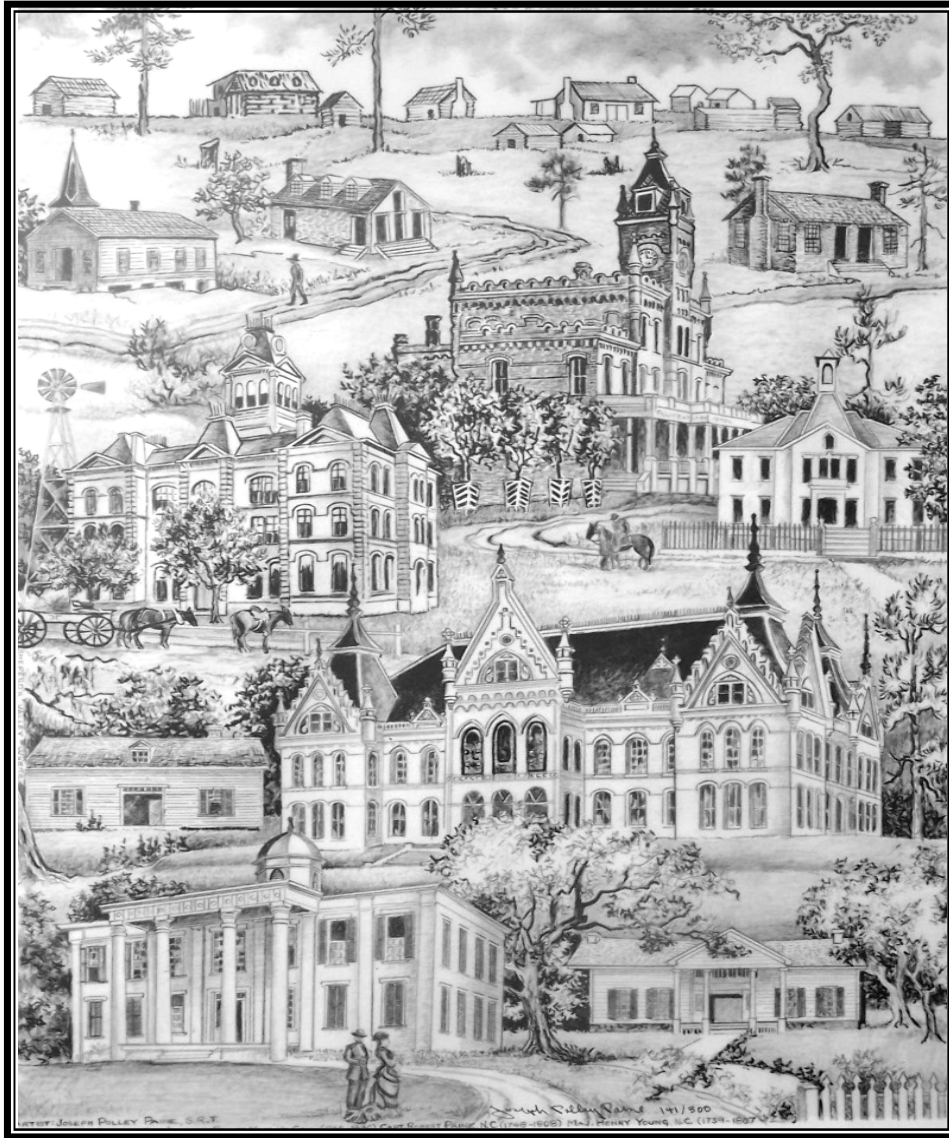




# Walker County, Texas



*Comprehensive Annual Financial Report  
For the Year Ended September 30, 2020*

**Shown on the cover and copied with permission of the artist,  
Mr. Joseph Polley Paine, is a reproduction of a lithograph  
he did for Huntsville's Bicentennial in 1976.**

JOSEPH POLLEY PAINE'S "Early Architecture of Huntsville"  
is what the artist calls "Documentary art".

Across the top is a reproduction of Bollaert's sketch of Huntsville made in December, 1843. Englishman William Bollaert came to Texas, at General Sam Houston's invitation, to study the possibility of attracting immigrants. Bollaert's diary of his visit to Huntsville read, "Three miles brought us to Huntsville, situated on a pine height. This town was commenced in 1836, but made little progress until 1842 when Mr. MacDonald gave an impetus to building. On entering the town is observed a planter's exchange, Gibbs Grocery, Huntsville Hotel... Mr. MacDonald, besides a very large and comfortable residence, has built a brick store, the upper part devoted to a Masonic Lodge. A large brick building for girls and boys schools is now building and many other improvements going on."

Next in the artwork is the Cumberland Presbyterian Church erected in 1839. The Christian congregation purchased the property in 1868.

The third structure is MacDonald's (sometimes spelled McDonald's) brick store and Masonic Hall. It was redrawn from an 1844 map of the city.

The Huntsville Academy, also from the map of 1844, is right of the tower. The structure at the left is the third building used as the Walker County Courthouse. This building in 1888, was razed by fire.

The large building facing the right portion of the drawing is the original building in the state prison system. The building, along with several others in Huntsville, was "remodeled" or "modernized" and the tower was removed. This building was revamped in 1942.

At the right is Andrews Female College, a Methodist institution built in 1852, which later became public school property in 1879 and a frame building, was put on the same site.

Built in the 1840's, Henderson Yoakum's home at Shepherd's Valley was where Yoakum wrote his "History of Texas." The history was published in 1855. Dog run style houses had a hall through the center 20 feet wide. On each side of the open hall were two 20 by 20 foot rooms. The sills of the hand-hewn logs were sixty feet long and three feet thick.

Now known as Old Main, the Sam Houston Normal Institute was dedicated in 1890. (Lost to fire on February 12, 1982)

The Austin College building behind the Normal Institute was dedicated in 1851 as a Presbyterian school. The Bell Tower shown in Mr. Paine's Lithograph is now at the Austin College in Sherman, Texas and is rung at graduation there. This building was the main structure at Sam Houston Normal Institute from 1879 to 1890.

The final structure in the Bicentennial work is Sam Houston's home, "Woodlands", which was built in 1847.

Artist Paine was assisted in his research by Mrs. Josephine Bush, keeper of the books in the Thompson Room of Sam Houston State University Library.

**WALKER COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2020**

Prepared by:  
County Auditor Department

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**TABLE OF CONTENTS**

SEPTEMBER 30, 2020

**Page  
Number**

**INTRODUCTORY SECTION**

Letter of Transmittal .....	11 – 14
Organizational Chart .....	15
List of Principal Officials.....	16
Certificate of Achievement for Excellence in Financial Reporting.....	17

**FINANCIAL SECTION**

Independent Auditor’s Report.....	21 – 23
Management’s Discussion and Analysis.....	25 – 35
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position .....	39
Statement of Activities .....	41
Fund Financial Statements	
Balance Sheet – Governmental Funds .....	42 – 43
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	45
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	46 – 47
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	49
Statement of Net Position – Internal Service Fund .....	50
Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Fund .....	51
Statement of Cash Flows – Proprietary Funds.....	52
Statement of Fiduciary Net Position – Fiduciary Funds.....	53
Notes to Financial Statements .....	55 – 78

## Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	81 – 90
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund .....	91 – 93
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Walker County EMS Fund .....	94
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Grants and Contracts Fund.....	95 – 97
Schedule of Changes in Net Pension Liability and Related Ratios .....	98 – 99
Schedule of Employer Pension Contributions .....	100
Schedule of Changes in Total OPEB Liability and Related Ratios – Retiree Health Care Benefit Plan.....	101

## SUPPLEMENTARY INFORMATION

### Combining and Individual Fund Financial Statements and Schedules:

Combining Balance Sheet – Nonmajor Governmental Funds .....	106 – 110
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	112 – 116
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Records Management and Preservation Fund .....	117
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Records Preservation II Fund.....	118
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Records Management and Preservation Fund.....	119
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Records Archive Fund .....	120
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Records Management and Preservation Fund.....	121
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Rider Fund .....	122
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Archive Fund .....	123
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Jury Fee Fund .....	124

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Court Reporter Service Fund .....	125
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Law Library Fund .....	126
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Courthouse Security Fund .....	127
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Justice Courts Building Security Fund .....	128
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Justice Courts Technology Fund .....	129
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – JP Truancy Prevention and Diversion Fund .....	130
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Specialty Court Programs Fund .....	131
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County and District Courts Technology Fund .....	132
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Child Abuse Prevention Fund .....	133
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual District Attorney Prosecutors Supplement Fund .....	134
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Pretrial Intervention Program Fund .....	135
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Attorney Forfeiture Fund .....	136
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Attorney Hot Check Fee Fund .....	137
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Sheriff Forfeiture Fund.....	138
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Sheriff Inmate Medical Fund.....	139
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – DOJ Equitable Sharing Fund .....	140

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Elections Equipment Fund .....	141
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Tax Assessor Elections Service Contract Fund.....	142
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Tax Assessor Special Inventory Fee Fund.....	143
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Juvenile Grant Fund .....	144 – 145
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Fund .....	149
Combining Statement of Fiduciary Assets and Liabilities – Agency Funds .....	150 – 151
Combining Statement of Changes in Assets and Liabilities – All Agency Funds.....	152 – 153

## **Table**

### **STATISTICAL SECTION**

Net Position by Component.....	1	156 – 157
Changes in Net Position.....	2	158 – 161
Governmental Activities Tax Revenues by Source .....	3	163
Fund Balances of Governmental Funds .....	4	164 – 165
Changes in Fund Balances of Governmental Funds.....	5	166 – 167
General Governmental Tax Revenues by Source .....	6	169
Taxable Assessed Value by Grouping.....	7	170 – 171
Assessed Value and Estimated Actual Value of Taxable Property .....	8	172 – 173
Property Tax Rates Direct and Overlapping Governments .....	9	174
Principal Property Taxpayers .....	10	175
Property Tax Levies and Collections .....	11	176 – 177
Ratios of Outstanding Debt by Type .....	12	178
Ratios of General Bonded Debt Outstanding .....	13	179
Direct and Overlapping Governmental Activities Debt.....	14	181
Legal Debt Margin Information .....	15	182 – 183
Demographic and Economic Statistics .....	16	184



Principal Employers.....	17	185
Full-Time-Equivalent Employees by Function.....	18	186 – 187
Operating Indicators by Function .....	19	188 – 189
Capital Assets by Function .....	20	190 – 191

## **SINGLE AUDIT SECTION**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....		195 – 196
Independent Auditor’s Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance and the State of Texas Uniform Grant Management Standards.....		197 – 198
Schedule of Expenditures of Federal and State Awards.....		199 – 201
Notes to Schedule of Expenditures of Federal and State Awards .....		202
Schedule of Findings and Questioned Costs.....		203
Summary Schedule of Prior Audit Findings .....		204

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **INTRODUCTORY SECTION**

**THIS PAGE LEFT BLANK INTENTIONALLY**

WALKER COUNTY AUDITOR

1301 Sam Houston Avenue Room 206

Huntsville, Texas 77320

(936) 436-4948

March 26, 2021

The Honorable District Judges of the 12<sup>th</sup> and 278<sup>th</sup> Districts  
The Honorable Commissioners' Court  
Walker County, Texas

Gentlemen:

The Comprehensive Annual Financial Report of Walker County, Texas, for the year ended September 30, 2020, is submitted herewith. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with Vernon's Texas Codes Annotated (VTCA) Local Government Code. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation including all disclosures rests with the County. I believe the data as presented is accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of Walker County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included.

Walker County's financial statements have been audited by Pattillo, Brown & Hill, LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of Walker County for the year ended September 30, 2020 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that Walker County's financial statements for the fiscal year ended September 30, 2020 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Walker County was part of a broader, federally and/or state mandated "Single Audit" designed to meet the special needs of federal and/or state grantor agencies. The standards governing Single Audits engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal control and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and/or state awards. The Single Audit report is in conformity with the provisions of the Single Audit Act Amendments of 1996, the U.S. Office of Management and Budget's (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, which superseded OMB Circular A-133 and other related documents, the *Texas Uniform Grant Management Standards*, and the *State of Texas Single Audit Circular*. Information related to this single audit, including a Schedule of Expenditures of Federal and/or State Awards, the independent auditors' reports on internal controls and compliance with applicable laws and regulations, and a Schedule of Findings are included in this report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Walker County's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Government**

Walker County, created in 1846, covers approximately 810 square miles in the rolling hills of the East Texas Pineywoods and according to 2019 census serves a population of approximately 72,971. Walker

County is located approximately 60 miles north of metropolitan Houston and 165 miles south of metropolitan Dallas/Fort Worth. Interstate 45 runs through the County.

The financial reporting entity of Walker County includes all the funds of the County. The County provides a full range of services including police protection, legal and judicial services, and maintenance of roads and bridges. The transactions of all elected county, district and precinct officers are also included. Although these officials are responsible solely to the electorate, the officials receive funding for the operation of their departments from the Commissioners' Court, which has discretion over those expenditures.

The County operates under the Commissioners' Court form of elected government and is a political subdivision of the State of Texas. The County is empowered to levy a property tax on both real and personal property located within its boundaries. Policy and decision making authority are vested in the Commissioners' Court, which consists of the County Judge and four Commissioners. This Court is responsible for adopting the budget, appointing committees, and overseeing the general business of the County. The Commissioners, as well as the Judge, are elected to four-year terms with alternate elections every two years so that the court will contain senior members.

In addition to law enforcement, judicial, and infrastructure expenditures, Walker County funds other services. Additional services include fire protection and comprehensive 911 dispatch operations. Dispatch operations are provided by interlocal agreements between Walker County and the City of Huntsville. Volunteer fire departments within the County also receive financial support from the County. In addition, Emergency Medical Services are provided.

### **Local Economic Condition and Outlook**

Walker County provides access to the highly popular Sam Houston National Forest where rich vegetation and numerous lakes allow visitors to participate in activities such as fishing, camping, and hiking. Also, Walker County visitors and residents alike enjoy the scenery provided by the world's tallest statue of an American hero; the 67-foot high replica of Sam Houston known as *A Tribute to Courage*. Meanwhile, indoor entertainment can be found at the Sam Houston Memorial Museum, the Texas Prison Museum, and a variety of cultural and sporting events offered by Sam Houston State University, in Huntsville. The H.E.A.R.T.S Veteran's Museum of Texas is located adjacent to Interstate 45.

The county seat is Huntsville, Texas. Two other municipalities located within the County include the City of New Waverly and the City of Riverside. Walker County has abundant wildlife and contains approximately 54,000 acres of the Sam Houston National Forest within its boundaries. Lake Livingston, a popular attraction, borders the County's eastern boundary while Lake Conroe rests on the southern boundary. The rural setting, with access to the outdoors, recreational facilities, and urban amenities, provides Walker County citizens and tourists with much enjoyment year round.

Walker County's estimated population is 72,971. State and local government are significant sources of employment for this area while additional hiring focuses on agribusiness, forest production, and timber industries due to the vast number of natural resources available.

The unemployment rate in the County for 2020 was 8.0%, compared with the state unemployment rate of 8.2% and national unemployment rate of 7.9%. This county rate compares to 3.7%, for the prior year according to information provided by the Texas Workforce Commission. Walker County has traditionally had very stable employment, due primarily to an economy based on employment at Sam Houston State University and Texas Department of Criminal Justice. The State's prison system is headquartered in Walker County with seven major facilities housing an estimated 12,615 inmates. Sam Houston State University, also located in Walker County, reported an enrollment of approximately 21,837 students for the fall of 2020 as compared to 21,558 for 2019.

Despite the pandemic and unemployment numbers, overall Walker County revenues remained stable. In FY 19/20, building permits were up from the prior year and the trend continues thru the current date. Sales tax revenues were up during the fiscal year covered by this report and continues in to the current year. Expenditures related to the pandemic were covered through the Cares Act not causing a negative effect on Fund Balance. There is a stable enrollment rate at Sam Houston State University. The economic outlook is a moving target and not easily defined at any one moment during this pandemic. Fund Balance for the County is strong. There is recently approved Federal legislation with targeted monies for individuals, and businesses. Walker County, based on the current estimates by the National Association of Counties will be eligible for \$14,152,276 for designated purposes defined under the State and Local Coronavirus Fiscal Recovery Funds legislation, part of the American Rescue Plan Act.

The H.E.A.R.T.S Veteran's Museum of Texas, a local 501(c)(3) organization, has built a museum collection over the last 15 years to commemorate and honor U.S. military veterans from all branches of service. In order to provide a facility to house the collection, the State Legislature authorized an allocation to Walker County through the General Land Office. The 12,500 sq. ft. facility is adjacent to the County Storm Shelter project located on a five acre site located at 445 SH 75 S, in Huntsville, Texas.

**Long-term financial planning.** Walker County issued \$20,000,000 in Certificates of Obligation in 2012 for construction of a new jail facility. This followed several years of planning and discussion. A tax rate increase was necessary to pay the debt. The jail was finished and occupied in May 2014.

Monies are also included in the budget for continuing improvements to bridges and water way crossings. The County intends to continue with improving roads and bridges. The Commissioners in a joint effort over the past several years have been able to procure equipment necessary to seal-coat roads with high traffic and high maintenance needs. This has improved the accessibility of property and decreased labor-intensive maintenance in these areas. The budget allocations for the last several years included funds to supplement the road maintenance funds.

Walker County continues to support the rural water supply programs throughout the County, which have greatly enhanced services to rural county residents. These projects are funded through federal community development pass-through grants.

**Emergency planning and public safety.** Walker County continues its focus on enhanced service related to public safety and a high level of preparedness for emergencies. An emergency notification system (Code Red) is in place as well as an updated public safety radio system, enhancing interoperability for all public safety/emergency management. The Code Red system allows for telephone notification of citizens about situations that may affect public safety. The County Judge acts as the Director of the Office of Emergency Management (OEM). He is assisted by an Emergency Management Coordinator, a Deputy Coordinator, a volunteer Director of Communications and a Donations Manager. The Emergency Operations Center (EOC), a joint operations center with the Cities of Huntsville, New Waverly and Riverside has been upgraded in many areas. The communications area of the EOC is at its highest level of inter-operability. Walker County EOC has a radio tower and radio system for contact with not only local jurisdictions but also state agencies. Walker County has adopted the NIMS system for running the EOC during an emergency.

Walker County is very proactive in searching for sources of revenues from granting agencies and monies available thru the state and federal government. Walker County is also very involved in several interagency public safety task forces and budgeting for grant match needs is a high priority budget item as is funding the personnel needed to address public safety concerns. The Sheriff's Department is very involved in the Organized Crime Drug Enforcement Task Force (OCDETF), which is expanded even nationwide, to reduce the flow of illicit drugs and drug proceeds of major trafficking organizations. They also participate in the High Intensity Drug Trafficking Areas Program (HIDTA), which operates in areas determined to be critical drug trafficking regions of the United States. Walker County works with Montgomery County on the Automobile Burglary and Theft Prevention Authority (AutoTheft) to combat vehicle theft and burglary through enforcement, prevention and education initiatives. Walker County applies for funds through the Homeland Security Grant Program to purchase necessary equipment to help law enforcement achieve a National Preparedness Goal of a secure and resilient nation. The Sheriff Department also works with the City of Huntsville in sharing funds awarded through the Edward Byrne Memorial Justice Assistance Grant Program (JAG) for necessary equipment and software for law enforcement. The Walker County Sheriff's Office has been able to remain above the State average on crime clearance.

Walker County operates a shelter that was funded from FEMA and ORCA monies in previous years. Walker County continues to maintain and update information to Walker County maps for use by emergency medical services, fire departments, and communications providers among others. As this project progresses, the citizens of Walker County are expected to see more efficient emergency services due to the standardized addressing system as well as have access to updated and more accurate maps.

**Internal Controls.** Internal controls are management tools designed to help management meet its responsibilities and achieve its objectives. Basic objectives include meeting requirements of the offices as set out in state statute with effectiveness and efficiency (achieving the purpose of the department and county and making good use of the resources entrusted to Walker County elected officials and department heads). While management is primarily responsible for internal controls, the governing body of the County, has adopted policies and procedures to aid in this process. An internal audit function is funded in the budget and regular internal audits are conducted with the focus on internal controls put in place by management/elected officials of the various departments of the County. Reports are regularly presented to the elected officials and department heads and Commissioners Court. Inherent limitations are associated with internal controls. Cost considerations often prevent management from installing the most desirable system including budget limitations not allowing for the desired segregation of duties; internal controls are potentially subject to management and employee override; and the risk of collusion exists. In County government another limitation is that most department heads are elected officials and state statute grants limited authority to the governing body to direct procedures and operations of an elected official.

**Financial Policies and impact on current period financial statements.** The County has the policy of funding all on-going costs with revenues generated in the current year. During the budget process each year fund balances are reviewed and generally one-time and capital costs are funded from available funds (fund balance). Contingency is also historically funded from available funds. The budgeted collections rate in the budget for current property taxes in past years has been budgeted in the 94% - 96% range. Collections have historically been in the 95% - 97% range. For the past several years, collections have been budgeted at 94% due to the volatile economy; however collections have remained stable. In the fiscal year beginning October 1, 2020, as in previous years, one-time costs were funded with funds available in fund balance. There last tax increase was in 2013 followed by no tax increases in 2014, 2015, 2016, 2017, 2018, 2019, 2020 or 2021. The total budget for FY 20/21/ that began October 1, 2012 is \$39,343,885 compared to the original budget of \$39,244,554 for the FY 19/20 year covered by this report, an increase of \$2,549,483.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Walker County for its comprehensive annual financial report for the fiscal year ended September 30, 2019. This was the twenty fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

**Acknowledgements.** The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to everyone in the office for their loyal and dedicated service. I would also like to commend the members of the Commissioners' Court for conducting the financial operations of Walker County in a responsible manner.

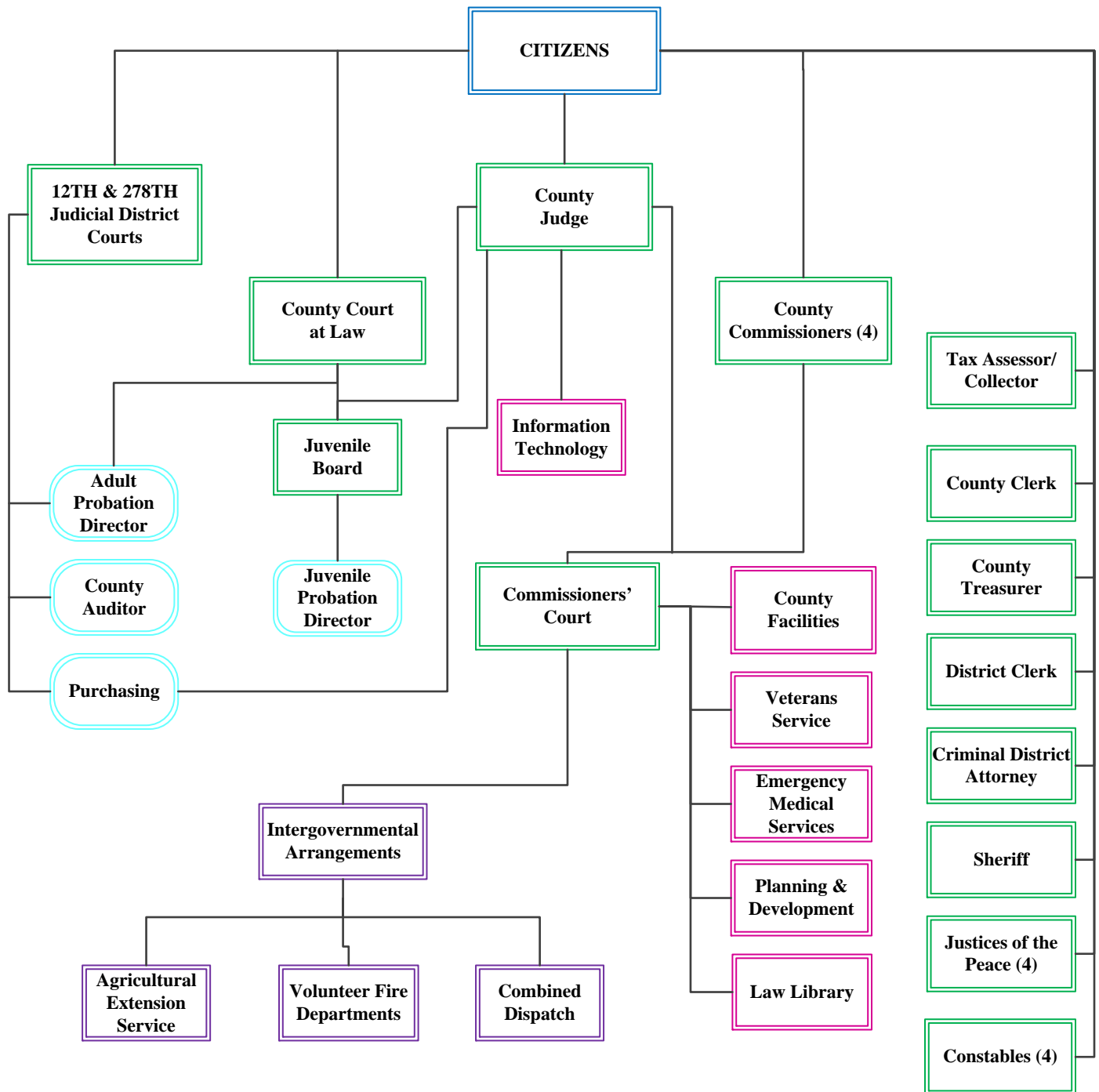
Respectfully submitted,



Patricia Allen, CPA, CGFM  
County Auditor



# Walker County, Texas Organization





## Walker County

Principal Officials  
September 30, 2020

### Commissioner's Court

#### Name

Robert D. Pierce, II  
Danny Kuykendall  
Ronnie White  
Bill Daugette, Jr.  
Jimmy Henry

#### Office

County Judge  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4

---

### Elected Officials

#### Name

Donald Kraemer  
Hal Ridley  
Tracy Sorensen  
Diana McRae  
Amy Klawinsky  
Robyn Flowers  
Kari French  
Clint McRae  
Will Durham  
Steve Fisher  
Michael Countz  
Mark Holt  
Stephen Cole  
John Hooks  
Shane Loosier  
Steve Hill  
Gene Bartee

#### Office

Judge, 12<sup>th</sup> Judicial District Court  
Judge, 278<sup>th</sup> Judicial District Court  
Judge, County Court at Law  
Tax Assessor/Collector  
County Treasurer  
District Clerk  
County Clerk  
Sheriff  
Criminal District Attorney  
Justice of the Peace, Precinct 1  
Justice of the Peace, Precinct 2  
Justice of the Peace, Precinct 3  
Justice of the Peace, Precinct 4  
Constable, Precinct 1  
Constable, Precinct 2  
Constable, Precinct 3  
Constable, Precinct 4

---

### Appointed Officials

#### Name

Patricia Allen  
Kristin Hunter  
Jill Saumell  
Mike Williford

#### Office

County Auditor  
Director, Adult Probation  
Director, Juvenile Probation  
Purchasing Agent



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Walker County  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2019**

*Christopher P. Morrell*

Executive Director/CEO

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **FINANCIAL SECTION**

**THIS PAGE LEFT BLANK INTENTIONALLY**



## INDEPENDENT AUDITOR'S REPORT

Honorable County Judge  
and Commissioners' Court of Walker County  
Huntsville, 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 Walker County, Texas, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Walker County, Texas' basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Walker County, Texas' 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.

### Auditor's 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 auditor's 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 entity'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 entity'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.

### OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

## **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 Walker County, Texas, as of September 30, 2020, and the respective changes in financial position thereof 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 pension and other post-employment benefit information 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 Walker County, Texas' basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the schedule of expenditures of federal and state awards 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 and individual fund financial statements and schedules and the statement of expenditures of federal and state awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have 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 them.

## **Other Reporting Required by Government Auditing Standards**



In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2021, on our consideration of Walker County, Texas' 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 solely 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 Walker County, Texas' internal control over financial reporting and compliance.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
March 26, 2021

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **Management's Discussion and Analysis**

The following discussion and analysis of Walker County, Texas' financial performance provides an overview of Walker County, Texas' financial activities for the year ended September 30, 2020. Please read this discussion and analysis in conjunction with the transmittal letter at the front of this report and Walker County, Texas' financial statements, which follow this section. Walker County, Texas has prepared this financial report in compliance with the Governmental Accounting Standards Board (GASB) Statement No. 34 and GASB 54 and amendments thereafter.

### **FINANCIAL HIGHLIGHTS**

- On a government-wide basis, the liabilities and deferred inflows of Walker County, Texas exceeded its assets and deferred outflows at the close of its most recent fiscal year by \$5,523,246 (net position). The unrestricted net position is a negative (\$14,523,512). Governments are required to reduce their net position by the unfunded liability for future payments to the employee's retirement system, even though, annual funding requirements are being met. Governments are also required to reduce their net position by the unfunded liability for postemployment benefits other than pensions (OPEB). Unrestricted net position is the amount that may be used to meet the ongoing obligations to citizens and creditors. The balance invested in capital assets, net of related debt, equaled \$6,359,402 and restricted net position for debt or grants or by legislation, totaled \$2,640,864.
- On a government-wide basis for governmental activities, Walker County, Texas had expenses net of program revenue of \$25,193,812. General revenues of \$25,996,327 were \$802,515 greater than expenses net of program revenue. The change in unrestricted is primarily due to the increase in net pension and OPEB liabilities.
- The General Fund, on a current financial resource basis (fund level), reported a positive net change in fund balance of \$1,031,060 as compared to a budgeted reduction of \$4,293,561, approximately ½ of the amount the result of not spending multiyear budgeted project funds, expenditures less than budget and revenues over budget.
- As of September 30, 2020, unassigned fund balance in the General Fund was \$9,299,766. The total unassigned Fund Balance for the prior year was \$8,386,079.
- Unassigned Fund balance as a percentage of expenditures for the General Fund is 43%, an amount that exceeds the minimum requirement goal (16.67%) set by Commissioners' Court. The adopted budget for FY 2021 included use of fund balance for one-time expenditures. The amount included in the FY 2021 budget is classified as Fund Balance Assigned - One time allocation in the financial report and is not included in the Unassigned Fund Balance number mentioned above. See Note B and Note L for a discussion of the Fund Balance classifications.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis narrative is intended to serve as an introduction to Walker County, Texas' basic financial statements. Walker County, Texas' Comprehensive Annual Financial Report consists of five sections: introductory, financial, supplementary, statistical, and compliance. The financial section of this report has five components - independent auditors' report, management's discussion and analysis (this narrative), the basic financial statements, required supplementary information, and combining statements and budget comparisons as supplementary information.

#### **Basic Financial Statements**

The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

The primary focus of these financial statements is on both Walker County, Texas as a whole (government-wide financial statements) and individual parts of Walker County, Texas (fund financial statements). The government-wide financial statements provide both long-term and short-term information about Walker County, Texas' overall financial status. The fund financial statements, on the other hand, focus on individual parts of Walker County, Texas and provide more detail of Walker County, Texas' operations than the government-wide financial statements.

**Government-wide Financial Statements** — The government-wide financial statements report information about Walker County, Texas as a whole using accounting methods similar to those used by private-sector companies. The statement of net position and the statement of activities, which are the government-wide statements, report information about Walker County, Texas as a whole and about its activities in a way that helps answer whether Walker County, Texas is in a better or worse financial position as a result of the current year's activity. The statement of net position presents information on all of the assets and liabilities of Walker County, Texas with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial condition of Walker County, Texas is improving or deteriorating. Other non-financial factors, such as Walker County, Texas' property tax base and the condition of Walker County, Texas' infrastructure, need to be considered to assess the overall health of Walker County, Texas. These statements include all assets and liabilities on the accrual basis of accounting.

The statement of activities presents information showing how Walker County, Texas' net position changed during the most recent fiscal 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 (cash is received or paid). Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave.) Again, this reflects the accrual method of accounting, rather than the modified accrual basis that is used in the fund level financial statements.

Government-wide financial statements of a government distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business activities). Walker County, Texas has no business type activities. Services provided by Walker County, Texas reported as governmental activities include general government, financial, judicial, public safety, correction and rehabilitation, health and welfare, culture and education, public transportation, and interest and fiscal charges. Walker County, Texas' financial statements include only the primary government and do not include other governments or component units such as a county hospital or school district.

**Fund Financial Statements** — A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Walker County, Texas, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Traditional users of government financial statements will find the fund financial statement presentation more familiar. The fund financial statements provide more detailed information about Walker County, Texas' most significant funds, rather than Walker County, Texas as a whole. Funds of Walker County, Texas are divided into two categories: governmental funds and fiduciary funds.

*Governmental Funds* — Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statement. However, unlike the government-wide financial statements, governmental funds 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 fiscal year. Such information may be useful in evaluating a government's near term financing requirements. Walker County, Texas' basic services are included in the governmental funds. The governmental funds financial statements provide a detailed short-term view that helps readers of the financial statements determine the availability of financial resources to fund Walker County, Texas' major programs. 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 government'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.

Walker County, Texas' report includes thirty-three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Grants and Contracts Fund, Road and Bridge Fund, and the EMS Fund, which are considered to be major funds. Data from the twenty-eight other funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements beginning on page 106.

Walker County, Texas adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the general fund and other funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found beginning on page 42.

*Proprietary Funds* — There are two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Walker County, Texas does not currently have any enterprise funds.

Internal service funds are used by some state and local governments to accumulate and allocate costs internally among the unit's various functions. They may be used for such things as a central garage or for its management of information systems. Walker County, Texas has one internal service fund, the retiree health insurance fund. The financial statements for this fund can be found beginning on page 50.

*Fiduciary Funds* — Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support Walker County, Texas' programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Walker County, Texas is the trustee, or fiduciary, for assets which are held by Walker County, Texas as an agent, pending distribution to authorized recipients. Walker County, Texas currently maintains agency funds only. As an example, the County Clerk and District Clerk each function in a fiduciary capacity. These assets are reported in a separate statement of fiduciary assets and liabilities.

