-	-	2,780,372
1,265,794	-	3,319,207
-	-	(149,476)
<u>1,265,794</u>	<u>-</u>	<u>3,169,731</u>
<u>\$ 1,298,423</u>	<u>\$ -</u>	<u>\$ 6,015,865</u>

TYLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ROAD AND BRIDGE FUNDS

For the Year Ended December 31, 2014

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
Revenues				
Property taxes	\$ 2,301,256	\$ -	\$ -	\$ -
Intergovernmental	49,488	10,078	-	-
Auto registration	543,492	-	-	-
Other fees	38,671	1,058	10,195	9,281
Investment income	-	1,472	1,021	3,018
Total Revenues	2,932,907	12,608	11,216	12,299
Expenditures				
Roads and bridges	-	628,263	644,489	884,452
Capital outlay	-	368,090	45,807	189,230
Total Expenditures	-	996,353	690,296	1,073,682
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,932,907	(983,745)	(679,080)	(1,061,383)
Other Financing Sources (Uses)				
Capital leases	-	325,200	-	-
Transfers in	-	834,046	806,591	1,041,879
Transfers (out)	(2,911,756)	-	(19,039)	-
Sale of capital asset	-	-	-	89,000
Total Other Financing Sources (Uses)	(2,911,756)	1,159,246	787,552	1,130,879
Net Change in Fund Balances	21,151	175,501	108,472	69,496
Beginning fund balances	(170,627)	378,672	247,341	1,073,931
Ending Fund Balances	\$ (149,476)	\$ 554,173	\$ 355,813	\$ 1,143,427

<u>Road and Bridge Precinct No. 4</u>	<u>Interfund Activity Elimination</u>	<u>Total Road and Bridge Funds</u>
\$ -	\$ -	\$ 2,301,256
-	-	59,566
-	-	543,492
17,167	-	76,372
3,121	-	8,632
<u>20,288</u>	<u>-</u>	<u>2,989,318</u>
659,199	-	2,816,403
6,729	-	609,856
<u>665,928</u>	<u>-</u>	<u>3,426,259</u>
<u>(645,640)</u>	<u>-</u>	<u>(436,941)</u>
-	-	325,200
946,364	(2,950,109)	678,771
(19,314)	2,950,109	-
<u>-</u>	<u>-</u>	<u>89,000</u>
<u>927,050</u>	<u>-</u>	<u>1,092,971</u>
281,410	-	656,030
984,384	-	2,513,701
<u>\$ 1,265,794</u>	<u>\$ -</u>	<u>\$ 3,169,731</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, 2014

	<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>		
<u>Revenues</u>				
Property taxes	\$ 2,076,264	\$ 2,076,264	\$ 2,301,256	\$ 224,992
Intergovernmental	20,000	20,000	49,488	29,488
Auto registration	525,000	525,000	543,492	18,492
Other fees	45,750	45,750	38,671	(7,079)
Total Revenues	<u>2,667,014</u>	<u>2,667,014</u>	<u>2,932,907</u>	<u>265,893</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	<u>(2,667,014)</u>	<u>(2,911,756)</u>	<u>(2,911,756)</u>	<u>-</u>
Total Other Financing (Uses)	<u>(2,667,014)</u>	<u>(2,911,756)</u>	<u>(2,911,756)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (244,742)</u>	21,151	<u>\$ 265,893</u>
Beginning fund balance			<u>(170,627)</u>	
Ending Fund Balance			<u>\$ (149,476)</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, 2014

