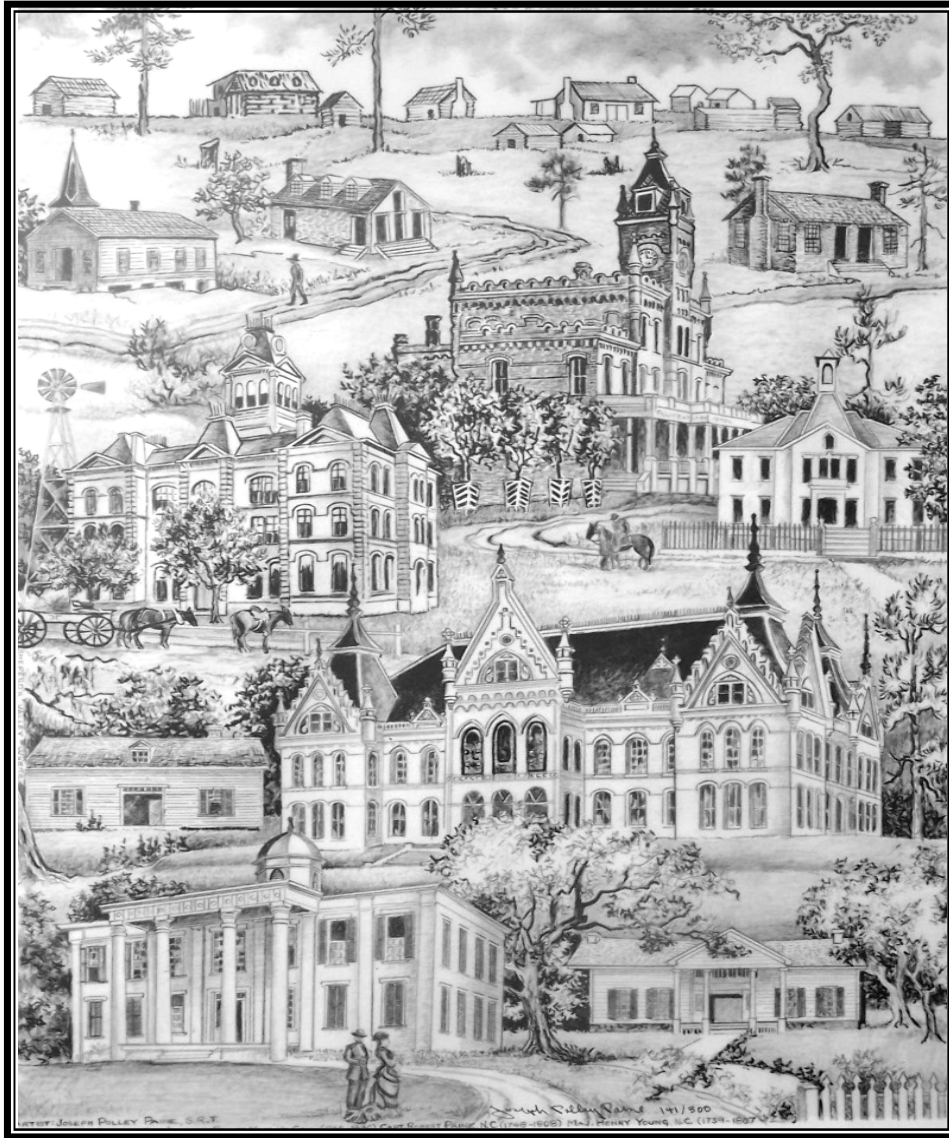




# Walker County, Texas



*Annual Comprehensive Financial Report  
For the Year Ended September 30, 2022*

**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**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2022**

Prepared by:  
County Auditor Department



**WALKER COUNTY, TEXAS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

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## **INTRODUCTORY SECTION**



WALKER COUNTY AUDITOR

1301 Sam Houston Avenue Room 206

Huntsville, Texas 77320

(936) 436-4948

March 13, 2023

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 Annual Comprehensive Financial Report of Walker County, Texas, for the year ended September 30, 2022, 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, 2022 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, 2022 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 2021 Census Bureau serves a population of approximately 77,977. 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*. The Sam Houston Memorial Museum, the Texas Prison Museum, and a variety of cultural and sporting events offered by Sam Houston State University are available. 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 77,977. 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 2022 was 5.1%, compared with the state unemployment rate of 4.0% and national unemployment rate of 3.5%. This county rate compares to 7.7%, 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 13,213 inmates. Sam Houston State University, also located in Walker County, reported an enrollment of approximately 21,480 students for the fall of 2022 as compared to 21,612 for 2021.

In FY 21/22, 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. There is a stable enrollment rate at Sam Houston State University. Fund Balance for the County is strong. Walker County received a total of \$14,173,281 in American Rescue Funds over the last two years. Half of this amount was received in FY 21 with the remainder in July of FY 2022 and will be spent 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 County is currently starting work on a strategic plan and funds are approved in the fiscal year budget starting October 1, 2023 to transfer to a Capital Projects budget.

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 plays a role in assisting management in fulfilling its duties. Commissioners Court, 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 96% range. Collections have historically been in the 97% plus range. In the fiscal year beginning October 1, 2022, as in previous years, one-time costs were funded with funds available in fund balance. In the fiscal year that begins October 1, 2022, a tax rate of \$0.4490 was adopted, a rate that exceeds the no-new-revenue tax rate by one cent. This rate is 3.18 cents less than the 2021 adopted tax rate. The total budget for FY 22/23 that began October 1, 2022 is \$56,942,594 compared to the original budget of \$43,227,189 for the FY 21/22 year covered by this report, an increase of \$13,715,405. The increase in the FY 2023 budget is primarily due to funding capital projects of \$5,500,000 with a \$5,500,000 transfer from the General Fund to the General Capital Projects Fund (total budget effect of \$11,000,000), and implementing recommendations from two major studies completed in FY 22, a comprehensive salary study and an IT assessment study and continuing services at the same level.

### **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 annual comprehensive financial report for the fiscal year ended September 30, 2021. This was the twenty sixth 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 annual comprehensive 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 annual comprehensive 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.

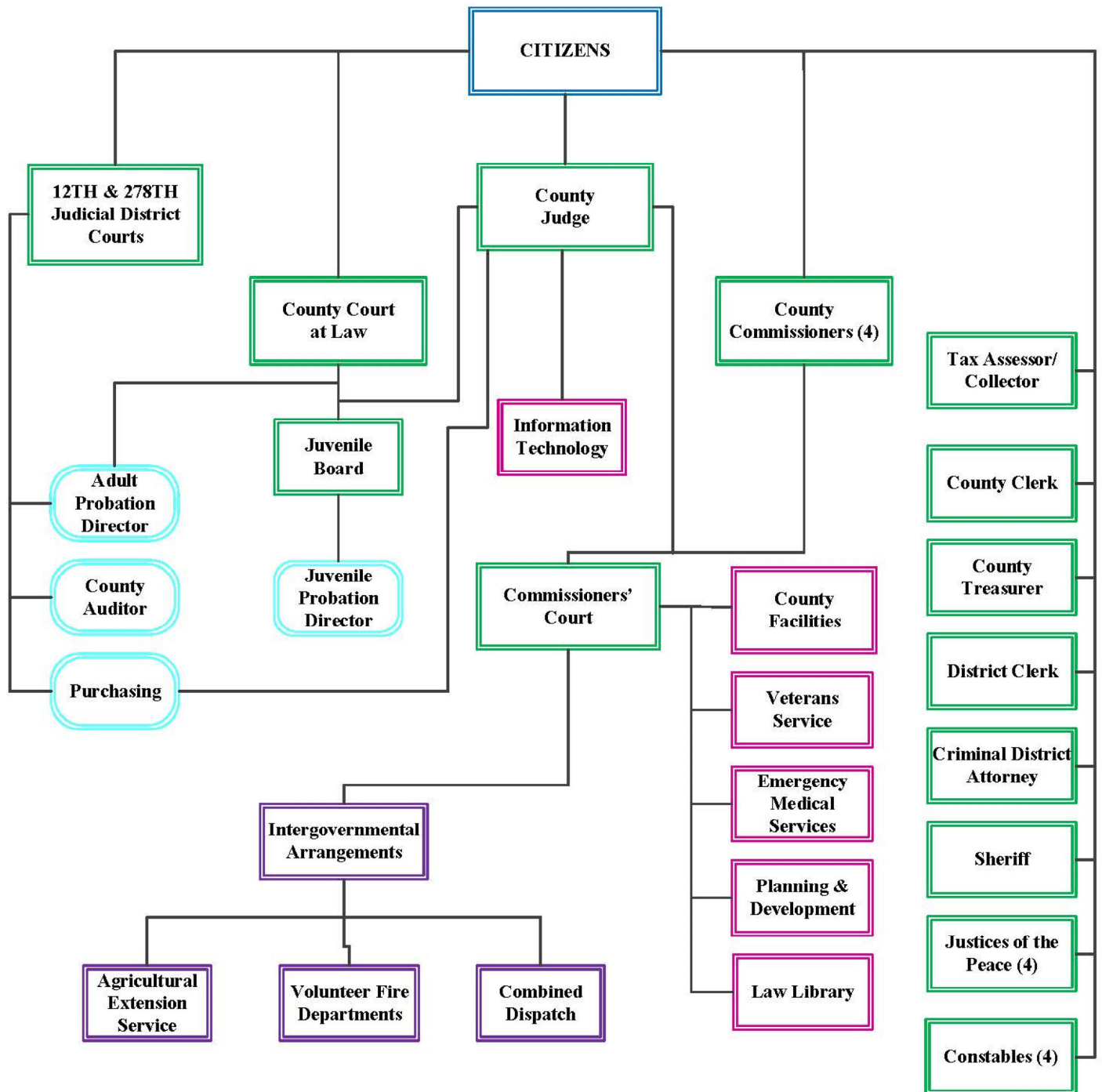
Respectfully submitted,



Patricia Allen, CPA, CGFM  
County Auditor



# Walker County, Texas Organization





## Walker County Principal Officials

### Commissioner's Court

#### Name

Colt Christian  
Danny Kuykendall  
Ronnie White  
Bill Daugette, Jr.  
Brandon Decker

#### Office

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

---

### Elected Officials

#### Name

David Moorman  
Hal Ridley  
Tracy Sorensen  
Diana McRae  
Amy Klawinsky  
Leslie Woolley  
Kari French  
Clint McRae  
Will Durham  
Steve Fisher  
John Payne  
Randy Jeffcoat  
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  
Charlsa Dearwester

#### 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 Annual Comprehensive  
Financial Report  
for the Fiscal Year Ended

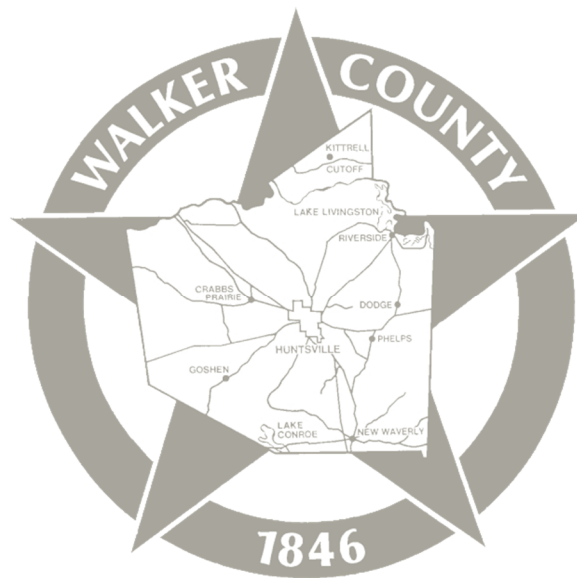
**September 30, 2021**

*Christopher P. Morrell*

Executive Director/CEO



## **FINANCIAL SECTION**





## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas (the "County") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Walker County, Texas, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently know information that may raise substantial doubt shortly thereafter.

### OFFICE LOCATIONS

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



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***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 OPEB 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.



### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, as required by 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*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 nonmajor fund financial statements and schedules and Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Waco, Texas  
March 13, 2023



## 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, 2022. 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 assets and deferred outflows of Walker County, Texas exceeded its liabilities and deferred inflows at the close of its most recent fiscal year by \$5,314,682 (net position). The unrestricted net position is a negative \$5,129,150. 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 County's net investment in capital assets equaled \$7,378,421 and restricted net position for debt or grants or by legislation, totaled \$3,065,411.
- On a government-wide basis for governmental activities, Walker County, Texas had expenses net of program revenue of \$22,380,995. General revenues of \$29,975,665 were \$7,594,670 greater than expenses net of program revenue. The change in unrestricted is primarily due to a significant decrease in the pension and OPEB liabilities as well as recognition of American Rescue Plan Act grant funding.
- The General Fund, on a current financial resource basis (fund level), reported a positive net change in fund balance of \$4,268,490 as compared to a budgeted reduction of \$11,991,414, approximately ½ of the amount the result of not spending multiyear budgeted project funds, expenditures less than budget primarily in the Salaries/Other Pay/Benefits area, and revenues over budget primarily in sales tax and vehicle registration fees.
- As of September 30, 2022, unassigned fund balance in the General Fund was \$9,540,428. The total unassigned Fund Balance for the prior year was \$12,556,250.
- Unassigned Fund balance as a percentage of expenditures for the General Fund is 36%, an amount that exceeds the minimum requirement goal (16.67%) set by Commissioners' Court. The adopted budget for FY 2023 included use of fund balance for one-time expenditures. The amount included in the FY 2023 budget is classified as Fund Balance Assigned for Subsequent Budget in this financial report and is not included in the Unassigned Fund Balance number mentioned above. See Note C and Note H 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' Annual Comprehensive 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-eight 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 thirty-three 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 104.