**Notes to the Financial Statements** — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 55 to 78 of this report.

**Required Supplementary Information** — In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Walker County, Texas. Walker County, Texas adopts an annual budget for its General Fund and special revenue funds including its Road and Bridge Fund. Required supplementary information begins on page 81 of this report. Budgetary comparison schedules have been prepared to demonstrate compliance with the budget for the General Fund, Road and Bridge Fund, EMS Fund and the Grants and Contracts Fund. The County also presents a schedule of funding progress for its pension plan and its OPEB plan as required. Information for the Non-Major Governmental Funds begins on page 106.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Below is condensed financial information for the fiscal year 2020 with comparative data for 2019. The following schedule focuses on the net position of Walker County, Texas as a whole and gives data as of September 30<sup>th</sup> (Walker County, Texas' fiscal year end date) of each year.

### WALKER COUNTY, TEXAS' NET POSITION

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Cash, Cash Equivalents, & Investments	\$ 24,171,055	48%	\$ 21,921,162	40%	\$ 2,249,893	10%
Receivables and Prepaids	4,666,889	10%	4,288,148	12%	378,741	9%
Capital Assets, Net of Depreciation	20,254,541	42%	21,830,870	48%	( 1,576,329)	-7%
<b>Total Assets</b>	<b>49,092,485</b>	<b>100%</b>	<b>48,040,180</b>	<b>100%</b>	<b>1,052,305</b>	
Deferred Outflows of Resources	4,817,695		6,383,751		( 1,566,056)	
Current Liabilities	3,719,059	7%	4,357,725	9%	( 638,666)	-15%
Noncurrent Liabilities	52,288,526	93%	55,387,875	91%	( 3,099,349)	-6%
<b>Total Liabilities</b>	<b>56,007,585</b>	<b>100%</b>	<b>59,745,600</b>	<b>100%</b>	<b>( 3,738,015)</b>	
Deferred Inflows of Resources	3,425,841		1,004,092		2,421,749	
Net Position:						
Net Investment						
In Capital Assets	6,359,402		6,711,863		( 352,461)	
Restricted	2,640,864		2,397,599		243,265	
Unrestricted	( 14,523,512)		( 15,435,223)		911,711	
<b>Total Net Position</b>	<b>\$ ( 5,523,246)</b>		<b>\$ ( 6,325,761)</b>		<b>\$ 802,515</b>	<b>-13%</b>

As mentioned earlier, net position may serve over time as a useful indicator of a government's financial position. Liabilities and deferred inflows of resources exceed assets and deferred outflows of resources by \$5,523,246 at September 30, 2020 as compared to \$6,325,761 at September 30, 2019. Investment in capital assets (land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding totals \$6,359,402. Walker County, Texas uses these capital assets to provide services to citizens; consequently these assets are not available for future spending. Although investments in capital assets is reported net of debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the assets at fiscal year-end represent resources that are subject to restrictions on how they may be used. \$249,280 is restricted for Debt Service and \$2,391,584 is restricted for grants and purposes defined by legislation. Net position not restricted or invested in capital assets may be used to meet the government's ongoing obligations to citizens and creditors. The unrestricted net position at fiscal year-end is a negative (\$14,523,512). The deficit is due to the implementation of GASB 68, GASB 71, and GASB 75, which forces a major change in the method for accounting for unfunded liabilities for future payments to the employee's retirement system and for postemployment benefits other than pensions, even if, annual funding requirements are being met. For Walker County, Texas, the cumulative effect of this reduction since GASB 68, GASB 71 and GASB 75 were implemented has amounted to \$35,827,230. Currently the employee's retirement system is funded at 84%. Additional information on the liability for the retirement system is found in Note M, beginning on page 70 of this report and additional information for OPEB is found in Note N, beginning on page 74 of this report.

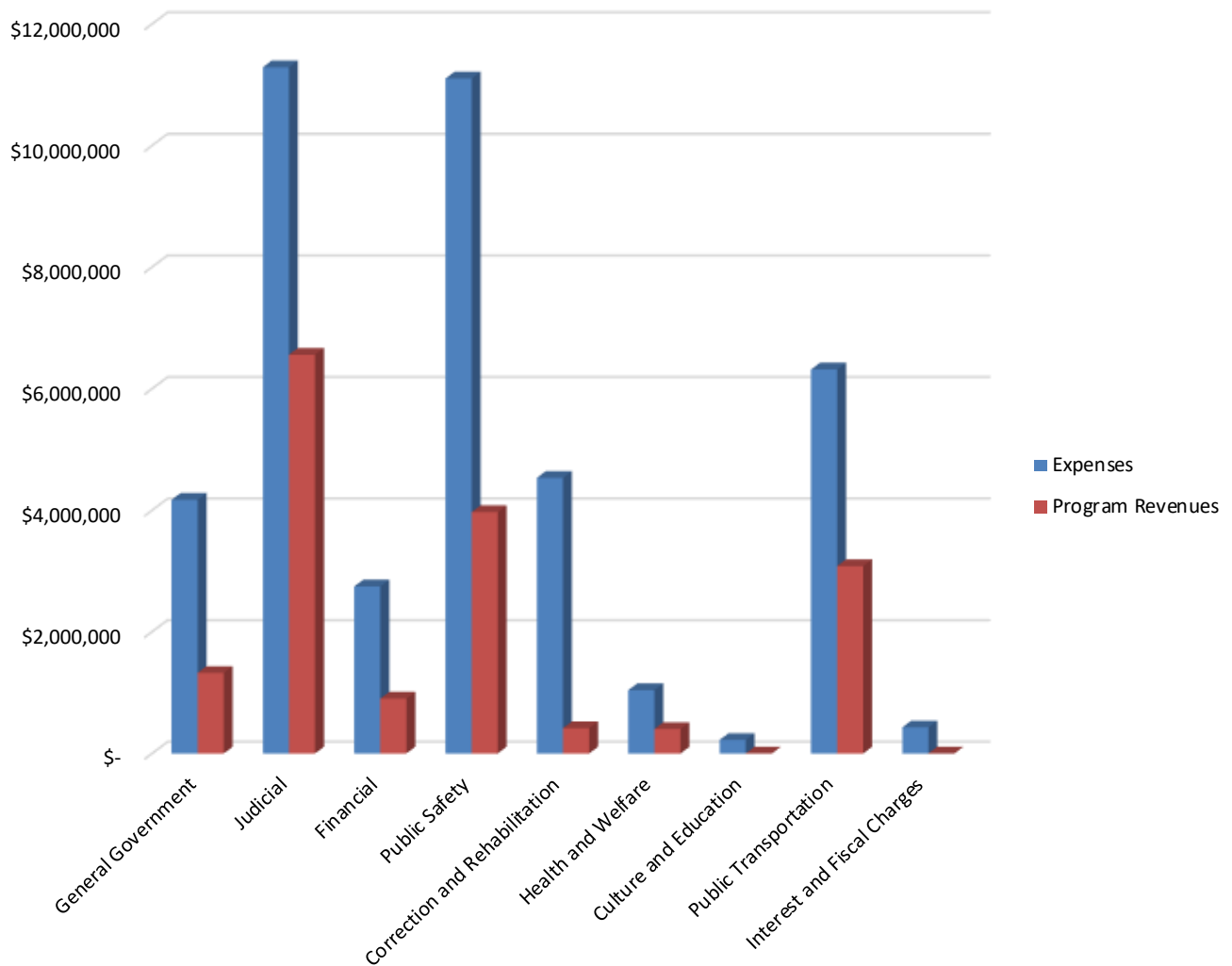
**Government-wide Activities** — There was a difference in expenses over revenues of \$802,515 reported on the Statement of Activities on a government-wide view. Included in the expenses are \$1,373,266 for OPEB expense and \$600,884 for pension expense. In addition, depreciation exceeded the addition of capital assets and reduction of debt by \$440,370. Key elements of the overall decrease in net position are as follows:

**WALKER COUNTY, TEXAS' CHANGE IN NET POSITION**

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,000,230	19%	\$ 7,924,330	20%	\$ 75,900	1%
Operating Grants and Contributions	8,664,102	20%	8,540,287	17%	123,815	1%
General Revenues:						
Property Taxes	21,131,719	50%	19,692,053	49%	1,439,666	7%
Other Taxes	4,239,861	10%	4,043,803	11%	196,058	5%
Investment Earnings	247,609	1%	584,475	1%	( 336,866)	-58%
Other	377,138	1%	276,953	1%	100,185	36%
Total Revenues	<u>42,660,659</u>	<u>101%</u>	<u>41,061,901</u>	<u>99%</u>	<u>1,598,758</u>	
Expenses:						
General Government	4,172,911	10%	4,390,540	11%	( 217,629)	-5%
Judicial	11,286,973	27%	11,927,277	29%	( 640,304)	-5%
Financial Administration	2,747,854	7%	2,749,478	6%	( 1,624)	0%
Public Safety	11,104,545	27%	10,977,285	25%	127,260	1%
Correction and Rehabilitation	4,533,106	11%	4,563,127	11%	( 30,021)	-1%
Health and Welfare	1,042,758	2%	808,512	2%	234,246	29%
Culture and Education	222,415	1%	237,007	0%	( 14,592)	-6%
Public Transportation	6,318,026	15%	7,069,206	15%	( 751,180)	-11%
Interest and Fiscal Charges	429,556	1%	517,375	1%	( 87,819)	-17%
Total Expenses	<u>41,858,144</u>	<u>101%</u>	<u>43,239,807</u>	<u>100%</u>	<u>( 1,381,663)</u>	
Change in Net Position	<u>802,515</u>		<u>( 2,177,906)</u>		<u>2,980,421</u>	
Net Position, Beginning	( 6,325,761)		( 4,147,855)		( 2,177,906)	
Net Position, Ending	<u>\$( 5,523,246)</u>		<u>\$( 6,325,761)</u>		<u>\$ 802,515</u>	

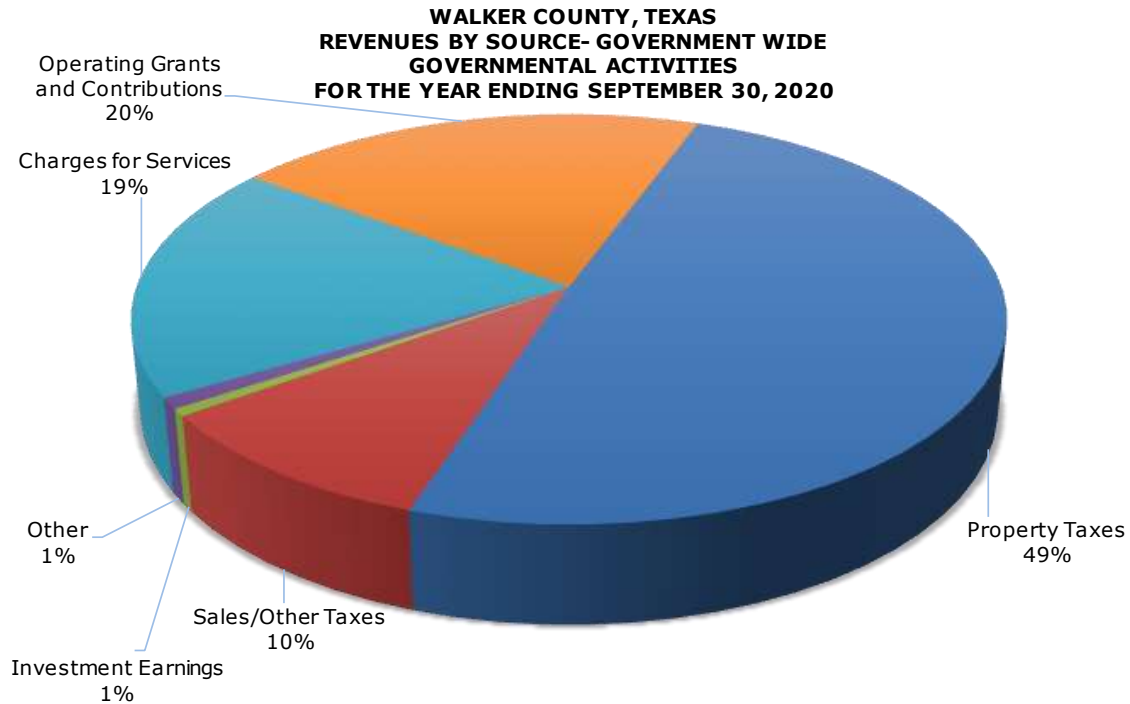
The following graphic presentation depicts expenses and program revenues for fiscal year 2020 for governmental activities (government-wide).

**WALKER COUNTY, TEXAS  
EXPENSES AND PROGRAM REVENUES  
GOVERNMENT-WIDE GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDING SEPTEMBER 30, 2020**

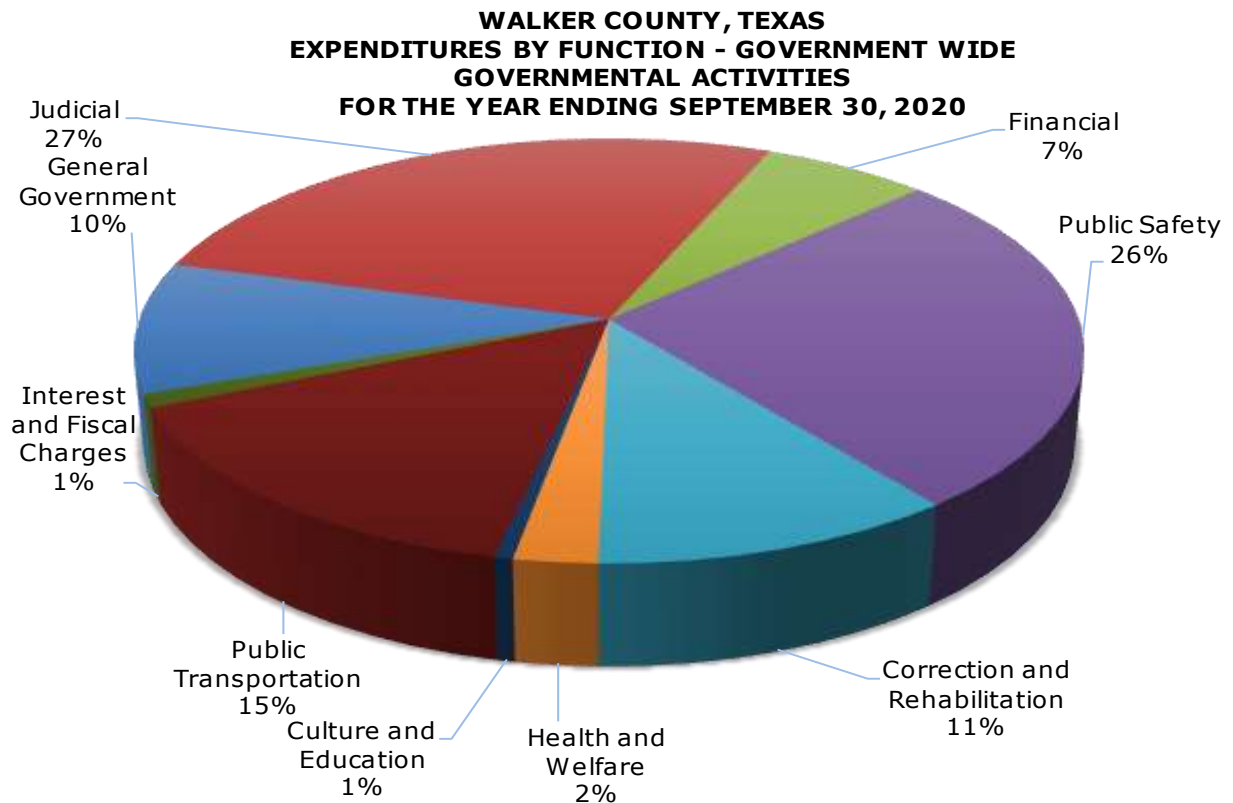




The following graphic presents revenues by source for fiscal year 2020 for governmental activities (government-wide).



The following graphic presentation presents expenditures by function for fiscal year 2020 for governmental activities (government-wide).



## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, Walker County, Texas uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Walker County, Texas maintains several governmental funds.

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

Walker County, Texas' governmental funds reflect a combined ending fund balance of \$21,453,071 compared to \$18,604,459 in the prior year, an increase of \$2,848,612. The amount includes increases in the Road and Bridge Fund of \$1,234,459 due primarily to receipt of FEMA funds that will not be spent until the next fiscal year. Increases in other funds include General Fund, \$1,031,060, Debt Service Fund, \$31,389, EMS Fund, \$288,940, and other governmental funds of \$262,764. Fund balance in the Grants and Contracts fund decreased by \$0 .

As required by GASB Statement 54, fund balances are classified as restricted, committed, assigned or unassigned. Unassigned fund balance as of September 30, 2020 is \$9,299,766 compared to \$8,386,079, a difference of \$913,687 from the fiscal year ending September 30, 2019. This amount is available for day-to-day operations of Walker County, Texas.

One measure of liquidity is to compare fund balance to total fund expenditures. The unassigned fund balance in the General Fund is approximately 43% of General Fund expenditures. Revenues in all categories except for interest income exceeded budget. In total, the General Fund revenues exceeded the revised budget by \$1,132,280. Monies included in the General Fund for projects that were not spent during the fiscal year total \$2,420,632. These project monies are carried forward to the next budget year (FY 2021) for these projects. Vacancies and unfilled positions also resulted in expenditures less than budgeted. A presentation follows at the end of this section showing a comparison by category.

There was not a significant net change in Fund Balance in the Debt Service Fund. The increase was \$31,389.

Walker County, Texas continues to apply for and receive various grants. At year end accruals and deferred revenues are booked as appropriate. Fund balance for grant funds is \$0 at year end.

The fund balance of the Road and Bridge Fund, a fund used to account for the costs of providing road maintenance to Walker County, Texas is \$3,917,215, an increase from \$2,682,756 at the prior fiscal year end, due primarily to receiving FEMA disaster relief funds. The unspent funds continue to be committed for road maintenance in future years.

The Walker County EMS fund has a fund balance of \$1,119,315 at year end, an increase from \$830,375 at the end of the prior fiscal year primarily due to an increase in emergency calls and an increase in collections.

Information follows that shows the comparisons by category for the General Fund.

Internal Service Fund - The focus of Walker County, Texas' internal service fund is to accumulate and allocate costs for retiree health insurance. The net position of the Retiree Health Insurance fund is \$1,891,344 at year end which is an increase of \$282,290 from the prior fiscal year end.

## GENERAL FUND BUDGETARY HIGHLIGHTS

As required by GASB 54, funds previously budgeted in Other Governmental Funds and the Projects Fund are now reported in the General Fund. The Projects budget items are adopted by Commissioners' Court as a multi-year budget and the project budget items do not lapse at fiscal year-end. The remaining funds from projects approved in prior years that have not completed are reflected as amendments to the original budget for FY 2020 (current year). The portion of fund balance that was committed for projects is \$2,101,265 at the end of the fiscal year ended September 30, 2020. Project expenditures for the fiscal year were \$128,342, primarily for facilities major repairs and software improvements.

Actual General Fund revenues exceeded the amended budgeted General Fund revenues and departmental expenditures were less than the amended budget during the year ended September 30, 2020. The chart below highlights the changes by category. A summary by category by department of the expenditure budgets for the General Fund is presented beginning of page 83. The Salaries/Other Pay/Benefits shows, the largest category in the General Fund budget shows a significant difference in the budget and the actual. This is due to vacancies throughout the year. Contingency funds were not spent and projects funds are available that were not spent in the current year. Sales tax and other taxes showed collections well in excess of the budget and the collection rate for ad valorem taxes was greater than budgeted.

### WALKER COUNTY, TEXAS' ANALYSIS OF FINAL BUDGET TO ACTUAL – GENERAL FUND

	Final Budget		General Fund Actual		Variance
	Amount	%	Amount	%	Amount
Revenues:					
Ad Valorem Taxes	\$ 16,197,761	68%	\$ 16,294,799	64%	\$ 97,038
Property Tax Penalty and Interest	275,000	1%	319,493	1%	44,493
Other Taxes	4,018,600	17%	4,239,861	17%	221,261
Licenses and Permits	290,000	1%	398,743	2%	108,743
Intergovernmental Revenues	1,065,042	4%	1,329,656	5%	264,614
Charges for Services	1,928,873	8%	2,178,577	9%	249,704
Fines and Forfeitures	-	0%	74,188	0%	74,188
Interest Income	320,415	1%	175,968	1%	( 144,447)
Other Income	92,513	0%	309,199	1%	216,686
Total Revenues	<u>24,188,204</u>	<u>100%</u>	<u>25,320,484</u>	<u>100%</u>	<u>1,132,280</u>
Expenses:					
Salaries/Other Pay/Benefits	16,117,552	62%	15,311,798	71%	805,754
Operations	5,134,678	20%	3,887,763	18%	1,246,915
Intergovernmental/Contracts	1,663,738	6%	1,656,548	8%	7,190
Projects	2,220,426	9%	128,342	1%	2,092,084
Debt Service	228,189	1%	228,189	1%	-
Capital	482,810	2%	469,262	2%	13,548
Total Expenditures	<u>25,847,393</u>	<u>100%</u>	<u>21,681,902</u>	<u>101%</u>	<u>4,165,491</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>( 1,659,189)</u>		<u>3,638,582</u>		<u>5,297,771</u>
Other Financing Sources (Uses):					
Transfers Out	( 2,634,372)		( 2,634,372)		-
Sale of Capital Assets	-		26,850		26,850
Total Other Financing Sources (Uses)	<u>( 2,634,372)</u>		<u>( 2,607,522)</u>		<u>-</u>
Net Change in Fund Balances	<u>\$ ( 4,293,561)</u>		<u>\$ 1,031,060</u>		<u>\$ 5,297,771</u>

The Original Budget included a planned reduction of fund balance for one-time capital expenditures, budgeted projects, contingency line items and a transfer to the Road and Bridge Fund for special projects. It is the policy of the County to maintain the fund balance at 16.67% to 25% (2 to 3 months) of the operating budget. County policy is that the fund balance not be drawn down to fund on-going operating costs. The actual difference between revenues and expenditures was an increase to fund balance in the amount of \$1,031,060.

The difference between the original General Fund expenditure budget and the final amended General Fund budget is \$1,900,192. The vast majority of this amount (\$1,759,793) is for multiyear projects approved in prior years. In the prior year annual financial report, this money was included as committed fund balance in the General Fund. An increase of \$328,549 was for Covid-19 related expenditures reimbursed by the CARES Act. The remaining additional expenditure increase were for program expenditures that were funded by insurance proceeds, and other revenues, primarily, grant, state, or interagency revenues that were offset by additional revenues. A budgetary comparison for the General Fund can be found in the required supplementary information section beginning on page 83.

Increases to the revenue budget total \$620,840. The budgeted revenue increase includes reimbursements from insurance in the amount of \$62,410, monies received from the CARES Act of \$328,549, and monies from FEMA and other government agencies to offset eligible incurred program costs in the amount of \$224,013.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets** — Walker County, Texas' investment in capital assets on a government-wide basis as of September 30, 2020 is \$20,254,541 (net of accumulated depreciation). Included in this total is \$680,552 in land. Investment in capital assets includes land, buildings, improvements, machinery and equipment, and bridges. As required by GASB Statement 34, depreciation is included for all depreciable assets on the government-wide statements.

### WALKER COUNTY, TEXAS' CAPITAL ASSETS (net of depreciation)

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land	\$ 680,552	3%	\$ 680,552	3%	\$ -	0%
Buildings	16,334,494	81%	17,778,253	81%	( 1,443,759)	-8%
Vehicles	1,543,315	8%	1,431,094	7%	112,221	8%
Furniture, Fixtures, and Office Equipment	92,585	0%	112,977	1%	( 20,392)	-18%
Machinery and Equipment	1,603,595	8%	1,827,994	8%	( 224,399)	-12%
Totals	\$ 20,254,541	100%	\$ 21,830,870	100%	\$ ( 1,576,329)	

Additional information on the County's capital assets can be found in Note H, beginning on page 67.

**Long-term Debt** — In June of 2012, a certificate of obligation in the amount of \$20,000,000 was issued for the construction of a county jail. At the time of that debt issue, Walker County, Texas was debt free. The debt issued for the jail construction is to be paid off over a 20 year period. County policy requires that the term of payment must in all cases be less than the expected life of the asset. Debt outstanding as of September 30, 2020 is \$13,370,000.

All debt is backed by the full faith and credit of the government, meaning that Walker County, Texas has pledged to levy a property tax sufficient to pay the debt. A tax increase is levied each year to pay the debt. The annual payments are generally in the \$1,380,000 range.

### WALKER COUNTY, TEXAS' OUTSTANDING DEBT FOR CERTIFICATES OF OBLIGATION

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Certificates of Obligation:						
Capital Projects	\$ 13,370,000	100%	\$ 14,280,000	100%	\$ ( 910,000)	-6%
Totals	\$ 13,370,000	100%	\$ 14,280,000	100%	\$ ( 910,000)	

For the fiscal year ended September 30, 2020, payments on certificates of obligation debt totaled \$910,000.

Additional information on debt can be found in Note I on page 67 of the financial statements. In addition to debt for certificates of obligation, Walker County, Texas has recorded debt for compensated absences of \$1,174,303, a note from direct borrowings of \$451,918, and a long-term liability for OPEB of \$20,947,733. The liability for OPEB is discussed in Note N shown on page 74 of this report. In addition, a liability of \$16,271,351 is recorded for the net pension liability. Note M beginning on page 70 provides information related to this liability.

#### **ECONOMIC FACTORS, BUDGET AND RATE INFORMATION FOR FY BEGINNING OCTOBER 1, 2020**

- The unemployment rate in the County for 2020 was 8.0%, as compared to the state unemployment rate of 8.2% and national unemployment rate of 7.9%. This rate compares to 3.7% for the prior year according to information provided by the Texas Workforce Commission. Walker County has traditionally had very stable employment, due primarily to an economy based on employment at Sam Houston State University and Texas Department of Criminal Justice. The State's prison system is headquartered in Walker County with seven major facilities housing an estimated 12,615 inmates.
- The new improvement/construction value added to the tax roll for FY 2021 (tax year 2020) totaled \$165,488,446 as compared to \$131,089,855 for the prior year.
- Commissioners' Court approved a \$39,343,885 expenditure budget for FY 2021, an increase from the \$39,244,554 budget for the 2020 fiscal year.
- The tax rate adopted for the FY 2021 budget is \$0.4808 per \$100 of valuation, down from the \$0.5018 for FY 2020. The rate adopted was the effective tax rate and was lower than the prior year as a result of growth in the tax base.
- Walker County revenues for FY 2021 at the date of this report generally continue to be in line with expectations. Total sales tax receipts in FY 2021 are up approximately 2.3% from FY 2020. Charges for service revenues as a total are in line with the budget. Ad valorem tax collections are at the approximate same percentage of levy through February. Walker County continues to closely monitor its revenues and expenditures.

#### **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of Walker County's finances for all of those with an interest in the County's finances. Questions concerning this report or requests for additional financial information should be addressed to Walker County Auditor, 1301 Sam Houston Avenue, Room 206, Huntsville, TX 77340 or P.O. Box 1260, Huntsville, TX 77342-1260.

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **BASIC FINANCIAL STATEMENTS**

**THIS PAGE LEFT BLANK INTENTIONALLY**



**WALKER COUNTY, TEXAS**

## STATEMENT OF NET POSITION

SEPTEMBER 30, 2020

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 24,171,055
Taxes receivable, net	1,198,956
Account receivables, net	626,506
Fines receivable	699,069
Prepaid items	116,820
Due from other governments	1,942,172
Due from others	83,366
Capital assets not being depreciated:	
Land	680,552
Capital assets, net of accumulated depreciation:	<u>19,573,989</u>
Total capital assets	<u>20,254,541</u>
Total assets	<u>49,092,485</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources from pensions	2,227,034
Deferred outflows of resources from OPEB	<u>2,590,661</u>
Total deferred outflows of resources	<u>4,817,695</u>
<b>LIABILITIES</b>	
Accounts payable	890,572
Accrued interest	77,976
Due to other governments	163,762
Due to others	366,521
Accrued liabilities	2,130,754
Unearned revenue	89,474
Noncurrent liabilities:	
Due within one year:	
Long term debt	1,454,535
Total OPEB liability	210,549
Due in more than one year:	
Long term debt	13,614,907
Net pension liability	16,271,351
Total OPEB liability	<u>20,737,184</u>
Total liabilities	<u>56,007,585</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources from pensions	2,526,501
Deferred inflows of resources from OPEB	<u>899,340</u>
Total deferred inflows of resources	<u>3,425,841</u>
<b>NET POSITION</b>	
Net investment in capital assets	6,359,402
Restricted for:	
Debt service	249,280
Grants or by legislation	2,391,584
Unrestricted	<u>( 14,523,512)</u>
Total net position	<u>\$ ( 5,523,246)</u>

The accompanying notes are an integral part of these financial statements.

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Governmental Activities				
Primary Government:				
Governmental activities:				
General government	\$ 4,172,911	\$ 932,187	\$ 258,291	\$( 2,982,433)
Financial	2,747,854	903,069	-	( 1,844,785)
Judicial	11,286,973	764,009	5,795,873	( 4,727,091)
Public safety	11,104,545	3,094,928	1,012,283	( 6,997,334)
Correction and rehabilitation	4,533,106	394,608	20,842	( 4,117,656)
Health and welfare	1,042,758	403,238	374	( 639,146)
Culture and recreation	222,415	1,105	463	( 220,847)
Public transportation	6,318,026	1,507,086	1,575,976	( 3,234,964)
Interest and fiscal charges	429,556	-	-	( 429,556)
Total governmental activities	\$ 41,858,144	\$ 8,000,230	\$ 8,664,102	( 25,193,812)
General revenues:				
Property taxes				21,131,719
Sales taxes				4,063,552
Mixed beverage and other taxes				176,309
Investment earnings				247,609
Gain on sale of capital assets				7,508
Miscellaneous				369,630
Total general revenues				25,996,327
Change in net position				802,515
Net position, beginning				( 6,325,761)
Net position, ending				\$( 5,523,246)

The accompanying notes are an integral part of these financial statements.

**WALKER COUNTY, TEXAS**

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	General Fund	Debt Service Fund	Road and Bridge Fund
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 14,380,071	\$ 245,986	\$ 4,178,134
Taxes Receivable, Net	1,117,686	81,270	-
Accounts Receivable, Net	143,288	-	8,456
Prepaid Items	115,742	-	-
Due from Other Governments	1,035,467	-	-
Due from Other Funds	715,071	-	-
Due from Others	72,725	-	10
Total Assets	<u>\$ 17,580,050</u>	<u>\$ 327,256</u>	<u>\$ 4,186,600</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 495,666	\$ -	\$ 189,098
Due to Other Governments	163,762	-	-
Due to Other Funds	-	-	-
Due to Others	366,521	-	-
Accrued Liabilities	1,848,570	-	80,287
Unearned Revenues	-	-	-
Total Liabilities	<u>2,874,519</u>	<u>-</u>	<u>269,385</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue - Property Taxes	939,583	68,247	-
Unavailable Revenue - EMS	-	-	-
Total Deferred Inflows of Resources	<u>939,583</u>	<u>68,247</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable - Prepaid Items	115,742	-	-
Restricted For:			
Debt Service	-	259,009	-
Grants Or By Legislations	-	-	-
Committed For:			
Projects	2,101,265	-	-
Public Transportation	-	-	3,917,215
Public Safety	-	-	-
Assigned - One Time Allocation	2,249,175	-	-
Unassigned	<u>9,299,766</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>13,765,948</u>	<u>259,009</u>	<u>3,917,215</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,580,050</u>	<u>\$ 327,256</u>	<u>\$ 4,186,600</u>

The accompanying notes are an integral part of these financial statements.

Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ 952,359	\$ 44,435	\$ 2,478,726	\$ 22,279,711
-	-	-	1,198,956
431,521	35,741	7,500	626,506
1,078	-	-	116,820
-	883,720	22,985	1,942,172
-	-	-	715,071
9,828	33	770	83,366
<u>\$ 1,394,786</u>	<u>\$ 963,929</u>	<u>\$ 2,509,981</u>	<u>\$ 26,962,602</u>
\$ 51,336	\$ 106,293	\$ 48,179	\$ 890,572
-	-	-	163,762
-	713,939	1,132	715,071
-	-	-	366,521
78,588	110,458	12,851	2,130,754
-	33,239	56,235	89,474
<u>129,924</u>	<u>963,929</u>	<u>118,397</u>	<u>4,356,154</u>
-	-	-	1,007,830
145,547	-	-	145,547
<u>145,547</u>	<u>-</u>	<u>-</u>	<u>1,153,377</u>
1,078	-	-	116,820
-	-	-	259,009
-	-	2,391,584	2,391,584
-	-	-	2,101,265
-	-	-	3,917,215
1,118,237	-	-	1,118,237
-	-	-	2,249,175
-	-	-	9,299,766
<u>1,119,315</u>	<u>-</u>	<u>2,391,584</u>	<u>21,453,071</u>
<u>\$ 1,394,786</u>	<u>\$ 963,929</u>	<u>\$ 2,509,981</u>	<u>\$ 26,962,602</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION**

SEPTEMBER 30, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds balance sheet	\$	21,453,071
Capital assets used in governmental activities are not reported in the funds.		20,254,541
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		1,007,830
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		1,891,344
Payables for bond principal and direct borrowings which are not due in the current period are not reported in the funds.	(	13,821,918)
Payables for bond interest which are not due in the current period are not reported in the funds.	(	77,976)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(	1,174,303)
Court fines revenue unavailable to pay for current period expenditures are deferred in the funds.		699,069
EMS revenues unavailable to pay for current period expenditures are deferred in the funds.		145,547
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(	16,271,351)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(	2,526,501)
Deferred Resource Outflows related to the pension plan are not reported in the funds.		2,227,034
Bond premiums are amortized in the SNA but not in the funds.	(	73,221)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(	20,947,733)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(	899,340)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.		2,590,661
Net position of governmental activities - statement of net position	\$	<u>( 5,523,246)</u>

**WALKER COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

## GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General Fund	Debt Service Fund	Road and Bridge Fund
<b>REVENUES</b>			
Property Taxes	\$ 16,294,799	\$ 1,380,746	\$ 3,149,475
Property Tax Penalty and Interest	319,493	23,749	-
Sales Tax	4,063,552	-	-
In Lieu of Tax	60,045	-	-
Mixed Beverage	116,264	-	-
Licenses and Permits	398,743	-	-
Intergovernmental	1,329,656	-	1,575,976
Charges for Services	2,178,577	-	855,820
Fines and Forfeitures	74,188	-	624,912
Interest Income	175,968	4,062	27,020
Other Income	309,199	-	30,156
Total Revenues	<u>25,320,484</u>	<u>1,408,557</u>	<u>6,263,359</u>
<b>EXPENDITURES</b>			
Current:			
General Government	3,471,002	-	-
Financial	2,609,861	-	-
Judicial	4,883,358	-	-
Public Safety	6,212,053	-	-
Correction and Rehabilitation	3,309,736	-	-
Health and Welfare	755,083	-	-
Culture and Education	212,620	-	-
Public Transportation	-	-	6,009,220
Debt Service:			
Principal Retirement	225,959	910,000	-
Interest and Fiscal Charges	2,230	467,168	-
Total Expenditures	<u>21,681,902</u>	<u>1,377,168</u>	<u>6,009,220</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>3,638,582</u>	<u>31,389</u>	<u>254,139</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	975,000
Transfers Out	( 2,634,372)	-	-
Sale of Capital Assets	26,850	-	5,320
Total Other Financing Sources and Uses	<u>( 2,607,522)</u>	<u>-</u>	<u>980,320</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>1,031,060</u>	<u>31,389</u>	<u>1,234,459</u>
<b>FUND BALANCES, BEGINNING</b>	<u>12,734,888</u>	<u>227,620</u>	<u>2,682,756</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 13,765,948</u>	<u>\$ 259,009</u>	<u>\$ 3,917,215</u>

The accompanying notes are an integral  
part of these financial statements.



Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 20,825,020
-	-	-	343,242
-	-	-	4,063,552
-	-	-	60,045
-	-	-	116,264
-	-	-	398,743
52,451	5,551,111	543,076	9,052,270
2,589,253	-	433,289	6,056,939
-	-	54,069	753,169
3,801	-	18,468	229,319
14,182	16,103	-	369,640
<u>2,659,687</u>	<u>5,567,214</u>	<u>1,048,902</u>	<u>42,268,203</u>
-	164,834	115,781	3,751,617
-	-	-	2,609,861
-	5,114,452	604,329	10,602,139
3,963,874	81,327	106,512	10,363,766
-	-	-	3,309,736
-	235,542	-	990,625
-	-	-	212,620
-	-	-	6,009,220
-	-	-	1,135,959
-	-	-	469,398
<u>3,963,874</u>	<u>5,596,155</u>	<u>826,622</u>	<u>39,454,941</u>
( 1,304,187)	( 28,941)	222,280	2,813,262
1,591,612	28,466	39,294	2,634,372
-	-	-	( 2,634,372)
1,515	475	1,190	35,350
<u>1,593,127</u>	<u>28,941</u>	<u>40,484</u>	<u>35,350</u>
288,940	-	262,764	2,848,612
830,375	-	2,128,820	18,604,459
\$ <u>1,119,315</u>	\$ <u>-</u>	\$ <u>2,391,584</u>	\$ <u>21,453,071</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER 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 SEPTEMBER 30, 2020**

Amounts reported for governmental activities in the Statement of Activities are

Net change in fund balances - total governmental funds:	\$ 2,848,612
Capital outlays are not reported as expenses in the SOA.	1,096,938
The depreciation of capital assets used in governmental activities is not reported in the funds.	( 2,645,425)
The gain or loss on the sale of capital assets is not reported in the funds.	( 27,842)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	( 36,543)
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	139,201
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,135,959
(Increase) decrease in accrued interest from beginning of period to end of period.	33,740
The net revenue (expense) of internal service funds is reported with governmental activities.	282,290
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	( 56,367)
Bond premiums are reported in the funds but not in the SOA.	6,102
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	( 600,884)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	( <u>1,373,266</u> )
Change in net position of governmental activities	\$ <u>802,515</u>

**WALKER COUNTY, TEXAS**

STATEMENT OF NET POSITION

INTERNAL SERVICE FUND

SEPTEMBER 30, 2020

		Nonmajor Internal Service Fund
		Retiree Insurance Fund
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$	1,891,344
Total current assets		1,891,344
<b>LIABILITIES</b>		
Current liabilities:		-
Total liabilities		-
<b>NET POSITION</b>		
Unrestricted		1,891,344
Total net position	\$	1,891,344

**WALKER COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET POSITION - INTERNAL SERVICE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Nonmajor Internal Service Fund Retiree Insurance Fund</u>
<b>OPERATING REVENUES</b>	
Charges for services:	
Charges for retiree insurance	\$ <u>264,000</u>
Total operating revenues	<u>264,000</u>
<b>OPERATING EXPENSES</b>	<u>-</u>
<b>OPERATING INCOME</b>	<u>264,000</u>
<b>NONOPERATING REVENUES</b>	
Interest income	\$ <u>18,290</u>
Total nonoperating revenues	<u>18,290</u>
<b>NET INCOME</b>	<u>282,290</u>
<b>TOTAL NET POSITION, BEGINNING</b>	1,609,054
<b>TOTAL NET POSITION, ENDING</b>	\$ <u>1,891,344</u>

The accompanying notes are an integral  
part of these financial statements.

**WALKER COUNTY, TEXAS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Retiree Insurance Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash receipts for quasi-external operating transactions with other funds	\$ <u>264,000</u>
Net cash provided by operating activities	<u>264,000</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on deposits and investments	<u>18,290</u>
Net cash provided by investing activities	18,290
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	282,290
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>1,609,054</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	\$ <u><u>1,891,344</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ 264,000
Adjustments to reconcile operating income to net cash used by operating activities:	-
Assets and liabilities:	<u>-</u>
Net cash provided by operating activities	\$ <u><u>264,000</u></u>

**WALKER COUNTY, TEXAS**

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2020

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>7,097,705</u>
Total assets	<u>7,097,705</u>
<b>LIABILITIES</b>	
Accounts payable	15,630
Due to other governments	3,017,170
Due to others	4,000,586
Accrued liabilities	<u>64,319</u>
Total liabilities	\$ <u>7,097,705</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**



## **WALKER COUNTY, TEXAS**

### **NOTES TO THE FINANCIAL STATEMENTS**

SEPTEMBER 30, 2020

#### **A. Summary of Significant Accounting Policies**

##### **1. Reporting Entity**

The government of Walker County, Texas is a political subdivision of the State of Texas, formed in 1846. The basic financial statements of Walker County, Texas (the "County") have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34," include whether:

- The organization is legally separate (can sue and be sued in its name)
- The County holds the corporate powers of the organization
- The County appoints a voting majority of the organization's board
- The County is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the County
- There is fiscal dependency by the organization on the County

Based upon the application of these criteria to various separate entities, the organizations are classified as blended or discrete component units, related organizations, joint ventures, or jointly governed organizations with the financial disclosure treated accordingly. The following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Related Organizations - Where the Commissioners' Court is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization.

##### **Walker County Emergency Services District No. 1 & No. 2**

The emergency services districts are organized under the statutes of the State of Texas as political subdivisions of the State to provide protection from fire for life and property. Although Commissioners' Court appoints a five-member board for each district, the individual boards retain exclusive authority to levy taxes, issue bonded debt and approve appropriation budgets. Each district is required by statute to provide audited financial statements to the County as a matter of record.

##### **2. Basis of Presentation, Basis of Accounting**

###### **a. Basis of Presentation**

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." GASB Statement No. 34 establishes new requirements and a new reporting model for the annual reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions.

## Management's Discussion and Analysis

GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "management's discussion and analysis" (MD&A). This analysis is similar to the analysis that private sector companies provide in their annual reports.

### Government-wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities, but also capital assets and long-term liabilities, if appropriate (such as buildings and infrastructure, including roads and bridges, and general obligation debt). Accrual accounting reports all of the revenues and costs of providing services each year, not just those received or paid in the current year or soon thereafter, as is the case with the modified accrual basis of accounting. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the consolidation process.

### Statement of Net Position

The Statement of Net Position is designed to display the financial position of the primary government (governmental and business-type activities) and its discretely presented component unit. Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Position and report related depreciation expense, the cost of "using up" capital assets, in the Statement of Activities. The net position of a government is broken down into three categories: 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

### Statement of Activities

The government-wide statement of activities reports expenses and revenue in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (such as user charges or intergovernmental grants).

### Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of the state and local governments and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets throughout the year for a variety of reasons. Under the GASB 34 reporting model, governments will continue to provide budgetary comparison information in their annual reports.

### Government-wide and Fund Accounting

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous reporting model emphasized fund types (the total of all funds of a particular type), the new reporting model focuses on either the County as a whole or on major individual funds (within the fund financial statements). Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. The County reports only governmental type activities within in the government-wide financial statements. The County reports governmental, proprietary and fiduciary funds in the fund financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations. Financial data for the internal service fund is included with the governmental funds for presentation in the government-wide financial statements.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general government, financial, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general government, financial, public safety, etc.).

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource basis and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

The County's proprietary funds, which include internal service funds, are reported under the accrual basis of accounting and the economic resources measurement focus. Revenues are recognized when earned, and expenses are recognized when they are incurred. Claims incurred but not reported are included in payables and expenses. All assets and liabilities (whether current or non-current) associated with their activity are included in the funds statement of net position.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. Since the County only reports agency funds, a statement of changes in fiduciary net position is not presented, within the basic financial statements. All assets reported in agency funds should be offset by a corresponding liability, resulting in zero net position.

The focus of the revised reporting model is on the County as a whole and the fund financial statements, including the major individual funds of the governmental funds, as well as the fiduciary funds and the component units. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. A description of the various funds follows.

The County reports the following major governmental funds:

General Fund

The General Fund is the County's primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

Debt Service Fund

The Debt Service fund accounts for the servicing of long-term debt.

Grants and Contracts Fund

This governmental fund accounts for grants and contracts the County enters into with the State of Texas and the federal government.

Road and Bridge Fund

The Road and Bridge fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines.

### Walker County EMS Fund

The Emergency Medical Service (EMS) fund is used to account for all financial transactions incurred by providing emergency medical and ambulance services to the public.

In addition, the County reports the following fund types:

### Fiduciary Funds

Agency funds are used to account for assets held by the County as an agent on behalf of various third parties outside of the County.

### Internal Service Fund

This proprietary fund is used to report activities that provide goods or services to other funds of the County. This fund accounts for retiree health benefits for eligible employees provided to other County departments. The Internal Service Fund receives revenues on a cost-reimbursement basis.

During the course of operations, the government 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.

## **b. Measurement Focus, Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) resulting in fund balance.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The fiduciary fund financial statements have no measurement focus since they consist solely of agency funds. 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 accounts of the governmental fund types (the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects) are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting revenues are recognized when they become susceptible to accrual (i.e., both measurable and available.) Available means collectible within the current year or soon enough thereafter to pay liabilities within 60 days of the end of the current fiscal period. Substantially all revenues are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

Amounts reported as program revenues include 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds are used to account for business-type activities, which are financed mainly by fees and charges to users of the services provided by the funds' operations. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

There are two types of proprietary funds:

- Enterprise Funds
- Internal Service Funds

The County has no enterprise funds and one internal service fund.

Internal Service Funds are used to report activities that provide goods or services to other funds of the County. The internal service funds receive revenues through cost-reimbursements of the goods and services provided to other County departments. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

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

### **1. Cash and Cash Equivalents**

The government'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.

Short-term investments for the County are reported at fair value (generally based on quoted market prices) except for the position in the State Treasurer's Investment Pool (Pool). In accordance with state law, the Pool operates in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the Pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Pool is subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

### **2. Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of inventories is recorded as expenditures/expenses when consumed rather than when purchased.

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

### **3. Receivables**

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

### **4. Capital Assets**

Capital assets used in governmental fund types of the government are recorded as expenditures of the General and Special Revenue Funds and as assets in the government-wide financial statements to the extent the County's capitalization threshold is met, currently \$5,000. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at the government-wide levels.

All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value.

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

Land and construction in progress are not depreciated.

Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and the resulting gain or loss is included in the results of operations.

Capital assets are being depreciated over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	4-7
Furniture and Fixtures	1-10
Machinery and Equipment	5-20
Buildings	5-20
Building improvements	3-20
Infrastructure	20-40

## **5. Compensated Absences**

The County's policy permits employees to accumulate earned but unused vacation, compensatory time and sick pay benefits. Vested or accumulated leave that is expected to be liquidated with expendable financial resources is reported as an expenditure of the governmental fund when paid.

Amounts not expected to be liquidated with expendable available financial resources are reported as long-term debt in the government-wide statements for governmental funds. These amounts are calculated using employee pay rates in effect at year-end. No expenditure is recognized as incurred for these amounts until the actual leave time is used.

All compensated absences and related liabilities are recorded in the government-wide financial statements. However, compensated absences are reported in governmental funds only if they have matured unused reimbursable leave still outstanding following an employee's resignation or retirement.

## **6. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category. The deferred outflow for pensions results from the difference in expected and actual economic experience and is amortized over a period equal to the average of the expected remaining service lives of all employees. The deferred outflow for OPEB results from the effects of actuarial differences and changes in assumptions. This is amortized over a period of nine years.

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 two items that qualify for reporting in this category. The deferred inflow for pensions results from differences between expected and actual economic experience, differences between projected and actual investment earnings, and the effects of actuarial differences and changes in assumptions. The plan's investment earnings difference is amortized over a period of five years, and the differences in economic experience and effects of changes in assumptions are amortized over the average remaining service life for all active, inactive, and retired members. The deferred inflow for OPEB results from differences between expected and actual economic experiences and is amortized over a period of nine years. The County has three types of items, which arise only under a modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the items, unavailable revenue - property taxes and unavailable revenue - EMS, are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and EMS revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

## **7. Pensions**

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

## **8. Other Post-Employment Benefits**

**Retiree Health Care Plan.** For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary, CapRisk Consulting Group.

## **9. Net Position Flow Assumption**

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

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

## **10. Fund Balance Flow Assumptions**

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

## **Fund Balance Policies**

Fund balance of governmental funds is 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).

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 governing body is the highest level of decision-making authority for the County that can, by adoption of an order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the order remains in place until a similar action is taken (the adoption of another order) 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 Commissioners' Court may also assign fund balance as it does 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.

The Order adopted by Commissioners Court resulted in the fund balance of the Debt Service Fund and Legislatively Designed Funds (Other Funds) being classified as restricted. Fund Balance of the Road and Bridge Fund and EMS Fund being classified as committed. Fund Balance in the General Fund has funds committed for projects and includes both assigned fund balance and unassigned fund balance.

Additionally, the County has a policy to maintain a General Fund balance of generally two to three months cash flow. At a minimum, the goal is to maintain at least a fund balance in the 16.67% range of the operating costs reflected in the most current General Fund budget. No minimum fund balance is required for other fund of the County.

## **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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

## **C. Compliance and Accountability**

### **Budgets**

The statutes of the State of Texas provide that "the amounts budgeted in a fiscal year for expenditures from the various funds of the County may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the County Auditor." In addition, the law provides that the Commissioners' Court may, upon proper application, transfer an existing budget (during the year) to a budget of like kind but no such transfer shall increase the total of the budget.

An itemized budget must be prepared to allow as clear a comparison as practicable between the proposed budget and actual expenditures for the same of similar purposes that were made for the preceding fiscal year. The budget must contain a complete financial statement of the County that shows: 1) the outstanding obligations of the County; 2) the cash on hand to the credit of each fund of the County government; 3) the funds received from all sources during the preceding year; 4) the funds available from all sources during the ensuing fiscal year; 5) the estimated revenues available to cover the proposed budget; and 6) the estimated tax rate required to cover the proposed budget.



On or before the second Monday in July each year, all agencies of the County submit requests for appropriations to the County Judge so that a budget may be prepared. A copy of the proposed budget must be filed with the Clerk of the County Court and made available to the public by the last day of July. Before September 30, the proposed budget is presented to the Commissioners' Court for review and adoption. The Court holds public hearings as necessary and may add to, subtract from, or change appropriations but may not change the form of the budget.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The legal level of budgetary control is the category defined as Salary, Other Pay and Benefits, Operations, Capital Expenditures and Transfers. The budget is prepared by fund, function, department, and category and includes information about the past year current year estimates and requested appropriations for the next fiscal year. The County's department heads may make transfers of appropriations within categories established for their departments. Transfers of appropriations between categories and/or departments require a budget amendment and approval of Commissioners' Court. All annual appropriations lapse at fiscal year-end.

Encumbrance accounting is employed in governmental funds. Encumbrances represent commitments related to unperformed contracts for goods or services. Available funds are encumbered during the year upon execution of purchase orders, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. As all encumbrances lapse at year end, those encumbrances (e.g. purchase orders, contracts) outstanding at September 30 must be reappropriated in the budget of the subsequent year.

For the year ended September 20, 2020 expenditures exceeded appropriations at the capital category level by \$12,255 in the Road and Bridge Fund due to budgeting at the cash outlay level and recording the asset expenditure at market value. Total revenues in this fund exceeded expenditures by \$254,139.

#### **D. Deposits and Investments**

The County's funds are required to be deposited under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

##### **1. Cash Deposits**

The County's cash and cash equivalents at September 30, 2020 are summarized as follows:

	Carrying Amount
Cash deposits	\$ 8,979,774
Investments considered cash and cash equivalents	
Wells Fargo Investment Portfolio - USA Mutuals	6,379,854
Texas Local Government Investment Pool	11,789,999
Texas Class	3,554,192
Investors Cash Trust	564,941
Total Cash and Cash Equivalents	<u>\$ 31,268,760</u>

##### **2. Investments**

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing County's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the County.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) securities lending program, (5) repurchase agreements, (6) mutual funds, (7) investment pools, (8) guaranteed investment contracts, and (9) commercial paper.

The County invests surplus funds in accordance with its investment policy. The investments are in investment pools which are not categorized securities that exist in physical or book entry form. The fair value of the position in the external investment pool is the same as the value of the pool shares.

The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy above.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The County presently has no recurring fair value measurements.

### **3. Analysis of Specific Deposit and Investment Risks**

#### **a. Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. It is the County's policy to focus on safety and liquidity. The current policy is to invest only in securities with credit ratings of not less than AA or its equivalent as rated by a nationally recognized rating service. At year end, the County was not significantly exposed to credit risk. As of September 30, 2020, the government's investment in all investment pools were rated at least AAAM by Standard & Poor's and insured cash shelters which are federally insured cash accounts.

#### **b. Custodial Credit Risk**

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name.

At year end, the County was not exposed to custodial credit risk.

#### **c. Concentration of Credit Risk**

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

#### d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its written policy, the County manages this risk by limiting the maximum allowable stated maturity of any individual investment to 2 years, at the time of purchase. The County's investments have average maturities of less than 90 days and are considered to be cash equivalents.

#### E. Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2020 are as follows:

	General	Debt Service	Grants and Contracts	Road and Bridge	EMS	Nonmajor Governmental	Total
Receivables:							
Taxes	\$ 1,627,526	\$ 118,342	\$ -	\$ -	\$ -	\$ -	\$ 1,745,868
Accounts	143,288	-	35,741	8,456	1,726,081	7,500	1,921,066
Due from other governments	1,035,467	-	883,720	-	-	22,985	1,942,172
Due from others	72,725	-	33	10	9,828	770	83,366
	<u>2,879,006</u>	<u>118,342</u>	<u>919,494</u>	<u>8,466</u>	<u>1,735,909</u>	<u>31,255</u>	<u>5,692,472</u>
Less: allowance for uncollectibles	( 509,840)	( 37,072)	-	-	(1,294,560)	-	(1,841,472)
Total	<u>\$ 2,369,166</u>	<u>\$ 81,270</u>	<u>\$ 919,494</u>	<u>\$ 8,466</u>	<u>\$ 441,349</u>	<u>\$ 31,255</u>	<u>\$ 3,851,000</u>

31% of property taxes receivable is not likely to be collected in the subsequent years.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or in connection with resources that have been received, but not yet earned. As of September 30, 2020, the various components of unearned revenue reported in the governmental funds are as follows:

	Unearned
Grant funds received prior to meeting eligibility requirements	\$ 89,474
Total unearned revenue for governmental funds	<u>\$ 89,474</u>

#### F. Property Taxes

The County's tax year covers the period October 1 through September 30. The County's property taxes are levied annually in October on the basis of the Walker County Appraisal District's ("WCAD") assessed values as of January 1 of that calendar year. The WCAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the Walker County Appraisal District. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

##### 1. 2019 Tax Year

Property taxes are prorated between the General, Road and Bridge, and Debt Service Funds based on rates adopted for the year of the levy. For the 2020 fiscal year (2019 tax year), the County levied property taxes of \$0.5018 per \$100 of assessed valuation. The 2019 rates resulted in total tax levies of approximately \$20.9 million based on a total adjusted valuation of approximately \$4.9 billion. The total tax rate in the 2019 tax year was prorated as follows:

	2019 Rate
General Fund/Road and Bridge	\$ 0.4690
Debt Service Fund	<u>0.0328</u>
Total Tax Rate	<u>\$ 0.5018</u>

##### 2. Walker County Appraisal District

Walker County Appraisal District ("WCAD"), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The WCAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every three years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the WCAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

### 3. Tax Abatements

The County enters into property tax abatement agreements with local businesses under the property Tax Code, Chapter 312, cited as the Property Redevelopment and Tax Abatement Act. Under the Act, the County is eligible to establish Enterprise Zones and participate in a tax abatement. The County has established a Tax Increment Reinvestment Zone (TIRZ) program to establish guidance for the tax abatements. The tax abatements, which are meant to stimulate economic development, are applicable to commercial and/or industrial improvements on a case-by-case basis. The tax abatement only applies to the increase in the value of the property due to improvements.

For the fiscal year ended September 30, 2020, the County abated property taxes totaling \$4,055 under this program, including the following tax abatement agreement:

- A 60 percent property tax abatement on the assessed value of improvements to a manufacturing company. The property value abatement amount for 2020 is \$808,218

In September of 2004, Walker County entered into an interlocal agreement with the City of Huntsville to participate in the Tax Increment Reinvestment Zone (TIRZ) created by the City of Huntsville City Ordinance number 2004-16 dated August 2004. The TIRZ is generally along the west side of I-45 and south of SH30. The term of the TIRZ was established at 20 years. The TIRZ is a contiguous geographic area within the city limits of Huntsville designated as Tax Reinvestment Zone Number One, City of Huntsville, Texas for Tax Increment Financing purposes pursuant to Chapter 311 of the Texas Tax Code. The board of directors consists of 7 members, positions 1 to 4 reserved for the City of Huntsville, positions 5 thru 6 reserved for Walker County and position 7 reserved for Huntsville Independent School District.

Per the agreement, Walker County agreed to participate by contributing 50% of its ad valorem tax rate up to a maximum of \$0.3125 per hundred dollars of the annually calculated tax valuation within the TIRZ. Assessment policies in Walker County generally set building assessments at 100 percent of fair market value, which may vary somewhat from construction costs for new construction. Assessed values are established at January 1 of each year. For property currently included in the TIRZ (approximately 71.35 acres), the original value was set at \$382,581. The value set for the year covered by this report was \$50,120,330, an incremental value increase of \$49,785,565. Walker County contributed \$124,911 in the tax year that includes the October 1, 2019 to September 30, 2020 fiscal year.

## G. Interfund Receivables and Payables

At September 30, 2020, the interfund receivables and payables were as follows:

Due to	Due from	Amount	Purpose
General	Grant and Contract Funds	\$ 713,939	Short-term loan
General	Other Governmental Funds	1,132	Short-term loan
		<u>\$ 715,071</u>	

## H. Capital Assets

Capital asset activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 680,552	\$ -	\$ -	\$ 680,552
Total assets not being depreciated	<u>680,552</u>	<u>-</u>	<u>-</u>	<u>680,552</u>
Capital assets, being depreciated:				
Vehicles	6,309,232	699,006	( 417,200)	6,591,038
Office furniture and fixtures	1,803,147	34,440	-	1,837,587
Machinery and equipment	8,964,892	342,260	( 32,380)	9,274,772
Buildings, facilities, and improvements	<u>37,596,146</u>	<u>21,232</u>	<u>-</u>	<u>37,617,378</u>
Total capital assets being depreciated	<u>54,673,417</u>	<u>1,096,938</u>	<u>( 449,580)</u>	<u>55,320,775</u>
Less accumulated depreciation:				
Vehicles	( 4,878,138)	( 563,407)	393,822	( 5,047,723)
Office furniture and fixtures	( 1,690,170)	( 54,832)	-	( 1,745,002)
Machinery and equipment	( 7,136,898)	( 562,195)	27,916	( 7,671,177)
Buildings, facilities, and improvements	<u>( 19,817,893)</u>	<u>( 1,464,991)</u>	<u>-</u>	<u>( 21,282,884)</u>
Total accumulated depreciation	<u>( 33,523,099)</u>	<u>( 2,645,425)</u>	<u>421,738</u>	<u>( 35,746,786)</u>
Total capital assets being depreciated, net	<u>21,150,318</u>	<u>( 1,548,487)</u>	<u>( 27,842)</u>	<u>19,573,989</u>
Governmental activities capital assets, net	\$ <u>21,830,870</u>	\$ <u>( 1,548,487)</u>	\$ <u>( 27,842)</u>	\$ <u>20,254,541</u>

Depreciation was charged to functions as follows:

Governmental activities:	
General government	\$ 446,540
Financial	3,533
Judicial	87,018
Public safety	813,017
Correction and rehabilitation	1,006,673
Health and welfare	18,276
Culture and education	1,296
Public transportation	<u>269,072</u>
Total depreciation expense - governmental activities	\$ <u>2,645,425</u>

## I. Long-Term Debt

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. Long-term bonded debt and certificates of obligation at September 30, 2020 are listed below:

Issue Description	Interest Rate	Date of Issue	Maturity Date	Original Balance	Outstanding Balance
Certificates of Obligation, Series 2012	2.00-3.75%	6/1/2012	8/1/2032	\$ 20,000,000	\$ 13,370,000
Total bonds payable				\$ <u>20,000,000</u>	\$ <u>13,370,000</u>

The Series 2012 certificates of obligation were issued to construct a new county jail. In FY19, the County also entered into a note from direct borrowing to finance the purchase of election equipment.

A summary of long-term liability transactions of the County for the year ended September 30, 2020, follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Governmental activities:					
Certificates of Obligation	\$ 14,280,000	\$ -	\$ 910,000	\$ 13,370,000	\$ 935,000
Adjustments for:					
Issuance premiums	<u>79,323</u>	<u>-</u>	<u>6,102</u>	<u>73,221</u>	<u>-</u>
Total Certificates of Obligation, Net	14,359,323	-	916,102	13,443,221	935,000
Notes from Direct Borrowing	<u>677,877</u>	<u>-</u>	<u>225,959</u>	<u>451,918</u>	<u>225,959</u>
Compensated absences	<u>1,117,936</u>	<u>922,502</u>	<u>866,135</u>	<u>1,174,303</u>	<u>293,576</u>
Total long-term debt	\$ <u>16,155,136</u>	\$ <u>922,502</u>	\$ <u>2,008,196</u>	\$ <u>15,069,442</u>	\$ <u>1,454,535</u>

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences	Governmental	General fund and special revenue fund

Annual debt service requirements for certificates of obligations to maturity are summarized as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$ 935,000	\$ 439,868	\$ 1,374,868
2022	965,000	411,818	1,376,818
2023	990,000	382,868	1,372,868
2024	1,020,000	353,168	1,373,168
2025	1,055,000	322,568	1,377,568
2026-2030	5,790,000	1,084,875	6,874,875
2031-2032	<u>2,615,000</u>	<u>137,918</u>	<u>2,752,918</u>
Total	\$ <u>13,370,000</u>	\$ <u>3,133,083</u>	\$ <u>16,503,083</u>

Annual debt service requirements for notes from direct borrowings to maturity are summarized as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$ 225,959	\$ 2,230	\$ 228,189
2022	<u>225,959</u>	<u>2,230</u>	<u>228,189</u>
Total	\$ <u>451,918</u>	\$ <u>4,460</u>	\$ <u>456,378</u>

Should the County default on its outstanding bonds or note from direct borrowings, any registered owner of the certificates or note is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the County does not expect to incur a liability.

## J. Leases

### Operating Leases

The County is a party to several lease agreements either as a lessor or lessee. The significant terms for each lease are discussed below.

**Walker County Health Center (340F Highway 75 North)**

The County has leased approximately 6,400 square feet in the Walker County Health Center to the Senior Center of Walker County, Inc. in exchange for providing a meal program and operating a Center for residents of Walker County that complies with the general requirements of 42 U.S.C. 3030f and 3030g, home-delivered nutrition services, under the federal Programs for Older Americans Act. The lease term is October 1, 2019 through September 30, 2020. The County provides general maintenance services to the building exterior and grounds and provides up to \$12,500 for general operating expenses.

In addition, the County allows use of office space located in the Health Center facility by the Special Prosecution Unit (SPU) - Criminal. An agency funded by state grant money, the SPU budget pays for janitorial services, insurance, and utilities at no cost to the County. The County is responsible for repairs to the facility.

Total cost of health center	\$ 250,000
Accumulated depreciation	<u>250,000</u>
Carrying cost of health center	\$ <u>-</u>
Current year depreciation	\$ -

**Powell Family Home**

The County leases from the Estate of Ben H. Powell III the Powell Family Home for an annual rental of \$1 for the purpose of operating a historical museum. The lease term is fifty years beginning January 1, 1984. Additional rent assessments are charged for property taxes and other costs. The County maintains and repairs the premises as well as incurs rights and obligations to operate and manage the leased premises in accordance with the provisions of the lease agreement and laws applicable to the Walker County Historical Commission.

**344 Highway 75 North, Suite 300**

The County leases 1,500 square feet of office space to the Walker County Community Agency (WCCA) at no charge. WCCA is responsible for all janitorial services, insurance and utilities supplied to the premises. In addition, WCCA is responsible for repairs to the facility. The lease began May 1, 2014 and shall continue until either party cancels the contract.

Total cost of building	\$ 54,444
Accumulated depreciation	<u>54,444</u>
Carrying cost of building	\$ <u>-</u>
Current year depreciation	\$ -

**Land Lease (one (1) acre - 340 Highway 75 North)**

The County leases approximately one (1) acre to the Community Organization for Missionary Endeavor, Inc. (C.O.M.E.). The initial term will be for five (5) years, beginning September 2, 2016, and will automatically renew for successive five-year terms. A lump-sum payment of five dollars was paid to the County in 2016 and will be due to the County in advance of the subsequent lease term each year.

**K. Interfund Transactions**

Interfund transfers are defined as "flows of assets without equivalent flow of assets in return and without a requirement for repayment." The following is a summary of the County's transfers for the year ended September 30, 2020:

Transfers from	Transfers to	Amount
General Fund	Road and Bridge Fund	\$ 975,000
General Fund	Walker County EMS Fund	1,591,612
General Fund	Grants and Contracts Fund	28,466
General Fund	Other Governmental Funds - Nonmajor	<u>39,294</u>
		\$ <u>2,634,372</u>

Transfers made from general fund to various funds were approved by Commissioner's Court and made to supplement various projects throughout the year.

## L. Fund Balances

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note B. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2020:

	General	Debt Service	Road and Bridge	EMS	Grants and Contracts	Nonmajor Governmental	Total
Fund balances:							
Nonspendable:							
Prepays	\$ 115,742	\$ -	\$ -	\$ 1,078	\$ -	\$ -	\$ 116,820
Total nonspendable	<u>115,742</u>	<u>-</u>	<u>-</u>	<u>1,078</u>	<u>-</u>	<u>-</u>	<u>116,820</u>
Restricted for:							
Debt Service	-	259,009	-	-	-	-	259,009
Legislative/grants	-	-	-	-	-	2,391,584	2,391,584
Total restricted	<u>-</u>	<u>259,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,391,584</u>	<u>2,650,593</u>
Committed to:							
Transportation	-	-	3,917,215	-	-	-	3,917,215
Public Safety	-	-	-	1,118,237	-	-	1,118,237
Projects	<u>2,101,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,101,265</u>
Total committed	<u>2,101,265</u>	<u>-</u>	<u>3,917,215</u>	<u>1,118,237</u>	<u>-</u>	<u>-</u>	<u>7,136,717</u>
Assigned - one time allocation	<u>2,249,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,249,175</u>
Unassigned	<u>9,299,766</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,299,766</u>
Total fund balances	\$ <u>13,765,948</u>	\$ <u>259,009</u>	\$ <u>3,917,215</u>	\$ <u>1,119,315</u>	\$ <u>-</u>	\$ <u>2,391,584</u>	\$ <u>21,453,071</u>

## M. Pension Plan

### 1. Plan Description

The County's nontraditional defined benefit pension plan, Texas County and District Retirement System (TCDRS), provides pensions for all of its full-time employees. The TCERS Board of Trustees is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 738 nontraditional defined benefit pension plans. TCERS in the aggregate issues a comprehensive annual financial report on a calendar year basis. The comprehensive annual financial report is available upon written request from the TCERS Board of Trustees at P.O. Box 2034 Austin, TX, 78768-2034.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

### 2. Benefits Provided

TCERS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCERS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 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 contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCERS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. 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 TCERS Act.