	<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>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ -	\$ 10,078	\$ 10,078
Other fees	-	-	1,058	1,058
Investment income	850	850	1,472	622
Total Revenues	<u>850</u>	<u>850</u>	<u>12,608</u>	<u>11,758</u>
<u>Expenditures</u>				
Roads and bridges	619,301	726,556	628,263	98,293
Capital outlay	25,000	368,090	368,090	-
Total Expenditures	<u>644,301</u>	<u>1,094,646</u>	<u>996,353</u>	<u>98,293</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(643,451)</u>	<u>(1,093,796)</u>	<u>(983,745)</u>	<u>110,051</u>
<u>Other Financing Sources (Uses)</u>				
Capital leases	-	-	325,200	325,200
Transfers in	643,451	527,714	834,046	306,332
Total Other Financing Sources	<u>643,451</u>	<u>527,714</u>	<u>1,159,246</u>	<u>631,532</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (566,082)</u>	<u>175,501</u>	<u>\$ 741,583</u>
Beginning fund balance			<u>378,672</u>	
Ending Fund Balance			<u>\$ 554,173</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ 750	\$ 750	\$ 10,195	\$ 9,445
Investment income	250	250	1,021	771
Total Revenues	1,000	1,000	11,216	10,216
Expenditures				
Roads and bridges	557,894	697,738	644,489	53,249
Capital outlay	35,149	45,807	45,807	-
Debt service	26,188	7,982	-	7,982
Interest charges	3,203	3,203	-	3,203
Total Expenditures	622,434	754,730	690,296	64,434
(Deficiency) of Revenues				
(Under) Expenditures	(621,434)	(753,730)	(679,080)	74,650
Other Financing Sources (Uses)				
Transfers in	641,058	641,058	806,591	165,533
Transfers (out)	(19,624)	(19,624)	(19,039)	585
Total Other Financing Sources	621,434	621,434	787,552	166,118
Net Change in Fund Balance	\$ -	\$ (132,296)	108,472	\$ 240,768
Beginning fund balance			247,341	
Ending Fund Balance			\$ 355,813	

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, 2014

	<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>		
<u>Revenues</u>				
Other fees	\$ -	\$ -	\$ 9,281	\$ 9,281
Investment income	1,200	1,200	3,018	1,818
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>12,299</u>	<u>11,099</u>
<u>Expenditures</u>				
Roads and bridges	815,179	955,181	884,452	70,729
Capital outlay	80,000	194,000	189,230	4,770
Total Expenditures	<u>895,179</u>	<u>1,149,181</u>	<u>1,073,682</u>	<u>75,499</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(893,979)</u>	<u>(1,147,981)</u>	<u>(1,061,383)</u>	<u>86,598</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	832,640	832,640	1,041,879	209,239
Transfers (out)	(1,200)	-	-	-
Sale of capital asset	-	-	89,000	89,000
Total Other Financing Sources	<u>831,440</u>	<u>832,640</u>	<u>1,130,879</u>	<u>298,239</u>
Net Change in Fund Balance	<u>\$ (62,539)</u>	<u>\$ (315,341)</u>	69,496	<u>\$ 384,837</u>
Beginning fund balance			<u>1,073,931</u>	
Ending Fund Balance			<u>\$ 1,143,427</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, 2014

	<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>		
<u>Revenues</u>				
Other fees	\$ -	\$ -	\$ 17,167	\$ 17,167
Investment income	1,200	1,200	3,121	1,921
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>20,288</u>	<u>19,088</u>
<u>Expenditures</u>				
Roads and bridges	821,354	939,887	659,199	280,688
Capital outlay	50,000	50,000	6,729	43,271
Total Expenditures	<u>871,354</u>	<u>989,887</u>	<u>665,928</u>	<u>323,959</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(870,154)</u>	<u>(988,687)</u>	<u>(645,640)</u>	<u>343,047</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	769,259	769,259	946,364	177,105
Transfers (out)	(17,739)	(19,314)	(19,314)	-
Total Other Financing Sources	<u>751,520</u>	<u>749,945</u>	<u>927,050</u>	<u>177,105</u>
Net Change in Fund Balance	<u>\$ (118,634)</u>	<u>\$ (238,742)</u>	281,410	<u>\$ 520,152</u>
Beginning fund balance			<u>984,384</u>	
Ending Fund Balance			<u>\$ 1,265,794</u>	

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

For the Year Ended December 31, 2014

	<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>		
<u>Revenues</u>				
Other fees	\$ 7,500	\$ 7,500	\$ 7,200	\$ (300)
Investment income	100	100	-	(100)
Total Revenues	<u>7,600</u>	<u>7,600</u>	<u>7,200</u>	<u>(400)</u>
<u>Expenditures</u>				
Administration of justice	8,600	14,815	14,815	-
Total Expenditures	<u>8,600</u>	<u>14,815</u>	<u>14,815</u>	<u>-</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(1,000)</u>	<u>(7,215)</u>	<u>(7,615)</u>	<u>(400)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	7,615	7,615
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>7,615</u>	<u>7,615</u>
Net Change in Fund Balance	<u>\$ (1,000)</u>	<u>\$ (7,215)</u>	<u>-</u>	<u>\$ 7,215</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ -</u>	