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 49.

*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 custodial funds only. As an example, the County Clerk and District Clerk each function in a fiduciary capacity.

**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 75 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 78 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 104.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Below is condensed financial information for the fiscal year 2022 with comparative data for 2021. 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

|                                     | 2022          |      | Governmental Activities<br>2021 |      | Increase (Decrease) |       |
|-------------------------------------|---------------|------|---------------------------------|------|---------------------|-------|
|                                     | Amount        | %    | Amount                          | %    | Amount              | %     |
| Current and Other Assets            | \$ 47,504,761 | 71%  | \$ 39,000,153                   | 66%  | \$ 8,504,608        | 22%   |
| Capital Assets, Net of Depreciation | 18,909,438    | 29%  | 19,452,802                      | 34%  | ( 543,364)          | - 3%  |
| Total Assets                        | 66,414,199    | 100% | 58,452,955                      | 100% | 7,961,244           |       |
| Deferred Outflows of Resources      | 8,005,329     |      | 9,377,680                       |      | ( 1,372,351)        |       |
| Current Liabilities                 | 10,509,337    | 22%  | 8,600,827                       | 13%  | 1,908,510           | 22%   |
| Noncurrent Liabilities              | 37,587,931    | 78%  | 57,610,018                      | 87%  | ( 20,022,087)       | - 35% |
| Total Liabilities                   | 48,097,268    | 100% | 66,210,845                      | 100% | ( 18,113,577)       |       |
| Deferred Inflows of Resources       | 21,007,578    |      | 3,899,778                       |      | 17,107,800          |       |
| Net Position:                       |               |      |                                 |      |                     |       |
| Net Investment                      |               |      |                                 |      |                     |       |
| In Capital Assets                   | 7,378,421     |      | 6,724,724                       |      | 653,697             |       |
| Restricted                          | 3,065,411     |      | 2,957,742                       |      | 107,669             |       |
| Unrestricted                        | ( 5,129,150)  |      | ( 11,962,454)                   |      | 6,833,304           |       |
| Total Net Position                  | \$ 5,314,682  |      | \$ ( 2,279,988)                 |      | \$ 7,594,670        | 333%  |

As mentioned earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows exceeded Liabilities and deferred inflows by \$5,314,682 at September 30, 2022 as compared to a deficit net position of \$2,279,988 at September 30, 2021. Investment in capital assets (land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding totals \$7,378,421. 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. \$284,407 is restricted for Debt Service and \$2,781,004 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 \$5,129,150. 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 \$37,699,237. Currently the employee's retirement system is funded at 92%. Additional information on the liability for the retirement system is found in Note III. I to the financial statements, beginning on page 67 of this report and additional information for OPEB is found in Note III. J to the financial statements, beginning on page 71 of this report.

**Government-wide Activities** — There was a difference in revenues over expenses of \$7,594,670 reported on the Statement of Activities on a government-wide view. Included in the expenses are \$122,866 for OPEB expense and \$549,853 for pension expense. In addition, the addition of capital assets and reduction of debt exceeded depreciation by \$647,595. Key elements of the overall increase in net position are as follows:

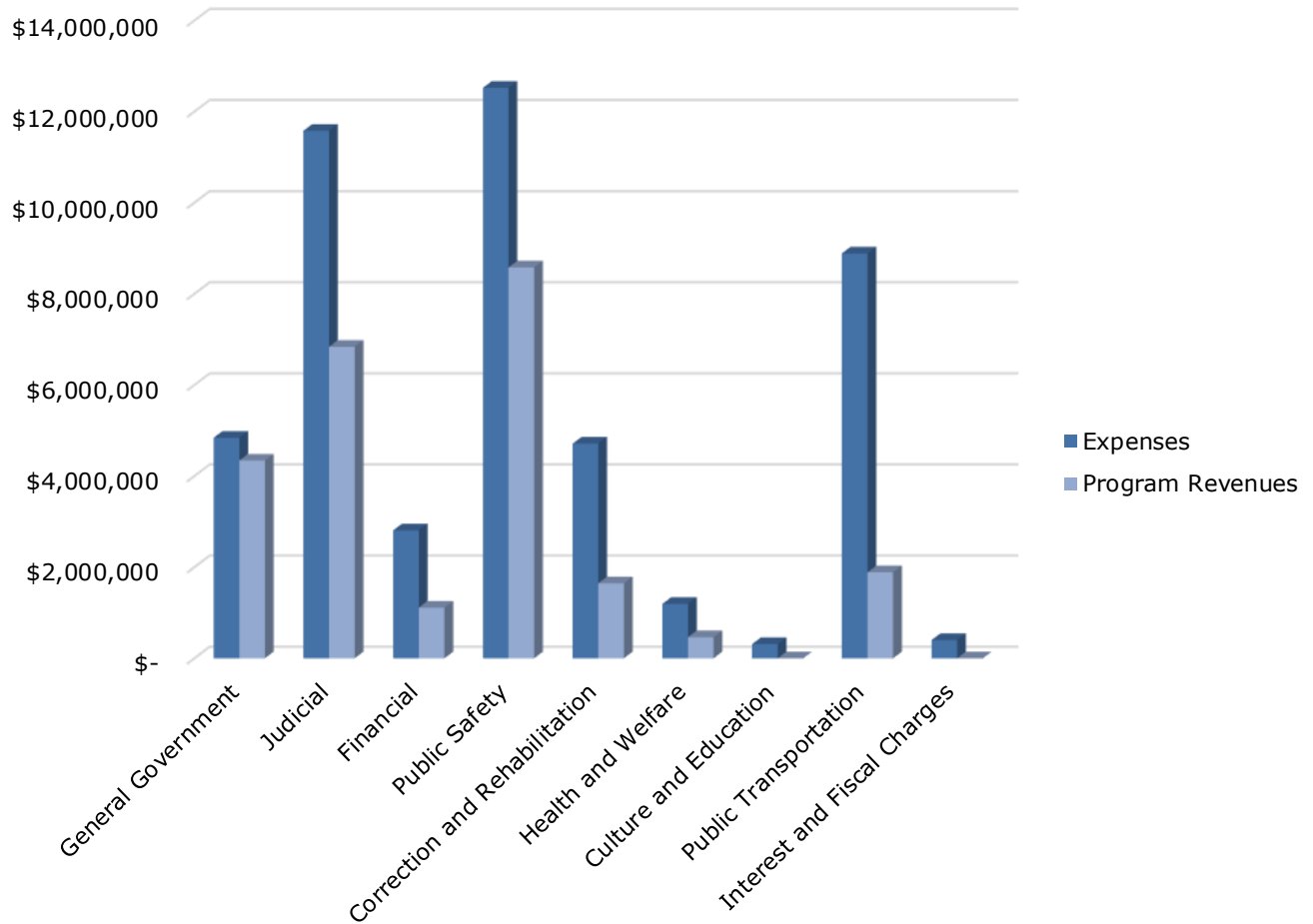
- Operating grants and contributions increased approximately \$4.9 million primarily due to recognizing new grant revenue from the American Rescue Plan.
- Property and sales taxes increased due to steady population growth leading to new taxable property and increased economic activity.
- Expenses increased less than revenues compared to the prior year; the primary cause of increased expenses was due to decrease in pension expense compared to the prior year due to market changes reducing the net pension liability. This decrease in pension expense partially offset budgeted expense increases due to inflation, salary increases, and additional public transportation projects.

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

|                                    | Governmental Activities |             |                       |             |                     |       |
|------------------------------------|-------------------------|-------------|-----------------------|-------------|---------------------|-------|
|                                    | 2022                    |             | 2021                  |             | Increase (Decrease) |       |
|                                    | Amount                  | %           | Amount                | %           | Amount              | %     |
| Revenues:                          |                         |             |                       |             |                     |       |
| Program Revenues:                  |                         |             |                       |             |                     |       |
| Charges for Services               | \$ 8,862,304            | 16%         | \$ 8,941,685          | 19%         | \$( 79,381)         | -1%   |
| Operating Grants and Contributions | 16,003,817              | 29%         | 11,087,611            | 23%         | 4,916,206           | 44%   |
| General Revenues:                  |                         |             |                       |             |                     |       |
| Property Taxes                     | 23,946,450              | 43%         | 22,253,777            | 47%         | 1,692,673           | 8%    |
| Other Taxes                        | 5,263,727               | 10%         | 4,707,253             | 10%         | 556,474             | 12%   |
| Investment Earnings                | 303,796                 | 1%          | 23,332                | 0%          | 280,464             | 1202% |
| Other                              | 461,692                 | 1%          | 552,397               | 1%          | ( 90,705)           | -16%  |
| Total Revenues                     | <u>54,841,786</u>       | <u>100%</u> | <u>47,566,055</u>     | <u>100%</u> | <u>7,275,731</u>    |       |
| Expenses:                          |                         |             |                       |             |                     |       |
| General Government                 | 4,840,370               | 10%         | 4,713,783             | 10%         | 126,587             | 3%    |
| Judicial                           | 11,575,838              | 24%         | 11,448,657            | 25%         | 127,181             | 1%    |
| Financial Administration           | 2,809,201               | 6%          | 2,709,368             | 6%          | 99,833              | 4%    |
| Public Safety                      | 12,519,918              | 26%         | 12,236,689            | 28%         | 283,229             | 2%    |
| Correction and Rehabilitation      | 4,711,929               | 10%         | 4,737,083             | 11%         | ( 25,154)           | -1%   |
| Health and Welfare                 | 1,193,022               | 3%          | 1,161,542             | 3%          | 31,480              | 3%    |
| Culture and Education              | 310,671                 | 1%          | 258,917               | 1%          | 51,754              | 20%   |
| Public Transportation              | 8,884,378               | 19%         | 6,746,741             | 15%         | 2,137,637           | 32%   |
| Interest and Fiscal Charges        | 401,789                 | 1%          | 426,925               | 1%          | ( 25,136)           | -6%   |
| Total Expenses                     | <u>47,247,116</u>       | <u>100%</u> | <u>44,439,705</u>     | <u>100%</u> | <u>2,807,411</u>    |       |
| Change in Net Position             | <u>7,594,670</u>        |             | <u>3,126,350</u>      |             | <u>4,468,320</u>    |       |
| Net Position, Beginning            | ( 2,279,988)            |             | ( 5,523,246)          |             | 3,243,258           |       |
| Prior Period Adjustment            | <u>-</u>                |             | <u>116,908</u>        |             | <u>( 116,908)</u>   |       |
| Net Position, Ending               | <u>\$ 5,314,682</u>     |             | <u>\$( 2,279,988)</u> |             | <u>\$ 7,594,670</u> |       |

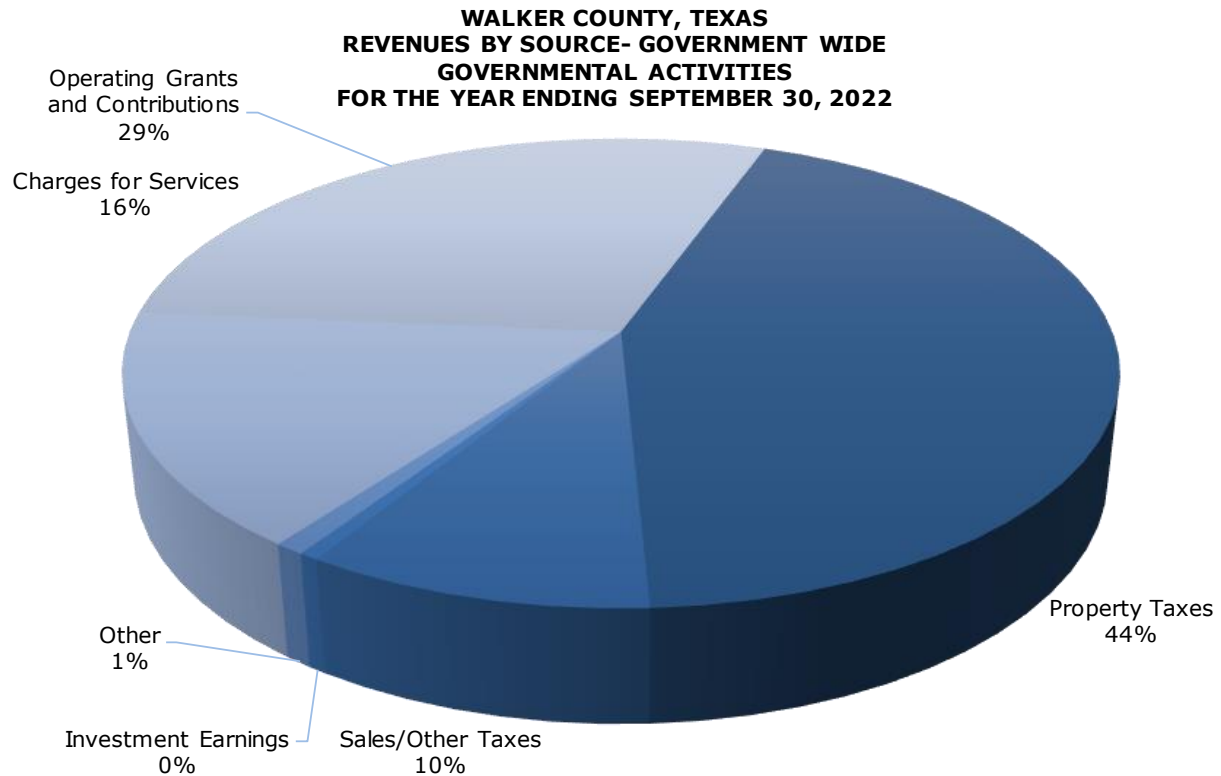
The following graphic presentation depicts expenses and program revenues for fiscal year 2022 for governmental activities (government-wide).