### **3. Employees Covered by Benefit Terms**

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	235
Inactive employees entitled to but not yet receiving benefits	449
Active employees	406
	<u>1,090</u>

### **4. Contributions**

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the County was 13.25% in calendar year 2019 and 14.16% in calendar year 2020. The County's contributions to TCDRS for the year ended September 30, 2020, were \$2,758,955, and were equal to the required contributions.

### **5. Actuarial Assumptions**

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% per year
Overall payroll growth	3.25% per year
Real rate of return	5.25% per year
Investment rate of return	8.00%, net of investment expenses, including inflation

Cost-of-Living adjustments (COLA) for the District are considered to be substantively automatic. Therefore, an annual 100% CPI cost-of-living adjustment is included in the actuarial valuation. Each year, the District may elect an ad-hoc COLA for retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

All actuarial assumptions that determined the total pension liability as of December 31, 2019, were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except for mortality assumptions. Mortality assumptions were updated for the 2015 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 8.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on April 2020 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation <sup>(1)</sup></b>	<b>Geometric Real Rate of Return (Expected minus Inflation) <sup>(2)</sup></b>
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed Markets	MSCI World Ex USA (net)	7.00%	5.20%
International Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

<sup>(1)</sup> Target asset allocation adopted at the June 2020 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 capital market assumptions

<sup>(3)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

### **Discount Rate:**

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

## 6. Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at December 31, 2018	\$ 93,608,378	\$ 72,258,785	\$ 21,349,593
Changes for the year:			
Service cost	2,723,984	-	2,723,984
Interest on total pension liability <sup>(1)</sup>	7,651,788	-	7,651,788
Effect of economic/demographic gains or losses	212,840	-	212,840
Refund of contributions	( 175,826)	( 175,826)	-
Benefit payments	( 3,629,959)	( 3,629,959)	-
Administrative expenses	-	( 64,102)	64,102
Member contributions	-	1,331,344	( 1,331,344)
Net investment income	-	11,866,287	( 11,866,287)
Employer contributions	-	2,520,045	( 2,520,045)
Other <sup>(2)</sup>	-	13,280	( 13,280)
Balance at December 31, 2019	<u>\$ 100,391,205</u>	<u>\$ 84,119,854</u>	<u>\$ 16,271,351</u>

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> No plan changes valued.

### **Sensitivity Analysis:**

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate.

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
County's net pension liability	\$ 30,659,719	\$ 16,271,351	\$ 4,407,864

## 7. Pension Expense and Deferred Outflows of Resources Related to Pensions

For the fiscal year ended September 30, 2020, the County recognized pension expense of \$3,359,841.

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 159,630	\$ 407,585
Changes in actuarial assumptions	-	132,200
Difference between projected and actual investment earnings	-	1,986,716
Contributions subsequent to the measurement date	<u>2,067,404</u>	<u>-</u>
Total	<u>\$ 2,227,034</u>	<u>\$ 2,526,501</u>

The \$2,067,404 reported as deferred outflows of resources related to pensions from County contributions subsequent to the measurement date, but before September 30, 2020, will be recognized as a reduction of net pension liability in the fiscal year ended September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For The Year Ended September 30,	
2020	\$( 857,354)
2021	( 625,234)
2022	318,423
2023	( 1,202,706)
Thereafter	-

## N. **Postemployment Benefits Other Than Pensions (OPEB)**

### 1. Plan Description

The County sponsors a retiree health care plan, considered a substantive plan, for qualifying employees and elected officials. Permanent full-time employees and elected officials of the County who were hired before October 1, 2013 and are retiring under TCDRS with 20 consecutive years of service, are eligible to participate in the retiree health care plan, a single employer plan, with the cost paid by the County until the retiree becomes eligible for Medicare. The County will then pay the premium for a Medicare supplement policy. The retiree pays Medicare Part B premiums.

Permanent full-time employees and elected officials of the County who retire that were hired prior to October 1, 2013 and meet one of the following criteria 1) 8 years of continuous service and are at least 60 years of age; 2) age plus years of service equals 75; or 3) 20 non-consecutive years of service, may continue their coverage until the retiree becomes eligible for Medicare under the County's medical insurance program for themselves and their eligible dependents by paying the total premium.

Dental benefits are also provided with the retiree paying 100% of the required contribution.

## **2. Funding Policy**

The County has elected to fund the retiree health care benefits using the pay-as-you-go (or cash disbursement) method. As such, the plan has no assets accumulated in a trust that meets the criteria under GASB Statement No. 75, Paragraph 4. The County's annual contribution for these benefits is equal to the actual disbursements during the year for health care benefits for retired employees. This method of funding will result in increasing contributions over time. Per capita cash disbursements will tend to increase from year to year as the cost of health care services, or the utilization of these services increase.

A retiree health care plan is similar to a defined benefit pension plan, in that promises are made to employees to provide to them with a benefit payable at some future date. For defined benefit pension plan sponsors, a common funding objective is to contribute annual amounts to a fund which will i) remain level as a percentage of active member payroll, and ii) when combined with present assets and future investment return will be sufficient to meet the financial obligations of the Plan to current and future retirees.

The ultimate determination as to the level of pre-funding will be the result of decisions made in an attempt to reconcile the often conflicting needs of benefit security for members and fiscal responsibility for the County. Currently, Walker County has not established a trust to pay retiree health benefits; therefore, a separate GAAP basis post-employment benefit plan report is not available.

During the 2018 fiscal year the County established the Retiree Health Insurance Fund, an internal service fund. The purpose of this fund is to gradually accumulate the assets necessary to meet future obligations related to the retiree health care plan. The fund will help maintain a balance of fiscal responsibility on a yearly basis with having assets necessary to meet future obligations.

## **3. Benefits Provided**

The County pays the health care premiums for permanent full-time employees and elected officials of the County who were hired before October 1, 2013 and are retiring under TCDRS with 20 consecutive years of service until the retiree becomes eligible for Medicare. The County will then pay the premium for a Medicare supplement policy. The retiree pays Medicare Part B premiums.

Permanent full-time employees and elected officials of the County who retire that were hired prior to October 1, 2013 and meet one of the following criteria 1) 8 years of continuous service and are at least 60 years of age; 2) age plus years of service equals 75; or 3) 20 non-consecutive years of service, may continue their coverage until the retiree becomes eligible for Medicare under the County's medical insurance program for themselves and their eligible dependents by paying the total premium.

Dental benefits are also provided with the retiree paying 100% of the required contribution.

At the September 30, 2020 valuation and measurement date, the following individuals were covered by the benefit terms:

	Single Only	Dependent Coverage
Active	89	62
Retired	12	4
Total	101	66

#### **4. Total OPEB Liability**

The County's OPEB liability of \$20,947,733 was measured as of September 30, 2020 and was determined by an actuarial valuation as of that date using the Entry Age Normal Cost Method - Level Percentage of Projected Salary actuarial method.

#### **5. Actuarial Assumptions**

The total OPEB liability in the September 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary scale	3.50%
Mortality table	RPH-2014 Total Table with Projection MP-2019
Discount rate	2.25% (-.25% real rate of return plus 2.50% inflation)
Disability	None assumed
Health care cost trend	Level 4.50%

Since there are no assets held in trust, the discount rate was based on the Bond Buyer GO-20 bond index. At the time of the valuation, the rate was trending towards 4.50%. The discount rate selected for the valuation was 2.25%.

#### **6. Changes in Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balance at 10/01/2019	\$ 17,883,146
Changes for the year:	
Service cost	625,233
Interest on the total OPEB liability	747,166
Differences between expected and actual experience	( 1,011,757)
Changes in assumptions	2,914,494
Benefit payments	( 210,549)
Net changes	<u>3,064,587</u>
Balance at 09/30/2020	<u>\$ 20,947,733</u>

#### **7. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Trend Rate**

The following present the total OPEB liability of the County, calculated using the discount rate of 2.25%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

	<u>1% Decrease in Discount Rate (1.25%)</u>	<u>Discount Rate (2.25%)</u>	<u>1% Increase in Discount Rate (3.25%)</u>
County's total OPEB liability	\$ 25,474,821	\$ 20,947,733	\$ 17,438,997

The following present the total OPEB liability of the County, calculated using the trend rate of 4.50%, as well as what the County's total OPEB liability would be if it were calculated using a trend rate that is 1-percentage-point lower (3.50%) or 1-percentage-point higher (5.50%) than the current rate:

	<u>1% Decrease (3.50%)</u>	<u>Current Trend Rate (4.50%)</u>	<u>1% Increase (5.50%)</u>
County's total OPEB liability	\$ 16,729,592	\$ 20,947,733	\$ 26,666,320

#### **8. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended September 30, 2020, the County recognized OPEB expense of \$1,583,815.

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ -	\$ 899,340
Changes in actuarial assumptions	<u>2,590,661</u>	<u>-</u>
Total	<u>\$ 2,590,661</u>	<u>\$ 899,340</u>

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

<u>For The Year Ended September 30,</u>	
2021	\$ 211,415
2022	211,415
2023	211,415
2024	211,415
2025	211,415
Thereafter	634,246

## **O. Commitments and Contingencies**

### **Contingencies**

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

### **Litigation**

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2020.

## **P. Risk Management**

The County is exposed to various risks of losses related to torts, theft of, damage to and destruction of capital assets; errors and omission; injuries to employees; and natural disasters. The County participates in the Texas Association of Counties Risk Management Pool ("the Pool") created by interlocal agreement to enable its members to obtain coverage against various types of risk. The Pool is administered by the Texas Association of Counties (TAC). Through this pool, the County obtains general liability, property, public officials' liability, law enforcement professional liability, auto physical damage, auto liability, and workers' compensation coverage. The County also participates in the Texas Association of Counties Health and Employee Benefits Pool administered by TAC. The County contributes a minimum of \$753 per month for each employee who elects medical coverage. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.



**REQUIRED  
SUPPLEMENTARY INFORMATION**

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Ad Valorem Taxes:				
Current Taxes	\$ 15,817,761	\$ 15,817,761	\$ 15,789,966	\$( 27,795)
Delinquent Taxes	<u>380,000</u>	<u>380,000</u>	<u>504,833</u>	<u>124,833</u>
Total Ad Valorem Taxes	<u>16,197,761</u>	<u>16,197,761</u>	<u>16,294,799</u>	<u>97,038</u>
 Penalty and Interest	 275,000	 275,000	 319,493	 44,493
Other Taxes:				
Sales Taxes	3,875,000	3,875,000	4,063,552	188,552
In Lieu of Tax	28,600	28,600	60,045	31,445
Mixed Beverage Tax	<u>115,000</u>	<u>115,000</u>	<u>116,264</u>	<u>1,264</u>
Total Other Taxes	<u>4,018,600</u>	<u>4,018,600</u>	<u>4,239,861</u>	<u>221,261</u>
 Licenses and Permits:				
Building and Utility Permits	<u>290,000</u>	<u>290,000</u>	<u>398,743</u>	<u>108,743</u>
Total Licenses and Permits	<u>290,000</u>	<u>290,000</u>	<u>398,743</u>	<u>108,743</u>
 Intergovernmental:				
Federal Funds				
Other Federal Funds	<u>-</u>	<u>150,216</u>	<u>195,792</u>	<u>45,576</u>
Total Federal Funds	<u>-</u>	<u>150,216</u>	<u>195,792</u>	<u>45,576</u>
 State Funds				
Other State Funds	<u>192,444</u>	<u>266,241</u>	<u>249,799</u>	<u>( 16,442)</u>
Total State Funds	<u>192,444</u>	<u>266,241</u>	<u>249,799</u>	<u>( 16,442)</u>
 Other Intergovernmental Funds				
Other Intergovernmental	<u>320,037</u>	<u>648,585</u>	<u>884,065</u>	<u>235,480</u>
Total Other Intergovernmental Funds	<u>320,037</u>	<u>648,585</u>	<u>884,065</u>	<u>235,480</u>
 Total Intergovernmental	<u>512,481</u>	<u>1,065,042</u>	<u>1,329,656</u>	<u>264,614</u>

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fees of office/charges for services:				
General Administrative	\$ 55,000	\$ 55,000	\$ 60,423	\$ 5,423
It	12,000	12,000	12,000	-
County Clerk	360,200	360,200	382,804	22,604
Courts - Central Service	3,950	3,950	2,020	( 1,930)
County Court-At-Law	62,320	62,320	51,382	( 10,938)
12th And 278th District Courts	24,090	24,090	31,653	7,563
District Clerk	110,125	110,125	100,181	( 9,944)
District Attorney	-	-	1,057	1,057
Justice Of The Peace - Precinct 1	70,620	70,620	74,680	4,060
Justice Of The Peace - Precinct 2	21,150	21,150	15,000	( 6,150)
Justice Of The Peace - Precinct 3	16,150	16,150	18,231	2,081
Justice Of The Peace - Precinct 4	80,450	80,450	57,279	( 23,171)
County Auditor	42,152	42,152	42,355	203
County Treasurer - Collections	5,800	5,800	3,499	( 2,301)
Vehicle Registration	700,500	700,500	839,733	139,233
Voter Registration	700	700	110	( 590)
County Facilities	8,500	8,500	6,000	( 2,500)
County Jail	168,000	168,000	262,119	94,119
Sheriff's Office	3,900	3,900	10,703	6,803
Sheriff's Estray	700	700	1,227	527
Constables Central Service	175,000	175,000	134,173	( 40,827)
Constable - Precinct 1	-	-	14,233	14,233
Constable - Precinct 2	-	-	205	205
Constable - Precinct 3	-	-	1,100	1,100
Constable - Precinct 4	-	-	36,742	36,742
Probation Support	3,800	5,566	19,575	14,009
Emergency Management	2,000	2,000	-	( 2,000)
Planning And Development	-	-	93	93
Total fees of office/charges for services	<u>1,927,107</u>	<u>1,928,873</u>	<u>2,178,577</u>	<u>249,704</u>
Fines and Forfeitures:				
Court Costs	-	-	74,188	74,188
Total Fines and Forfeitures	<u>-</u>	<u>-</u>	<u>74,188</u>	<u>74,188</u>
Interest Income	320,415	320,415	175,968	( 144,447)
Other Income	<u>26,000</u>	<u>92,513</u>	<u>309,199</u>	<u>216,686</u>
Total Revenues	<u>23,567,364</u>	<u>24,188,204</u>	<u>25,320,484</u>	<u>1,132,280</u>

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
EXPENDITURES				
General Government:				
County Judge				
Salary, Other Pay, and Benefits	\$ 221,362	\$ 221,362	\$ 221,283	\$ 79
Operations	8,454	8,454	2,535	5,919
Total County Judge	229,816	229,816	223,818	5,998
It Operations - County Judge				
Salary, Other Pay, and Benefits	281,363	281,363	186,382	94,981
Operations	9,530	9,530	1,962	7,568
Total It Operations - County Judge	290,893	290,893	188,344	102,549
It Hardware/Software - County Judge				
Operations	335,121	280,121	261,399	18,722
Capital	44,000	44,000	34,440	9,560
Total It Hardware/Software - County Judge	379,121	324,121	295,839	28,282
Commissioner's Court				
Salary, Other Pay, and Benefits	71,516	76,604	76,604	-
Operations	9,046	7,958	6,985	973
Total Commissioner'S Court	80,562	84,562	83,589	973
County Clerk				
Salary, Other Pay, and Benefits	583,746	583,746	574,454	9,292
Operations	108,201	108,201	84,521	23,680
Total County Clerk	691,947	691,947	658,975	32,972
Healthy County Initiative				
Operations	3,000	3,000	25	2,975
Total Healthy County Initiative	3,000	3,000	25	2,975
Elections				
Salary, Other Pay, and Benefits	125,701	143,795	142,742	1,053
Operations	67,878	67,878	47,587	20,291
Total Elections	193,579	211,673	190,329	21,344
Voter Registration				
Salary, Other Pay, and Benefits	51,189	51,718	51,718	-
Operations	25,500	36,775	36,447	328
Total Voter Registration	76,689	88,493	88,165	328

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
County Facilities				
Salary, Other Pay, and Benefits	\$ 471,466	\$ 471,466	\$ 379,224	\$ 92,242
Operations	338,444	323,444	281,178	42,266
Total County Facilities	809,910	794,910	660,402	134,508
Facilities - Justice Center Municipal Allocation				
Operations	10,983	10,983	5,990	4,993
Total Facilities - Justice Center Municipal Allocation	10,983	10,983	5,990	4,993
Centralized Costs				
Salary, Other Pay, and Benefits	555,902	555,902	499,761	56,141
Operations	679,951	641,613	513,391	128,222
Capital Expenditures	-	21,397	21,397	-
Total Centralized Costs	1,235,853	1,218,912	1,034,549	184,363
Contingency				
Operations	918,500	248,226	-	248,226
Total Contingency	918,500	248,226	-	248,226
General Governmental Projects				
Projects	248,178	1,712,229	40,977	1,671,252
Total General Governmental Projects	248,178	1,712,229	40,977	1,671,252
Total General Government	5,169,031	5,909,765	3,471,002	2,438,763
Financial Administration:				
Financial Systems				
Operations	109,833	109,833	102,738	7,095
Total Financial Systems	109,833	109,833	102,738	7,095
County Auditor				
Salary, Other Pay, and Benefits	730,899	730,899	690,603	40,296
Operations	56,275	54,400	43,986	10,414
Total County Auditor	787,174	785,299	734,589	50,710
County Treasurer				
Salary, Other Pay, and Benefits	356,995	356,995	347,979	9,016
Operations	23,579	23,579	13,545	10,034
Total County Treasurer	380,574	380,574	361,524	19,050

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
County Treasurer - Collections				
Salary, Other Pay, and Benefits	\$ 122,048	\$ 122,605	\$ 122,605	\$ -
Operations	<u>21,820</u>	<u>21,264</u>	<u>13,993</u>	<u>7,271</u>
Total County Treasurer - Collections	<u>143,868</u>	<u>143,869</u>	<u>136,598</u>	<u>7,271</u>
Purchasing				
Salary, Other Pay, and Benefits	251,754	251,754	207,447	44,307
Operations	<u>13,517</u>	<u>13,517</u>	<u>6,483</u>	<u>7,034</u>
Total Purchasing	<u>265,271</u>	<u>265,271</u>	<u>213,930</u>	<u>51,341</u>
Vehicle Registration				
Salary, Other Pay, and Benefits	481,952	481,952	476,433	5,519
Operations	<u>13,002</u>	<u>13,002</u>	<u>8,586</u>	<u>4,416</u>
Total Vehicle Registration	<u>494,954</u>	<u>494,954</u>	<u>485,019</u>	<u>9,935</u>
Financial Service Contracts				
Intergovernmental Contracts	<u>547,863</u>	<u>547,863</u>	<u>547,863</u>	<u>-</u>
Total Financial Service Contracts	<u>547,863</u>	<u>547,863</u>	<u>547,863</u>	<u>-</u>
Financial Projects				
Projects	<u>100,000</u>	<u>311,534</u>	<u>27,600</u>	<u>283,934</u>
Total Financial Projects	<u>100,000</u>	<u>311,534</u>	<u>27,600</u>	<u>283,934</u>
Total Financial Administration	<u>2,829,537</u>	<u>3,039,197</u>	<u>2,609,861</u>	<u>429,336</u>
Judicial:				
Courts - Central Costs				
Salary, Other Pay, and Benefits	42,344	42,344	42,189	155
Operations	<u>182,665</u>	<u>117,605</u>	<u>63,623</u>	<u>53,982</u>
Total Courts - Central Costs	<u>225,009</u>	<u>159,949</u>	<u>105,812</u>	<u>54,137</u>
County Court-At-Law				
Salary, Other Pay, and Benefits	471,054	472,103	472,103	-
Operations	<u>183,544</u>	<u>277,494</u>	<u>267,188</u>	<u>10,306</u>
Total County Court-At-Law	<u>654,598</u>	<u>749,597</u>	<u>739,291</u>	<u>10,306</u>
12th Judicial District Court				
Salary, Other Pay, and Benefits	229,166	229,166	228,334	832
Operations	<u>174,806</u>	<u>174,806</u>	<u>116,738</u>	<u>58,068</u>
Total 12th Judicial District Court	<u>403,972</u>	<u>403,972</u>	<u>345,072</u>	<u>58,900</u>

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
278th Judicial District Court				
Salary, Other Pay, and Benefits	\$ 233,096	\$ 233,096	\$ 231,408	\$ 1,688
Operations	<u>174,623</u>	<u>174,623</u>	<u>77,171</u>	<u>97,452</u>
Total 278th Judicial District Court	<u>407,719</u>	<u>407,719</u>	<u>308,579</u>	<u>99,140</u>
District Clerk				
Salary, Other Pay, and Benefits	513,521	513,521	477,224	36,297
Operations	<u>33,639</u>	<u>33,639</u>	<u>26,899</u>	<u>6,740</u>
Total District Clerk	<u>547,160</u>	<u>547,160</u>	<u>504,123</u>	<u>43,037</u>
Criminal District Attorney				
Salary, Other Pay, and Benefits	1,734,447	1,734,447	1,697,940	36,507
Operations	<u>69,558</u>	<u>89,801</u>	<u>58,052</u>	<u>31,749</u>
Total Criminal District Attorney	<u>1,804,005</u>	<u>1,824,248</u>	<u>1,755,992</u>	<u>68,256</u>
Justice Of The Peace - Precinct 1				
Salary, Other Pay, and Benefits	224,291	224,291	223,889	402
Operations	<u>13,574</u>	<u>13,574</u>	<u>8,465</u>	<u>5,109</u>
Total Justice Of The Peace - Precinct 1	<u>237,865</u>	<u>237,865</u>	<u>232,354</u>	<u>5,511</u>
Justice Of The Peace - Precinct 2				
Salary, Other Pay, and Benefits	216,220	216,220	212,088	4,132
Operations	<u>10,295</u>	<u>10,295</u>	<u>3,177</u>	<u>7,118</u>
Total Justice Of The Peace - Precinct 2	<u>226,515</u>	<u>226,515</u>	<u>215,265</u>	<u>11,250</u>
Justice Of The Peace - Precinct 3				
Salary, Other Pay, and Benefits	218,851	218,851	214,162	4,689
Operations	<u>11,904</u>	<u>11,904</u>	<u>4,683</u>	<u>7,221</u>
Total Justice Of The Peace - Precinct 3	<u>230,755</u>	<u>230,755</u>	<u>218,845</u>	<u>11,910</u>
Justice Of The Peace - Precinct 4				
Salary, Other Pay, and Benefits	274,348	274,348	273,669	679
Operations	<u>17,237</u>	<u>17,237</u>	<u>9,633</u>	<u>7,604</u>
Total Justice Of The Peace - Precinct 4	<u>291,585</u>	<u>291,585</u>	<u>283,302</u>	<u>8,283</u>
Juvenile Probation Support				
Salary, Other Pay, and Benefits	68,331	68,331	63,517	4,814
Operations	<u>82,105</u>	<u>82,105</u>	<u>78,506</u>	<u>3,599</u>
Total Juvenile Probation Support	<u>150,436</u>	<u>150,436</u>	<u>142,023</u>	<u>8,413</u>



**WALKER COUNTY, TEXAS**

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

**GENERAL FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial Projects				
Projects	<u>\$ -</u>	<u>\$ 32,701</u>	<u>\$ 32,700</u>	<u>\$ 1</u>
Total Judicial Projects	<u>-</u>	<u>32,701</u>	<u>32,700</u>	<u>1</u>
Total Judicial	<u>5,179,619</u>	<u>5,262,502</u>	<u>4,883,358</u>	<u>379,144</u>
Public Safety:				
Sheriff's Office				
Salary, Other Pay, and Benefits	<u>3,118,932</u>	<u>3,140,932</u>	<u>3,048,817</u>	<u>92,115</u>
Operations	<u>300,722</u>	<u>378,616</u>	<u>318,792</u>	<u>59,824</u>
Capital Expenditures	<u>243,541</u>	<u>243,958</u>	<u>243,958</u>	<u>-</u>
Total Juvenile Probation Support	<u>3,663,195</u>	<u>3,763,506</u>	<u>3,611,567</u>	<u>151,939</u>
Estray				
Operations	<u>6,000</u>	<u>6,000</u>	<u>3,374</u>	<u>2,626</u>
Total Estray	<u>6,000</u>	<u>6,000</u>	<u>3,374</u>	<u>2,626</u>
Courthouse Security General Fund				
Salary, Other Pay, and Benefits	<u>264,621</u>	<u>264,621</u>	<u>255,277</u>	<u>9,344</u>
Total Courthouse Security General Fund	<u>264,621</u>	<u>264,621</u>	<u>255,277</u>	<u>9,344</u>
Constable Central				
Salary, Other Pay, and Benefits	<u>57,535</u>	<u>57,535</u>	<u>53,346</u>	<u>4,189</u>
Operations	<u>5,419</u>	<u>5,419</u>	<u>1,257</u>	<u>4,162</u>
Total Constable Central	<u>62,954</u>	<u>62,954</u>	<u>54,603</u>	<u>8,351</u>
Constable - Precinct 1				
Salary, Other Pay, and Benefits	<u>79,694</u>	<u>79,694</u>	<u>79,505</u>	<u>189</u>
Operations	<u>8,740</u>	<u>8,740</u>	<u>4,219</u>	<u>4,521</u>
Total Constable - Precinct 1	<u>88,434</u>	<u>88,434</u>	<u>83,724</u>	<u>4,710</u>
Constable - Precinct 2				
Salary, Other Pay, and Benefits	<u>79,694</u>	<u>79,694</u>	<u>78,998</u>	<u>696</u>
Operations	<u>16,327</u>	<u>16,327</u>	<u>14,615</u>	<u>1,712</u>
Capital Expenditures	<u>63,693</u>	<u>63,693</u>	<u>59,705</u>	<u>3,988</u>
Total Constable - Precinct 2	<u>159,714</u>	<u>159,714</u>	<u>153,318</u>	<u>6,396</u>
Constable - Precinct 3				
Salary, Other Pay, and Benefits	<u>144,167</u>	<u>144,167</u>	<u>88,183</u>	<u>55,984</u>
Operations	<u>37,071</u>	<u>31,815</u>	<u>21,311</u>	<u>10,504</u>
Total Constable - Precinct 3	<u>181,238</u>	<u>175,982</u>	<u>109,494</u>	<u>66,488</u>

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Constable - Precinct 4				
Salary, Other Pay, and Benefits	\$ 341,722	\$ 333,554	\$ 324,677	\$ 8,877
Operations	42,667	61,566	46,991	14,575
Capital Expenditures	-	33,758	33,758	-
Total Constable - Precinct 4	<u>384,389</u>	<u>428,878</u>	<u>405,426</u>	<u>23,452</u>
Support Personnel - Dps				
Salary, Other Pay, and Benefits	62,925	62,925	62,006	919
Operations	<u>2,215</u>	<u>2,215</u>	<u>502</u>	<u>1,713</u>
Total Support Personnel - Dps	<u>65,140</u>	<u>65,140</u>	<u>62,508</u>	<u>2,632</u>
Weigh Station Utilities And Services				
Operations	<u>35,187</u>	<u>35,187</u>	<u>19,808</u>	<u>15,379</u>
Total Weigh Station Utilities And Services	<u>35,187</u>	<u>35,187</u>	<u>19,808</u>	<u>15,379</u>
Emergency Management				
Salary, Other Pay, and Benefits	108,004	118,004	114,905	3,099
Operations	<u>101,783</u>	<u>430,331</u>	<u>321,089</u>	<u>109,242</u>
Total Emergency Management	<u>209,787</u>	<u>548,335</u>	<u>435,994</u>	<u>112,341</u>
Public Safety Governmental Services Contracts				
Intergovernmental Contracts	<u>988,145</u>	<u>1,000,145</u>	<u>1,000,145</u>	<u>-</u>
Total Public Safety Governmental Services Contracts	<u>988,145</u>	<u>1,000,145</u>	<u>1,000,145</u>	<u>-</u>
Public Safety Projects				
Projects	<u>-</u>	<u>130,497</u>	<u>16,815</u>	<u>113,682</u>
Total Public Safety Projects	<u>-</u>	<u>130,497</u>	<u>16,815</u>	<u>113,682</u>
Total Public Safety	<u>6,108,804</u>	<u>6,729,393</u>	<u>6,212,053</u>	<u>517,340</u>
Correction And Rehabilitation				
County Jail				
Salary, Other Pay, and Benefits	2,307,259	2,307,259	2,229,240	78,019
Operations	593,109	652,909	621,059	31,850
Capital	<u>74,520</u>	<u>76,004</u>	<u>76,004</u>	<u>-</u>
Total County Jail	<u>2,974,888</u>	<u>3,036,172</u>	<u>2,926,303</u>	<u>109,869</u>
Jail-Inmate Medical Cost Center				
Salary, Other Pay, and Benefits	180,391	180,391	162,992	17,399
Operations	<u>169,478</u>	<u>169,478</u>	<u>107,993</u>	<u>61,485</u>
Total Jail-Inmate Medical Cost Center	<u>349,869</u>	<u>349,869</u>	<u>270,985</u>	<u>78,884</u>

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Probation Support				
Operations	\$ 56,498	\$ 78,264	\$ 54,596	\$ 23,668
Total Probation Support	56,498	78,264	54,596	23,668
Adult - Community Service				
Salary, Other Pay, and Benefits	56,907	56,967	56,968	( 1)
Operations	850	884	884	-
Total Adult - Community Service	57,757	57,851	57,852	( 1)
Total Correction And Rehabilitation	3,439,012	3,522,156	3,309,736	212,420
Health And Welfare:				
Veterans Service				
Salary, Other Pay, and Benefits	32,695	32,695	27,430	5,265
Operations	2,137	2,137	135	2,002
Total Veterans Service	34,832	34,832	27,565	7,267
Social Services				
Operations	23,800	23,800	4,005	19,795
Total Social Services	23,800	23,800	4,005	19,795
Planning And Development				
Salary, Other Pay, and Benefits	476,813	476,813	426,437	50,376
Operations	63,225	191,441	164,002	27,439
Total Planning And Development	540,038	668,254	590,439	77,815
Litter Control - General Fund				
Operations	14,476	15,976	14,284	1,692
Total Litter Control - General Fund	14,476	15,976	14,284	1,692
Health And Welfare - Governmental Service Contracts				
Intergovernmental Contracts	115,730	115,730	108,540	7,190
Total Health And Welfare - Governmental Service Contracts	115,730	115,730	108,540	7,190
Health and Welfare Projects				
Projects	-	33,466	10,250	23,216
Total Health and Welfare Projects	-	33,466	10,250	23,216
Total Health And Welfare	728,876	892,058	755,083	136,975

**WALKER COUNTY, TEXAS**

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

**GENERAL FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
Culture And Education:				
Historical Commission				
Salary, Other Pay, and Benefits	11,372	11,372	6,382	4,990
Operations	<u>5,780</u>	<u>5,780</u>	<u>3,438</u>	<u>2,342</u>
Total Historical Commission	<u>17,152</u>	<u>17,152</u>	<u>9,820</u>	<u>7,332</u>
Texas Agrilife Extension Service				
Salary, Other Pay, and Benefits	214,049	214,049	182,877	31,172
Operations	<u>32,932</u>	<u>32,932</u>	<u>19,923</u>	<u>13,009</u>
Total Texas Agrilife Extension Service	<u>246,981</u>	<u>246,981</u>	<u>202,800</u>	<u>44,181</u>
Total Culture And Education	<u>264,133</u>	<u>264,133</u>	<u>212,620</u>	<u>51,513</u>
Debt Service:				
Principal Retirement	225,959	225,959	225,959	-
Interest And Fiscal Charges	<u>2,230</u>	<u>2,230</u>	<u>2,230</u>	<u>-</u>
Total Debt Service	<u>228,189</u>	<u>228,189</u>	<u>228,189</u>	<u>-</u>
Total Expenditures	<u>23,947,201</u>	<u>25,847,393</u>	<u>21,681,902</u>	<u>4,165,491</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>( 379,837)</u>	<u>( 1,659,189)</u>	<u>3,638,582</u>	<u>5,297,771</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(2,219,906)	(2,634,372)	(2,634,372)	-
Sale of capital assets	<u>-</u>	<u>-</u>	<u>26,850</u>	<u>-</u>
Total other financing sources (uses)	<u>( 2,219,906)</u>	<u>( 2,634,372)</u>	<u>( 2,607,522)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 2,599,743)</u>	<u>( 4,293,561)</u>	<u>1,031,060</u>	<u>5,297,771</u>
<b>FUND BALANCES, BEGINNING</b>	<u>12,734,888</u>	<u>12,734,888</u>	<u>12,734,888</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 10,135,145</u>	<u>\$ 8,441,327</u>	<u>\$ 13,765,948</u>	<u>\$ 5,297,771</u>