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

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Other fees	\$ 18,000	\$ 18,000	\$ 13,638	\$ (4,362)
Investment income	200	200	150	(50)
Total Revenues	18,200	18,200	13,788	(4,412)
<u>Expenditures</u>				
General government	26,499	26,499	28,985	(2,486)
Capital outlay	18,000	18,000	137	17,863
Total Expenditures	44,499	44,499	29,122	15,377
(Deficiency) of Revenues (Under) Expenditures	(26,299)	(26,299)	(15,334)	10,965
<u>Other Financing Sources (Uses)</u>				
Transfers in	4,800	4,800	-	(4,800)
Total Other Financing Sources	4,800	4,800	-	(4,800)
Net Change in Fund Balance	\$ (21,499)	\$ (21,499)	(15,334)	\$ 6,165
Beginning fund balance			70,028	
Ending Fund Balance			\$ 54,694	

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

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ -	\$ -	\$ 37	\$ 37
Total Revenues	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>
<u>Expenditures</u>				
Administration of justice	-	15,602	-	15,602
Total Expenditures	<u>-</u>	<u>15,602</u>	<u>-</u>	<u>15,602</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (15,602)</u>	37	<u>\$ 15,639</u>
Beginning fund balance			<u>15,600</u>	
Ending Fund Balance			<u>\$ 15,637</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF FORFEITURE
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ -	\$ -	\$ 14	\$ 14
Total Revenues	<u>-</u>	<u>-</u>	<u>14</u>	<u>14</u>
<u>Expenditures</u>				
Public safety	-	7,000	2,116	4,884
Total Expenditures	<u>-</u>	<u>7,000</u>	<u>2,116</u>	<u>4,884</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (7,000)</u>	<u>(2,102)</u>	<u>\$ 4,898</u>
Beginning fund balance			<u>7,102</u>	
Ending Fund Balance			<u>\$ 5,000</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, 2014

	<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>		
<u>Revenues</u>				
Investment income	\$ -	\$ -	\$ 4,061	\$ 4,061
Other revenue	-	-	1,110	1,110
Total Revenues	<u>-</u>	<u>-</u>	<u>5,171</u>	<u>5,171</u>
<u>Expenditures</u>				
Public safety	-	25,775	25,775	-
Total Expenditures	<u>-</u>	<u>25,775</u>	<u>25,775</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (25,775)</u>	(20,604)	<u>\$ 5,171</u>
Beginning fund balance			<u>998,164</u>	
Ending Fund Balance			<u>\$ 977,560</u>	

TYLER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CDA FEES

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<u>Revenues</u>				
Other fees	\$ -	\$ -	\$ 1,884	\$ 1,884
Total Revenues	-	-	1,884	1,884
<u>Expenditures</u>				
Adminstration of justice	-	15,936	2,070	13,866
Total Expenditures	-	15,936	2,070	13,866
Net Change in Fund Balance	\$ -	\$ (15,936)	(186)	\$ 15,750
Beginning fund balance			34,883	
Ending Fund Balance			\$ 34,697	

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 1 of 4)
December 31, 2014

	CDA Trust	CDA State Appropriations	Alternate Dispute Resolution	State DPS Arrest Fees
<u>Assets</u>				
Cash and cash equivalents	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702
Total Assets	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702
<u>Liabilities</u>				
Due to other units	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702
Total Liabilities	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702

<u>State General Revenue</u>	<u>Supplement Court Guardianship</u>	<u>State TLFTA</u>	<u>State Time Payment</u>	<u>State Fugitive</u>	<u>State CCC</u>
\$ 24	\$ 12,393	\$ 2,504	\$ 9,126	\$ 136	\$ 21,369
<u>\$ 24</u>	<u>\$ 12,393</u>	<u>\$ 2,504</u>	<u>\$ 9,126</u>	<u>\$ 136</u>	<u>\$ 21,369</u>
\$ 24	\$ 12,393	\$ 2,504	\$ 9,126	\$ 136	\$ 21,369
<u>\$ 24</u>	<u>\$ 12,393</u>	<u>\$ 2,504</u>	<u>\$ 9,126</u>	<u>\$ 136</u>	<u>\$ 21,369</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 2 of 4)
December 31, 2014