**WALKER COUNTY, TEXAS  
EXPENSES AND PROGRAM REVENUES  
GOVERNMENT-WIDE GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDING SEPTEMBER 30, 2022**

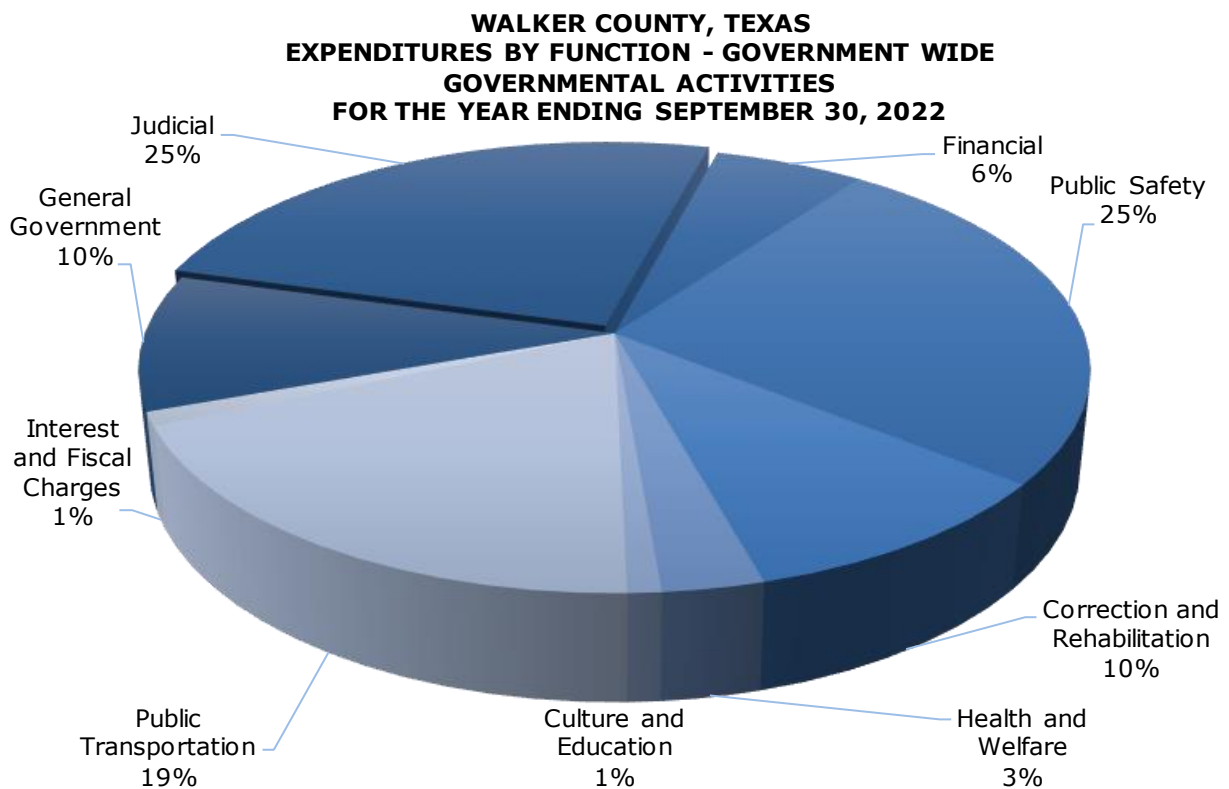




The following graphic presents revenues by source for fiscal year 2022 for governmental activities (government-wide).



The following graphic presentation presents expenditures by function for fiscal year 2022 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 \$32,428,451 compared to \$26,244,315 in the prior year, an increase of \$6,184,136. The amount includes increases in the Road and Bridge Fund of \$686,291 due primarily to decreases in certain maintenance outlays compared to the prior year. Increases in the General Fund and EMS Fund in the amounts of \$4,268,490 and \$1,118,111 respectively, are primarily attributed to the recognition of ARP funds. Increases in other governmental funds of \$111,915 are due to less than budgeted expenditures. The Debt Service Fund decreased its fund balance by \$671. Fund balance in the Grants and Contracts fund remained the same.

As required by GASB Statement 54, fund balances are classified as restricted, committed, assigned or unassigned. Unassigned fund balance as of September 30, 2022 is \$9,540,428 compared to \$12,556,250, a decrease of \$3,015,822 from the prior year. This amount is available for day-to-day operations of Walker County, Texas. Included in this increase is American Rescue Funds (Federal monies) of approximately \$6.7 million booked as revenue in FY 2022. These funds were used to fund operating costs (a portion of Public Safety salaries).

One measure of liquidity is to compare fund balance to total fund expenditures. The unassigned fund balance in the General Fund is approximately 36% 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 \$1,273,427. Monies included in the General Fund for projects that were not spent during the fiscal year total \$5,961,345. These project monies are carried forward to the next budget year (FY 2023) 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 decrease was \$671. Its fund balance is expected to remain relatively static in maintenance of required reserves as the County's lone debt issuance is repaid.

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 remained the same.

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 \$4,061,871, an increase from \$3,375,580 at the prior fiscal year end, due primarily to decreased maintenance costs compared to significant one-time expenditures in the prior year. Unspent funds continue to be committed for road maintenance in future years.

The Walker County EMS fund has a fund balance of \$2,692,519 at year end, an increase from \$1,574,408 at the end of the prior fiscal year primarily due to an increase in emergency calls, an increase in collections, and American Rescue Plan funds (Federal monies) being used to fund salary costs.

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 \$2,016,990 at year end which is an increase of \$15,439 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 2022 (current year). The portion of fund balance that was committed for projects is \$6,288,071 at the end of the fiscal year ended September 30, 2022. Project expenditures for the fiscal year were \$907,864, 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, 2022. 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 80. 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 was primarily caused by contingency budgeting of the use of grant proceeds under the American Rescue Plan that were not ultimately spent. Projects funds are available that were not spent in the current year and will be available for expenditure in future years. Sales tax and other taxes showed collections well in excess of the budget, but the collection rate for ad valorem taxes was less than budgeted. The intergovernmental revenues greatly exceeded the budget; most of the \$1.9 million surplus was due to recognition of additional American Rescue Plan Act funds.

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

|                                                          | General Fund            |             |                     |             |                      |  |
|----------------------------------------------------------|-------------------------|-------------|---------------------|-------------|----------------------|--|
|                                                          | Final Budget            |             | Actual              |             | Variance             |  |
|                                                          | Amount                  | %           | Amount              | %           | Amount               |  |
| Revenues:                                                |                         |             |                     |             |                      |  |
| Ad Valorem Taxes                                         | \$ 19,007,878           | 61%         | \$ 18,727,833       | 58%         | \$ ( 280,045)        |  |
| Property Tax Penalty and Interest                        | 320,000                 | 1%          | 263,851             | 1%          | ( 56,149)            |  |
| Other Taxes                                              | 4,268,600               | 14%         | 5,263,727           | 16%         | 995,127              |  |
| Licenses and Permits                                     | 400,000                 | 1%          | 463,125             | 1%          | 63,125               |  |
| Intergovernmental Revenues                               | 5,082,540               | 16%         | 5,056,977           | 15%         | ( 25,563)            |  |
| Charges for Services                                     | 1,936,072               | 6%          | 2,294,368           | 7%          | 358,296              |  |
| Fines and Forfeitures                                    | 57,655                  | 0%          | 95,620              | 0%          | 37,965               |  |
| Interest Income                                          | 51,600                  | 0%          | 225,970             | 1%          | 174,370              |  |
| Other Income                                             | 298,892                 | 1%          | 305,193             | 1%          | 6,301                |  |
| Total Revenues                                           | <u>31,423,237</u>       | <u>100%</u> | <u>32,696,664</u>   | <u>100%</u> | <u>1,273,427</u>     |  |
| Expenditures:                                            |                         |             |                     |             |                      |  |
| Salaries/Other Pay/Benefits                              | 23,086,960              | 55%         | 17,223,876          | 65%         | 5,863,084            |  |
| Operations                                               | 5,266,908               | 13%         | 4,748,872           | 18%         | 518,036              |  |
| Intergovernmental/Contracts                              | 1,847,306               | 4%          | 1,789,137           | 7%          | 58,169               |  |
| Projects                                                 | 6,869,209               | 17%         | 907,864             | 3%          | 5,961,345            |  |
| Debt Service                                             | 228,189                 | 1%          | 228,189             | 1%          | -                    |  |
| Capital                                                  | 4,037,914               | 10%         | 1,452,071           | 6%          | 2,585,843            |  |
| Total Expenditures                                       | <u>41,336,486</u>       | <u>100%</u> | <u>26,350,009</u>   | <u>100%</u> | <u>14,986,477</u>    |  |
| Excess (Deficiency) of Revenue Over (Under) Expenditures | <u>( 9,913,249)</u>     |             | <u>6,346,655</u>    |             | <u>16,259,904</u>    |  |
| Other Financing Sources (Uses):                          |                         |             |                     |             |                      |  |
| Transfers In                                             | 150,000                 |             | 150,000             |             | -                    |  |
| Transfers Out                                            | ( 2,228,165)            |             | ( 2,228,165)        |             | -                    |  |
| Total Other Financing Sources (Uses)                     | <u>( 2,078,165)</u>     |             | <u>( 2,078,165)</u> |             | <u>-</u>             |  |
| Net Change in Fund Balances                              | <u>\$ ( 11,991,414)</u> |             | <u>\$ 4,268,490</u> |             | <u>\$ 16,259,904</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. The major reason the reduction did not materialize is that the budgeted Project monies were not spent and the booking of the American Rescue Plan funds, as is indicated in the chart above. 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 \$4,268,490.

The difference between the original General Fund expenditure budget and the final amended General Fund budget is \$7,705,418; the original and final amended budgeted transfers decreased by \$672,397. The additional expenditure increase was primarily for contingency budgeting of grant expenditures under the American Rescue Plan. A budgetary comparison for the General Fund can be found in the required supplementary information section beginning on page 78.

Increases to the revenue budget total \$4,783,869. The budgeted revenue increase includes increases in the Intergovernmental revenues budget of \$4,427,146, again primarily related to the American Rescue Plan.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets** — Walker County, Texas' investment in capital assets on a government-wide basis as of September 30, 2022 is \$18,909,438 (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 |             |                      |             |                      |      |
|-------------------------------------------|-------------------------|-------------|----------------------|-------------|----------------------|------|
|                                           | 2022                    |             | 2021                 |             | Increase (Decrease)  |      |
|                                           | Amount                  | %           | Amount               | %           | Amount               | %    |
| Land                                      | \$ 680,552              | 4%          | \$ 680,552           | 3%          | \$ -                 | 0%   |
| Construction in Progress                  | 144,890                 | 1%          | -                    | 0%          | 144,890              | 100% |
| Buildings                                 | 13,508,195              | 71%         | 15,028,676           | 77%         | ( 1,520,481)         | -10% |
| Vehicles                                  | 1,707,066               | 9%          | 1,519,042            | 8%          | 188,024              | 12%  |
| Furniture, Fixtures, and Office Equipment | 147,810                 | 1%          | 57,688               | 0%          | 90,122               | 156% |
| Machinery and Equipment                   | 2,720,925               | 14%         | 2,166,844            | 12%         | 554,081              | 26%  |
| Totals                                    | <u>\$ 18,909,438</u>    | <u>100%</u> | <u>\$ 19,452,802</u> | <u>100%</u> | <u>\$ ( 543,364)</u> |      |

Significant capital asset transactions for the year included the purchases of a dump truck for public transportation for approximately \$146,000, vehicle purchases of \$113,000, and the purchase of a new refrigerant unit for \$133,000.