**WALKER COUNTY, TEXAS**

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

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
<b>REVENUES</b>				
Ad Valorem Taxes:				
Current Taxes	\$ 3,132,138	\$ 3,132,138	\$ 3,149,475	\$ 17,337
Total Ad Valorem Taxes	<u>3,132,138</u>	<u>3,132,138</u>	<u>3,149,475</u>	<u>17,337</u>
Intergovernmental:				
Federal Funds				
Disaster Relief	-	1,299,445	1,337,509	38,064
Total Federal Funds	<u>-</u>	<u>1,299,445</u>	<u>1,337,509</u>	<u>38,064</u>
State Funds				
Other State Funds	103,765	112,221	119,284	7,063
Total State Funds	<u>103,765</u>	<u>112,221</u>	<u>119,284</u>	<u>7,063</u>
Other Intergovernmental Funds				
U.S. Forest Service	124,000	124,000	119,183	( 4,817)
Total Other Intergovernmental Funds	<u>124,000</u>	<u>124,000</u>	<u>119,183</u>	<u>( 4,817)</u>
Total Intergovernmental	<u>227,765</u>	<u>1,535,666</u>	<u>1,575,976</u>	<u>40,310</u>
Fees Of Office/Charges For Services:				
Road And Bridge Fees	865,000	865,000	855,820	( 9,180)
Total Fees Of Office/Charges For Service	<u>865,000</u>	<u>865,000</u>	<u>855,820</u>	<u>( 9,180)</u>
Fines And Forfeitures:				
License And Weight - Operations	310,000	310,000	117,036	( 192,964)
Other Fines And Forfeitures	585,000	585,000	507,876	( 77,124)
Total Fines And Forfeitures	<u>895,000</u>	<u>895,000</u>	<u>624,912</u>	<u>( 270,088)</u>
Interest Income	30,000	30,000	27,020	( 2,980)
Other Income	-	20,899	30,156	9,257
Total Revenues	<u>5,149,903</u>	<u>6,478,703</u>	<u>6,263,359</u>	<u>( 215,344)</u>
<b>EXPENDITURES</b>				
Public transportation:				
Contingency				
Contingency	700,000	-	-	-
Total contingency	<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WALKER COUNTY, TEXAS**

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

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Road and Bridge General				
Operations	\$ <u>70,000</u>	\$ <u>210,481</u>	\$ <u>86,298</u>	\$ <u>124,183</u>
Total Road and Bridge General	<u>70,000</u>	<u>210,481</u>	<u>86,298</u>	<u>124,183</u>
Road and Bridge - Precinct 1				
Salary, Other Pay, and Benefits	618,548	618,548	604,018	14,530
Operations	618,705	1,265,641	638,429	627,212
Capital Expenditures	<u>-</u>	<u>5,595</u>	<u>5,595</u>	<u>-</u>
Total Road and Bridge - Precinct 1	<u>1,237,253</u>	<u>1,889,784</u>	<u>1,248,042</u>	<u>641,742</u>
Road and Bridge - Precinct 2				
Salary, Other Pay, and Benefits	710,957	710,957	695,374	15,583
Operations	775,208	1,615,852	621,918	993,934
Capital Expenditures	<u>-</u>	<u>36,000</u>	<u>43,874</u>	<u>( 7,874)</u>
Total Road and Bridge - Precinct 2	<u>1,486,165</u>	<u>2,362,809</u>	<u>1,361,166</u>	<u>1,001,643</u>
Road and Bridge - Precinct 3				
Salary, Other Pay, and Benefits	773,538	773,538	760,971	12,567
Operations	721,797	1,505,147	661,265	843,882
Capital Expenditures	<u>-</u>	<u>70,475</u>	<u>33,990</u>	<u>36,485</u>
Total Road and Bridge - Precinct 3	<u>1,495,335</u>	<u>2,349,160</u>	<u>1,456,226</u>	<u>892,934</u>
Road and Bridge - Precinct 4				
Salary, Other Pay, and Benefits	706,145	726,145	724,249	1,896
Operations	817,263	1,731,964	978,624	753,340
Capital Expenditures	<u>-</u>	<u>75,123</u>	<u>79,504</u>	<u>( 4,381)</u>
Total Road and Bridge - Precinct 4	<u>1,523,408</u>	<u>2,533,232</u>	<u>1,782,377</u>	<u>750,855</u>
Road and Bridge Capital Projects - Weigh Station				
Operations	<u>-</u>	<u>242,906</u>	<u>55,881</u>	<u>187,025</u>
Total Road and Bridge Capital Projects - Weigh Station	<u>-</u>	<u>242,906</u>	<u>55,881</u>	<u>187,025</u>
Road and Bridge Weigh Station Operations				
Salary, Other Pay, and Benefits	20,772	20,772	16,157	4,615
Operations	<u>35,000</u>	<u>35,000</u>	<u>3,073</u>	<u>31,927</u>
Total Road and Bridge Weigh Station Operations	<u>55,772</u>	<u>55,772</u>	<u>19,230</u>	<u>36,542</u>
Total Public Transportation	<u>6,567,933</u>	<u>9,644,144</u>	<u>6,009,220</u>	<u>3,634,924</u>
Total Expenditures	<u>6,567,933</u>	<u>9,644,144</u>	<u>6,009,220</u>	<u>3,634,924</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****ROAD AND BRIDGE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ ( 1,418,030)</u>	<u>\$ ( 3,165,441)</u>	<u>\$ 254,139</u>	<u>\$ 3,419,580</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	600,000	975,000	975,000	-
Sale of Capital Assets	<u>-</u>	<u>5,320</u>	<u>5,320</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>600,000</u>	<u>980,320</u>	<u>980,320</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 818,030)</u>	<u>( 2,185,121)</u>	<u>1,234,459</u>	<u>3,419,580</u>
<b>FUND BALANCES, BEGINNING</b>	<u>2,682,756</u>	<u>2,682,756</u>	<u>2,682,756</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,864,726</u>	<u>\$ 497,635</u>	<u>\$ 3,917,215</u>	<u>\$ 3,419,580</u>

**WALKER COUNTY, TEXAS**

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

WALKER COUNTY EMS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Emergency Medical Services	\$ 2,225,000	\$ 2,225,000	\$ 2,589,253	\$ 364,253
Total Fees of Office/Charges for Services	<u>2,225,000</u>	<u>2,225,000</u>	<u>2,589,253</u>	<u>364,253</u>
Intergovernmental:				
Federal Funds	-	-	52,451	52,451
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>52,451</u>	<u>52,451</u>
Interest Income	5,000	5,000	3,801	( 1,199)
Other Income	-	-	14,182	14,182
Total Revenues	<u>2,230,000</u>	<u>2,230,000</u>	<u>2,659,687</u>	<u>429,687</u>
<b>EXPENDITURES</b>				
Public Safety:				
Walker County EMS				
Salary, Other Pay, and Benefits	2,662,374	3,135,777	3,044,091	91,686
Operations	620,511	651,611	582,825	68,786
Capital Expenditures	<u>338,612</u>	<u>338,612</u>	<u>336,958</u>	<u>1,654</u>
Total Walker County EMS	<u>3,621,497</u>	<u>4,126,000</u>	<u>3,963,874</u>	<u>162,126</u>
EMS Transfer				
Salary, Other Pay, and Benefits	473,403	-	-	-
Operations	<u>31,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total EMS Transfer	<u>504,503</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Public Safety	<u>4,126,000</u>	<u>4,126,000</u>	<u>3,963,874</u>	<u>162,126</u>
Total Expenditures	<u>4,126,000</u>	<u>4,126,000</u>	<u>3,963,874</u>	<u>162,126</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 1,896,000)	( 1,896,000)	(1,304,187)	591,813
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,591,612	1,591,612	1,591,612	-
Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>1,515</u>	<u>1,515</u>
Total Other Financing Sources (uses)	<u>1,591,612</u>	<u>1,591,612</u>	<u>1,593,127</u>	<u>1,515</u>
<b>NET CHANGE IN FUND BALANCES</b>	( 304,388)	( 304,388)	288,940	593,328
<b>FUND BALANCES, BEGINNING</b>	<u>830,375</u>	<u>830,375</u>	<u>830,375</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 525,987</u>	<u>\$ 525,987</u>	<u>\$ 1,119,315</u>	<u>\$ 593,328</u>



**WALKER COUNTY, TEXAS**

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

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal Funds				
HAVA Election Security Grant	\$ -	\$ 170,984	\$ 139,952	\$( 31,032)
CDBG Grant	-	235,079	235,079	-
District Attorney Grant	49,861	49,861	45,816	( 4,045)
Justice Assistance Grant	<u>6,225</u>	<u>6,225</u>	<u>6,226</u>	<u>1</u>
Total Federal Funds	<u>56,086</u>	<u>462,149</u>	<u>427,073</u>	<u>( 35,076)</u>
State Funds				
Other State Funds	<u>5,577,395</u>	<u>5,637,377</u>	<u>5,124,038</u>	<u>( 513,339)</u>
Total State Funds	<u>5,577,395</u>	<u>5,637,377</u>	<u>5,124,038</u>	<u>( 513,339)</u>
Total Intergovernmental	<u>5,633,481</u>	<u>6,099,526</u>	<u>5,551,111</u>	<u>( 548,415)</u>
Other Income	<u>-</u>	<u>16,105</u>	<u>16,103</u>	<u>( 2)</u>
Total Revenues	<u>5,633,481</u>	<u>6,115,631</u>	<u>5,567,214</u>	<u>( 548,417)</u>
<b>EXPENDITURES</b>				
General Government:				
HAVA Election Security				
Salary, Other Pay, and Benefits	-	2,696	2,697	( 1)
Operations	<u>-</u>	<u>58,484</u>	<u>50,603</u>	<u>7,881</u>
Total HAVA Election Security	<u>-</u>	<u>61,180</u>	<u>53,300</u>	<u>7,880</u>
HAVA Election Security				
Operations	-	83,100	58,634	24,466
Capital	<u>-</u>	<u>52,900</u>	<u>52,900</u>	<u>-</u>
Total HAVA Election Security	<u>-</u>	<u>136,000</u>	<u>111,534</u>	<u>24,466</u>
Total General Government	<u>-</u>	<u>197,180</u>	<u>164,834</u>	<u>32,346</u>

**WALKER COUNTY, TEXAS**

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

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial:				
SPU Criminal				
Salary, Other Pay, and Benefits	\$ 1,519,923	\$ 1,547,257	\$ 1,471,097	\$ 76,160
Total SPU Criminal	<u>1,519,923</u>	<u>1,547,257</u>	<u>1,471,097</u>	<u>76,160</u>
SPU Criminal - State General Allocation				
Salary, Other Pay, and Benefits	198,247	198,247	167,921	30,326
Operations	189,856	206,436	139,533	66,903
Capital	<u>20,000</u>	<u>20,000</u>	<u>17,936</u>	<u>2,064</u>
Total SPU Criminal - State General Allocation	<u>408,103</u>	<u>424,683</u>	<u>325,390</u>	<u>99,293</u>
SPU/Civil Division				
Salary, Other Pay, and Benefits	1,603,331	1,612,631	1,606,710	5,921
Operations	<u>1,006,736</u>	<u>1,006,736</u>	<u>770,816</u>	<u>235,920</u>
Total SPU/Civil Division	<u>2,610,067</u>	<u>2,619,367</u>	<u>2,377,526</u>	<u>241,841</u>
SPU - Juvenile Division				
Salary, Other Pay, and Benefits	840,704	844,364	785,484	58,880
Operations	<u>124,137</u>	<u>124,137</u>	<u>96,673</u>	<u>27,464</u>
Total SPU - Juvenile Division	<u>964,841</u>	<u>968,501</u>	<u>882,157</u>	<u>86,344</u>
District Attorney Victim Assistance Coordinator				
Salary, Other Pay, and Benefits	61,277	61,277	58,282	2,995
Operations	<u>1,050</u>	<u>1,050</u>	<u>-</u>	<u>1,050</u>
Total District Attorney Victim Assistance Coordinator	<u>62,327</u>	<u>62,327</u>	<u>58,282</u>	<u>4,045</u>
Total Judicial	<u>5,565,261</u>	<u>5,622,135</u>	<u>5,114,452</u>	<u>507,683</u>
Public Safety:				
Auto Theft Task Force				
Salary, Other Pay, and Benefits	<u>74,461</u>	<u>74,461</u>	<u>75,101</u>	<u>( 640)</u>
Total Auto Theft Task Force	<u>74,461</u>	<u>74,461</u>	<u>75,101</u>	<u>( 640)</u>
Justice Assistance Grant				
Operations	6,225	-	-	-
Capital Expenditures	<u>-</u>	<u>6,225</u>	<u>6,226</u>	<u>( 1)</u>
Total Justice Assistance Grant	<u>6,225</u>	<u>6,225</u>	<u>6,226</u>	<u>( 1)</u>
Total Public Safety	<u>80,686</u>	<u>80,686</u>	<u>81,327</u>	<u>( 641)</u>

**WALKER COUNTY, TEXAS**

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

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health and Welfare:				
CDBG Grant				
Operations	<u>-</u>	<u>235,079</u>	<u>235,079</u>	<u>-</u>
Total CDBG Grant	<u>-</u>	<u>235,079</u>	<u>235,079</u>	<u>-</u>
HGAC Master Gardeners Grant				
Operations	<u>-</u>	<u>9,492</u>	<u>463</u>	<u>9,029</u>
Total CDBG Grant	<u>-</u>	<u>9,492</u>	<u>463</u>	<u>9,029</u>
Total Health and Welfare	<u>-</u>	<u>244,571</u>	<u>235,542</u>	<u>9,029</u>
Total Expenditures	<u>5,645,947</u>	<u>6,144,572</u>	<u>5,596,155</u>	<u>548,417</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 12,466)	( 28,941)	( 28,941)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	12,466	28,466	28,466	-
Sale of Capital Assets	<u>-</u>	<u>475</u>	<u>475</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>12,466</u>	<u>28,941</u>	<u>28,941</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WALKER COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS**

SEPTEMBER 30, 2020

<b>Measurement Date December 31,</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Total Pension Liability</b>			
Service Cost	\$ 2,723,984	\$ 2,750,153	\$ 2,845,331
Interest total pension liability	7,651,788	7,187,227	6,801,748
Changes of benefit terms	-	-	-
Effect of economic/demographic (gains) or losses	212,840	( 441,469)	( 747,402)
Effect of assumption changes or inputs	-	-	( 528,800)
Refunds of employee contributions	-	( 295,983)	( 263,314)
Benefit payments	( 3,805,785)	( 3,369,791)	( 3,110,010)
Net change in total pension liability	6,782,827	5,830,137	4,997,553
Total pension liability - beginning	<u>93,608,379</u>	<u>87,778,242</u>	<u>82,780,689</u>
Total pension liability - ending (a)	<u>\$ 100,391,206</u>	<u>\$ 93,608,379</u>	<u>\$ 87,778,242</u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 2,520,045	\$ 2,376,957	\$ 2,286,068
Member contributions	1,331,344	1,279,899	1,280,198
Investment income net of investment expenses	11,866,287	( 1,372,957)	9,370,424
Refunds of member contributions	-	( 295,983)	( 263,314)
Benefit payments	( 3,805,785)	( 3,369,791)	( 3,110,010)
Administrative expenses	( 64,102)	( 58,039)	( 49,007)
Other	<u>13,280</u>	<u>7,213</u>	<u>2,048</u>
Net change in plan fiduciary net position	11,861,069	( 1,432,701)	9,516,407
Plan fiduciary net position - beginning	<u>72,258,786</u>	<u>73,691,487</u>	<u>64,175,080</u>
Plan fiduciary net position - ending (b)	<u>84,119,855</u>	<u>72,258,786</u>	<u>73,691,487</u>
Net pension liability - ending (a) - (b)	<u>\$ 16,271,351</u>	<u>\$ 21,349,593</u>	<u>\$ 14,086,755</u>
Fiduciary net position as a percentage of total pension liability	83.79%	77.19%	83.95%
Pensionable covered payroll	\$ 19,019,207	\$ 18,284,273	\$ 18,288,545
Net pension liability as a percentage of covered payroll	85.55%	116.76%	77.03%

Note: This schedule is required to include 10 years of information, but information prior to 2014 is not available.

<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 2,907,140	\$ 2,412,090	\$ 2,368,490
6,215,848	5,847,175	5,370,303
-	( 438,596)	-
( 139,557)	( 1,299,374)	-
-	971,330	475,276
( 110,395)	( 141,788)	( 187,830)
( 2,864,353)	( 2,730,734)	( 2,168,317)
6,008,683	4,620,103	5,857,922
<u>76,772,006</u>	<u>72,151,903</u>	<u>66,293,981</u>
\$ <u>82,780,689</u>	\$ <u>76,772,006</u>	\$ <u>72,151,903</u>
\$ 2,201,382	\$ 2,143,232	\$ 1,981,978
1,227,862	1,207,941	1,141,438
4,389,111	( 203,510)	3,755,184
( 110,395)	( 141,788)	( 187,830)
( 2,864,353)	( 2,730,734)	( 2,168,317)
( 47,778)	( 42,642)	( 43,790)
<u>50,980</u>	<u>55,451</u>	<u>1,767</u>
4,846,809	287,950	4,480,430
<u>59,328,271</u>	<u>59,040,321</u>	<u>54,559,891</u>
<u>64,175,080</u>	<u>59,328,271</u>	<u>59,040,321</u>
\$ <u>18,605,609</u>	\$ <u>17,443,735</u>	\$ <u>13,111,582</u>
77.52%	77.28%	81.83%
\$ 17,540,889	\$ 17,256,294	\$ 16,048,404
106.07%	101.09%	81.70%

**WALKER COUNTY, TEXAS****SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS**

SEPTEMBER 30, 2020

<b>Fiscal Year Ended September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll (1)</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2015	\$ 2,043,190	\$ 2,043,190	\$ -	\$ 16,472,340	12.40%
2016	2,164,392	2,164,392	-	17,293,855	12.52%
2017	2,272,855	2,272,855	-	18,163,487	12.51%
2018	2,355,162	2,355,162	-	18,308,073	12.86%
2019	2,472,546	2,472,546	-	18,754,201	13.18%
2020	2,520,045	2,520,045	-	19,019,207	13.25%

(1) Payroll is calculated based on contributions as reported to TCDRS.

Note: This schedule is required to include 10 years of information, but information prior to 2014 is not available.

**WALKER COUNTY, TEXAS**

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY  
AND RELATED RATIOS  
RETIREE HEALTH CARE BENEFIT PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<b>Fiscal Year Ended</b>		
	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total OPEB liability</b>			
Service Cost	\$ 625,233	\$ 625,233	\$ 600,839
Interest on the total OPEB liability	747,166	678,363	661,955
Changes of benefit terms	-	-	-
Difference between expected and actual experience	( 1,011,757)	-	-
Changes of assumptions and other inputs	2,914,494	-	-
Benefit payments	( 210,549)	( 257,808)	( 257,808)
Net change in total OPEB liability	<u>3,064,587</u>	<u>1,045,788</u>	<u>1,004,986</u>
Total OPEB liability - beginning	<u>17,883,146</u>	<u>16,837,358</u>	<u>15,832,372</u>
Total OPEB liability - ending	<u>\$ 20,947,733</u>	<u>\$ 17,883,146</u>	<u>\$ 16,837,358</u>
<b>Covered-employee payroll</b>	\$ 8,334,886	\$ 8,134,025	\$ 8,134,025
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	251.33%	219.86%	207.00%

**Notes to Schedule:**

- This schedule is required to have 10 years of information, but the information prior to 2018 is not available.

**THIS PAGE LEFT BLANK INTENTIONALLY**



**COMBINING STATEMENTS AND BUDGET  
COMPARISONS AS SUPPLEMENTARY INFORMATION**

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **SPECIAL REVENUE FUNDS**

**WALKER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2020**

	Special Revenue Funds			
	County Records Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,560	\$ 64,554	\$ 615,866	\$ 191,770
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	<u>3,560</u>	<u>64,554</u>	<u>615,866</u>	<u>191,770</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Accrued liabilities	-	-	1,185	-
Unearned revenues	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,185</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted for grants or by legislature	<u>3,560</u>	<u>64,554</u>	<u>614,681</u>	<u>191,770</u>
Total fund balances	<u>3,560</u>	<u>64,554</u>	<u>614,681</u>	<u>191,770</u>
Total liabilities and fund balances	<u>\$ 3,560</u>	<u>\$ 64,554</u>	<u>\$ 615,866</u>	<u>\$ 191,770</u>

Special Revenue Funds

District Clerk Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	Court Reporter Service Fund	County Law Library Fund	Courthouse Security Fund	Justice Courts Building Security Fund	JP Truancy Prevention and Diversion Fund
\$ 11,961	\$ 34,816	\$ 3,252	\$ 610	\$ 4,263	\$ 18,810	\$ 48,143	\$ 7,543
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>11,961</u>	<u>34,816</u>	<u>3,252</u>	<u>610</u>	<u>4,263</u>	<u>18,810</u>	<u>48,143</u>	<u>7,543</u>
-	2,441	-	-	188	-	280	-
-	-	-	-	-	-	-	-
-	150	-	-	-	1,870	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>2,591</u>	<u>-</u>	<u>-</u>	<u>188</u>	<u>1,870</u>	<u>280</u>	<u>-</u>
<u>11,961</u>	<u>32,225</u>	<u>3,252</u>	<u>610</u>	<u>4,075</u>	<u>16,940</u>	<u>47,863</u>	<u>7,543</u>
<u>11,961</u>	<u>32,225</u>	<u>3,252</u>	<u>610</u>	<u>4,075</u>	<u>16,940</u>	<u>47,863</u>	<u>7,543</u>
\$ <u>11,961</u>	\$ <u>34,816</u>	\$ <u>3,252</u>	\$ <u>610</u>	\$ <u>4,263</u>	\$ <u>18,810</u>	\$ <u>48,143</u>	\$ <u>7,543</u>

**WALKER COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	Special Revenue Funds			
	County Specialty Court Programs Fund	US Forest Service Fund	Justice Courts Technology Fund	County and District Courts Technology Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,538	\$ 17,354	\$ 86,077	\$ 6,722
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	<u>1,538</u>	<u>17,354</u>	<u>86,077</u>	<u>6,722</u>
<b>LIABILITIES</b>				
Accounts payable	-	17,354	-	-
Due to other funds	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	<u>-</u>	<u>17,354</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted for grants or by legislature	<u>1,538</u>	<u>-</u>	<u>86,077</u>	<u>6,722</u>
Total fund balances	<u>1,538</u>	<u>-</u>	<u>86,077</u>	<u>6,722</u>
Total liabilities and fund balances	\$ <u>1,538</u>	\$ <u>17,354</u>	\$ <u>86,077</u>	\$ <u>6,722</u>

-

## Special Revenue Funds

Child Abuse Prevention Fund	District Attorney Prosecutors Supplement Fund	Pretrial Intervention Program Fund	District Attorney Forfeiture Fund	District Attorney Hot Check Fee Fund	Sheriff Forfeiture Fund	Sheriff Inmate Medical Fund	DOJ Equitable Sharing Fund	Elections Equipment Fund
\$ 633	\$ -	\$ 93,910	\$ 180,865	\$ 2,237	\$ 425,079	\$ 46,548	\$ 403,564	\$ 9,815
-	-	-	-	-	-	-	-	-
-	-	-	-	159	-	611	-	-
-	7,500	-	-	-	-	-	-	-
<u>633</u>	<u>7,500</u>	<u>93,910</u>	<u>180,865</u>	<u>2,396</u>	<u>425,079</u>	<u>47,159</u>	<u>403,564</u>	<u>9,815</u>
-	640	-	-	-	2,488	-	-	-
-	52	-	-	-	-	-	-	-
-	-	501	-	-	-	-	-	-
-	6,808	-	-	-	-	-	-	-
-	<u>7,500</u>	<u>501</u>	<u>-</u>	<u>-</u>	<u>2,488</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>633</u>	<u>-</u>	<u>93,409</u>	<u>180,865</u>	<u>2,396</u>	<u>422,591</u>	<u>47,159</u>	<u>403,564</u>	<u>9,815</u>
<u>633</u>	<u>-</u>	<u>93,409</u>	<u>180,865</u>	<u>2,396</u>	<u>422,591</u>	<u>47,159</u>	<u>403,564</u>	<u>9,815</u>
\$ <u>633</u>	\$ <u>7,500</u>	\$ <u>93,910</u>	\$ <u>180,865</u>	\$ <u>2,396</u>	\$ <u>425,079</u>	\$ <u>47,159</u>	\$ <u>403,564</u>	\$ <u>9,815</u>

**WALKER COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	Special Revenue Funds			
	Tax Assessor Elections Service Contract Fund	Tax Assessor Special Inventory Fee Fund	Juvenile Grant Fund	Total Nonmajor Special Revenue
<b>ASSETS</b>				
Cash and cash equivalents	\$ 40,520	\$ 96	\$ 158,620	\$ 2,478,726
Due from other governments	-	-	22,985	22,985
Due from others	-	-	-	770
Accounts receivable	-	-	-	7,500
Total assets	<u>40,520</u>	<u>96</u>	<u>181,605</u>	<u>2,509,981</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	24,788	48,179
Due to other funds	-	-	1,080	1,132
Accrued liabilities	-	-	9,145	12,851
Unearned revenues	-	-	49,427	56,235
Total liabilities	<u>-</u>	<u>-</u>	<u>84,440</u>	<u>118,397</u>
<b>FUND BALANCES</b>				
Restricted for grants or by legislature	<u>40,520</u>	<u>96</u>	<u>97,165</u>	<u>2,391,584</u>
Total fund balances	<u>40,520</u>	<u>96</u>	<u>97,165</u>	<u>2,391,584</u>
Total liabilities and fund balances	<u>\$ 40,520</u>	<u>\$ 96</u>	<u>\$ 181,605</u>	<u>\$ 2,509,981</u>



**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS****COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES****NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds			
	County Records Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	15,061	11,732	110,626	105,831
Fines and forfeitures	-	-	-	-
Interest income	-	302	4,692	1,700
Total revenues	<u>15,061</u>	<u>12,034</u>	<u>115,318</u>	<u>107,531</u>
<b>EXPENDITURES</b>				
Current:				
General government	15,717	5,317	51,045	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Total expenditures	<u>15,717</u>	<u>5,317</u>	<u>51,045</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 656)</u>	<u>6,717</u>	<u>64,273</u>	<u>107,531</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 656)</u>	<u>6,717</u>	<u>64,273</u>	<u>107,531</u>
<b>FUND BALANCE, BEGINNING</b>	<u>4,216</u>	<u>57,837</u>	<u>550,408</u>	<u>84,239</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 3,560</u>	<u>\$ 64,554</u>	<u>\$ 614,681</u>	<u>\$ 191,770</u>

Special Revenue Funds

District Clerk Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	County Jury Fee Fund	Court Reporter Service Fund	County Law Library Fund	Courthouse Security Fund	Justice Courts Building Security Fund
\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,699	-	1,816	6,972	14,861	34,323	31,928	4,432
-	-	-	-	-	-	-	-
<u>1</u>	<u>267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35</u>	<u>62</u>	<u>282</u>
<u>3,700</u>	<u>12,267</u>	<u>1,816</u>	<u>6,972</u>	<u>14,861</u>	<u>34,358</u>	<u>31,990</u>	<u>4,714</u>
-	-	-	-	-	-	-	-
-	12,583	2,831	6,972	14,251	45,497	-	-
-	-	-	-	-	-	70,505	3,745
<u>-</u>	<u>12,583</u>	<u>2,831</u>	<u>6,972</u>	<u>14,251</u>	<u>45,497</u>	<u>70,505</u>	<u>3,745</u>
<u>3,700</u>	<u>( 316)</u>	<u>( 1,015)</u>	<u>-</u>	<u>610</u>	<u>( 11,139)</u>	<u>( 38,515)</u>	<u>969</u>
-	-	-	-	-	11,000	28,294	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>	<u>28,294</u>	<u>-</u>
<u>3,700</u>	<u>( 316)</u>	<u>( 1,015)</u>	<u>-</u>	<u>610</u>	<u>( 139)</u>	<u>( 10,221)</u>	<u>969</u>
<u>8,261</u>	<u>32,541</u>	<u>4,267</u>	<u>-</u>	<u>-</u>	<u>4,214</u>	<u>27,161</u>	<u>46,894</u>
\$ <u>11,961</u>	\$ <u>32,225</u>	\$ <u>3,252</u>	\$ <u>-</u>	\$ <u>610</u>	\$ <u>4,075</u>	\$ <u>16,940</u>	\$ <u>47,863</u>

**WALKER COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Special Revenue Funds			
	JP Truancy Prevention and Diversion Fund	County Specialty Court Programs Fund	US Forest Service Fund	Justice Courts Technology Fund
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 120
Charges for services	7,542	1,537	-	16,543
Fines and forfeitures	-	-	-	-
Interest income	<u>1</u>	<u>1</u>	<u>-</u>	<u>633</u>
Total revenues	<u>7,543</u>	<u>1,538</u>	<u>-</u>	<u>17,296</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	8,672
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,672</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>7,543</u>	<u>1,538</u>	<u>-</u>	<u>8,624</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>7,543</u>	<u>1,538</u>	<u>-</u>	<u>8,624</u>
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,453</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 7,543</u>	<u>\$ 1,538</u>	<u>\$ -</u>	<u>\$ 86,077</u>

Special Revenue Funds								
County and District Courts Technology Fund	Child Abuse Prevention Fund	District Attorney Prosecutors Supplement Fund	Pretrial Intervention Program Fund	District Attorney Forfeiture Fund	District Attorney HotCheck Fee Fund	Sheriff Forfeiture Fund	Sheriff Inmate Medical Fund	DOJ Equitable Sharing Fund
\$ 5,356	\$ -	\$ 22,422	\$ -	\$ 491	\$ -	\$ -	\$ -	\$ -
1,441	633	-	41,795	-	3,055	-	6,861	-
-	-	-	-	8,060	-	33,703	-	12,306
9	-	-	472	1,583	-	3,700	333	3,602
<u>6,806</u>	<u>633</u>	<u>22,422</u>	<u>42,267</u>	<u>10,134</u>	<u>3,055</u>	<u>37,403</u>	<u>7,194</u>	<u>15,908</u>
-	-	-	-	-	-	-	-	-
5,356	-	22,422	9,625	5,249	1,540	-	-	-
-	-	-	-	-	-	32,262	-	-
<u>5,356</u>	<u>-</u>	<u>22,422</u>	<u>9,625</u>	<u>5,249</u>	<u>1,540</u>	<u>32,262</u>	<u>-</u>	<u>-</u>
<u>1,450</u>	<u>633</u>	<u>-</u>	<u>32,642</u>	<u>4,885</u>	<u>1,515</u>	<u>5,141</u>	<u>7,194</u>	<u>15,908</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,190	-	-
-	-	-	-	-	-	1,190	-	-
<u>1,450</u>	<u>633</u>	<u>-</u>	<u>32,642</u>	<u>4,885</u>	<u>1,515</u>	<u>6,331</u>	<u>7,194</u>	<u>15,908</u>
<u>5,272</u>	<u>-</u>	<u>-</u>	<u>60,767</u>	<u>175,980</u>	<u>881</u>	<u>416,260</u>	<u>39,965</u>	<u>387,656</u>
								-
<u>\$ 6,722</u>	<u>\$ 633</u>	<u>\$ -</u>	<u>\$ 93,409</u>	<u>\$ 180,865</u>	<u>\$ 2,396</u>	<u>\$ 422,591</u>	<u>\$ 47,159</u>	<u>\$ 403,564</u>

**WALKER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds				Total Nonmajor Special Revenue Funds
	Elections Equipment Fund	Tax Assessor Elections Service Contract Fund	Tax Assessor Special Inventory Fee Fund	Juvenile Grant Fund	
<b>REVENUES</b>					
Intergovernmental	\$ 34,298	\$ 150	\$ -	\$ 468,239	\$ 543,076
Charges for services	-	6,165	6,436	-	433,289
Fines and forfeitures	-	-	-	-	54,069
Interest income	-	325	-	468	18,468
Total revenues	<u>34,298</u>	<u>6,640</u>	<u>6,436</u>	<u>468,707</u>	<u>1,048,902</u>
<b>EXPENDITURES</b>					
Current:					
General government	34,297	3,046	6,359	-	115,781
Judicial	-	-	-	469,331	604,329
Public safety	-	-	-	-	106,512
Total expenditures	<u>34,297</u>	<u>3,046</u>	<u>6,359</u>	<u>469,331</u>	<u>826,622</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1</u>	<u>3,594</u>	<u>77</u>	<u>( 624)</u>	<u>222,280</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	39,294
Sale of capital assets	-	-	-	-	1,190
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,484</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>1</u>	<u>3,594</u>	<u>77</u>	<u>( 624)</u>	<u>262,764</u>
<b>FUND BALANCE, BEGINNING</b>	<u>9,814</u>	<u>36,926</u>	<u>19</u>	<u>97,789</u>	<u>2,128,820</u>
	-				
<b>FUND BALANCE, ENDING</b>	<u>\$ 9,815</u>	<u>\$ 40,520</u>	<u>\$ 96</u>	<u>\$ 97,165</u>	<u>\$ 2,391,584</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Records Preservation	\$ <u>17,500</u>	\$ <u>17,500</u>	\$ <u>15,061</u>	\$ ( <u>2,439</u> )
Total Fees of Office/Charges for Services	<u>17,500</u>	<u>17,500</u>	<u>15,061</u>	( <u>2,439</u> )
Interest Income	<u>5</u>	<u>5</u>	<u>-</u>	( <u>5</u> )
Total Revenues	<u>17,505</u>	<u>17,505</u>	<u>15,061</u>	( <u>2,444</u> )
<b>EXPENDITURES</b>				
General Government:				
County Records Management				
Operations	<u>19,225</u>	<u>19,225</u>	<u>15,717</u>	<u>3,508</u>
Total County Records Management	<u>19,225</u>	<u>19,225</u>	<u>15,717</u>	<u>3,508</u>
Total General Government	<u>19,225</u>	<u>19,225</u>	<u>15,717</u>	<u>3,508</u>
Total Expenditures	<u>19,225</u>	<u>19,225</u>	<u>15,717</u>	<u>3,508</u>
<b>NET CHANGE IN FUND BALANCES</b>	( <u>1,720</u> )	( <u>1,720</u> )	( <u>656</u> )	<u>1,064</u>
<b>FUND BALANCES, BEGINNING</b>	<u>4,216</u>	<u>4,216</u>	<u>4,216</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>2,496</u>	\$ <u>2,496</u>	\$ <u>3,560</u>	\$ <u>1,064</u>