	<u>State Appellate Judicial</u>	<u>State DNA Testing Fee</u>	<u>State Drug Court Programs</u>	<u>State Indigent Defense</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 5,282	\$ 1,003	\$ 3,981	\$ 774
Total Assets	<u>\$ 5,282</u>	<u>\$ 1,003</u>	<u>\$ 3,981</u>	<u>\$ 774</u>
<u>Liabilities</u>				
Due to other units	\$ 5,282	\$ 1,003	\$ 3,981	\$ 774
Total Liabilities	<u>\$ 5,282</u>	<u>\$ 1,003</u>	<u>\$ 3,981</u>	<u>\$ 774</u>

<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>
\$ 14	\$ 197	\$ 40,830	\$ 28	\$ 35,313	\$ 7,612
<u>\$ 14</u>	<u>\$ 197</u>	<u>\$ 40,830</u>	<u>\$ 28</u>	<u>\$ 35,313</u>	<u>\$ 7,612</u>
<u>\$ 14</u>	<u>\$ 197</u>	<u>\$ 40,830</u>	<u>\$ 28</u>	<u>\$ 35,313</u>	<u>\$ 7,612</u>
<u>\$ 14</u>	<u>\$ 197</u>	<u>\$ 40,830</u>	<u>\$ 28</u>	<u>\$ 35,313</u>	<u>\$ 7,612</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 3 of 4)
December 31, 2014

	<u>State Bail Bond</u>	<u>State EMS Trauma</u>	<u>State Judicial Support Fees</u>	<u>Jury Reimbursement Fee</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 3,041	\$ 1,068	\$ 45,663	\$ 4,337
Total Assets	<u>\$ 3,041</u>	<u>\$ 1,068</u>	<u>\$ 45,663</u>	<u>\$ 4,337</u>
<u>Liabilities</u>				
Due to other units	\$ 3,041	\$ 1,068	\$ 45,663	\$ 4,337
Total Liabilities	<u>\$ 3,041</u>	<u>\$ 1,068</u>	<u>\$ 45,663</u>	<u>\$ 4,337</u>

<u>State CVC</u>	<u>State Judicial Education</u>	<u>Sheriff Department Cash Bond</u>	<u>Sheriff Jail Commissary and Inmate Trust</u>	<u>District Clerk Fee</u>	<u>District Clerk Trust</u>
\$ 1,619	\$ 49	\$ 105,251	\$ 24,940	\$ 26,805	\$ 1,057,377
<u>\$ 1,619</u>	<u>\$ 49</u>	<u>\$ 105,251</u>	<u>\$ 24,940</u>	<u>\$ 26,805</u>	<u>\$ 1,057,377</u>
\$ 1,619	\$ 49	\$ 105,251	\$ 24,940	\$ 26,805	\$ 1,057,377
<u>\$ 1,619</u>	<u>\$ 49</u>	<u>\$ 105,251</u>	<u>\$ 24,940</u>	<u>\$ 26,805</u>	<u>\$ 1,057,377</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 4 of 4)
December 31, 2014

	<u>District Attorney Investigative</u>	<u>Tax Assessor Tax</u>	<u>Tax Assessor Auto</u>	<u>Tax Assessor VIT</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 2,983	\$ 3,095,928	\$ 144,910	\$ 19,484
Total Assets	\$ 2,983	\$ 3,095,928	\$ 144,910	\$ 19,484
<u>Liabilities</u>				
Due to other units	\$ 2,983	\$ 3,095,928	\$ 144,910	\$ 19,484
Total Liabilities	\$ 2,983	\$ 3,095,928	\$ 144,910	\$ 19,484

<u>County Clerk General</u>	<u>County Clerk Trust</u>	<u>District Attorney Seizure</u>	<u>Justice of the Peace, Pct 1</u>	<u>Total Agency Funds</u>
\$ 977	\$ 48,035	\$ 21,286	\$ 200	\$ 4,787,535
<u>\$ 977</u>	<u>\$ 48,035</u>	<u>\$ 21,286</u>	<u>\$ 200</u>	<u>\$ 4,787,535</u>
\$ 977	\$ 48,035	\$ 21,286	\$ 200	\$ 4,787,535
<u>\$ 977</u>	<u>\$ 48,035</u>	<u>\$ 21,286</u>	<u>\$ 200</u>	<u>\$ 4,787,535</u>

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