Additional information on the County's capital assets can be found in Note III. E to the financial statements.

**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, 2022 is \$11,470,000.

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. An interest and sinking tax is levied each year to pay the debt.

### WALKER COUNTY, TEXAS' OUTSTANDING LONG-TERM DEBT

|                             | Governmental Activities |             |                      |             |                      |     |
|-----------------------------|-------------------------|-------------|----------------------|-------------|----------------------|-----|
|                             | 2022                    |             | 2021                 |             | Increase (Decrease)  |     |
|                             | Amount                  | %           | Amount               | %           | Amount               | %   |
| Certificates of Obligation: |                         |             |                      |             |                      |     |
| Capital Projects            | \$ 11,470,000           | 100%        | \$ 12,435,000        | 100%        | \$ ( 965,000)        | -8% |
| Totals                      | <u>\$ 11,470,000</u>    | <u>100%</u> | <u>\$ 12,435,000</u> | <u>100%</u> | <u>\$ ( 965,000)</u> |     |

For the fiscal year ended September 30, 2022, payments on certificates of obligation debt totaled \$965,000.

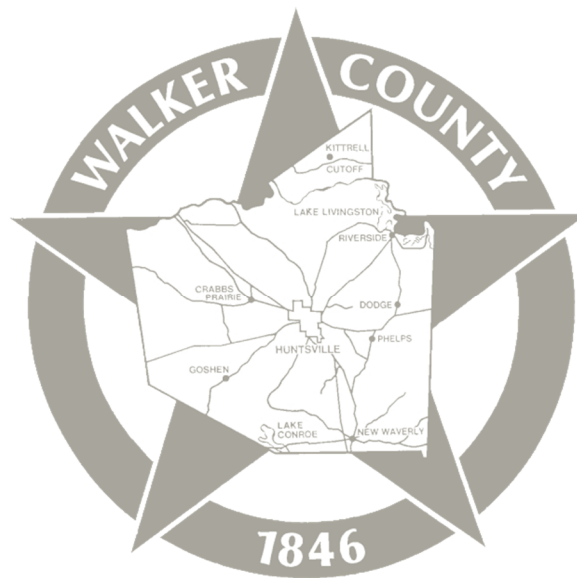
Additional information on debt can be found in Note III. F to the financial statements. In addition to debt for certificates of obligation, Walker County, Texas has recorded debt for compensated absences of \$1,359,926.

### **ECONOMIC FACTORS, BUDGET AND RATE INFORMATION FOR FY BEGINNING OCTOBER 1, 2022**

- The unemployment rate in the County for 2022 was 5.1%, as compared to the state unemployment rate of 4.0% and national unemployment rate of 3.5%, This rate compares to 7.7% 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 13,213 inmates.
- The new improvement/construction value added to the tax roll for FY 2023 (tax year 2022) totaled \$214,586,026 as compared to \$165,857,116 for the prior year.
- Commissioners' Court approved a \$56,942,594 expenditure budget for FY 2023, an increase from the \$43,227,189 budget for the 2022 fiscal year. The increase is primarily due to funding capital projects of \$5,500,000 with a transfer from the General Fund to the General Projects Fund, implementing recommendations from two major studies completed in FY 2022, a comprehensive salary study and an IT assessment study and continuing services at the same level.
- The tax rate adopted for the FY 2023 budget is \$0.4490 per \$100 of valuation, down from the \$0.4799 for FY 2022. The rate adopted was the no-new revenue tax rate of \$0.4390 plus \$0.01 and was lower than the prior year as a result of growth in the tax base.
- Walker County revenues for FY 2023 at the date of this report generally continue to be in line with expectations. Total sales tax receipts in FY 2023 are up approximately 5.5% from FY 2022. 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.



## **BASIC FINANCIAL STATEMENTS**





**WALKER COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

|                                              | Governmental<br>Activities |
|----------------------------------------------|----------------------------|
| <b>ASSETS</b>                                |                            |
| Cash and Cash Equivalents                    | \$ 39,138,124              |
| Taxes Receivable, Net                        | 977,757                    |
| Accounts Receivable, Net                     | 3,428,668                  |
| Fines Receivable                             | 695,986                    |
| Prepaid Items                                | 419,017                    |
| Due from Other Governments                   | 2,245,417                  |
| Due from Others                              | 91,137                     |
| Investment in Joint Venture                  | 508,655                    |
| Capital Assets:                              |                            |
| Nondepreciable                               | 825,442                    |
| Depreciable, Net of Accumulated Depreciation | <u>18,083,996</u>          |
| Total Capital Assets                         | <u>18,909,438</u>          |
| Total Assets                                 | <u>66,414,199</u>          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>        |                            |
| Deferred Outflows of Resources from Pensions | 6,062,334                  |
| Deferred Outflows of Resources from OPEB     | <u>1,942,995</u>           |
| Total Deferred Outflows of Resources         | <u>8,005,329</u>           |
| <b>LIABILITIES</b>                           |                            |
| Accounts Payable                             | 3,519,348                  |
| Accrued Interest                             | 62,748                     |
| Due to Other Governments                     | 139,400                    |
| Due to Others                                | 367,048                    |
| Accrued Liabilities                          | 1,745,896                  |
| Unearned Revenue                             | 4,674,897                  |
| Noncurrent Liabilities:                      |                            |
| Due Within One Year:                         |                            |
| Long Term Debt                               | 1,329,982                  |
| Total OPEB Liability                         | 355,412                    |
| Due in More Than One Year:                   |                            |
| Long Term Debt                               | 11,560,962                 |
| Net Pension Liability                        | 10,091,748                 |
| Total OPEB Liability                         | <u>14,249,828</u>          |
| Total Liabilities                            | <u>48,097,268</u>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>         |                            |
| Deferred Inflows of Resources From Pensions  | 12,975,556                 |
| Deferred Inflows of Resources From OPEB      | <u>8,032,022</u>           |
| Total Deferred Inflows of Resources          | <u>21,007,578</u>          |
| <b>NET POSITION</b>                          |                            |
| Net Investment in Capital Assets             | 7,378,421                  |
| Restricted For:                              |                            |
| Debt Service                                 | 284,407                    |
| Grants or by Legislation                     | 2,781,004                  |
| Unrestricted                                 | <u>( 5,129,150)</u>        |
| Total Net Position                           | <u>\$ 5,314,682</u>        |

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



# WALKER COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

| Functions/Programs             | Expenses             | Program Revenues        |                                          | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|--------------------------------|----------------------|-------------------------|------------------------------------------|------------------------------------------------------------|
|                                |                      | Charges<br>for Services | Operating<br>Grants and<br>Contributions |                                                            |
| Primary Government:            |                      |                         |                                          |                                                            |
| Governmental Activities:       |                      |                         |                                          |                                                            |
| General Government             | \$ 4,840,370         | \$ 1,008,478            | \$ 3,331,065                             | \$( 500,827)                                               |
| Financial                      | 2,809,201            | 1,111,421               | -                                        | ( 1,697,780)                                               |
| Judicial                       | 11,575,838           | 680,158                 | 6,156,956                                | ( 4,738,724)                                               |
| Public Safety                  | 12,519,918           | 3,754,778               | 4,824,680                                | ( 3,940,460)                                               |
| Correction and Rehabilitation  | 4,711,929            | 297,050                 | 1,350,094                                | ( 3,064,785)                                               |
| Health and Welfare             | 1,193,022            | 463,303                 | -                                        | ( 729,719)                                                 |
| Culture and Recreation         | 310,671              | -                       | -                                        | ( 310,671)                                                 |
| Public Transportation          | 8,884,378            | 1,547,116               | 341,022                                  | ( 6,996,240)                                               |
| Interest and Fiscal Charges    | 401,789              | -                       | -                                        | ( 401,789)                                                 |
| Total Governmental Activities  | <u>\$ 47,247,116</u> | <u>\$ 8,862,304</u>     | <u>\$ 16,003,817</u>                     | <u>( 22,380,995)</u>                                       |
| General Revenues:              |                      |                         |                                          |                                                            |
| Property Taxes                 |                      |                         |                                          | 23,946,450                                                 |
| Sales Taxes                    |                      |                         |                                          | 5,027,193                                                  |
| Mixed Beverage and Other Taxes |                      |                         |                                          | 236,534                                                    |
| Investment Earnings            |                      |                         |                                          | 303,796                                                    |
| Miscellaneous                  |                      |                         |                                          | <u>461,692</u>                                             |
| Total General Revenues         |                      |                         |                                          | <u>29,975,665</u>                                          |
| Change in Net Position         |                      |                         |                                          | 7,594,670                                                  |
| Net Position, Beginning        |                      |                         |                                          | ( 2,279,988)                                               |
| Net Position, Ending           |                      |                         |                                          | <u>\$ 5,314,682</u>                                        |

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

**WALKER COUNTY, TEXAS**

## BALANCE SHEET

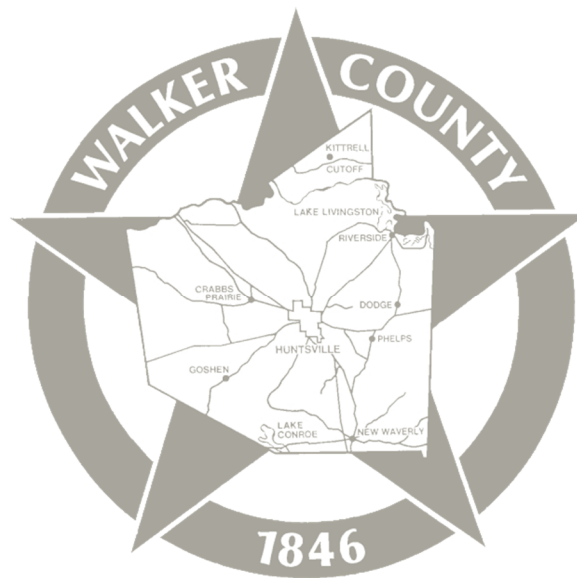
## GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

|                                                                        | General<br>Fund      | Debt<br>Service<br>Fund | Road and<br>Bridge Fund |
|------------------------------------------------------------------------|----------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                                                          |                      |                         |                         |
| Cash and Cash Equivalents                                              | \$ 27,218,833        | \$ 284,667              | \$ 4,379,315            |
| Taxes Receivable, Net                                                  | 915,269              | 62,488                  | -                       |
| Accounts Receivable, Net                                               | 118,239              | -                       | 17,596                  |
| Prepaid Items                                                          | 293,486              | -                       | 16,545                  |
| Due from Other Governments                                             | 911,550              | -                       | -                       |
| Due from Other Funds                                                   | 1,489,012            | -                       | -                       |
| Due from Others                                                        | 62,380               | -                       | -                       |
| Total Assets                                                           | <u>31,008,769</u>    | <u>347,155</u>          | <u>4,413,456</u>        |
| <b>LIABILITIES</b>                                                     |                      |                         |                         |
| Accounts Payable                                                       | 1,141,320            | -                       | 227,212                 |
| Due to Other Governments                                               | 134,563              | -                       | -                       |
| Due to Other Funds                                                     | -                    | -                       | -                       |
| Due to Others                                                          | 358,543              | -                       | 8,505                   |
| Accrued Liabilities                                                    | 1,311,685            | -                       | 115,868                 |
| Unearned Revenues                                                      | 4,656,855            | -                       | -                       |
| Total Liabilities                                                      | <u>7,602,966</u>     | <u>-</u>                | <u>351,585</u>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                   |                      |                         |                         |
| Unavailable Revenue - Property Taxes                                   | 805,386              | 54,515                  | -                       |
| Unavailable Revenue - EMS                                              | -                    | -                       | -                       |
| Total Deferred Inflows of Resources                                    | <u>805,386</u>       | <u>54,515</u>           | <u>-</u>                |
| <b>FUND BALANCES</b>                                                   |                      |                         |                         |
| Nonspendable - Prepaid Items                                           | 293,486              | -                       | 16,545                  |
| Restricted For:                                                        |                      |                         |                         |
| Debt Service                                                           | -                    | 292,640                 | -                       |
| Grants Or By Legislations                                              | -                    | -                       | -                       |
| Committed For:                                                         |                      |                         |                         |
| Projects                                                               | 6,288,071            | -                       | -                       |
| Public Transportation                                                  | -                    | -                       | 4,045,326               |
| Public Safety                                                          | -                    | -                       | -                       |
| Assigned for Subsequent Year's Budget                                  | 6,478,432            | -                       | -                       |
| Unassigned                                                             | 9,540,428            | -                       | -                       |
| Total Fund Balances                                                    | <u>22,600,417</u>    | <u>292,640</u>          | <u>4,061,871</u>        |
| Total Liabilities, Deferred Inflows<br>of Resources, and Fund Balances | <u>\$ 31,008,769</u> | <u>\$ 347,155</u>       | <u>\$ 4,413,456</u>     |