**WALKER COUNTY, TEXAS**

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

COUNTY RECORDS PRESERVATION II FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Records Preservation	\$ 12,000	\$ 12,000	\$ 11,732	\$ ( 268)
Total Fees of Office/Charges for Services	<u>12,000</u>	<u>12,000</u>	<u>11,732</u>	<u>( 268)</u>
Interest Income	<u>-</u>	<u>-</u>	<u>302</u>	<u>302</u>
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>12,034</u>	<u>34</u>
<b>EXPENDITURES</b>				
General Government:				
County Records Preservation II Fund				
Operations	24,411	19,094	-	19,094
Capital Expenditures	<u>-</u>	<u>5,317</u>	<u>5,317</u>	<u>-</u>
Total County Records Preservation II Fund	<u>24,411</u>	<u>24,411</u>	<u>5,317</u>	<u>19,094</u>
Total General Government	<u>24,411</u>	<u>24,411</u>	<u>5,317</u>	<u>19,094</u>
Total Expenditures	<u>24,411</u>	<u>24,411</u>	<u>5,317</u>	<u>19,094</u>
<b>NET CHANGE IN FUND BALANCES</b>	( 12,411)	( 12,411)	6,717	19,128
<b>FUND BALANCES, BEGINNING</b>	<u>57,837</u>	<u>57,837</u>	<u>57,837</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 45,426</u>	<u>\$ 45,426</u>	<u>\$ 64,554</u>	<u>\$ 19,128</u>



**WALKER COUNTY, TEXAS**

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

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Records Preservation	\$ <u>94,000</u>	\$ <u>94,000</u>	\$ <u>110,626</u>	\$ <u>16,626</u>
Total Fees of Office/Charges for Services	<u>94,000</u>	<u>94,000</u>	<u>110,626</u>	<u>16,626</u>
Interest income	<u>1,500</u>	<u>1,500</u>	<u>4,692</u>	<u>3,192</u>
Total revenues	<u>95,500</u>	<u>95,500</u>	<u>115,318</u>	<u>19,818</u>
<b>EXPENDITURES</b>				
General Government:				
County Clerk Records Preservation				
Salary, Other Pay, and Benefits	68,810	67,810	47,642	20,168
Operations	<u>2,500</u>	<u>3,500</u>	<u>3,403</u>	<u>97</u>
Total County Clerk Records Preservation	<u>71,310</u>	<u>71,310</u>	<u>51,045</u>	<u>20,265</u>
Total General Government	<u>71,310</u>	<u>71,310</u>	<u>51,045</u>	<u>20,265</u>
Total Expenditures	<u>71,310</u>	<u>71,310</u>	<u>51,045</u>	<u>20,265</u>
<b>NET CHANGE IN FUND BALANCES</b>	24,190	24,190	64,273	40,083
<b>FUND BALANCES, BEGINNING</b>	<u>550,408</u>	<u>550,408</u>	<u>550,408</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>574,598</u>	\$ <u>574,598</u>	\$ <u>614,681</u>	\$ <u>40,083</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COUNTY CLERK RECORDS ARCHIVE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Records Preservation	\$ <u>97,000</u>	\$ <u>97,000</u>	\$ <u>105,831</u>	\$ <u>8,831</u>
Total Fees of Office/Charges for Services	<u>97,000</u>	<u>97,000</u>	<u>105,831</u>	<u>8,831</u>
 Interest Income	 <u>1,000</u>	 <u>1,000</u>	 <u>1,700</u>	 <u>700</u>
Total Revenues	<u>98,000</u>	<u>98,000</u>	<u>107,531</u>	<u>9,531</u>
 <b>EXPENDITURES</b>				
General Government:				
County Clerk Archive				
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total County Clerk Archive	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
 Total General Government	 <u>200,000</u>	 <u>200,000</u>	 <u>-</u>	 <u>200,000</u>
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 ( 102,000)	 ( 102,000)	 107,531	 209,531
 <b>FUND BALANCES, BEGINNING</b>	 <u>84,239</u>	 <u>84,239</u>	 <u>84,239</u>	 <u>-</u>
 <b>FUND BALANCES, ENDING</b>	 <u>\$( 17,761)</u>	 <u>\$( 17,761)</u>	 <u>\$ 191,770</u>	 <u>\$ 209,531</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Records Preservation	\$ <u>3,340</u>	\$ <u>3,340</u>	\$ <u>3,699</u>	\$ <u>359</u>
Total Fees of Office/Charges for Services	<u>3,340</u>	<u>3,340</u>	<u>3,699</u>	<u>359</u>
Interest Income	<u>-</u>		<u>1</u>	<u>( 1)</u>
Total Revenues	<u>3,340</u>	<u>3,340</u>	<u>3,700</u>	<u>358</u>
<b>EXPENDITURES</b>				
Judicial:				
District Clerk Records Preversation				
Operations	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total District Clerk Records Preversation	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Judicial	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	340	340	3,700	3,358
<b>FUND BALANCES, BEGINNING</b>	<u>8,261</u>	<u>8,261</u>	<u>8,261</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>8,601</u>	\$ <u>8,601</u>	\$ <u>11,961</u>	\$ <u>3,360</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
State Funds				
Other State Funds	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Total State Funds	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total Intergovernmental	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Interest Income	<u>-</u>	<u>-</u>	<u>267</u>	<u>267</u>
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>12,267</u>	<u>267</u>
<b>EXPENDITURES</b>				
Judicial:				
Rider Prosecution Fund				
Salary, Other Pay, and Benefits	4,895	7,344	7,212	132
Operations	<u>31,000</u>	<u>28,551</u>	<u>5,371</u>	<u>23,180</u>
Total Rider Prosecution Fund	<u>35,895</u>	<u>35,895</u>	<u>12,583</u>	<u>23,312</u>
Total Judicial	<u>35,895</u>	<u>35,895</u>	<u>12,583</u>	<u>23,312</u>
Total Expenditures	<u>35,895</u>	<u>35,895</u>	<u>12,583</u>	<u>23,312</u>
<b>NET CHANGE IN FUND BALANCES</b>	( 23,895)	( 23,895)	( 316)	23,579
<b>FUND BALANCES, BEGINNING</b>	<u>32,541</u>	<u>32,541</u>	<u>32,541</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 8,646</u>	<u>\$ 8,646</u>	<u>\$ 32,225</u>	<u>\$ 23,579</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
District Clerk Archive	\$ <u>1,500</u>	\$ <u>1,500</u>	\$ <u>1,816</u>	\$ <u>316</u>
Total Fees of Office/Charges for Services	<u>1,500</u>	<u>1,500</u>	<u>1,816</u>	<u>316</u>
 Total Revenues	 <u>1,500</u>	 <u>1,500</u>	 <u>1,816</u>	 <u>316</u>
<b>EXPENDITURES</b>				
Judicial:				
District Clerk Archive				
Operations	<u>2,945</u>	<u>2,945</u>	<u>2,831</u>	<u>114</u>
Total District Clerk Archive	<u>2,945</u>	<u>2,945</u>	<u>2,831</u>	<u>114</u>
 Total Judicial	 <u>2,945</u>	 <u>2,945</u>	 <u>2,831</u>	 <u>114</u>
Total Expenditures	<u>2,945</u>	<u>2,945</u>	<u>2,831</u>	<u>114</u>
<b>NET CHANGE IN FUND BALANCES</b>	( <u>1,445</u> )	( <u>1,445</u> )	( <u>1,015</u> )	<u>430</u>
<b>FUND BALANCES, BEGINNING</b>	<u>4,267</u>	<u>4,267</u>	<u>4,267</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>2,822</u>	\$ <u>2,822</u>	\$ <u>3,252</u>	\$ <u>430</u>

**WALKER COUNTY, TEXAS**

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

COUNTY JURY FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
County Jury Fee	\$ <u>5,000</u>	\$ <u>11,971</u>	\$ <u>6,972</u>	\$ ( <u>4,999</u> )
Total Fees of Office/Charges for Services	<u>5,000</u>	<u>11,971</u>	<u>6,972</u>	( <u>4,999</u> )
 Total Revenues	 <u>5,000</u>	 <u>11,971</u>	 <u>6,972</u>	 ( <u>4,999</u> )
<b>EXPENDITURES</b>				
Judicial:				
County Jury				
Operations	<u>5,000</u>	<u>6,971</u>	<u>6,972</u>	( <u>1</u> )
Total County Jury	<u>5,000</u>	<u>6,971</u>	<u>6,972</u>	( <u>1</u> )
 Total Judicial	 <u>5,000</u>	 <u>6,971</u>	 <u>6,972</u>	 ( <u>1</u> )
 Total Expenditures	 <u>5,000</u>	 <u>6,971</u>	 <u>6,972</u>	 ( <u>1</u> )
<b>NET CHANGE IN FUND BALANCES</b>	-	5,000	-	( 5,000)
<b>FUND BALANCES, BEGINNING</b>	-	-	-	-
<b>FUND BALANCES, ENDING</b>	\$ <u>-</u>	\$ <u>5,000</u>	\$ <u>-</u>	\$ ( <u>5,000</u> )

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COURT REPORTER SERVICE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Court Reporter Fees	\$ <u>14,000</u>	\$ <u>14,861</u>	\$ <u>14,861</u>	\$ <u>-</u>
Total Fees of Office/Charges for Services	<u>14,000</u>	<u>14,861</u>	<u>14,861</u>	<u>-</u>
 Total Revenues	<u>14,000</u>	<u>14,861</u>	<u>14,861</u>	<u>-</u>
 <b>EXPENDITURES</b>				
Judicial:				
Court Reporter Services				
Operations	<u>14,000</u>	<u>14,861</u>	<u>14,251</u>	<u>610</u>
Total Court Reporter Services	<u>14,000</u>	<u>14,861</u>	<u>14,251</u>	<u>610</u>
 Total Judicial	<u>14,000</u>	<u>14,861</u>	<u>14,251</u>	<u>610</u>
 Total Expenditures	<u>14,000</u>	<u>14,861</u>	<u>14,251</u>	<u>610</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	-	610	610
 <b>FUND BALANCES, BEGINNING</b>	-	-	-	-
 <b>FUND BALANCES, ENDING</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>610</u>	\$ <u>610</u>

**WALKER COUNTY, TEXAS**

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

COUNTY LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Law Library	\$ <u>33,400</u>	\$ <u>33,400</u>	\$ <u>34,323</u>	\$ <u>923</u>
Total Fees of Office/Charges for Services	<u>33,400</u>	<u>33,400</u>	<u>34,323</u>	<u>923</u>
Interest Income	<u>50</u>	<u>50</u>	<u>35</u>	<u>( 15)</u>
Total Revenues	<u>33,450</u>	<u>33,450</u>	<u>34,358</u>	<u>908</u>
<b>EXPENDITURES</b>				
Judicial:				
Law Library				
Salary, Other Pay, and Benefits	<u>9,545</u>	<u>9,545</u>	<u>9,408</u>	<u>137</u>
Operations	<u>39,577</u>	<u>39,577</u>	<u>36,089</u>	<u>3,488</u>
Total Law Library	<u>49,122</u>	<u>49,122</u>	<u>45,497</u>	<u>3,625</u>
Total Judicial	<u>49,122</u>	<u>49,122</u>	<u>45,497</u>	<u>3,625</u>
Total Expenditures	<u>49,122</u>	<u>49,122</u>	<u>45,497</u>	<u>3,625</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 15,672)</u>	<u>( 15,672)</u>	<u>( 11,139)</u>	<u>4,533</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>-</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 15,672)</u>	<u>( 4,672)</u>	<u>( 139)</u>	<u>4,533</u>
<b>FUND BALANCES, BEGINNING</b>	<u>4,214</u>	<u>4,214</u>	<u>4,214</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$( 11,458)</u>	<u>\$( 458)</u>	<u>\$ 4,075</u>	<u>\$ 4,533</u>



**WALKER COUNTY, TEXAS**

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

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Courthouse Security	\$ <u>33,000</u>	\$ <u>33,000</u>	\$ <u>31,928</u>	\$ ( <u>1,072</u> )
Total Fees of Office/Charges for Services	<u>33,000</u>	<u>33,000</u>	<u>31,928</u>	( <u>1,072</u> )
Interest Income	<u>-</u>	<u>-</u>	<u>62</u>	<u>62</u>
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>31,990</u>	( <u>1,010</u> )
<b>EXPENDITURES</b>				
Public Safety:				
Courthouse Security				
Salary, Other Pay, and Benefits	<u>70,504</u>	<u>70,504</u>	<u>70,505</u>	( <u>1</u> )
Total Courthouse Security	<u>70,504</u>	<u>70,504</u>	<u>70,505</u>	( <u>1</u> )
Total Public Safety	<u>70,504</u>	<u>70,504</u>	<u>70,505</u>	( <u>1</u> )
Total Expenditures	<u>70,504</u>	<u>70,504</u>	<u>70,505</u>	( <u>1</u> )
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( <u>37,504</u> )	( <u>37,504</u> )	( <u>38,515</u> )	( <u>1,011</u> )
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>28,294</u>	<u>28,294</u>	<u>28,294</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>28,294</u>	<u>28,294</u>	<u>28,294</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	( <u>9,210</u> )	( <u>9,210</u> )	( <u>10,221</u> )	( <u>1,011</u> )
<b>FUND BALANCES, BEGINNING</b>	<u>27,161</u>	<u>27,161</u>	<u>27,161</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>17,951</u>	\$ <u>17,951</u>	\$ <u>16,940</u>	\$ ( <u>1,011</u> )

**WALKER COUNTY, TEXAS**

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

JUSTICE COURTS BUILDING SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Justice Courts Security	\$ <u>5,500</u>	\$ <u>5,500</u>	\$ <u>4,432</u>	\$ ( <u>1,068</u> )
Total Fees of Office/Charges for Services	<u>5,500</u>	<u>5,500</u>	<u>4,432</u>	( <u>1,068</u> )
 Interest Income	 <u>8</u>	 <u>8</u>	 <u>282</u>	 <u>274</u>
 Total Revenues	 <u>5,508</u>	 <u>5,508</u>	 <u>4,714</u>	 ( <u>794</u> )
<b>EXPENDITURES</b>				
Public Safety:				
Justice Courts Security Operations	<u>10,000</u>	<u>10,000</u>	<u>3,745</u>	<u>6,255</u>
Total Justice Courts Security	<u>10,000</u>	<u>10,000</u>	<u>3,745</u>	<u>6,255</u>
 Total Public Safety	 <u>10,000</u>	 <u>10,000</u>	 <u>3,745</u>	 <u>6,255</u>
 Total Expenditures	 <u>10,000</u>	 <u>10,000</u>	 <u>3,745</u>	 <u>6,255</u>
<b>NET CHANGE IN FUND BALANCES</b>	( <u>4,492</u> )	( <u>4,492</u> )	969	5,461
<b>FUND BALANCES, BEGINNING</b>	<u>46,894</u>	<u>46,894</u>	<u>46,894</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u><u>42,402</u></u>	\$ <u><u>42,402</u></u>	\$ <u><u>47,863</u></u>	\$ <u><u>5,461</u></u>

**WALKER COUNTY, TEXAS**

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

JUSTICE COURTS TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Justice Court Technology	\$ <u>22,600</u>	\$ <u>22,600</u>	\$ <u>16,543</u>	\$ ( <u>6,057</u> )
Total Fees of Office/Charges for Services	<u>22,600</u>	<u>22,600</u>	<u>16,543</u>	( <u>6,057</u> )
Intergovernmental Revenue	<u>-</u>	<u>-</u>	<u>120</u>	<u>120</u>
Interest Income	<u>5</u>	<u>5</u>	<u>633</u>	<u>628</u>
Total Revenues	<u>22,605</u>	<u>22,605</u>	<u>17,296</u>	( <u>5,309</u> )
<b>EXPENDITURES</b>				
Judicial:				
Justice Court Technology				
Operations	<u>19,701</u>	<u>19,701</u>	<u>8,672</u>	<u>11,029</u>
Contingency	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Justice Court Technology	<u>24,701</u>	<u>24,701</u>	<u>8,672</u>	<u>16,029</u>
Total Judicial	<u>24,701</u>	<u>24,701</u>	<u>8,672</u>	<u>16,029</u>
Total Expenditures	<u>24,701</u>	<u>24,701</u>	<u>8,672</u>	<u>16,029</u>
<b>NET CHANGE IN FUND BALANCES</b>	( <u>2,096</u> )	( <u>2,096</u> )	<u>8,624</u>	<u>10,720</u>
<b>FUND BALANCES, BEGINNING</b>	<u>77,453</u>	<u>77,453</u>	<u>77,453</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>75,357</u>	\$ <u>75,357</u>	\$ <u>86,077</u>	\$ <u>10,720</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****JP TRUANCY PREVENTION AND DIVERSION FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Court Costs	\$ <u>-</u>	\$ <u>-</u>	\$ <u>7,542</u>	\$ <u>7,542</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>7,542</u>	<u>7,542</u>
Interest Income	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>7,543</u>	<u>7,543</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>7,543</u>	<u>7,543</u>
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>7,543</u>	\$ <u>7,543</u>

**WALKER COUNTY, TEXAS**

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

COUNTY SPECIALTY COURTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Court Costs	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,537</u>	\$ <u>1,537</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>1,537</u>	<u>1,537</u>
Interest Income	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>1,538</u>	<u>1,538</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>1,538</u>	<u>1,538</u>
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,538</u>	\$ <u>1,538</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COUNTY AND DISTRICT COURTS TECHNOLOGY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
County And District Court Technology	\$ <u>1,700</u>	\$ <u>1,700</u>	\$ <u>1,441</u>	\$ ( <u>259</u> )
Total Fees of Office/Charges for Services	<u>1,700</u>	<u>1,700</u>	<u>1,441</u>	( <u>259</u> )
Intergovernmental Income	<u>-</u>	<u>-</u>	<u>5,356</u>	<u>5,356</u>
Interest Income	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>
Total Revenues	<u>1,700</u>	<u>1,700</u>	<u>6,806</u>	<u>5,106</u>
<b>EXPENDITURES</b>				
Judicial:				
County and District Court Technology				
Operations	<u>4,920</u>	<u>5,420</u>	<u>5,356</u>	<u>64</u>
Total County and District Court Technology	<u>4,920</u>	<u>5,420</u>	<u>5,356</u>	<u>64</u>
Total Judicial	<u>4,920</u>	<u>5,420</u>	<u>5,356</u>	<u>64</u>
Total Expenditures	<u>4,920</u>	<u>5,420</u>	<u>5,356</u>	<u>64</u>
<b>NET CHANGE IN FUND BALANCES</b>	( <u>3,220</u> )	( <u>3,720</u> )	<u>1,450</u>	<u>5,170</u>
<b>FUND BALANCES, BEGINNING</b>	<u>5,272</u>	<u>5,272</u>	<u>5,272</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>2,052</u>	\$ <u>1,552</u>	\$ <u>6,722</u>	\$ <u>5,170</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****CHILD ABUSE PREVENTION FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Child Abuse Prevention Fee	\$ <u>-</u>	\$ <u>-</u>	\$ <u>633</u>	\$ <u>633</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>633</u>	<u>633</u>
 Total Revenues	 <u>-</u>	 <u>-</u>	 <u>633</u>	 <u>633</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>633</u>	<u>633</u>
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>633</u>	\$ <u>633</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DISTRICT ATTORNEY PROSECUTORS SUPPLEMENT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<b>REVENUES</b>				
Intergovernmental:				
State Funds				
Other State Funds	\$ 22,500	\$ 22,500	\$ 22,422	\$( 78)
Total State Funds	<u>22,500</u>	<u>22,500</u>	<u>22,422</u>	<u>( 78)</u>
Total Intergovernmental	<u>22,500</u>	<u>22,500</u>	<u>22,422</u>	<u>( 78)</u>
Total Revenues	<u>22,500</u>	<u>22,500</u>	<u>22,422</u>	<u>( 78)</u>
<b>EXPENDITURES</b>				
Judicial:				
CDA Supplement				
Operations	<u>22,500</u>	<u>22,486</u>	<u>22,422</u>	<u>64</u>
Total CDA Supplement	<u>22,500</u>	<u>22,486</u>	<u>22,422</u>	<u>64</u>
Total Judicial	<u>22,500</u>	<u>22,486</u>	<u>22,422</u>	<u>64</u>
Total Expenditures	<u>22,500</u>	<u>22,486</u>	<u>22,422</u>	<u>64</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	14	-	( 14)
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$( 14)</u>



**WALKER COUNTY, TEXAS**

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

PRETRIAL INTERVENTION PROGRAM FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Pretrial Intervention	\$ <u>20,000</u>	\$ <u>20,000</u>	\$ <u>41,795</u>	\$ <u>21,795</u>
Total Fees of Office/Charges for Services	<u>20,000</u>	<u>20,000</u>	<u>41,795</u>	<u>21,795</u>
Interest Income	<u>-</u>	<u>-</u>	<u>472</u>	<u>472</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>42,267</u>	<u>22,267</u>
<b>EXPENDITURES</b>				
Judicial:				
Pretrial Intervention				
Salary, Other Pay, and Benefits	-	9,668	9,625	43
Operations	<u>47,568</u>	<u>37,900</u>	<u>-</u>	<u>37,900</u>
Total Pretrial Intervention	<u>47,568</u>	<u>47,568</u>	<u>9,625</u>	<u>37,943</u>
Total Judicial	<u>47,568</u>	<u>47,568</u>	<u>9,625</u>	<u>37,943</u>
Total Expenditures	<u>47,568</u>	<u>47,568</u>	<u>9,625</u>	<u>37,943</u>
<b>NET CHANGE IN FUND BALANCES</b>	( 27,568)	( 27,568)	32,642	60,210
<b>FUND BALANCES, BEGINNING</b>	<u>60,767</u>	<u>60,767</u>	<u>60,767</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>33,199</u>	\$ <u>33,199</u>	\$ <u>93,409</u>	\$ <u>60,210</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and Forfeitures:				
Fines and Forfeitures	\$ -	\$ -	\$ 8,060	\$ 8,060
Total Fines and Forfeitures	-	-	8,060	8,060
Intergovernmental Income	-	-	491	491
Interest Income	-	-	1,583	1,583
Total Revenues	-	-	10,134	10,134
<b>EXPENDITURES</b>				
Judicial:				
District Attorney Forfeitures				
Operations	24,000	24,000	5,249	18,751
Total District Attorney Forfeitures	24,000	24,000	5,249	18,751
Total Judicial	24,000	24,000	5,249	18,751
Total Expenditures	24,000	24,000	5,249	18,751
<b>NET CHANGE IN FUND BALANCES</b>	( 24,000)	( 24,000)	4,885	28,885
<b>FUND BALANCES, BEGINNING</b>	175,980	175,980	175,980	-
<b>FUND BALANCES, ENDING</b>	\$ 151,980	\$ 151,980	\$ 180,865	\$ 28,885

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DISTRICT ATTORNEY HOT CHECK FEE FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Hot Check	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ <u>3,055</u>	\$ <u>55</u>
Total Fees of Office/Charges for Services	<u>3,000</u>	<u>3,000</u>	<u>3,055</u>	<u>55</u>
 Total Revenues	 <u>3,000</u>	 <u>3,000</u>	 <u>3,055</u>	 <u>55</u>
<b>EXPENDITURES</b>				
Judicial:				
Hot Checks				
Salary, Other Pay, and Benefits	684	-	-	-
Operations	<u>2,316</u>	<u>3,000</u>	<u>1,540</u>	<u>1,460</u>
Total Hot Checks	<u>3,000</u>	<u>3,000</u>	<u>1,540</u>	<u>1,460</u>
 Total Judicial	 <u>3,000</u>	 <u>3,000</u>	 <u>1,540</u>	 <u>1,460</u>
 Total Expenditures	 <u>3,000</u>	 <u>3,000</u>	 <u>1,540</u>	 <u>1,460</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	1,515	1,515
<b>FUND BALANCES, BEGINNING</b>	<u>881</u>	<u>881</u>	<u>881</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>881</u>	\$ <u>881</u>	\$ <u>2,396</u>	\$ <u>1,515</u>

**WALKER COUNTY, TEXAS**

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

SHERIFF FORFEITURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
<b>REVENUES</b>				
Fines and Forfeitures:				
Fines and Forfeitures	\$ -	\$ -	\$ 33,703	\$ 33,703
Total Fines and Forfeitures	-	-	33,703	33,703
Interest Income	-	-	3,700	3,700
Total Revenues	-	-	37,403	37,403
<b>EXPENDITURES</b>				
Public Safety:				
Sheriff Forfeiture				
Operations	20,000	37,857	30,119	7,738
Contingency	20,000	-	-	-
Capital Expenditures	-	2,143	2,143	-
Total Sheriff Forfeiture	40,000	40,000	32,262	7,738
Total Public Safety	40,000	40,000	32,262	7,738
Total Expenditures	40,000	40,000	32,262	7,738
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 40,000)	( 40,000)	5,141	45,141
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	-	-	1,190	1,190
Total Other Financing Sources (Uses)	-	-	1,190	1,190
<b>NET CHANGE IN FUND BALANCES</b>	( 40,000)	( 40,000)	6,331	46,331
<b>FUND BALANCES, BEGINNING</b>	416,260	416,260	416,260	-
<b>FUND BALANCES, ENDING</b>	\$ 376,260	\$ 376,260	\$ 422,591	\$ 46,331

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****SHERIFF INMATE MEDICAL FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Inmate Medical Services	\$ <u>2,000</u>	\$ <u>2,000</u>	\$ <u>6,861</u>	\$ <u>4,861</u>
Total Fees of Office/Charges for Services	<u>2,000</u>	<u>2,000</u>	<u>6,861</u>	<u>4,861</u>
Interest Income	<u>50</u>	<u>50</u>	<u>333</u>	<u>283</u>
Total Revenues	<u>2,050</u>	<u>2,050</u>	<u>7,194</u>	<u>5,144</u>
<b>EXPENDITURES</b>				
Correction and Rehabilitation				
Sheriff Inmate Medical				
Operations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Sheriff Inmate Medical	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Correction and Rehabilitation	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	( <u>7,950</u> )	( <u>7,950</u> )	<u>7,194</u>	<u>15,144</u>
<b>FUND BALANCES, BEGINNING</b>	<u>39,965</u>	<u>39,965</u>	<u>39,965</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>32,015</u>	\$ <u>32,015</u>	\$ <u>47,159</u>	\$ <u>15,144</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DOJ EQUITABLE SHARING FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and Forfeitures:				
Fines Aand Forfeitures	\$ <u>-</u>	\$ <u>-</u>	\$ <u>12,306</u>	\$ <u>12,306</u>
Total Fines and Forfeitures	<u>-</u>	<u>-</u>	<u>12,306</u>	<u>12,306</u>
 Interest Income	<u>-</u>	<u>-</u>	<u>3,602</u>	<u>3,602</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>15,908</u>	<u>15,908</u>
 <b>EXPENDITURES</b>				
Public Safety:				
DOJ Equitable Sharing				
Contingency	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total DOJ Equitable Sharing	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
 Total Public Safety	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
 <b>NET CHANGE IN FUND BALANCES</b>	( 50,000)	( 50,000)	15,908	65,908
 <b>FUND BALANCES, BEGINNING</b>	<u>387,656</u>	<u>387,656</u>	<u>387,656</u>	<u>-</u>
 <b>FUND BALANCES, ENDING</b>	\$ <u>337,656</u>	\$ <u>337,656</u>	\$ <u>403,564</u>	\$ <u>65,908</u>

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****ELECTIONS EQUIPMENT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Other Intergovernmental Funds				
Other Intergovernmental	\$ 7,800	\$ 34,297	\$ 34,298	\$ 1
Total Other Intergovernmental Funds	<u>7,800</u>	<u>34,297</u>	<u>34,298</u>	<u>1</u>
Total Intergovernmental	<u>7,800</u>	<u>34,297</u>	<u>34,298</u>	<u>1</u>
Total Revenues	<u>7,800</u>	<u>34,297</u>	<u>34,298</u>	<u>1</u>
<b>EXPENDITURES</b>				
General Government:				
Elections Equipment				
Operations	<u>7,800</u>	<u>34,297</u>	<u>34,297</u>	<u>-</u>
Total Elections Equipment	<u>7,800</u>	<u>34,297</u>	<u>34,297</u>	<u>-</u>
Total General Government	<u>7,800</u>	<u>34,297</u>	<u>34,297</u>	<u>-</u>
Total Expenditures	<u>7,800</u>	<u>34,297</u>	<u>34,297</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	1	1
<b>FUND BALANCES, BEGINNING</b>	<u>9,814</u>	<u>9,814</u>	<u>9,814</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 9,814</u>	<u>\$ 9,814</u>	<u>\$ 9,815</u>	<u>\$ 1</u>

**WALKER COUNTY, TEXAS**

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

TAX ASSESSOR ELECTIONS SERVICE CONTRACT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of Office/Charges for Services:				
Tax Assessor Election Service Contract	\$ -	\$ -	\$ 6,165	\$ 6,165
Total Fees of Office/Charges for Services	-	-	6,165	6,165
Intergovernmental:				
State Funds				
State Grant Funds	-	-	150	150
Total Intergovernmental	-	-	150	150
Interest Income	-	-	325	325
Total Revenues	-	-	6,640	6,640
<b>EXPENDITURES</b>				
General Government:				
Elections Services Contracts				
Salary, Other Pay, and Benefits	4,218	3,218	-	3,218
Operations	2,227	3,227	3,046	181
Total Elections Services Contracts	6,445	6,445	3,046	3,399
Total General Government	6,445	6,445	3,046	3,399
Total Expenditures	6,445	6,445	3,046	3,399
<b>NET CHANGE IN FUND BALANCES</b>	( 6,445)	( 6,445)	3,594	10,039
<b>FUND BALANCES, BEGINNING</b>	36,926	36,926	36,926	-
<b>FUND BALANCES, ENDING</b>	\$ 30,481	\$ 30,481	\$ 40,520	\$ 10,039



**WALKER COUNTY, TEXAS**

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

TAX ASSESSOR SPECIAL INVENTORY FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fees of office/charges for services:				
Tax assessor special inventory fees	\$ <u>-</u>	\$ <u>6,436</u>	\$ <u>6,436</u>	\$ <u>-</u>
Total fees of office/charges for services	<u>-</u>	<u>6,436</u>	<u>6,436</u>	<u>-</u>
 Total revenues	<u>-</u>	<u>6,436</u>	<u>6,436</u>	<u>-</u>
<b>EXPENDITURES</b>				
General government:				
Tax assessor special inventory fees				
Operations	<u>-</u>	<u>6,436</u>	<u>6,359</u>	<u>77</u>
Total tax assessor special inventory fees	<u>-</u>	<u>6,436</u>	<u>6,359</u>	<u>77</u>
 Total general government	<u>-</u>	<u>6,436</u>	<u>6,359</u>	<u>77</u>
 Total expenditures	<u>-</u>	<u>6,436</u>	<u>6,359</u>	<u>77</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>77</u>	<u>77</u>
<b>FUND BALANCES, BEGINNING</b>	<u>19</u>	<u>19</u>	<u>19</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>19</u>	\$ <u>19</u>	\$ <u>96</u>	\$ <u>77</u>

**WALKER COUNTY, TEXAS**

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

**JUVENILE GRANT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>REVENUES</b>				
Intergovernmental:				
State Funds				
Other State Funds	\$ -	\$ 6,755	\$ 9,956	\$ 3,201
State Grant Funds	<u>394,766</u>	<u>456,766</u>	<u>458,283</u>	<u>1,517</u>
Total State Funds	<u>394,766</u>	<u>463,521</u>	<u>468,239</u>	<u>4,718</u>
Total Intergovernmental	<u>394,766</u>	<u>463,521</u>	<u>468,239</u>	<u>4,718</u>
Interest Income	<u>-</u>	<u>-</u>	<u>468</u>	<u>468</u>
Total Revenues	<u>394,766</u>	<u>463,521</u>	<u>468,707</u>	<u>5,186</u>
<b>EXPENDITURES</b>				
Judicial:				
Title IV-E Funds				
Operations	<u>-</u>	<u>1,500</u>	<u>1,092</u>	<u>408</u>
Total Title IV-E Funds	<u>-</u>	<u>1,500</u>	<u>1,092</u>	<u>408</u>
TJPC-A-94-236				
Salary, Other Pay, And Benefits	205,606	205,606	195,204	10,402
Operations	<u>5,496</u>	<u>5,496</u>	<u>5,495</u>	<u>1</u>
Total TJPC-A-94-236	<u>211,102</u>	<u>211,102</u>	<u>200,699</u>	<u>10,403</u>
Juvenile Grants				
Operations	<u>31,922</u>	<u>31,922</u>	<u>29,177</u>	<u>2,745</u>
Total Juvenile Grants	<u>31,922</u>	<u>31,922</u>	<u>29,177</u>	<u>2,745</u>
Medical Services Fund				
Salary, Other Pay, and Benefits	34,066	34,066	33,898	168
Operations	<u>92</u>	<u>92</u>	<u>-</u>	<u>92</u>
Total Medical Services Fund	<u>34,158</u>	<u>34,158</u>	<u>33,898</u>	<u>260</u>
HGAC Services Grant				
Operations	<u>-</u>	<u>6,755</u>	<u>9,956</u>	<u>( 3,201)</u>
Total HGAC Services Grant	<u>-</u>	<u>6,755</u>	<u>9,956</u>	<u>( 3,201)</u>

**WALKER COUNTY, TEXAS**

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

JUVENILE GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (cont'd)</b>				
Judicial:				
Pre-post Adjudication				
Operations	\$ 15,038	\$ 15,038	\$ 18,828	\$( 3,790)
Total Pre-post Adjudication	<u>15,038</u>	<u>15,038</u>	<u>18,828</u>	<u>\$( 3,790)</u>
Community Programs				
Salary, Other Pay, and Benefits	102,159	102,159	102,259	( 100)
Operations	<u>387</u>	<u>62,387</u>	<u>73,422</u>	<u>( 11,035)</u>
Total Community Programs	<u>102,546</u>	<u>164,546</u>	<u>175,681</u>	<u>( 11,135)</u>
Total Judicial	<u>394,766</u>	<u>465,021</u>	<u>469,331</u>	<u>( 4,310)</u>
Total Expenditures	<u>394,766</u>	<u>465,021</u>	<u>469,331</u>	<u>( 4,310)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	( 1,500)	( 624)	876
<b>FUND BALANCES, BEGINNING</b>	<u>97,789</u>	<u>97,789</u>	<u>97,789</u>	-
<b>FUND BALANCES, ENDING</b>	<u>\$ 97,789</u>	<u>\$ 96,289</u>	<u>\$ 97,165</u>	<u>\$ 876</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **DEBT SERVICE FUND**

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DEBT SERVICE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Ad Valorem Taxes:				
Current Taxes	\$ 1,157,503	\$ 1,157,503	\$ 1,342,990	\$ 185,487
Delinquent Taxes	<u>30,000</u>	<u>30,000</u>	<u>37,756</u>	<u>7,756</u>
Total Ad Valorem Taxes	<u>1,187,503</u>	<u>1,187,503</u>	<u>1,380,746</u>	<u>193,243</u>
 Penalty and Interest	 20,500	 20,500	 23,749	 3,249
 Interest Income	 <u>10,900</u>	 <u>10,900</u>	 <u>4,062</u>	 <u>( 6,838)</u>
 Total Revenues	 <u>1,218,903</u>	 <u>1,218,903</u>	 <u>1,408,557</u>	 <u>189,654</u>
 <b>EXPENDITURES</b>				
Debt Service:				
Principal Retirement	910,000	910,000	910,000	-
Interest and Fiscal Charges	<u>467,168</u>	<u>467,168</u>	<u>467,168</u>	<u>-</u>
Total Debt Service	<u>1,377,168</u>	<u>1,377,168</u>	<u>1,377,168</u>	<u>-</u>
 Total Expenditures	 <u>1,377,168</u>	 <u>1,377,168</u>	 <u>1,377,168</u>	 <u>-</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 ( 158,265)	 ( 158,265)	 31,389	 189,654
 <b>FUND BALANCES, BEGINNING</b>	 <u>227,620</u>	 <u>227,620</u>	 <u>227,620</u>	 <u>-</u>
 <b>FUND BALANCES, ENDING</b>	 \$ <u>69,355</u>	 \$ <u>69,355</u>	 \$ <u>259,009</u>	 \$ <u>189,654</u>

**WALKER COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2020

	Adult Probation	Sheriff Commissary Fund	Walker County Public Safety Communications Center
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 446,307	\$ 111,847	\$ 1,088,002
Total Assets	<u>446,307</u>	<u>111,847</u>	<u>1,088,002</u>
<b>LIABILITIES</b>			
Accounts Payable	12,634	1,421	1,575
Due to Other Governments	-	-	1,064,203
Due to Others	391,578	110,426	-
Accrued Liabilities	<u>42,095</u>	<u>-</u>	<u>22,224</u>
Total Liabilities	<u>\$ 446,307</u>	<u>\$ 111,847</u>	<u>\$ 1,088,002</u>



LEOSE Training Fund	Walker County Entergy Transportation TRZ #1	County Officials Trust & Agency Funds	Total Agency Funds
\$ 48,256	\$ 362	\$ 5,402,931	\$ 7,097,705
48,256	362	5,402,931	7,097,705
-	-	-	15,630
48,256	-	1,904,711	3,017,170
-	362	3,498,220	4,000,586
-	-	-	64,319
\$ 48,256	\$ 362	\$ 5,402,931	\$ 7,097,705

**WALKER COUNTY, TEXAS****COMBINING STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<b><u>COUNTY OFFICIALS TRUST &amp; AGENCY FUNDS</u></b>				
Assets:				
Cash and investments	\$ 4,658,209	\$ 41,290,368	\$ 40,545,646	\$ 5,402,931
Total assets	\$ 4,658,209	\$ 41,290,368	\$ 40,545,646	\$ 5,402,931
Liabilities:				
Due to other governments	\$ 1,857,217	\$ 31,196,688	\$ 31,149,194	\$ 1,904,711
Due to others	2,800,992	10,093,680	9,396,452	3,498,220
Total liabilities	\$ 4,658,209	\$ 41,290,368	\$ 40,545,646	\$ 5,402,931
<b><u>WALKER COUNTY PUBLIC SAFETY COMMUNICATIONS CENTER</u></b>				
Assets:				
Cash and investments	\$ 974,017	\$ 1,537,081	\$ 1,423,096	\$ 1,088,002
Accounts receivable, net	284	13,244	13,528	-
Total assets	\$ 974,301	\$ 1,550,325	\$ 1,436,624	\$ 1,088,002
Liabilities:				
Accounts payable	\$ 20,944	\$ 295,164	\$ 314,533	\$ 1,575
Accrued liabilities	15,586	22,224	15,586	22,224
Due to other governments	937,771	1,232,937	1,106,505	1,064,203
Total liabilities	\$ 974,301	\$ 1,550,325	\$ 1,436,624	\$ 1,088,002
<b><u>SHERIFF COMMISSARY FUND</u></b>				
Assets:				
Cash and investments	\$ 83,520	\$ 68,006	\$ 39,679	\$ 111,847
Due from Others	1,008	-	1,008	-
Total assets	\$ 84,528	\$ 68,006	\$ 40,687	\$ 111,847
Liabilities:				
Accounts payable	\$ 269	\$ 32,194	\$ 31,042	\$ 1,421
Due to others	84,259	35,812	9,645	110,426
Total liabilities	\$ 84,528	\$ 68,006	\$ 40,687	\$ 111,847
<b><u>ADULT PROBATION</u></b>				
Assets:				
Cash and investments	\$ 396,361	\$ 1,652,738	\$ 1,602,792	\$ 446,307
Total assets	\$ 396,361	\$ 1,652,738	\$ 1,602,792	\$ 446,307
Liabilities:				
Accounts payable	\$ 7,846	\$ 155,585	\$ 150,797	\$ 12,634
Accrued liabilities	32,902	74,226	65,033	42,095
Due to others	355,613	1,422,927	1,386,962	391,578
Total liabilities	\$ 396,361	\$ 1,652,738	\$ 1,602,792	\$ 446,307

**WALKER COUNTY, TEXAS****COMBINING STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<b><u>AGENCY FUND - LEOSE TRAINING FUND</u></b>				
Assets:				
Cash and Investments	\$ 50,922	\$ 9,079	\$ 11,745	\$ 48,256
Due to Other Governments	<u>-</u>	<u>11,140</u>	<u>11,140</u>	<u>-</u>
Total Assets	<u>\$ 50,922</u>	<u>\$ 20,219</u>	<u>\$ 22,885</u>	<u>\$ 48,256</u>
Liabilities:				
Accounts Payable	\$ 130	\$ 11,390	\$ 11,520	\$ -
Due to Other Governments	<u>50,792</u>	<u>8,829</u>	<u>11,365</u>	<u>48,256</u>
Total Liabilities	<u>\$ 50,922</u>	<u>\$ 20,219</u>	<u>\$ 22,885</u>	<u>\$ 48,256</u>
<b><u>WALKER COUNTY TIRZ #1</u></b>				
Assets:				
Cash and Investments	\$ <u>362</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>362</u>
Total Assets	<u>\$ 362</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 362</u>
Liabilities:				
Due to Others	\$ <u>362</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>362</u>
Total Liabilities	<u>\$ 362</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 362</u>
<b><u>TOTALS - ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and Investments	\$ 6,163,391	\$ 44,557,272	\$ 43,622,958	\$ 7,097,705
Accounts Receivable	284	13,244	13,528	-
Due from Others	<u>1,008</u>	<u>11,140</u>	<u>12,148</u>	<u>-</u>
Total Assets	<u>\$ 6,164,683</u>	<u>\$ 44,581,656</u>	<u>\$ 43,648,634</u>	<u>\$ 7,097,705</u>
Liabilities:				
Accounts Payable	\$ 29,189	\$ 494,333	\$ 507,892	\$ 15,630
Accrued Liabilities	48,488	96,450	80,619	64,319
Due to Other Governments	2,845,780	32,438,454	32,267,064	3,017,170
Due to Others	<u>3,241,226</u>	<u>11,552,419</u>	<u>10,793,059</u>	<u>4,000,586</u>
Total Liabilities	<u>\$ 6,164,683</u>	<u>\$ 44,581,656</u>	<u>\$ 43,648,634</u>	<u>\$ 7,097,705</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **STATISTICAL SECTION (Unaudited)**

This part of the Walker County, Texas's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	156
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property taxes.	169
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	178
Demographic and Economic Information These schedules offer economic and demographic information indicators to help the reader understand the environment within the County's financial activities take place and to help make comparisons over time and with other governments.	184
Operating Information These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	185
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

**WALKER COUNTY, TEXAS**

## NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)  
(Unaudited)

	Fiscal Year			
	2020	2019	2018	2017
Governmental Activities:				
Net Investment in Capital Assets	\$ 6,359,402	\$ 6,711,863	\$ 7,970,991	\$ 8,868,866
Restricted	2,640,864	2,397,599	2,255,968	2,129,888
Unrestricted	<u>(14,523,512)</u>	<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>( 9,765,392)</u>
Total Governmental Activities Net Position	<u>\$ ( 5,523,246)</u>	<u>\$ ( 6,325,761)</u>	<u>\$ ( 4,147,855)</u>	<u>\$ 1,233,362</u>
Primary Government:				
Net Investment in Capital Assets	\$ 6,359,402	\$ 6,711,863	\$ 7,970,991	\$ 8,868,866
Restricted	2,640,864	2,397,599	2,255,968	2,129,888
Unrestricted	<u>(14,523,512)</u>	<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>( 9,765,392)</u>
Total Primary Government Net Position	<u>\$ ( 5,523,246)</u>	<u>\$ ( 6,325,761)</u>	<u>\$ ( 4,147,855)</u>	<u>\$ 1,233,362</u>

**TABLE 1**

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ 9,685,620	\$ 10,521,448	\$ 11,004,750	\$ 12,086,797	\$ 12,439,349	\$ 13,032,866
1,863,075	1,584,821	83,580	116,489	-	83,707
( 5,191,383)	( 5,497,318)	5,487,590	4,122,953	5,270,066	7,234,637
<u>\$ 6,357,312</u>	<u>\$ 6,608,951</u>	<u>\$ 16,575,920</u>	<u>\$ 16,326,239</u>	<u>\$ 17,709,415</u>	<u>\$ 20,351,210</u>
\$ 9,685,620	\$ 10,521,448	\$ 11,004,750	\$ 12,086,797	\$ 12,439,349	\$ 13,032,866
1,863,075	1,584,821	83,580	116,489	-	83,707
( 5,191,383)	( 5,497,318)	5,487,590	4,122,953	5,270,066	7,234,637
<u>\$ 6,357,312</u>	<u>\$ 6,608,951</u>	<u>\$ 16,575,920</u>	<u>\$ 16,326,239</u>	<u>\$ 17,709,415</u>	<u>\$ 20,351,210</u>

**WALKER COUNTY, TEXAS****CHANGES IN NET POSITION**

LAST TEN FISCAL YEARS  
(accrual basis of accounting)

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Expenses</b>				
Governmental Activities:				
General Government	\$ 4,172,911	\$ 4,390,540	\$ 4,358,180	\$ 6,496,973
Financial	2,747,854	2,749,478	2,529,932	2,455,399
Judicial	11,286,973	11,927,277	11,102,287	11,589,784
Public Safety	11,104,545	10,977,285	10,136,547	9,566,499
Correction and Rehabilitation	4,533,106	4,563,127	4,387,983	4,345,175
Health & Welfare	1,042,758	808,512	707,113	653,677
Culture and Education	222,415	237,007	226,851	279,911
Public Transportation	6,318,026	7,069,206	6,211,591	7,445,266
Intergovernmental Expenditure	-	-	-	-
Interest & Fiscal Charges	429,556	517,375	501,513	518,479
Total Governmental Activities	<u>41,858,144</u>	<u>43,239,807</u>	<u>40,161,997</u>	<u>43,351,163</u>
Total Primary Government	\$ <u>41,858,144</u>	\$ <u>43,239,807</u>	\$ <u>40,161,997</u>	\$ <u>43,351,163</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Government	\$ 932,187	\$ 921,051	\$ 848,792	\$ 771,922
Financial	903,069	840,111	750,706	676,956
Judicial	764,009	774,956	748,720	731,024
Public Safety	3,094,928	2,973,748	2,453,193	2,798,656
Correction and Rehabilitation	394,608	312,459	285,823	365,119
Health & Welfare	403,238	329,115	296,098	216,964
Culture and Education	1,105	824	-	-
Public Transportation	1,507,086	1,772,066	1,886,447	1,616,998
Operating Grants and Contributions	8,664,102	8,540,287	6,488,447	8,046,362
Capital Grants and Contributions	-	-	-	-
Total Governmental Activities	<u>16,664,332</u>	<u>16,464,617</u>	<u>13,758,226</u>	<u>15,224,001</u>
Total Primary Government	\$ <u>16,664,332</u>	\$ <u>16,464,617</u>	\$ <u>13,758,226</u>	\$ <u>15,224,001</u>
Net (Expense)/Revenue				
Governmental Activities	\$( 25,193,812)	\$( 26,775,190)	\$( 26,403,771)	\$( 28,127,162)
Business-Type Activities	-	-	-	-
Total Primary Government Net Expense	\$( <u>25,193,812</u> )	\$( <u>26,775,190</u> )	\$( <u>26,403,771</u> )	\$( <u>28,127,162</u> )



**TABLE 2**

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 5,543,255	\$ 5,034,941	\$ 4,981,792	\$ 6,320,712	\$ 4,863,509	\$ 3,495,070
2,333,148	2,228,163	2,010,372	1,057,993	1,496,460	2,344,939
10,040,223	9,785,092	9,308,556	8,780,081	8,912,108	9,150,956
9,142,524	7,358,381	8,034,882	7,749,329	7,622,032	10,244,585
3,860,155	3,809,298	3,240,101	2,397,990	1,940,555	-
799,830	1,101,500	687,926	620,634	580,721	1,151,364
278,594	267,349	246,614	279,181	184,623	-
5,917,477	5,255,590	4,604,784	4,921,612	5,347,720	5,018,699
-	-	-	-	-	-
535,128	551,478	637,620	672,971	11,750	38,128
<u>38,450,334</u>	<u>35,391,792</u>	<u>33,752,647</u>	<u>32,800,503</u>	<u>30,959,478</u>	<u>31,443,741</u>
\$ <u>38,450,334</u>	\$ <u>35,391,792</u>	\$ <u>33,752,647</u>	\$ <u>32,800,503</u>	\$ <u>30,959,478</u>	\$ <u>31,443,741</u>
\$ 819,957	\$ 745,490	\$ 842,054	\$ 5,438,239	\$ 859,145	\$ 412,098
687,049	668,773	544,054	503,007	450,135	834,039
705,742	646,069	769,676	530,432	658,268	805,272
2,630,156	3,089,754	2,810,452	253,021	2,525,266	3,274,199
383,983	195,042	199,606	160,918	172,042	-
221,049	197,043	162,037	109,604	170,754	112,731
-	-	-	-	8,369	-
1,868,567	1,823,854	2,040,526	83,040	2,009,110	2,184,655
8,891,973	6,840,859	6,284,264	6,363,325	5,823,400	7,690,227
99,640	393,558	40,301	-	-	-
<u>16,308,116</u>	<u>14,600,442</u>	<u>13,692,970</u>	<u>13,441,586</u>	<u>12,676,489</u>	<u>15,313,221</u>
\$ <u>16,308,116</u>	\$ <u>14,600,442</u>	\$ <u>13,692,970</u>	\$ <u>13,441,586</u>	\$ <u>12,676,489</u>	\$ <u>15,313,221</u>
\$( 22,142,218)	\$( 20,791,350)	\$( 20,059,677)	\$( 19,358,917)	\$( 18,282,989)	\$( 16,130,520)
-	-	-	-	-	-
<u>\$( 22,142,218)</u>	<u>\$( 20,791,350)</u>	<u>\$( 20,059,677)</u>	<u>\$( 19,358,917)</u>	<u>\$( 18,282,989)</u>	<u>\$( 16,130,520)</u>

**WALKER COUNTY, TEXAS****CHANGES IN NET POSITION**

LAST TEN FISCAL YEARS  
(accrual basis of accounting)

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Taxes				
Property Taxes	\$ 21,131,719	\$ 19,692,053	\$ 19,532,967	\$ 18,691,980
Sales Taxes	4,063,552	3,868,217	3,824,119	3,704,825
Other Taxes	60,045	45,642	149,997	20,335
Vehicle Registration	-	-	-	-
Alcoholic Beverage Taxes	116,264	129,944	115,860	114,489
Investment Earnings	247,609	584,475	347,850	151,111
Transfers	-	-	-	-
Other	377,138	276,953	648,967	320,472
Total Governmental Activities	<u>\$ 25,996,327</u>	<u>\$ 24,597,284</u>	<u>\$ 24,619,760</u>	<u>\$ 23,003,212</u>
Total primary government	<u>\$ 25,996,327</u>	<u>\$ 24,597,284</u>	<u>\$ 24,619,760</u>	<u>\$ 23,003,212</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 802,515	\$ ( 2,177,906)	\$ ( 1,784,011)	\$ ( 5,123,950)
Adjustment-Implementation GASB 68 &71 for Pensions	-	-	-	-
Adjustment-Implementation GASB 75 for OPEB	-	-	( 4,527,777)	-
Prior Period Adjustment (Road and Bridge Revenues)	-	-	( 56,803)	-
Prior Period Adjustment (Establish Internal Service Fund)	-	-	987,374	-
Business-Type Activities	-	-	-	-
Total Primary Government	<u>\$ 802,515</u>	<u>\$ ( 2,177,906)</u>	<u>\$ ( 5,381,217)</u>	<u>\$ ( 5,123,950)</u>

Note: Two functional categories was added in the Fiscal Year Ending September 30, 2012 including separating jail cost from Public Safety.

**TABLE 2**

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 17,975,921	\$ 17,294,805	\$ 16,804,691	\$ 15,468,449	\$ 13,019,116	\$ 12,842,095
3,261,313	3,293,984	3,114,639	2,696,082	2,488,739	2,442,426
34,120	28,452	20,494	367,715	26,669	25,190
-	-	-	-	-	-
133,244	123,386	113,186	70,775	92,974	137,417
70,920	24,256	17,952	35,570	13,696	15,303
-	-	-	-	-	-
415,061	283,576	238,396	-	-	-
<u>\$ 21,890,579</u>	<u>\$ 21,048,459</u>	<u>\$ 20,309,358</u>	<u>\$ 18,638,591</u>	<u>\$ 15,641,194</u>	<u>\$ 15,462,431</u>
<u>\$ 21,890,579</u>	<u>\$ 21,048,459</u>	<u>\$ 20,309,358</u>	<u>\$ 18,638,591</u>	<u>\$ 15,641,194</u>	<u>\$ 15,462,431</u>
\$( 251,639)	\$ 257,109	\$ 249,681	\$( 720,326)	\$( 2,641,795)	\$( 668,089)
-	( 10,224,078)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$( 251,639)</u>	<u>\$( 9,966,969)</u>	<u>\$ 249,681</u>	<u>\$( 720,326)</u>	<u>\$( 2,641,795)</u>	<u>\$( 668,089)</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS****TABLE 3****GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**

LAST TEN FISCAL YEARS  
(accrual basis of accounting)

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Other Taxes</b>	<b>Alcoholic Beverage Tax</b>	<b>Total</b>
2011	\$ 12,842,095	\$ 2,442,426	\$ 25,190	\$ 137,416	\$ 15,447,127
2012	13,019,116	2,488,739	26,669	92,974	15,627,498
2013	15,468,449	2,696,082	367,715	70,775	18,603,021
2014	16,804,691	3,114,639	20,494	113,186	20,053,010
2015	17,294,805	3,293,984	28,452	123,386	20,740,627
2016	17,975,921	3,261,313	34,120	133,244	21,404,598
2017	18,691,980	3,704,825	20,335	114,489	22,531,629
2018	19,532,967	3,824,119	149,997	115,860	23,622,943
2019	19,692,053	3,868,217	45,642	129,944	23,735,856
2020	21,131,719	4,063,552	60,045	116,264	25,371,580

**WALKER COUNTY, TEXAS****FUND BALANCES OF GOVERNMENTAL FUNDS**

LAST TEN FISCAL YEARS  
(modified accrual basis of accounting)

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
General Fund				
Nonspendable - Prepaid				
Expenditures	\$ 115,742	\$ 48,036	\$ 38,918	\$ 34,146
Committed for Projects	2,101,265	1,759,793	1,490,076	1,311,619
Assigned - One Time Allocation	2,249,175	2,540,980	1,974,688	2,204,972
Unassigned	9,299,766	8,386,079	7,337,147	6,057,982
Unreserved	-	-	-	-
Total General Fund	<u>\$ 13,765,948</u>	<u>\$ 12,734,888</u>	<u>\$ 10,840,829</u>	<u>\$ 9,608,719</u>
 All Other Governmental Funds				
Nonspendable	\$ 1,078	\$ -	\$ -	\$ -
Reserved	-	-	-	-
Restricted - Debt Service	259,009	227,620	194,244	180,334
Restricted - Other				
Governmental Funds	2,391,584	2,128,820	2,102,748	1,956,903
Restricted - Capital Projects	-	-	-	-
Committed for				
Public Transportation	3,917,215	2,682,756	2,220,474	2,708,608
Committed for Public Safety	1,118,237	830,375	809,392	1,155,639
Unassigned	-	-	-	-
Unreserved, Reported in:	-	-	-	-
Special Revenue Funds	-	-	-	-
Total All Other Governmental Funds	<u>\$ 7,687,123</u>	<u>\$ 5,869,571</u>	<u>\$ 5,326,858</u>	<u>\$ 6,001,484</u>

**TABLE 4**

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 34,146	\$ 35,538	\$ 30,081	\$ 33,227	\$ 34,434	\$ 33,383
1,794,683	1,499,348	1,054,938	862,695	721,980	1,362,950
1,638,021	1,747,376	1,580,532	1,231,385	1,433,682	1,076,540
6,013,553	5,516,930	5,006,369	3,887,335	3,327,237	4,040,071
-	-	-	-	-	-
<u>\$ 9,480,403</u>	<u>\$ 8,799,192</u>	<u>\$ 7,671,920</u>	<u>\$ 6,014,642</u>	<u>\$ 5,517,333</u>	<u>\$ 6,512,944</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
180,420	159,259	176,508	141,977	9	97,168
1,652,320	1,412,114	1,054,960	819,058	783,523	686,705
-	629,092	975,602	6,368,829	18,888,014	-
3,726,799	1,964,019	1,391,850	1,008,717	1,208,584	954,656
1,279,654	1,518,682	1,125,825	547,155	402,593	637,029
-	-	-	-	-	376,094
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,839,193</u>	<u>\$ 5,683,166</u>	<u>\$ 4,724,745</u>	<u>\$ 8,885,736</u>	<u>\$ 21,282,723</u>	<u>\$ 2,751,652</u>

**WALKER COUNTY, TEXAS**

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Revenues</b>				
Property Taxes	\$ 21,168,262	\$ 20,386,263	\$ 19,515,667	\$ 18,547,489
Other Taxes	4,239,861	4,043,803	4,089,976	3,839,649
Licenses and Permits	398,743	325,521	295,998	216,827
Intergovernmental	9,052,270	8,895,254	6,798,805	8,348,978
Charges for Services	6,056,939	5,909,375	5,418,480	5,576,992
Fines	753,169	1,151,594	1,217,903	1,100,612
Interest Income	229,319	568,697	347,850	151,111
Other	369,640	258,600	648,966	341,611
Total Revenues	<u>\$ 42,268,203</u>	<u>\$ 41,539,107</u>	<u>\$ 38,333,645</u>	<u>\$ 38,123,269</u>
<b>Expenditures</b>				
General Government	\$ 3,751,617	\$ 4,608,625	\$ 4,249,401	\$ 4,127,171
Financial	2,609,861	2,526,550	2,361,129	2,314,602
Judicial	10,602,139	10,928,756	10,450,395	10,995,766
Public Safety	10,363,766	9,629,547	9,217,046	8,931,995
Corrections and Rehabilitation	3,309,736	3,044,274	3,104,984	2,945,935
Health & Welfare	990,625	780,324	677,829	613,494
Culture and Education	212,620	223,708	203,872	261,618
Public Transportation	6,009,220	6,684,294	6,078,834	7,269,313
Intergovernmental/Contractual	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	1,135,959	880,000	865,000	845,000
Interest	469,398	493,568	510,868	527,768
Other Charges	-	-	-	-
Total Expenditures	<u>\$ 39,454,941</u>	<u>\$ 39,799,646</u>	<u>\$ 37,719,358</u>	<u>\$ 38,832,662</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 2,813,262</u>	<u>\$ 1,739,461</u>	<u>\$ 614,287</u>	<u>\$ ( 709,393)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 2,634,372	\$ 1,684,316	\$ 1,741,162	\$ 1,613,245
Transfers Out	( 2,634,372)	( 1,684,316)	( 1,741,162)	( 1,613,245)
Issuance of Debt	-	677,877	-	-
Sale of Capital Assets	35,350	19,434	-	-
Sources (Uses)	<u>\$ 35,350</u>	<u>\$ 697,311</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change In Fund Balances	\$ 2,848,612	\$ 2,436,772	\$ 614,287	\$ ( 709,393)
Decrease in Fund Balances EMS				
Debt Service as A Percentage of Noncapital Expenditures	4.19%	3.58%	3.76%	3.65%



**TABLE 5**

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 17,800,474	\$ 17,181,150	\$ 16,774,474	\$ 15,003,377	\$ 12,895,031	\$ 12,759,820
3,428,677	3,445,822	3,248,319	3,134,572	2,608,382	2,605,032
220,856	224,649	161,392	133,457	105,837	112,025
9,382,483	8,492,303	6,340,871	6,480,749	6,072,422	7,730,809
5,450,527	5,611,276	5,610,425	5,026,172	5,178,624	5,741,943
1,249,603	1,414,356	1,530,692	1,561,876	1,178,873	1,451,893
70,920	24,257	17,952	35,570	22,838	15,303
424,455	364,409	399,198	297,423	224,846	298,440
<u>\$ 38,027,995</u>	<u>\$ 36,758,222</u>	<u>\$ 34,083,323</u>	<u>\$ 31,673,196</u>	<u>\$ 28,286,853</u>	<u>\$ 30,715,265</u>
\$ 3,753,987	\$ 3,235,748	\$ 3,005,714	\$ 2,881,971	\$ 2,822,719	\$ 1,908,570
2,212,332	2,147,626	2,057,822	1,535,474	1,499,540	2,006,059
9,913,226	9,621,632	9,319,085	9,324,929	9,000,862	9,110,130
8,500,706	8,532,630	7,559,836	6,164,325	6,038,477	8,383,465
3,484,610	2,979,371	7,745,408	2,088,515	2,191,908	-
770,316	1,211,316	670,722	593,720	464,466	948,792
264,492	264,068	244,993	186,050	184,623	-
5,916,715	5,304,471	4,606,788	4,634,876	4,720,409	4,729,129
-	-	-	1,226,231	1,206,060	1,174,386
-	-	-	13,595,819	2,111,121	1,676,803
830,000	815,000	800,000	685,000	628,135	631,672
544,368	560,667	576,668	655,964	13,913	53,105
-	-	-	-	-	-
<u>\$ 36,190,752</u>	<u>\$ 34,672,529</u>	<u>\$ 36,587,036</u>	<u>\$ 43,572,874</u>	<u>\$ 30,882,233</u>	<u>\$ 30,622,111</u>
\$ 1,837,243	\$ 2,085,693	\$ ( 2,503,713)	\$ ( 11,899,678)	\$ ( 2,595,380)	\$ 93,154
\$ 1,750,124	\$ 1,807,837	\$ 2,015,985	\$ 1,578,561	\$ 1,655,069	\$ 1,334,051
( 1,750,124)	( 1,807,837)	( 2,015,985)	( 1,578,561)	( 1,655,069)	( 1,334,051)
-	-	-	-	20,000,000	-
-	-	-	-	130,840	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,130,840</u>	<u>\$ -</u>
\$ 1,837,243	\$ 2,085,693	\$ ( 2,503,713)	\$ ( 11,899,678)	\$ 17,535,460	\$ 93,154
3.99%	4.20%	4.55%	4.47%	2.23%	2.37%

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS****TABLE 6****GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**

LAST TEN FISCAL YEARS  
(modified accrual basis of accounting)

<b>Fiscal Year</b>	<b>Property Tax(1)</b>	<b>Sales Tax</b>	<b>Other Taxes</b>	<b>Alcoholic Beverage Tax</b>	<b>Total Other Taxes</b>	<b>Total Taxes</b>
2011	\$ 12,759,820	\$ 2,442,426	\$ 25,190	\$ 137,416	\$ 2,605,032	\$ 15,364,852
2012	12,895,031	2,488,739	26,669	92,974	2,608,382	15,503,413
2013	15,003,377	2,696,082	367,715	70,775	3,134,572	18,137,949
2014	16,774,474	3,114,639	20,494	113,186	3,248,319	20,022,793
2015	17,181,150	3,293,984	28,452	123,386	3,445,822	20,626,972
2016	17,800,474	3,261,313	34,120	133,244	3,428,677	21,229,151
2017	18,547,489	3,704,825	20,335	114,489	3,839,649	22,387,138
2018	19,515,667	3,824,119	149,997	115,860	4,089,976	23,605,643
2019	20,386,263	3,868,217	45,642	129,944	4,043,803	24,430,066
2020	21,168,262	4,063,552	60,045	116,264	4,239,861	25,408,123

Notes: 1. Includes current property taxes, delinquent property taxes and penalties and interest.