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

| Walker County<br>EMS Fund | Grants and<br>Contracts Fund | Other<br>Governmental | Total<br>Governmental<br>Funds |
|---------------------------|------------------------------|-----------------------|--------------------------------|
| \$ 2,402,839              | \$ 26,749                    | \$ 2,808,731          | \$ 37,121,134                  |
| -                         | -                            | -                     | 977,757                        |
| 905,306                   | 2,372,387                    | 15,140                | 3,428,668                      |
| 108,986                   | -                            | -                     | 419,017                        |
| -                         | 1,307,714                    | 26,153                | 2,245,417                      |
| -                         | -                            | -                     | 1,489,012                      |
| 28,369                    | 388                          | -                     | 91,137                         |
| <u>3,445,500</u>          | <u>3,707,238</u>             | <u>2,850,024</u>      | <u>45,772,142</u>              |
| 72,751                    | 2,048,557                    | 29,508                | 3,519,348                      |
| -                         | -                            | 4,837                 | 139,400                        |
| -                         | 1,475,138                    | 13,874                | 1,489,012                      |
| -                         | -                            | -                     | 367,048                        |
| 132,041                   | 168,471                      | 17,831                | 1,745,896                      |
| -                         | 15,072                       | 2,970                 | 4,674,897                      |
| <u>204,792</u>            | <u>3,707,238</u>             | <u>69,020</u>         | <u>11,935,601</u>              |
| -                         | -                            | -                     | 859,901                        |
| 548,189                   | -                            | -                     | 548,189                        |
| <u>548,189</u>            | <u>-</u>                     | <u>-</u>              | <u>1,408,090</u>               |
| 108,986                   | -                            | -                     | 419,017                        |
| -                         | -                            | -                     | 292,640                        |
| -                         | -                            | 2,781,004             | 2,781,004                      |
| -                         | -                            | -                     | 6,288,071                      |
| -                         | -                            | -                     | 4,045,326                      |
| 2,583,533                 | -                            | -                     | 2,583,533                      |
| -                         | -                            | -                     | 6,478,432                      |
| -                         | -                            | -                     | 9,540,428                      |
| <u>2,692,519</u>          | <u>-</u>                     | <u>2,781,004</u>      | <u>32,428,451</u>              |
| \$ <u>3,445,500</u>       | \$ <u>3,707,238</u>          | \$ <u>2,850,024</u>   | \$ <u>45,772,142</u>           |



**WALKER COUNTY, TEXAS**

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

SEPTEMBER 30, 2022

|                                                                                                                                               |    |                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------------|
| Total fund balances - governmental funds balance sheet                                                                                        | \$ | 32,428,451              |
| Amounts reported for governmental activities in the Statement of Net Position are different because:                                          |    |                         |
| Capital assets used in governmental activities are not reported in the funds.                                                                 |    | 18,909,438              |
| Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.                                       |    | 859,901                 |
| The assets and liabilities of internal service funds are included in governmental activities in the SNP.                                      |    | 2,016,990               |
| Payables for bond principal and direct borrowings which are not due in the current period are not reported in the funds.                      | (  | 11,470,000)             |
| Payables for bond interest which are not due in the current period are not reported in the funds.                                             | (  | 62,748)                 |
| Payables for compensated absences which are not due in the current period are not reported in the funds.                                      | (  | 1,359,926)              |
| Court fines revenue unavailable to pay for current period expenditures are deferred in the funds.                                             |    | 695,986                 |
| EMS revenues unavailable to pay for current period expenditures are deferred in the funds.                                                    |    | 548,189                 |
| The investment in joint venture is not considered a financial asset. Therefore, this is not reported in the governmental funds balance sheet. |    | 508,655                 |
| Recognition of the County's proportionate share of the net pension liability is not reported in the funds.                                    | (  | 10,091,748)             |
| Deferred Resource Inflows related to the pension plan are not reported in the funds.                                                          | (  | 12,975,556)             |
| Deferred Resource Outflows related to the pension plan are not reported in the funds.                                                         |    | 6,062,334               |
| Bond premiums are amortized in the SNP but not in the funds.                                                                                  | (  | 61,017)                 |
| Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.                                       | (  | 14,605,240)             |
| Deferred Resource Inflows related to the OPEB plan are not reported in the funds.                                                             | (  | 8,032,022)              |
| Deferred Resource Outflows related to the OPEB plan are not reported in the funds.                                                            |    | <u>1,942,995</u>        |
| Net position of governmental activities - statement of net position                                                                           | \$ | <u><u>5,314,682</u></u> |

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

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

## GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                                      | General<br>Fund      | Debt<br>Service<br>Fund | Road and<br>Bridge Fund |
|----------------------------------------------------------------------|----------------------|-------------------------|-------------------------|
| <b>REVENUES</b>                                                      |                      |                         |                         |
| Property Taxes                                                       | \$ 18,727,833        | \$ 1,354,679            | \$ 3,715,757            |
| Property Tax Penalty and Interest                                    | 263,851              | 17,651                  | -                       |
| Sales Tax                                                            | 5,027,193            | -                       | -                       |
| In Lieu of Tax                                                       | 106,225              | -                       | -                       |
| Mixed Beverage                                                       | 130,309              | -                       | -                       |
| Licenses and Permits                                                 | 463,125              | -                       | -                       |
| Intergovernmental                                                    | 5,056,977            | -                       | 341,022                 |
| Charges for Services                                                 | 2,294,368            | -                       | 901,900                 |
| Fines and Forfeitures                                                | 95,620               | -                       | 558,716                 |
| Interest Income                                                      | 225,970              | 3,817                   | 31,203                  |
| Other Income                                                         | 305,193              | -                       | 19,343                  |
| Total Revenues                                                       | <u>32,696,664</u>    | <u>1,376,147</u>        | <u>5,567,941</u>        |
| <b>EXPENDITURES</b>                                                  |                      |                         |                         |
| Current:                                                             |                      |                         |                         |
| General Government                                                   | 3,979,278            | -                       | -                       |
| Financial                                                            | 2,828,873            | -                       | -                       |
| Judicial                                                             | 5,501,364            | -                       | -                       |
| Public Safety                                                        | 8,634,164            | -                       | -                       |
| Correction and Rehabilitation                                        | 3,775,403            | -                       | -                       |
| Health and Welfare                                                   | 1,090,974            | -                       | -                       |
| Culture and Education                                                | 311,764              | -                       | -                       |
| Public Transportation                                                | -                    | -                       | 6,412,850               |
| Debt Service:                                                        |                      |                         |                         |
| Principal Retirement                                                 | 225,959              | 965,000                 | -                       |
| Interest and Fiscal Charges                                          | 2,230                | 411,818                 | -                       |
| Total Expenditures                                                   | <u>26,350,009</u>    | <u>1,376,818</u>        | <u>6,412,850</u>        |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>6,346,655</u>     | <u>( 671)</u>           | <u>( 844,909)</u>       |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                      |                         |                         |
| Transfers In                                                         | 150,000              | -                       | 1,594,700               |
| Transfers Out                                                        | ( 2,228,165)         | -                       | ( 150,000)              |
| Proceeds from sale of assets                                         | -                    | -                       | 86,500                  |
| Total Other Financing Sources and Uses                               | <u>( 2,078,165)</u>  | <u>-</u>                | <u>1,531,200</u>        |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | <u>4,268,490</u>     | <u>( 671)</u>           | <u>686,291</u>          |
| <b>FUND BALANCES, BEGINNING</b>                                      | <u>18,331,927</u>    | <u>293,311</u>          | <u>3,375,580</u>        |
| <b>FUND BALANCES, ENDING</b>                                         | <u>\$ 22,600,417</u> | <u>\$ 292,640</u>       | <u>\$ 4,061,871</u>     |

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



| Walker County<br>EMS Fund | Grants and<br>Contracts Fund | Other<br>Governmental | Total<br>Governmental<br>Funds |
|---------------------------|------------------------------|-----------------------|--------------------------------|
| \$ -                      | \$ -                         | \$ -                  | \$ 23,798,269                  |
| -                         | -                            | -                     | 281,502                        |
| -                         | -                            | -                     | 5,027,193                      |
| -                         | -                            | -                     | 106,225                        |
| -                         | -                            | -                     | 130,309                        |
| -                         | -                            | -                     | 463,125                        |
| 2,395,215                 | 8,139,312                    | 474,129               | 16,406,655                     |
| 2,909,035                 | -                            | 552,512               | 6,657,815                      |
| -                         | -                            | 134,819               | 789,155                        |
| 13,841                    | -                            | 13,526                | 288,357                        |
| 4,474                     | 9,975                        | 61,891                | 400,876                        |
| <u>5,322,565</u>          | <u>8,149,287</u>             | <u>1,236,877</u>      | <u>54,349,481</u>              |
| -                         | -                            | 466,916               | 4,446,194                      |
| -                         | -                            | -                     | 2,828,873                      |
| -                         | 5,600,366                    | 524,455               | 11,626,185                     |
| 4,780,064                 | 105,009                      | 135,902               | 13,655,139                     |
| -                         | -                            | 42,430                | 3,817,833                      |
| -                         | 95,566                       | -                     | 1,186,540                      |
| -                         | -                            | -                     | 311,764                        |
| -                         | 2,361,460                    | -                     | 8,774,310                      |
| -                         | -                            | -                     | 1,190,959                      |
| -                         | -                            | -                     | 414,048                        |
| <u>4,780,064</u>          | <u>8,162,401</u>             | <u>1,169,703</u>      | <u>48,251,845</u>              |
| <u>542,501</u>            | <u>( 13,114)</u>             | <u>67,174</u>         | <u>6,097,636</u>               |
| 575,610                   | 13,114                       | 44,741                | 2,378,165                      |
| -                         | -                            | -                     | ( 2,378,165)                   |
| -                         | -                            | -                     | 86,500                         |
| <u>575,610</u>            | <u>13,114</u>                | <u>44,741</u>         | <u>86,500</u>                  |
| 1,118,111                 | -                            | 111,915               | 6,184,136                      |
| 1,574,408                 | -                            | 2,669,089             | 26,244,315                     |
| <u>\$ 2,692,519</u>       | <u>\$ -</u>                  | <u>\$ 2,781,004</u>   | <u>\$ 32,428,451</u>           |

**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, 2022**

|                                                                                                          |                     |
|----------------------------------------------------------------------------------------------------------|---------------------|
| Net change in fund balances - total governmental funds:                                                  | \$ 6,184,136        |
| Amounts reported for governmental activities in the Statement of Activities (SOA) are different because: |                     |
| Capital outlays are not reported as expenses in the SOA.                                                 | 2,293,105           |
| The depreciation of capital assets used in governmental activities is not reported in the funds.         | ( 2,836,469)        |
| Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.  | ( 133,321)          |
| Revenues in the SOA not providing current financial resources are not reported as revenues in the funds. | 523,687             |
| Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.             | 1,190,959           |
| (Increase) decrease in accrued interest from beginning of period to end of period.                       | 6,157               |
| The net revenue (expense) of internal service funds is reported with governmental activities.            | 15,439              |
| Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.   | ( 82,112)           |
| 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.                         | 549,853             |
| OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.                            | ( 122,866)          |
| Change in net position of governmental activities                                                        | \$ <u>7,594,670</u> |

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

**WALKER COUNTY, TEXAS**

STATEMENT OF NET POSITION

INTERNAL SERVICE FUND

SEPTEMBER 30, 2022

|                           | Internal Service<br>Fund     |
|---------------------------|------------------------------|
|                           | Retiree<br>Insurance<br>Fund |
| <b>ASSETS</b>             |                              |
| Current Assets:           |                              |
| Cash and Cash Equivalents | \$ 2,016,990                 |
| Total Current Assets      | <u>2,016,990</u>             |
| <b>NET POSITION</b>       |                              |
| Unrestricted              | <u>2,016,990</u>             |
| Total Net Position        | <u>\$ 2,016,990</u>          |

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

**WALKER COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

|                                      | Internal Service<br>Fund     |
|--------------------------------------|------------------------------|
|                                      | Retiree<br>Insurance<br>Fund |
| <b>OPERATING REVENUES</b>            | \$ -                         |
| <b>OPERATING EXPENSES</b>            | -                            |
| <b>OPERATING INCOME</b>              | -                            |
| <b>NONOPERATING REVENUES</b>         |                              |
| Interest Income                      | 15,439                       |
| Total Nonoperating Revenues          | 15,439                       |
| <b>NET INCOME</b>                    | 15,439                       |
| <b>TOTAL NET POSITION, BEGINNING</b> | 2,001,551                    |
| <b>TOTAL NET POSITION, ENDING</b>    | \$ 2,016,990                 |

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, 2022**

|                                                      |                                       |
|------------------------------------------------------|---------------------------------------|
|                                                      | Internal Service<br>Fund              |
|                                                      | <u>Retiree<br/>Insurance<br/>Fund</u> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>          |                                       |
| Interest on Deposits and Investments                 | \$ <u>15,439</u>                      |
| Net Cash Provided by Investing Activities            | <u>15,439</u>                         |
| <b>NET INCREASE IN CASH<br/>AND CASH EQUIVALENTS</b> | 15,439                                |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING</b>          | <u>2,001,551</u>                      |
| <b>CASH AND CASH EQUIVALENTS, ENDING</b>             | \$ <u>2,016,990</u>                   |