**WALKER COUNTY, TEXAS**  
**TAXABLE ASSESSED VALUE BY GROUPING**  
**LAST NINE FISCAL YEARS**

<b>State Code</b>	<b>Description</b>	<b>Grouping</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>
A	Single Family Residence	residential	\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105
B	MultiFamily Residence	residential	532,399,780	417,058,091	293,163,679	264,497,190
C	Vacant Lot	land	256,975,853	164,090,119	136,212,443	109,705,616
D1	Qualified Ag Land	land	1,666,625,013	1,434,444,668	1,437,057,066	1,372,420,453
D2	Non Qualified Land	land	31,244,886	27,266,834	24,873,642	22,293,751
E	Farm or Ranch Improv.	commercial	437,530,357	508,200,002	529,868,225	471,715,766
F1	Commercial Real	commercial	517,215,873	449,975,277	419,979,707	402,765,906
F2	Industrial Real Property	commercial	31,357,000	30,536,920	30,384,800	28,426,490
G1	Oil and Gas	minerals	14,444,424	10,627,212	12,120,638	5,862,802
G3	Minerals-Non Producing	minerals	272,970	274,070	275,360	275,360
J1	Water Systems	personal	11,380	11,380	11,380	11,380
J2	Gas Distribution System	personal	2,684,950	2,484,360	2,388,940	2,278,490
J3	Electric Company	personal	51,214,620	50,364,330	52,375,130	49,994,160
J4	Telephone Company	personal	7,932,950	8,255,750	9,502,360	9,733,410
J5	RailRoad	personal	26,072,760	29,957,890	23,792,480	22,035,800
J6	Pipelane Company	personal	58,817,830	57,109,570	53,217,130	34,602,700
J7	Cable Television Co.	personal	7,108,040	7,202,120	7,179,210	6,108,870
J8	Other type of Utility	personal	92,960	92,960	31,800	31,800
L1	Commercial Personal	personal	170,602,040	138,619,340	153,588,670	140,311,380
L2	Industrial Personal	personal	110,882,100	105,939,110	94,682,930	101,689,710
M1	Tangible Other	personal	56,754,833	48,218,328	45,576,241	47,222,669
N	Intangible Property	personal	12,000	-	-	-
O	Residential Inventory	personal	1,861,100	1,830,190	2,249,640	3,140,504
S	Special Inventory Tax	personal	21,926,636	18,121,660	15,354,080	16,099,610
			<u>\$ 6,062,141,511</u>	<u>\$ 5,255,145,784</u>	<u>\$ 4,949,005,077</u>	<u>\$ 4,541,383,922</u>
Less:						
	Productivity Loss (Ag and Timber Use)		(1,612,792,260)	(1,382,874,611)	(1,386,106,672)	(1,323,148,574)
	Homestead Cap (10% cap on residential homesteads)		(40,362,809)	(13,196,335)	(15,617,546)	(9,911,926)
	Tax Ceiling and Over 65 and disabled exemption		(89,463,943)	(82,443,721)	(77,410,748)	(71,774,857)
	Other Exemptions /Deductions		<u>(8,882,920)</u>	<u>(8,136,546)</u>	<u>(12,745,699)</u>	<u>(20,823,045)</u>
	Total Exemptions		<u>\$ ( 1,751,501,932)</u>	<u>\$ ( 1,486,651,213)</u>	<u>\$ ( 1,491,880,665)</u>	<u>\$ ( 1,425,658,402)</u>
	Taxable Assessed Value		<u>\$ 4,310,639,579</u>	<u>\$ 3,768,494,571</u>	<u>\$ 3,457,124,412</u>	<u>\$ 3,115,725,520</u>
	Total Direct Tax Rate		\$0.5018	\$0.5494	\$0.5185	\$0.6157

(1) Data Source: Walker County Appraisal District (Based on State Reporting)

TABLE 7

FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
\$ 1,365,140,626	\$ 1,214,424,490	\$ 1,171,963,250	\$ 1,119,049,757	\$ 1,096,500,415	\$ 1,019,194,065
259,866,510	243,410,560	240,178,120	255,472,510	233,875,970	212,421,879
94,325,461	84,045,429	81,439,934	81,767,312	93,750,505	90,377,875
1,327,441,283	1,116,282,909	1,108,156,711	911,121,052	874,865,866	800,701,069
17,888,182	15,206,290	11,979,881	65,901,900	88,151,283	51,886,549
456,971,752	415,792,778	377,940,875	311,709,173	304,499,853	299,170,151
379,402,379	340,586,809	323,489,681	280,310,140	263,245,850	258,115,930
26,470,380	24,033,940	23,838,600	18,758,400	18,192,520	18,764,790
8,361,917	10,520,067	4,663,359	4,582,581	6,033,800	7,186,881
275,360	275,360	275,360	276,680	280,680	280,680
11,380	4,000	4,000	4,000	4,000	4,000
1,961,270	1,686,520	1,531,050	1,328,950	1,483,120	1,424,250
46,003,490	41,235,270	38,883,940	39,602,830	53,687,160	33,991,630
9,389,820	10,158,600	11,128,710	12,680,250	16,647,590	16,696,730
20,481,730	18,452,040	16,640,630	14,891,740	13,876,060	12,053,960
33,711,030	34,937,800	26,260,590	26,112,300	25,696,480	19,739,420
5,818,520	5,750,570	5,659,900	5,910,520	3,049,230	3,108,650
31,800	31,800	31,800	31,800	31,800	31,800
135,741,450	123,936,440	118,823,670	113,080,610	113,485,550	193,157,700
151,800,590	148,850,040	153,479,910	132,878,470	126,233,030	44,107,500
48,656,088	42,782,260	44,088,289	46,904,675	49,752,480	52,040,250
-	-	-	15,110	9,710	9,710
1,199,600	1,953,840	2,665,130	1,817,150	2,261,020	2,153,860
14,795,200	11,180,020	10,926,260	9,891,630	8,766,500	6,935,660
\$ 4,405,745,818	\$ 3,905,537,832	\$ 3,774,049,650	\$ 3,454,099,540	\$ 3,394,380,472	\$ 3,143,554,989
(1,282,993,441)	(1,072,732,022)	(1,061,987,752)	(864,873,036)	(829,788,729)	(753,891,998)
(19,201,950)	(6,118,846)	(4,844,955)	(3,921,326)	(11,967,776)	(7,534,476)
(68,932,746)	(66,620,346)	(61,884,961)	(59,008,162)	(56,299,468)	(54,192,145)
(56,427,523)	(62,907,910)	(75,629,347)	(57,171,848)	(57,135,097)	(63,347,006)
\$ (1,427,555,660)	\$ (1,208,379,124)	\$ (1,204,347,015)	\$ (984,974,372)	\$ (955,191,070)	\$ (878,965,625)
\$ 2,978,190,158	\$ 2,697,158,708	\$ 2,569,702,635	\$ 2,469,125,168	\$ 2,439,189,402	\$ 2,264,589,364
\$0.6206	\$0.6589	\$0.6778	\$0.6355	\$0.5536	\$0.5793

# **WALKER COUNTY, TEXAS**

## ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY(1)

### LAST TEN FISCAL YEARS

<b>Fiscal Year Ended Sept. 30</b>	<b>Real Property Residential Property</b>	<b>Commercial Property</b>	<b>Agricultural &amp; Open Acreage</b>	<b>Total Real</b>	<b>Personal Property Total</b>
2011	\$ 1,231,615,944	\$ 576,050,871	\$ 942,965,493	\$ 2,750,632,308	\$ 392,922,681
2012	1,330,376,385	585,938,223	1,056,767,654	2,973,082,262	421,298,210
2013	1,374,522,267	610,777,713	1,058,790,264	3,044,188,489	410,009,296
2014	1,412,141,370	725,269,156	1,201,576,526	3,338,987,052	435,062,598
2015	1,457,835,050	780,413,527	1,215,534,628	3,453,783,205	451,754,627
2016	1,625,007,136	862,844,511	1,439,654,926	3,927,506,573	478,239,245
2017	1,694,657,295	902,908,162	1,504,419,820	4,101,985,277	439,398,645
2018	1,898,283,205	980,232,732	1,598,143,151	4,476,659,088	472,345,989
2019	2,161,523,694	988,712,199	1,625,801,621	4,776,037,514	479,108,270
2020	2,590,500,936	986,103,230	1,954,845,752	5,531,449,918	530,691,593

(1) Data Source: Walker County Appraisal District (Based on State Reporting)

-

**TABLE 8**

<b>Less: Tax Exempt Real Property</b>	<b>Total Taxable Assessed Value</b>	<b>Direct Tax Rate</b>	<b>Total Value as a Percentage of Actual Value</b>
\$ 878,965,625	\$ 2,264,589,364	0.5793	72.04%
955,191,070	2,439,189,402	0.5536	71.86%
984,974,372	2,469,125,168	0.6355	71.48%
1,204,347,015	2,569,702,635	0.6778	68.09%
1,208,379,124	2,697,158,708	0.6589	69.06%
1,427,555,660	2,978,190,158	0.6206	67.60%
1,425,658,402	3,115,725,520	0.6157	68.61%
1,491,880,665	3,457,124,412	0.5185	69.85%
1,286,651,213	3,768,494,571	0.5494	71.71%
1,851,501,932	4,310,639,579	0.5018	71.11%

**WALKER COUNTY, TEXAS**

**TABLE 9**

PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
County:										
Operating	0.4690	0.5123	0.5408	0.5708	0.5724	0.6071	0.6209	0.5712	0.5391	0.5485
Debt Service	<u>0.0328</u>	<u>0.0371</u>	<u>0.0407</u>	<u>0.0449</u>	<u>0.0482</u>	<u>0.0518</u>	<u>0.0569</u>	<u>0.0643</u>	<u>0.0145</u>	<u>0.0308</u>
Total	0.5018	0.5494	0.5815	0.6157	0.6206	0.6589	0.6778	0.6355	0.5536	0.5793
Huntsville ISD										
Operating	1.0230	1.1000	1.1000	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.0750</u>	<u>0.0750</u>	<u>0.0800</u>	<u>0.1400</u>	<u>0.1400</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Total	1.0980	1.1750	1.1800	1.1800	1.1800	1.2100	1.2100	1.2100	1.2100	1.2100
Richards ISD										
Operating	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
New Waverly ISD										
Operating	1.0684	1.1700	1.1700	1.1700	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.2000</u>	<u>0.2000</u>	<u>0.2000</u>	<u>0.2205</u>	<u>0.2205</u>	<u>0.2300</u>
Total	1.2584	1.3600	1.3600	1.3600	1.2400	1.2400	1.2400	1.2605	1.2605	1.2700
City of Huntsville										
Operating	0.2519	0.2620	0.2745	0.2838	0.2833	0.2862	0.2920	0.2639	0.2381	0.2134
Debt Service	<u>0.0629</u>	<u>0.0802</u>	<u>0.0921</u>	<u>0.0971</u>	<u>0.1005</u>	<u>0.1244</u>	<u>0.1286</u>	<u>0.1567</u>	<u>0.1534</u>	<u>0.1873</u>
Total	0.3148	0.3422	0.3666	0.3809	0.3838	0.4106	0.4206	0.4206	0.3915	0.4007
City of New Waverly										
Operating	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
City of Riverside										
Operating	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918	0.0817	0.0894	0.0818	0.0551
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.1107</u>	<u>0.1136</u>	<u>0.1270</u>	<u>0.1585</u>
Total	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918	0.1924	0.2030	0.2088	0.2136
Hospital District										
Operating	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537	0.1590	0.1554	0.1568	0.1530
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537	0.1590	0.1554	0.1568	0.1530
Fire District #1										
Operating	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Fire District #2										
Operating	0.0855	0.0748	0.0678	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Debt Service	<u>0.0145</u>	<u>0.0252</u>	<u>0.0322</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
<b>Totals</b>										
Operating Total	4.1912	4.5009	4.5223	4.5553	4.4465	4.5188	4.4336	4.3599	4.2958	4.2500
Debt Service										
Total	<u>0.3752</u>	<u>0.4075</u>	<u>0.4350</u>	<u>0.4720</u>	<u>0.4887</u>	<u>0.5462</u>	<u>0.6662</u>	<u>0.7251</u>	<u>0.6854</u>	<u>0.7766</u>
Total	4.5664	4.9084	4.9573	5.0273	4.9352	5.0650	5.0998	5.0850	4.9812	5.0266



**WALKER COUNTY, TEXAS**

**TABLE 10**

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND TEN YEARS AGO

<b><u>Taxpayer</u></b>	<b>For the Fiscal Year Ending 09/30/20</b>	
	<b>Taxable Assessed Value</b>	<b>Percentage of Total Taxable Assessed Value</b>
PEP-SHSU LLC	\$40,113,020	0.93%
Entergy Texas Inc	38,915,620	0.90%
C150 1300 Smither Drive LLC	35,308,870	0.82%
American Campus Community	33,308,970	0.77%
THP The Forum at Sam Houston LLC	28,507,480	0.66%
SFG Huntsville LLC	28,494,300	0.66%
Waypoint Sam Houston Owner LLC	26,989,730	0.63%
Campus Crest At Huntsville I LP	25,149,970	0.58%
Gateway Huntsville LLC	21,819,260	0.51%
Hunt Encore LLC	21,700,000	0.50%

<b><u>Taxpayer</u></b>	<b>For the Fiscal Year Ending 09/30/11</b>	
	<b>Taxable Assessed Value</b>	<b>Percentage of Total Taxable Assessed Value</b>
Entergy Gulf States, Inc.	\$26,909,690	1.26%
Fairfield Huntsville Exchange LP	22,027,760	1.03%
University House Huntsville LLC	21,096,510	0.99%
Weatherford Completion & Oilfield Services	16,751,831	0.78%
Wal-Mart Stores Texas LP #01-0285	15,931,880	0.74%
Huntsville Aberdeen Place LP	14,783,600	0.70%
Southwestern Bell Telephone LP	13,952,880	0.65%
Huntsville Place LP	13,430,650	0.63%
SCI Gateway at Huntsville Fund etal	12,638,450	0.59%
Hyponex Corporation	11,318,137	0.53%

Source: Walker County Appraisal District

**WALKER COUNTY, TEXAS****PROPERTY TAX LEVIES AND COLLECTIONS****LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended September 30</b>	<b>(1) Total Tax Levy for Fiscal Year</b>		<b>Collected within the Fiscal Year of the Levy</b>	
			<b>Amount</b>	<b>Percentage of Levy</b>
2011	\$	12,780,350	\$ 12,258,890	95.9%
2012		13,150,958	12,453,061	94.7%
2013		15,064,354	14,497,257	96.2%
2014		16,604,466	16,158,039	97.3%
2015		17,089,010	16,628,914	97.3%
2016		17,734,826	17,217,742	97.1%
2017		18,399,930	17,867,124	97.1%
2018		19,249,734	18,703,271	97.2%
2019		19,990,779	19,532,698	97.7%
2020		20,945,210	20,407,576	97.4%

(1) Original Tax Levy

**TABLE 11**

<b>Collections in Subsequent Years</b>		<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>
\$	314,396	\$ 12,573,286	98.4%
	651,254	13,104,315	99.6%
	504,070	15,001,327	99.6%
	366,756	16,524,795	99.5%
	360,509	16,989,423	99.4%
	388,128	17,605,870	99.3%
	382,314	18,249,438	99.2%
	353,943	19,057,214	99.0%
	203,194	19,735,892	98.7%
	-	20,407,576	97.4%

**WALKER COUNTY****TABLE 12****RATIOS OF OUTSTANDING DEBT BY TYPE****LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>General Obligations Bonds(1)</b>	<b>Capital Leases</b>	<b>Total</b>	<b>Percentage of Personal Income</b>	<b>Population</b>	<b>Debt Per Capita</b>
2011	\$ 628,135	\$ -	\$ 628,135	0.04%	67,861	9.26
2012	20,124,352	-	20,124,352	1.12%	68,087	295.57
2013	19,432,864	-	19,432,864	1.03%	68,408	284.07
2014	18,626,376	-	18,626,376	0.96%	68,817	270.67
2015	17,804,888	-	17,804,888	1.00%	69,789	255.12
2016	16,968,401	-	16,968,401	0.92%	70,699	240.01
2017	16,116,913	-	16,116,913	0.83%	71,484	225.46
2018	15,245,425	-	15,245,425	0.77%	72,245	211.02
2019	14,359,323	-	14,359,323	0.73%	72,480	198.11
2020	13,443,221	-	13,443,221	0.62%	72,971	184.23

Note: (1) Presented net of original issuance discounts and premiums.

**WALKER COUNTY**

**TABLE 13**

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**

**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>General Obligations Bonds (1)</b>	<b>Less: Amounts Available in Debt Service Fund (2)</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
2011	\$ 628,135	\$ 473,262	\$ 154,873	0.01%	2.28
2012	20,124,352	32,807	20,091,545	0.81%	295.09
2013	19,432,864	141,977	19,290,887	0.75%	282.00
2014	18,626,376	176,508	18,449,868	0.68%	268.10
2015	17,804,888	159,259	17,645,629	0.59%	252.84
2016	16,968,401	180,420	16,787,981	0.54%	237.46
2017	16,116,913	180,334	15,936,579	0.46%	222.94
2018	15,245,425	194,244	15,051,181	0.40%	208.34
2019	14,359,323	268,779	14,090,544	0.37%	195.04
2020	13,443,221	249,280	13,193,941	0.31%	180.81

Notes: (1) Presented net of original issuance discounts and premiums.

(2) This is the amount restricted for debt service principal payments.

**THIS PAGE LEFT BLANK INTENTIONALLY**

**WALKER COUNTY, TEXAS**

**TABLE 14**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2020

<u>Governmental Unit</u>	(1) Debt Outstanding	(2) Estimated Percentage Applicable	(3) Estimated Share of Overlapping Debt
Huntsville I.S.D.	\$ 17,585,000	100%	\$ 17,585,000
New Waverly I.S.D.	5,277,763	100%	5,277,763
City of Huntsville	46,465,000	100%	46,465,000
City of New Waverly	-	100%	-
City of Riverside	-	100%	-
Subtotal Overlapping Debt			<u>\$ 69,327,763</u>
Walker County direct debt			<u>\$ 13,370,000</u>
Total direct and overlapping debt			<u>\$ 82,697,763</u>

Notes:

(1) Debt Outstanding provided by the Taxing Jurisdiction

(2) All entities listed above are within the boundaries of Walker County. Thus, 100% of the debt of these governmental units is included in the estimated share of overlapping debt calculation.

(3) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county.

This schedule estimates the portion of the debt of these entities that is borne by the residents and businesses of Walker County. This process recognizes that, when considering the government's ability to issue debt and repay long term debt, the entire debt cost borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

**WALKER COUNTY, TEXAS****LEGAL DEBT MARGIN INFORMATION****LAST TEN FISCAL YEARS**

	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>
Debt limit (Based on 25% of Value Real Property)	\$ 1,636,778,208	\$ 1,194,009,379	\$ 1,119,164,772	\$ 1,025,496,319
Total net debt applicable to limit	<u>13,110,991</u>	<u>14,052,380</u>	<u>14,965,756</u>	<u>14,965,756</u>
Legal debt margin	\$ <u>1,623,667,217</u>	\$ <u>1,179,956,999</u>	\$ <u>1,104,199,016</u>	\$ <u>1,010,530,563</u>
Total net debt applicable to the limit as a percentage of debt limit	0.80%	1.18%	1.34%	1.46%

**Legal Debt Margin Calculation for Fiscal Year 2020**

Assessed value	\$ <u>4,310,639,579</u>
Add back: exempt real property	1,751,501,932
Total assessed value	\$ <u>6,062,141,511</u>
Debt limit (25% of total assessed value)	\$ 1,636,778,208
Debt applicable to limit:	
General obligation debt	\$ 13,370,000
Less: Amount set aside for repayment of general obligation debt	259,009
Total net debt applicable to limit	\$ <u>13,110,991</u>
Legal debt margin	\$ <u>1,623,662,879</u>



**TABLE 15**

<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2011</b>
\$ 981,876,643	\$ 863,445,801	\$ 834,746,763	\$ 761,047,122	\$ 743,270,566	\$ 687,658,077
<u>16,689,580</u>	<u>17,540,741</u>	<u>18,449,868</u>	<u>19,173,023</u>	<u>19,967,193</u>	<u>154,873</u>
\$ <u>965,187,063</u>	\$ <u>845,905,060</u>	\$ <u>816,296,895</u>	\$ <u>741,874,099</u>	\$ <u>723,303,373</u>	\$ <u>687,503,204</u>
1.70%	2.03%	2.21%	2.52%	2.69%	0.02%

**WALKER COUNTY, TEXAS**

**TABLE 16**

**DEMOGRAPHIC AND ECONOMIC STATISTICS**

**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) Personal Income (amounts expressed in thousands)</b>	<b>(2) Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2011	67,861	\$ 1,722,000	\$ 25,267	n/a	7,127	8.7%
2012	68,087	1,796,000	26,297	n/a	7,270	6.5%
2013	68,408	1,886,000	27,543	n/a	7,281	6.6%
2014	68,817	1,931,000	28,055	n/a	6,898	5.1%
2015	69,789	1,781,973	25,534	n/a	7,880	5.0%
2016	70,699	1,843,000	26,456	n/a	7,369	5.8%
2017	71,484	1,938,000	27,024	n/a	7,219	4.3%
2018	72,245	1,972,000	27,302	n/a	7,186	4.0%
2019	72,480	2,030,607	28,016	n/a	7,130	3.7%
2020	72,971	2,177,308	29,838	n/a	7,050	8.0%

**Notes:**

(1) Based on information available from U.S. Census Bureau Quickfacts available at [www.census.gov](http://www.census.gov) for Walker County

(2) Based on information available from Bureau of Economic Analysis U.S. Dept. of Commerce at [www.bea.gov/regional/bearfacts](http://www.bea.gov/regional/bearfacts) for Walker County.

Total personal income and per capita income is as of December 31, 2018

**WALKER COUNTY, TEXAS**

**TABLE 17**

**PRINCIPAL EMPLOYERS**

**CURRENT YEAR AND TEN YEARS AGO**

<b><u>Employer</u></b>	<b>2020</b>		
	<b><u>Employees</u></b>	<b><u>Rank</u></b>	<b><u>Percentage of Total County Employment</u></b>
Texas Department of Criminal Justice	6823	1	31.76%
Sam Houston State University	3817	2	17.77%
Huntsville Independent School District	878	3	4.09%
Huntsville Memorial Hospital	533	4	2.48%
Wal-Mart	485	5	2.26%
Walker County	296	6	1.38%
City of Huntsville	270	6	1.26%
Universal Forest Products	200	8	0.93%
Home Health Care of Huntsville/THEE Hospice	200	9	0.93%
New Waverly ISD	161	10	0.75%

<b><u>Employer</u></b>	<b>2011</b>		
	<b><u>Employees</u></b>	<b><u>Rank</u></b>	<b><u>Percentage of Total County Employment</u></b>
Texas Department of Criminal Justice	6593	1	24.27%
Sam Houston State University	1857	2	6.84%
Huntsville Independent School District	1092	3	4.02%
Huntsville Memorial Hospital	581	4	2.14%
Wal-Mart	500	5	1.84%
Walker County	400	6	1.47%
Region VI Education Service Center	350	7	1.29%
City of Huntsville	348	8	1.28%
Weatherford Completion Center	210	9	0.77%
Gulf Coast Trade Center	200	10	0.74%

**WALKER COUNTY, TEXAS**

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

<b>Function</b>	<b>Full-time Equivalent Employees as of September 30</b>			
	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Operating				
General Government				
Elected	2	2	2	2
Employees	29.5	29.5	30.5	30.5
Judicial				
Elected	7.5	7.5	7.5	7.5
Employees	46.5	46.5	46.5	45.5
Financial				
Elected	2	2	2	2
Appointed	2	2	2	2
Employees	24	23.5	23	23
Public Safety				
Elected	5	5	5	5
Employees-Certified	43	42	39	36
Employees-Non-Certified	8.5	8	7.5	7.5
Employee-Certified/Noncertified				
Employees - EMS	39	39	39	39
Corrections and Rehabilitation				
Employees-Certified	40	39	39	39
Employees-Non-Certified	3.5	3.5	3.5	3.5
Health and Welfare				
Employees	7.5	7.5	7.5	7.5
Culture and Education				
Employees	5	5	4	4
Public Transportation				
Elected	4	4	4	4
Employees	35	35	34.5	34.5
Legislatively Designated				
Judicial	0	0	0	0
Public Safety	0	0	0	0
General Government	0	0	0	0
Grants/State Funding				
Juvenile Probation	6	6	6	6
Adult Probation	27	27	29.5	29.5
SPU Criminal/Civil/Juvenile	43	43	44	44
Total	<u>380</u>	<u>377</u>	<u>376</u>	<u>372</u>

Note: Two functional categories was added in the Fiscal Year Ending September 30, 2012 including separating jail cost from Public Safety.

TABLE 18

Full-time Equivalent Employees as of September 30					
2016	2015	2014	2013	2012	2011
2	2	2	2	2	1
30	29	27	26	25.5	15.5
7.5	7.5	7.5	7.5	7.5	9
46	45.5	44.5	43	43	42
2	2	2	2	2	3
2	2	2	2	2	2
21.5	21.5	21	21	21	30
5	5	5	5	5	5
33	33	31	30.5	30	35.5
7.5	7.5	8.5	8.5	8	34.5
39	39	39	39	39	33
39	40.5	40.5	33.5	33.5	0
3.5	3.5	3.5	3.5	3.5	0
7.5	7.5	7.5	6.5	6.5	10.5
4	4	4	4	4	0
4	4	4	4	4	4
34.5	34.5	34	34	33.5	32.5
0	0	0	0	0	1
0	0	0	0	0	3
0	0	0	0	0	2
6	6	6	6	6	6
29	29	29	29	29	29
44	45	45	45	45	45
367	368	363	352	350	343.5

**WALKER COUNTY, TEXAS**

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Function</b>				
Sheriff Office/Constables				
Papers Served	1,373	1,949	1,779	1,880
Jail				
Bookings at Jail	3,128	3,762	3,719	3,791
Average Daily Jail Population	211	202	172	162
Highest Daily Jail Population	233	242	211	193
Health and Welfare				
Permits Issued	1,139	1,129	823	1,080
Judicial/Courts				
Number of indigent cases	1,074	1,133	1,191	1,383
Cases filed District Courts-Civil	501	591	498	561
Cases filed District Courts-Criminal	458	400	526	436
Cases filed District Courts-Family	612	476	575	521
Cases disposed -County Court at Law	1,015	807	933	908
Cases filed in Court at Law-Criminal	695	763	866	927
Cases filed County Court at Law-Civil	297	366	292	251
Cases filed in JP Courts-Traffic/Non Traffic Misdemeanors	4,823	7,477	8,716	6,817
Cases filed in JP Courts - Civil	1,083	1,305	1,054	819
Cases Disposed of - JP Courts	5,250	7,455	7,454	6,750
County Clerk				
Documents recorded	11,165	8,795	8,983	8,983
Adult Probation				
Offenders Supervised	2,762	3,148	3,291	3,363
Juvenile Probation				
Juveniles Supervised	77	105	69	74

**TABLE 19**

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
1,942	1,975	1,647	1,853	1,712	1,773
3,671	3,806	3,015	3,918	4,238	4,456
171	154	147	146	151	151
228	179	196	176	173	175
1,164	1,020	861	405	897	899
1,219	1,127	1,092	1,277	1,330	1,239
521	499	587	491	461	493
443	628	466		556	654
595	533	559	534	625	868
935	1,107	1,337	1,403	1,508	1,696
796	944	893	1,198	1,583	1,555
225	284	282	343	487	478
7,747	8,276	9,172	10,899	9,099	12,682
818	801	714	658	718	587
7,806	8,084	8,864	9,939	8,794	12,805
10,296	9,160	10,172	10,079	9,503	9,036
3,293	3,258	3,400	3,476	3,415	3,388
61	67	63	81	90	109

**WALKER COUNTY, TEXAS**

## CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

<b>Function</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Public Safety				
Sheriff Office				
Stations	1	1	1	1
Patrol Units	37	37	35	35
Jail	1	1	1	1
Number of beds	268	268	268	268
Road & Bridge				
Miles of roads	549.52	541.87	539.72	539.72
Courts				
District Courts	2	2	2	2
County Court at Law	1	1	1	1
JP Courts	4	4	4	4



TABLE 20

2016	2015	2014	2013	2012	2011
1	1	1	1	1	1
35	35	35	35	35	35
1	1	1	1	1	1
268	268	268	162	162	162
539.72	537	537	537	537	537
2	2	2	2	2	2
1	1	1	1	1	1
4	4	4	4	4	4

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **SINGLE AUDIT SECTION**

**THIS PAGE LEFT BLANK INTENTIONALLY**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Honorable County Judge  
and Commissioners' Court of Walker County  
Huntsville, Texas

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Walker County's basic financial statements, and have issued our report thereon dated March 26, 2021.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Walker County, Texas' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Walker County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Walker County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Walker County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**OFFICE LOCATIONS**

**TEXAS** | Waco | Temple | Hillsboro | Houston  
**NEW MEXICO** | Albuquerque

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas  
March 26, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE  
AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS**

Honorable County Judge  
and Commissioners' Court of Walker County  
Huntsville, Texas

**Report on Compliance for Each Major Federal and State Program**

We have audited Walker County, Texas' compliance with the types of compliance requirements described in the *Office of Management and Budget (OMB) Compliance Supplement* and the *State of Texas Uniform Grants Management Standards* that could have a direct and material effect on each of Walker County, Texas' major federal and state programs for the year ended September 30, 2020. Walker County, Texas' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Walker County, Texas' major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State of Texas Uniform Grant Management Standards*. Those standards, the Uniform Guidance, and the *State of Texas Uniform Grant Management Standards* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Walker County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of Walker County, Texas' compliance.

**OFFICE LOCATIONS**

**TEXAS** | Waco | Temple | Hillsboro | Houston  
**NEW MEXICO** | Albuquerque

### **Opinion on Each Major Federal and State Program**

In our opinion, Walker County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2020.

### **Report on Internal Control Over Compliance**

Management of Walker County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Walker County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Walker County, Texas' internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*. Accordingly, this report is not suitable for any other purpose.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
March 26, 2021



**WALKER COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	Pass-Through Expenditures
<b>FEDERAL AWARDS</b>				
<b><u>U. S. Department of Agriculture</u></b>				
Direct Program:				
U. S. Forest Service - Title 1	10.665	N/A	108,430	108,430
Passed through Texas State Comptroller of Public Accounts				
U.S. Forest Service - Mineral Receipts	10.666	N/A	10,752	10,752
Total Passed through Texas State Comptroller of Public Accounts			10,752	10,752
Total U. S. Department of Agriculture			10,752	10,752
<b><u>U. S. Department of Housing and Urban Development</u></b>				
Passed through General Land Office:				
CDBG Disaster Recovery	14.228	20-065-104-C279	235,079	-
Total Passed through General Land Office			235,079	-
Total U. S. Department of Housing and Urban Development			235,079	-
<b><u>U. S. Department of Justice</u></b>				
Passed through Bureau of Justice Assistance:				
Coronavirus Supplemental Funding	16.034	2020-VD-BX-0180	58,008	
State Criminal Alien Assistance Program (SCAAP)	16.606	2019-AP-BX-0805	12,699	
State Criminal Alien Assistance Program (SCAAP)	16.606	2020-AP-BX-0692	13,613	
Bulletproof Vest Partnership Grant Program	16.607	N/A	910	-
Total Passed through Bureau of Justice Assistance			85,230	-
Passed through Texas Office of the Governor - Criminal Justice Division:				
DA- Violence Against Women Formula Grant Program	16.575	2018-V2-GX-0040	45,816	-
Total Passed through Texas Office of the Governor - Criminal Justice Division			45,816	-
Passed through City of Huntsville:				
2019 Justice Assistance Grant Program (JAG)	16.738	2019-DJ-BX-0674	6,226	-
Total Passed through City of Huntsville			6,226	-
Total U. S. Department of Justice			91,456	-
<b><u>U. S. Department of Treasury</u></b>				
Passed through Texas Division of Emergency Management:				
Coronavirus Relief Funds - COVID-19	21.019	2020	574,642	-
Total Passed through Texas Division of Emergency Management			574,642	-
Total U. S. Department of Treasury			574,642	-
<b><u>U. S. General Services Administration</u></b>				
Passed through Texas Facilities Commission/Federal Surplus Program:				
Donation of Federal Surplus Personal Property	39.003	N/A	24,755	-
Donation of Federal Surplus Personal Property	39.003	N/A	7,874	-
Total Passed through Texas Facilities Commission/Federal Surplus Program			32,629	-
Total U. S. General Services Administration			32,629	-
<b><u>U. S. Election Assistance Commission</u></b>				
Passed through Texas Secretary of State				
2020 Help America Vote Act (HAVA) CARES Act - COVID-19	90.404	TX20101CARES-236	44,418	-
2020 Help America Vote Act (HAVA) Election Security	90.404	TX18101001-01-236	95,534	-
Total Passed through Texas Secretary of State			139,952	-
Total U. S. Election Assistance Commission			139,952	-
<b><u>U. S. Office of National Drug Control Policy</u></b>				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G19HN0025A	25,471	-

**WALKER COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	Pass-Through Expenditures
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through Texas Division of Emergency Management:				
Disaster Grants- Public Assistance	97.036	4029-DR-TX	8,818	-
Disaster Grants- Public Assistance	97.036	4223-DR-TX	54,290	-
Disaster Grants- Public Assistance	97.036	4245-DR-TX	88,184	-
Disaster Grants- Public Assistance	97.036	4332-DR-TX	1,177,632	-
Disaster Grants- Public Assistance	97.036	4416-DR-TX	67,544	-
Emergency Management Assistance (EMPG)	97.042	EMT-2019-EP-00005	33,399	-
Total Passed through Texas Division of Emergency Management			<u>1,429,867</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>1,429,867</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ <u>2,648,278</u>	\$ <u>119,182</u>

**WALKER COUNTY, TEXAS**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

State Grantor/ Grant Description	Pass-through Grantor's Number	Expenditures
<b>STATE AWARDS</b>		
<b><u>Office of Court Administration</u></b>		
Direct Program:		
Task Force on Indigent Defense	212-19-236	\$ 54,852
Total Office of Court Administration		<u>54,852</u>
<b><u>Office of Governor</u></b>		
Direct Program:		
Prosecution of Prison Crimes - Criminal	SF-11-A10-14918-19	<u>1,443,762</u>
Total Office of the Governor		<u>1,443,762</u>
<b><u>Texas Commission on Environmental Quality</u></b>		
Direct Program:		
Tire Collection Event	20-16-04	8,456
Miscellaneous Education	20-16-08	<u>463</u>
Total Texas Commission on Environmental Quality		<u>8,919</u>
<b><u>Office of Attorney General</u></b>		
Direct Program:		
Statewide Victim Information and Notification Everyday System	20192044900-516-01	<u>18,619</u>
Total Office of Attorney General		<u>18,619</u>
<b><u>Mental Health Services</u></b>		
Direct Program:		
Regional Juvenile Mental Health Services	26067	<u>9,956</u>
<b><u>Texas Department of Motor Vehicles</u></b>		
Passed through Montgomery County:		
Texas Department of Motor Vehicles	608-19-1700000	<u>75,102</u>
Total passed through Montgomery County		<u>75,102</u>
Total Texas Department of Motor Vehicles		<u>75,102</u>
<b><u>Office of the Secretary of the State</u></b>		
Direct Program:		
HAVA- State	N/A	8,881
Chapter 19 Voter Funds	N/A	<u>11,426</u>
Total Office of Secretary of State		<u>20,307</u>
Total Expenditures of State Awards		\$ <u>1,631,517</u>
Total Expenditures of Federal and State Awards		\$ <u>4,279,795</u>

## **WALKER COUNTY, TEXAS**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

#### **Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Walker County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance and the State of Texas Uniform Grant Management Standards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### **Indirect Cost Rate**

The County did not elect to use the 10% de minimis indirect cost rate.

#### **Insurance**

Walker County is currently insured through the purchase of insurance for Workers Compensation, Health Insurance and other insurances through the Texas Association of Counties. The coverage is through several policies, including Workers Compensation, Health, Property, Inland Marine, General Liability, Public Officials and Employee Related Practices Liability, Boiler and Machinery, Automobile Liability, Automotive Comprehensive, and Law Enforcement Legal Liability. Property coverage varies related to property type and type of occurrence, with the total of the listed properties at an aggregate value of approximately \$55,611,000. Coverage of buildings is at replacement cost. Public Officials and Law Enforcement Liability each have \$2,000,000 limits of liability. Automobile Liability coverage is 100K/300K/100K. Automobile Physical Damage is per the scheduled values. General Liability limits of coverage are 100K/300K/100K.

**WALKER COUNTY, TEXAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**Summary of Auditor's Results**

**Financial Statements:**

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Noncompliance material to financial statements noted?	None

**Federal and State Awards:**

Internal control over major programs: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 100.516(a) or the State of Texas Uniform Grant Management Standards?	None
---	------

**Identification of major programs:**

CFDA Number(s): 97.036	Name of Program or Cluster: Emergency Management Assistance
State	Prosecution of Prison Crimes - Criminal

Dollar threshold used to distinguish between type A and type B federal programs.	\$750,000
---	-----------

Dollar threshold used to distinguish between type A and type B state programs.	\$300,000
---	-----------

Auditee qualified as low-risk auditee for federal single audit?	No
---	----

Auditee qualified as low-risk auditee for state single audit?	Yes
---	-----

**Findings Relating to the Financial Statements Which are  
Required to be Reported in Accordance With Generally  
Accepted Government Auditing Standards**

None

**Findings and Questioned Costs for Federal and State Awards**

None

**WALKER COUNTY, TEXAS**

**SCHEDULE OF PRIOR FINDINGS AND RESPONSES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

NONE