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

**WALKER COUNTY, TEXAS**

**STATEMENT OF FIDUCIARY NET POSITION**

SEPTEMBER 30, 2022

|                                                                 | <u>Custodial<br/>Funds</u> |
|-----------------------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                                   |                            |
| Cash and Cash Equivalents                                       | \$ 5,994,882               |
| Due from Other Governments                                      | 181                        |
| Prepaid Insurance                                               | <u>3,536</u>               |
| Total Assets                                                    | <u>5,998,599</u>           |
| <b>LIABILITIES</b>                                              |                            |
| Accounts Payable                                                | 67,215                     |
| Due to Other Governments                                        | 1,960,176                  |
| Due to Others                                                   | 509,284                    |
| Accrued Liabilities                                             | <u>72,925</u>              |
| Total Liabilities                                               | <u>2,609,600</u>           |
| <b>NET POSITION</b>                                             |                            |
| Restricted for Individuals, Organizations and Other Governments | <u>3,388,999</u>           |
| Total Net Position                                              | <u>\$ 3,388,999</u>        |

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

**WALKER COUNTY, TEXAS**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

|                                                          | <u>Custodial<br/>Funds</u> |
|----------------------------------------------------------|----------------------------|
| <b>ADDITIONS</b>                                         |                            |
| Taxes and Fees Collected on Behalf of Other Governments  | \$ 37,036,275              |
| Contributions from Other Governments                     | 2,218,157                  |
| Bonds Received                                           | 108,500                    |
| Interest Earnings                                        | 24,054                     |
| Taxes Sales                                              | 172,796                    |
| Civil Registry and Trust Fees                            | 3,658,941                  |
| Miscellaneous Additions                                  | <u>2,300</u>               |
| Total Additions                                          | <u>43,221,023</u>          |
| <b>DEDUCTIONS</b>                                        |                            |
| Taxes and Fees Remitted to State Comptroller             | 36,990,080                 |
| Disbursements on Behalf of Contracting Entities          | 2,214,952                  |
| Bonds Returned                                           | 91,807                     |
| Credit Card Fees                                         | 41,757                     |
| Charge Back                                              | 6,297                      |
| Refund                                                   | 1,395                      |
| Administrative Expenses                                  | 3,779                      |
| Taxes Sales Returned                                     | 718,632                    |
| Civil Registry and Trust Fees                            | <u>3,952,926</u>           |
| Total Deductions                                         | <u>44,021,625</u>          |
| <b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b> | <u>( 800,602)</u>          |
| <b>NET POSITION, BEGINNING</b>                           | <u>4,189,601</u>           |
| <b>NET POSITION, ENDING</b>                              | <u>\$ 3,388,999</u>        |

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





## **WALKER COUNTY, TEXAS**

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

SEPTEMBER 30, 2022

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

##### **A. 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, & No. 3

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.

##### **B. Basis of Presentation, Measurement Focus, Basis of Accounting**

###### **1. Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the activities of the primary government, including long-term assets and liabilities. These statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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.

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). 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. This presentation 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.).

## 2. Fund Financial Statements

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 and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. 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.

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 reports the following major governmental funds:

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.

The **Debt Service Fund** accounts for the servicing of long-term debt using Interest and Sinking ad valorem property taxes.

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.

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

The **Grants and Contracts Fund** accounts for grants and contracts the County enters into with the State of Texas and the federal government.

The County's proprietary fund financial statements 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 reports one proprietary fund:

The **Internal Service 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.

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. The County reports custodial funds under the accrual basis of accounting and the economic resources measurement focus. A statement of fiduciary net position and statement of changes in fiduciary net position are presented within the basic financial statements.

The County reports one type of fiduciary fund:

The ***Custodial funds*** are used to account for assets held by the County as an agent on behalf of various third parties outside of the County. Payments are collected by the County Clerk, District Clerk, Tax Assessor, Adult Probation, County Officials, and the Walker County Public Safety Communications Center. The County has no administrative control over the use of these funds.

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.

## **C. 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.

Investments for the County are reported at fair value, except for the position in investment pools. The County's investments in Pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The County's investment pools have a redemption notice period of one day and may redeem daily. The investment pools' authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pools' liquidity.

### **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 Fund, EMS Fund, Road and Bridge Fund, 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, except for federal surplus property, which is required to be recorded at fair market value. 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 assets 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 the following items that qualify for reporting in this category:

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Changes in actuarial assumptions related to the pension and OPEB plans – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet 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 assets 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 three types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

## **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.

## **11. 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 funds of the County.

## **12. 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.

## **II. STEWARDSHIP, 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 August 15th. 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, 2022, expenditures exceeded appropriations at the object levels in the following departments:

| Fund                 | Department                              | Object                          | Amount   |
|----------------------|-----------------------------------------|---------------------------------|----------|
| Grants and Contracts | SPU Criminal - State General Allocation | Capital expenditures            | \$ 6,624 |
| Grants and Contracts | SPU/Civil Division                      | Operations                      | 123,781  |
| Juvenile Grant       | Title IV-E Funds                        | Salary, pay, and other benefits | 11,888   |
| Juvenile Grant       | Title IV-E Funds                        | Operations                      | 999      |
| Juvenile Grant       | TJPC-A-94-236                           | Salary, pay, and other benefits | 2,938    |

These expenditures were funded by existing fund balance and greater revenues than were budgeted.

### III. DETAILED NOTES ON ALL FUNDS

#### A. 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 as of September 30, 2022 are summarized as follows:

|                                                  | Carrying<br>Amount |
|--------------------------------------------------|--------------------|
| Cash deposits                                    | \$ 13,379,338      |
| Investments considered cash and cash equivalents |                    |
| Wells Fargo Investment Portfolio - USA Mutuals   | 6,424,686          |
| TexPool                                          | 21,976,463         |
| Texas Class                                      | 3,586,750          |
| Investors Cash Trust                             | 356,465            |
| Total Cash and Cash Equivalents                  | \$ 45,723,702      |

## **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.

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool, the Texas Local Government Investment Pool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, TexPool's investment policy allows the portfolio's investment manager to only invest in obligations of the U. S. Government, its agencies; repurchase agreements; and no-load AAAM money market mutual funds registered with the SEC. TexPool is rated AAAM by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as the office of the Comptroller of Public Accounts for review.



The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as an investment pool for its participants pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. The County participates in this external investment pool for state and local governments to maintain the liquidity of its funds and to maximize yield in accordance with Public Funds Investment Act (the "Act"), Section 2256.01, et seq., Texas Government Code. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate, Cutwater Investor Services Corp. as Program Administrator, and Wells Fargo Bank Texas, NA as Custodian. The Board of Trustees has appointed an Advisory Board composed of participants and other persons who do not have a business relationship with the Trust and are qualified to advise the Trust. The Advisory Board provides advice to the Board of Trustees and the Program Administrator about the investment policy and investment strategy of the trust and about other matters as requested by the Board of Trustees and the Program Administrator. Texas CLASS's investment credit quality rating was AAAM by Standard & Poor's.

### **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, 2022, 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**

This is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2022, was covered by depository insurance or by pledged collateral held by the County's agent bank in the County's name.

#### **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.

## **B. Receivables**

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2022 are as follows:

|                                    | General             | Debt Service     | Road and Bridge  | EMS               | Grants and Contracts | Nonmajor Governmental | Total               |
|------------------------------------|---------------------|------------------|------------------|-------------------|----------------------|-----------------------|---------------------|
| Receivables:                       |                     |                  |                  |                   |                      |                       |                     |
| Taxes                              | \$ 1,610,525        | \$ 109,954       | \$ -             | \$ -              | \$ -                 | \$ -                  | \$ 1,720,479        |
| Accounts                           | 118,239             | -                | 17,596           | 2,484,673         | 2,372,387            | 15,140                | 5,008,035           |
| Due from other governments         | 911,550             | -                | -                | -                 | 1,307,714            | 26,153                | 2,245,417           |
| Due from others                    | 62,380              | -                | -                | 28,369            | 388                  | -                     | 91,137              |
|                                    | <u>2,702,694</u>    | <u>109,954</u>   | <u>17,596</u>    | <u>2,513,042</u>  | <u>3,680,489</u>     | <u>41,293</u>         | <u>9,065,068</u>    |
| Less: allowance for uncollectibles | ( 695,256)          | ( 47,466)        | -                | ( 1,579,367)      | -                    | -                     | ( 2,322,089)        |
| Total                              | <u>\$ 2,007,438</u> | <u>\$ 62,488</u> | <u>\$ 17,596</u> | <u>\$ 933,675</u> | <u>\$ 3,680,489</u>  | <u>\$ 41,293</u>      | <u>\$ 6,742,979</u> |

Governmental funds report unearned revenue in connection resources that have been received, but not yet earned. As of September 30, 2022, the various components of unearned revenue reported in the governmental funds are as follows:

|                                                                | <u>Unearned</u>     |
|----------------------------------------------------------------|---------------------|
| Grant funds received prior to meeting eligibility requirements | \$ <u>4,674,897</u> |
| Total unearned revenue for governmental funds                  | \$ <u>4,674,897</u> |

## C. 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. 2021 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 2022 fiscal year (2021 tax year), the County levied property taxes of \$0.4799 per \$100 of assessed valuation. The 2021 rates resulted in total tax levies of approximately \$24.2 million based on a total adjusted valuation of approximately \$5.2 billion. The total tax rate in the 2021 tax year was prorated as follows:

|                              | <u>2021 Rate</u> |
|------------------------------|------------------|
| General Fund/Road and Bridge | \$ 0.4529        |
| Debt Service Fund            | <u>0.0270</u>    |
| Total Tax Rate               | \$ <u>0.4799</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, 2022, the County abated property taxes totaling \$2,757 under this program, including the following tax abatement agreement:

- A 20 percent property tax abatement on the assessed value of improvements to a manufacturing company. The property value abatement amount for 2021 is \$574,614

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 \$56,382,800, an incremental value increase of \$56,048,038. Walker County contributed \$134,487 in the tax year that includes the October 1, 2021 to September 30, 2022 fiscal year.

#### D. Interfund Receivables and Payables

At September 30, 2022, the interfund receivables and payables were as follows:

| Due to  | Due from             | Amount              | Purpose         |
|---------|----------------------|---------------------|-----------------|
| General | Grants and Contracts | \$ 1,475,138        | Short-term loan |
| General | Other Governmental   | 13,874              | Short-term loan |
|         |                      | <u>\$ 1,489,012</u> |                 |

#### E. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

|                                                | Beginning<br>Balance | Increases            | Decreases         | Ending<br>Balance    |
|------------------------------------------------|----------------------|----------------------|-------------------|----------------------|
| <b>Governmental activities:</b>                |                      |                      |                   |                      |
| Capital assets, not<br>being depreciated:      |                      |                      |                   |                      |
| Land                                           | \$ 680,552           | \$ -                 | \$ -              | \$ 680,552           |
| Construction in Progress                       | -                    | 144,890              | -                 | 144,890              |
| Total assets not being depreciated             | <u>680,552</u>       | <u>144,890</u>       | <u>-</u>          | <u>825,442</u>       |
| Capital assets, being depreciated:             |                      |                      |                   |                      |
| Vehicles                                       | 7,193,119            | 805,242              | ( 59,058)         | 7,939,303            |
| Office furniture and fixtures                  | 1,844,492            | 128,155              | ( 9,821)          | 1,962,826            |
| Machinery and equipment                        | 10,288,561           | 1,214,818            | ( 557,392)        | 10,945,987           |
| Buildings, facilities, and improvements        | <u>37,834,955</u>    | <u>-</u>             | <u>-</u>          | <u>37,834,955</u>    |
| Total capital assets<br>being depreciated      | <u>57,161,127</u>    | <u>2,148,215</u>     | <u>( 626,271)</u> | <u>58,683,071</u>    |
| Less accumulated depreciation:                 |                      |                      |                   |                      |
| Vehicles                                       | ( 5,674,077)         | ( 617,218)           | 59,058            | ( 6,232,237)         |
| Office furniture and fixtures                  | ( 1,786,804)         | ( 38,033)            | 9,821             | ( 1,815,016)         |
| Machinery and equipment                        | ( 8,121,717)         | ( 660,737)           | 557,392           | ( 8,225,062)         |
| Buildings, facilities, and improvements        | <u>( 22,806,279)</u> | <u>( 1,520,481)</u>  | <u>-</u>          | <u>( 24,326,760)</u> |
| Total accumulated depreciation                 | <u>( 38,388,877)</u> | <u>( 2,836,469)</u>  | <u>626,271</u>    | <u>( 40,599,075)</u> |
| Total capital assets being<br>depreciated, net | <u>18,772,250</u>    | <u>( 688,254)</u>    | <u>-</u>          | <u>18,083,996</u>    |
| Governmental activities<br>capital assets, net | <u>\$ 19,452,802</u> | <u>\$ ( 543,364)</u> | <u>\$ -</u>       | <u>\$ 18,909,438</u> |

Depreciation was charged to functions as follows:

|                                                      |                     |
|------------------------------------------------------|---------------------|
| Governmental activities:                             |                     |
| General government                                   | \$ 447,814          |
| Financial                                            | 2,826               |
| Judicial                                             | 78,914              |
| Public safety                                        | 946,559             |
| Correction and rehabilitation                        | 960,640             |
| Health and welfare                                   | 12,855              |
| Culture and education                                | 648                 |
| Public transportation                                | <u>386,213</u>      |
| Total depreciation expense - governmental activities | \$ <u>2,836,469</u> |

## F. 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, 2022 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        | \$ 11,470,000        |
| Total bonds payable                     |               |               |               | \$ <u>20,000,000</u> | \$ <u>11,470,000</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, 2022, follows:

|                                       | Beginning Balance    | Additions           | Retirements         | Ending Balance       | Due Within One Year |
|---------------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
| Governmental activities:              |                      |                     |                     |                      |                     |
| Certificates of Obligation            | \$ 12,435,000        | \$ -                | \$ 965,000          | \$ 11,470,000        | \$ 990,000          |
| Adjustments for:                      |                      |                     |                     |                      |                     |
| Issuance premiums                     | <u>67,119</u>        | <u>-</u>            | <u>6,102</u>        | <u>61,017</u>        | <u>-</u>            |
| Total Certificates of Obligation, Net | 12,502,119           | -                   | 971,102             | 11,531,017           | 990,000             |
| Notes from Direct Borrowing           | 225,959              | -                   | 225,959             | -                    | -                   |
| Compensated absences                  | <u>1,277,815</u>     | <u>1,299,772</u>    | <u>1,217,661</u>    | <u>1,359,926</u>     | <u>339,982</u>      |
| Total long-term debt                  | \$ <u>14,005,893</u> | \$ <u>1,299,772</u> | \$ <u>2,414,722</u> | \$ <u>12,890,943</u> | \$ <u>1,329,982</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                |
|---------------------------|----------------------|---------------------|----------------------|
| 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                      | 1,085,000            | 289,599             | 1,374,599            |
| 2027                      | 1,120,000            | 255,693             | 1,375,693            |
| 2028-2032                 | <u>6,200,000</u>     | <u>677,501</u>      | <u>6,877,501</u>     |
| Total                     | \$ <u>11,470,000</u> | \$ <u>2,281,395</u> | \$ <u>13,751,395</u> |

Should the County default on its outstanding bonds or note, 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.

## G. 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, 2022:

| Transfers from       | Transfers to              | Amount              |
|----------------------|---------------------------|---------------------|
| General Fund         | Road and Bridge Fund      | \$ 1,594,700        |
| General Fund         | Walker County EMS Fund    | 575,610             |
| General Fund         | Grants and Contracts Fund | 13,114              |
| General Fund         | Other Governmental Funds  | 44,741              |
| Road and Bridge Fund | General Fund              | 150,000             |
|                      |                           | <u>\$ 2,378,165</u> |

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

## H. Fund Balances

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in I. C. 11. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2022:

|                                       | General              | Debt Service      | Road and Bridge     | EMS                 | Nonmajor Governmental | Total                |
|---------------------------------------|----------------------|-------------------|---------------------|---------------------|-----------------------|----------------------|
| Fund balances:                        |                      |                   |                     |                     |                       |                      |
| Nonspendable:                         |                      |                   |                     |                     |                       |                      |
| Prepays                               | \$ 293,486           | \$ -              | \$ 16,545           | \$ 108,986          | \$ -                  | \$ 419,017           |
| Total nonspendable                    | <u>293,486</u>       | <u>-</u>          | <u>16,545</u>       | <u>108,986</u>      | <u>-</u>              | <u>419,017</u>       |
| Restricted for:                       |                      |                   |                     |                     |                       |                      |
| Debt Service                          | -                    | 292,640           | -                   | -                   | -                     | 292,640              |
| Legislative/grants                    | -                    | -                 | -                   | -                   | 2,781,004             | 2,781,004            |
| Total restricted                      | <u>-</u>             | <u>292,640</u>    | <u>-</u>            | <u>-</u>            | <u>2,781,004</u>      | <u>3,073,644</u>     |
| Committed to:                         |                      |                   |                     |                     |                       |                      |
| Transportation                        | -                    | -                 | 4,045,326           | -                   | -                     | 4,045,326            |
| Public Safety                         | -                    | -                 | -                   | 2,583,533           | -                     | 2,583,533            |
| Projects                              | 6,288,071            | -                 | -                   | -                   | -                     | 6,288,071            |
| Total committed                       | <u>6,288,071</u>     | <u>-</u>          | <u>4,045,326</u>    | <u>2,583,533</u>    | <u>-</u>              | <u>12,916,930</u>    |
| Assigned for subsequent year's budget | <u>6,478,432</u>     | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>-</u>              | <u>6,478,432</u>     |
| Unassigned                            | <u>9,540,428</u>     | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>-</u>              | <u>9,540,428</u>     |
| Total fund balances                   | <u>\$ 22,600,417</u> | <u>\$ 292,640</u> | <u>\$ 4,061,871</u> | <u>\$ 2,692,519</u> | <u>\$ 2,781,004</u>   | <u>\$ 32,428,451</u> |

## I. 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 over nontraditional defined benefit pension plans. TCERS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR 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**

TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS 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 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's 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 TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

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

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

|                                                                  |              |
|------------------------------------------------------------------|--------------|
| Inactive employees or beneficiaries currently receiving benefits | 263          |
| Inactive employees entitled to but not yet receiving benefits    | 451          |
| Active employees                                                 | <u>412</u>   |
|                                                                  | <u>1,126</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 13.93% in calendar year 2021 and 14.74% in calendar year 2022. The County's contributions to TCDRS for the year ended September 30, 2022, were \$3,302,192, and were equal to the required contributions.

## **5. Actuarial Assumptions**

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |                                       |
|---------------------------|---------------------------------------|
| Inflation                 | 2.50% per year                        |
| Overall payroll growth    | 3.00% per year                        |
| Real rate of return       | 5.00% per year                        |
| Investment rate of return | 7.50%, net of administrative expenses |

There are no automatic cost of living adjustments (COLA's) and no COLA's are considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the funding valuation. Each year, the County may elect an ad-hoc COLA for retirees.

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

|                                                            |                                                                                                                                                                                                                                                  |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Depositing members                                         | 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.                 |
| Service retirees, beneficiaries and non-depositing members | 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.                   |
| Disabled retirees                                          | 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. |

All actuarial assumptions that determined the total pension liability as of December 31, 2021, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.5%. 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 application of the investment return assumption was changed for purposes of determining plan liabilities at the March 2022 meeting. All plan liabilities are now valued using a 7.6% discount rate.

The long-term expected rate of return on TCDRS is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2022 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 long-term time horizon; the most recent analysis was performed in 2022. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

| Asset Class                                | Benchmark                                                                         | Target Allocation <sup>(1)</sup> | Geometric Real Rate of Return (Expected minus Inflation) <sup>(2)</sup> |
|--------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------|
| US Equities                                | Dow Jones U.S. Total Stock Market Index                                           | 11.50%                           | 3.80%                                                                   |
| Global Equities                            | MSCI World (net) Index                                                            | 2.50%                            | 4.10%                                                                   |
| International Equities - Developed Markets | MSCI World Ex USA (net)                                                           | 5.00%                            | 3.80%                                                                   |
| International Equities - Emerging Markets  | MSCI EM Standard (net) Index                                                      | 6.00%                            | 4.30%                                                                   |
| Investment-Grade Bonds                     | Bloomberg Barclays Capital Aggregate Bond Index                                   | 3.00%                            | -0.85%                                                                  |
| Strategic Credit                           | FTSE High-Yield Cash-Pay Capped Index                                             | 9.00%                            | 1.77%                                                                   |
| Direct Lending                             | S&P/LSTA Leveraged Loan Index                                                     | 16.00%                           | 6.25%                                                                   |
| Distressed Debt                            | Cambridge Associates Distressed Securities Index <sup>(3)</sup>                   | 4.00%                            | 4.50%                                                                   |
| REIT Equities                              | 67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index              | 2.00%                            | 3.10%                                                                   |
| Master Limited Partnerships (MLPs)         | Alerian MLP Index                                                                 | 2.00%                            | 3.85%                                                                   |
| Private Real Estate Partnerships           | Cambridge Associates Real Estate Index <sup>(4)</sup>                             | 6.00%                            | 5.10%                                                                   |
| Private Equity                             | Cambridge Associates Global Private Equity & Venture Capital Index <sup>(5)</sup> | 25.00%                           | 6.80%                                                                   |
| Hedge Funds                                | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index                    | 6.00%                            | 1.55%                                                                   |
| Cash Equivalents                           | 90-Day U. S. Treasury                                                             | 2.00%                            | -1.05%                                                                  |

<sup>(1)</sup> Target asset allocation adopted at the March 2022 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.60%, per Cliffwater's 2022 capital market assumptions

<sup>(3)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

**Discount Rate:**

The discount rate used to measure the total pension liability was 7.60%. The discount rate was determined using an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. The employee is legally required to make the contribution specified in the funding policy. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on the above assumptions, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the net pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 7.60% has been used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

**6. Plan Fiduciary Net Position**

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

**Changes in the Net Pension Liability**

|                                                    | Increase (Decrease)     |                             |                                 |
|----------------------------------------------------|-------------------------|-----------------------------|---------------------------------|
|                                                    | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability / (Asset) |
|                                                    | (a)                     | (b)                         | (a) - (b)                       |
| Balance at December 31, 2020                       | \$ 114,506,549          | \$ 92,953,730               | \$ 21,552,819                   |
| Changes for the year:                              |                         |                             |                                 |
| Service cost                                       | 3,275,479               | -                           | 3,275,479                       |
| Interest on total pension liability <sup>(1)</sup> | 8,786,853               | -                           | 8,786,853                       |
| Effect of economic/demographic gains or losses     | 1,546,109               | -                           | 1,546,109                       |
| Effect of assumptions changes or inputs            | ( 354,302)              | -                           | ( 354,302)                      |
| Refund of contributions                            | ( 183,629)              | ( 183,629)                  | -                               |
| Benefit payments                                   | ( 4,228,245)            | ( 4,228,245)                | -                               |
| Administrative expenses                            | -                       | ( 61,273)                   | 61,273                          |
| Member contributions                               | -                       | 1,452,597                   | ( 1,452,597)                    |
| Net investment income                              | -                       | 20,409,489                  | ( 20,409,489)                   |
| Employer contributions                             | -                       | 2,890,668                   | ( 2,890,668)                    |
| Other <sup>(2)</sup>                               | -                       | 23,729                      | ( 23,729)                       |
| Balance at December 31, 2021                       | \$ 123,348,814          | \$ 113,257,066              | \$ 10,091,748                   |

<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> Relates to allocation of system-wide items.

In the governmental activities, the net pension liability is typically liquidated by the General Fund.



**Sensitivity Analysis:**

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, 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 (6.60%) or 1-percentage-point higher (8.60%) than the current rate.

|                                | 1% Decrease<br>6.60% | Current<br>Discount Rate<br>7.60% | 1% Increase<br>8.60% |
|--------------------------------|----------------------|-----------------------------------|----------------------|
| County's net pension liability | \$ 28,667,690        | \$ 10,091,748                     | \$ ( 5,150,528)      |

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

For the fiscal year ended September 30, 2022, the County recognized pension expense of \$2,778,639.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                       | Deferred<br>Outflows<br>of Resources | Deferred<br>Inflows<br>of Resources |
|-------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience    | \$ 1,126,413                         | \$ -                                |
| Changes of assumptions                                | 2,421,409                            | 236,201                             |
| Net difference between projected and actual earnings  | -                                    | 12,739,355                          |
| Contributions made subsequent to the measurement date | 2,514,512                            | -                                   |
| Total                                                 | \$ 6,062,334                         | \$ 12,975,556                       |

The \$2,514,512 reported as deferred outflows of resources related to pensions from County contributions subsequent to the measurement date, but before September 30, 2022, will be recognized as a reduction of net pension liability in the fiscal year ended September 30, 2023. 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<br>Ended September 30, |              |
|-------------------------------------|--------------|
| 2023                                | \$ 135,541   |
| 2024                                | ( 3,849,460) |
| 2025                                | ( 3,044,023) |
| 2026                                | ( 2,669,792) |

**J. 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 method. Thus, the County's annual contribution for these benefits is assumed to be 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.

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. However, these assets do not meet the criteria as an irrevocable trust and, as such, the plan has no assets accumulated in a trust that meets the criteria under GASB Statement No. 75, Paragraph 4.

## **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, 2022 valuation and measurement date, the following individuals were covered by the benefit terms:

|         | Single<br>Only | Dependent<br>Coverage |
|---------|----------------|-----------------------|
| Active  | 68             | 53                    |
| Retired | 20             | 5                     |
| Total   | 88             | 58                    |

## **4. Total OPEB Liability**

The County's Total OPEB liability of \$14,605,240 was measured as of September 30, 2022 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, 2022 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-2021           |
| Discount rate          | 4.77% (2.27% 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

|                                                    | Total OPEB<br>Liability |
|----------------------------------------------------|-------------------------|
| Balance at 10/01/2021                              | \$ 22,051,307           |
| Changes for the year:                              |                         |
| Service cost                                       | 840,963                 |
| Interest on the total OPEB liability               | 511,078                 |
| Differences between expected and actual experience | ( 1,214,137)            |
| Changes in assumptions                             | ( 7,228,559)            |
| Benefit payments                                   | ( 355,412)              |
| Net changes                                        | ( 7,446,067)            |
| Balance at 09/30/2022                              | \$ 14,605,240           |

## 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 4.77%, 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 (3.77%) or 1-percentage-point higher (5.77%) than the current rate:

|                               | 1% Decrease in<br>Discount Rate (3.77%) | Discount Rate (4.77%) | 1% Increase in<br>Discount Rate (5.77%) |
|-------------------------------|-----------------------------------------|-----------------------|-----------------------------------------|
| County's total OPEB liability | \$ 16,933,480                           | \$ 14,605,240         | \$ 12,710,471                           |

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:

|                               | 1% Decrease (3.50%) | Current<br>Trend Rate (4.50%) | 1% Increase (5.50%) |
|-------------------------------|---------------------|-------------------------------|---------------------|
| County's total OPEB liability | \$ 12,398,191       | \$ 14,605,240                 | \$ 17,407,902       |

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

For the year ended September 30, 2022, the County recognized OPEB expense of \$1,540,092.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                             | Deferred<br>Outflows<br>of Resources | Deferred<br>Inflows<br>of Resources |
|-------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual economic experience | \$ -                                 | \$ 1,732,584                        |
| Changes in actuarial assumptions                            | 1,942,995                            | 6,299,438                           |
| Total                                                       | \$ 1,942,995                         | \$ 8,032,022                        |

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

| For The Year<br>Ended September 30, |              |
|-------------------------------------|--------------|
| 2023                                | \$( 873,764) |
| 2024                                | ( 873,764)   |
| 2025                                | ( 873,764)   |
| 2026                                | ( 873,764)   |
| 2027                                | ( 873,764)   |
| Thereafter                          | ( 1,720,207) |

## **K. 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, 2022.

## **L. 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 \$777 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.

## **M. Joint Venture**

On July 29, 1997, the County entered into an interlocal agreement with the City of Huntsville, Texas to construct, maintain, and operate a centralized and combined communications/dispatch center, hereafter called Walker County Public Safety Communication Center ("WCPSCC"). The County and the City have both agreed to fund 50% of the approved budget of the WCPSCC. Should this agreement be terminated, or declared invalid for any reason, all assets of the WCPSCC shall be determined and deemed to be jointly owned by the County and the City. This agreement was initially effective for three years beginning October 1, 1997 and from that point the agreement would automatically renew for successive one-year terms unless otherwise terminated.

For the year ended September 30, 2022, the County paid \$701,958 for its share of WCPSCC's operating costs. These costs are recorded as public safety expenditures in the general fund; as such, the investment in joint venture is recorded in the governmental activities on the government-wide financial statements. The County also acts as the fiscal agent of the WCPSCC. It controls the assets and accounts for all receipts and disbursements the WCPSCC engages in. However, the joint venture does not meet the criteria to be a component unit of the County, and accordingly the City's 50% investment in the joint venture has been reported as a custodial fund in the fiduciary fund financial statements.

## **N. New Accounting Pronouncements**

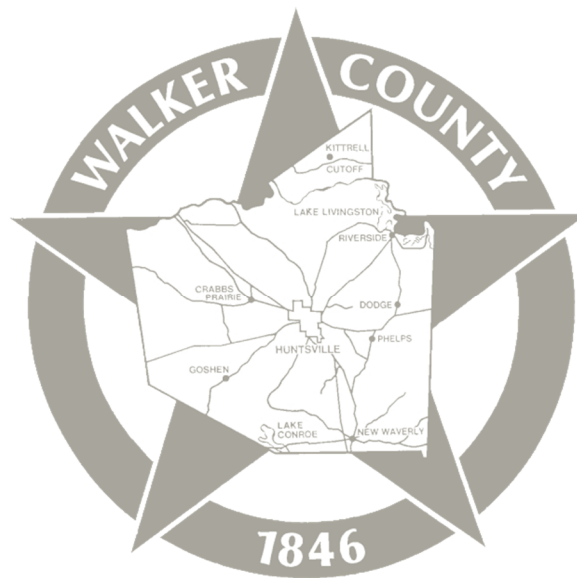
Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the District include the following:

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

Statement No. 96, *Subscription-Based Information Technology Arrangements* - This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62 - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.



**REQUIRED  
SUPPLEMENTARY INFORMATION**

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                        | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|----------------------------------------|-------------------------|-------------------|---------------------------|---------------------------------------------------------------------|
|                                        | <u>Original</u>         | <u>Final</u>      |                           |                                                                     |
| <b>REVENUES</b>                        |                         |                   |                           |                                                                     |
| Ad Valorem Taxes:                      |                         |                   |                           |                                                                     |
| Current Taxes                          | \$ 18,567,878           | \$ 18,567,878     | \$ 18,532,292             | \$( 35,586)                                                         |
| Delinquent Taxes                       | <u>440,000</u>          | <u>440,000</u>    | <u>195,541</u>            | <u>( 244,459)</u>                                                   |
| Total Ad Valorem Taxes                 | <u>19,007,878</u>       | <u>19,007,878</u> | <u>18,727,833</u>         | <u>( 280,045)</u>                                                   |
| <br>Penalty and Interest               | <br>320,000             | <br>320,000       | <br>263,851               | <br>( 56,149)                                                       |
| <br>Other Taxes:                       |                         |                   |                           |                                                                     |
| Sales Taxes                            | 4,100,000               | 4,100,000         | 5,027,193                 | 927,193                                                             |
| In Lieu of Tax                         | 53,600                  | 53,600            | 106,225                   | 52,625                                                              |
| Mixed Beverage Tax                     | <u>115,000</u>          | <u>115,000</u>    | <u>130,309</u>            | <u>15,309</u>                                                       |
| Total Other Taxes                      | <u>4,268,600</u>        | <u>4,268,600</u>  | <u>5,263,727</u>          | <u>995,127</u>                                                      |
| <br>Licenses and Permits:              |                         |                   |                           |                                                                     |
| Building and Utility Permits           | <u>400,000</u>          | <u>400,000</u>    | <u>463,125</u>            | <u>63,125</u>                                                       |
| Total Licenses and Permits             | <u>400,000</u>          | <u>400,000</u>    | <u>463,125</u>            | <u>63,125</u>                                                       |
| <br>Intergovernmental:                 |                         |                   |                           |                                                                     |
| Federal Funds                          |                         |                   |                           |                                                                     |
| Disaster Relief Funds                  | -                       | 34,345            | 34,346                    | 1                                                                   |
| Other Federal Funds                    | 33,400                  | 54,294            | 50,044                    | ( 4,250)                                                            |
| ARP Funds                              | <u>-</u>                | <u>4,427,146</u>  | <u>4,427,146</u>          | <u>-</u>                                                            |
| Total Federal Funds                    | <u>33,400</u>           | <u>4,515,785</u>  | <u>4,511,536</u>          | <u>( 4,249)</u>                                                     |
| <br>State Funds                        |                         |                   |                           |                                                                     |
| Other State Funds                      | <u>179,224</u>          | <u>197,816</u>    | <u>186,423</u>            | <u>( 11,393)</u>                                                    |
| Total State Funds                      | <u>179,224</u>          | <u>197,816</u>    | <u>186,423</u>            | <u>( 11,393)</u>                                                    |
| <br>Other Intergovernmental Funds      |                         |                   |                           |                                                                     |
| Other Intergovernmental                | <u>368,939</u>          | <u>368,939</u>    | <u>359,018</u>            | <u>( 9,921)</u>                                                     |
| Total Other Intergovernmental<br>Funds | <u>368,939</u>          | <u>368,939</u>    | <u>359,018</u>            | <u>( 9,921)</u>                                                     |
| <br>Total Intergovernmental            | <u>581,563</u>          | <u>5,082,540</u>  | <u>5,056,977</u>          | <u>( 25,563)</u>                                                    |



# WALKER COUNTY, TEXAS

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

### GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                              | Budgeted Amounts  |                   | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|----------------------------------------------|-------------------|-------------------|-------------------|-----------------------------------------------------------|
|                                              | Original          | Final             |                   |                                                           |
| Fees of Office/Charges for Services:         |                   |                   |                   |                                                           |
| General Administrative                       | \$ 57,000         | \$ 57,000         | \$ 64,383         | \$ 7,383                                                  |
| IT                                           | 12,000            | 12,000            | 12,000            | -                                                         |
| County Clerk                                 | 378,000           | 378,000           | 423,789           | 45,789                                                    |
| Courts - Central Service                     | 500               | 500               | 4,005             | 3,505                                                     |
| County Court-At-Law                          | 23,000            | 23,000            | 24,721            | 1,721                                                     |
| Courts-Pretrial Bond Supervision             | 3,500             | 3,500             | 1,189             | ( 2,311)                                                  |
| 12th And 278th District Courts               | 2,900             | 2,900             | 3,195             | 295                                                       |
| District Clerk                               | 110,000           | 110,000           | 86,985            | ( 23,015)                                                 |
| District Attorney                            | -                 | -                 | 3,183             | 3,183                                                     |
| Justice Of The Peace - Precinct 1            | 70,000            | 70,000            | 44,325            | ( 25,675)                                                 |
| Justice Of The Peace - Precinct 2            | 16,000            | 16,000            | 11,786            | ( 4,214)                                                  |
| Justice Of The Peace - Precinct 3            | 19,000            | 19,000            | 13,936            | ( 5,064)                                                  |
| Justice Of The Peace - Precinct 4            | 70,000            | 70,000            | 70,423            | 423                                                       |
| County Auditor                               | 42,152            | 42,152            | 42,154            | 2                                                         |
| County Treasurer - Collections               | 3,500             | 3,500             | 2,832             | ( 668)                                                    |
| Vehicle Registration                         | 756,500           | 756,500           | 1,066,435         | 309,935                                                   |
| Voter Registration                           | 700               | 700               | 261               | ( 439)                                                    |
| County Facilities                            | 6,000             | 6,000             | 5,500             | ( 500)                                                    |
| County Jail                                  | 179,420           | 179,420           | 203,876           | 24,456                                                    |
| Sheriff's Office                             | 3,900             | 3,900             | 13,485            | 9,585                                                     |
| Sheriff's Estray                             | 1,200             | 1,200             | 2,843             | 1,643                                                     |
| Constables Central Service                   | 175,000           | 175,000           | 131,967           | ( 43,033)                                                 |
| Constable - Precinct 1                       | -                 | -                 | 2,534             | 2,534                                                     |
| Constable - Precinct 2                       | -                 | -                 | 2,705             | 2,705                                                     |
| Constable - Precinct 3                       | -                 | -                 | 3,830             | 3,830                                                     |
| Constable - Precinct 4                       | -                 | -                 | 18,289            | 18,289                                                    |
| Probation Support                            | 3,800             | 3,800             | 30,659            | 26,859                                                    |
| Emergency Management                         | 2,000             | 2,000             | 2,900             | 900                                                       |
| Planning And Development                     | -                 | -                 | 178               | 178                                                       |
| Total fees of office/charges<br>for services | <u>1,936,072</u>  | <u>1,936,072</u>  | <u>2,294,368</u>  | <u>358,296</u>                                            |
| Fines and Forfeitures:                       |                   |                   |                   |                                                           |
| Court Costs                                  | <u>57,655</u>     | <u>57,655</u>     | <u>95,620</u>     | <u>37,965</u>                                             |
| Total Fines and Forfeitures                  | <u>57,655</u>     | <u>57,655</u>     | <u>95,620</u>     | <u>37,965</u>                                             |
| Interest Income                              | 51,600            | 51,600            | 225,970           | 174,370                                                   |
| Other Income                                 | <u>16,000</u>     | <u>298,892</u>    | <u>305,193</u>    | <u>6,301</u>                                              |
| Total Revenues                               | <u>26,639,368</u> | <u>31,423,237</u> | <u>32,696,664</u> | <u>1,273,427</u>                                          |

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                           | Budgeted Amounts |            |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-------------------------------------------|------------------|------------|-------------------|-----------------------------------------------------------|
|                                           | Original         | Final      | Actual<br>Amounts |                                                           |
| EXPENDITURES                              |                  |            |                   |                                                           |
| General Government:                       |                  |            |                   |                                                           |
| County Judge                              |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits           | \$ 286,680       | \$ 286,680 | \$ 268,960        | \$ 17,720                                                 |
| Operations                                | 11,135           | 11,135     | 8,771             | 2,364                                                     |
| Total County Judge                        | 297,815          | 297,815    | 277,731           | 20,084                                                    |
|                                           |                  |            |                   |                                                           |
| IT Operations - County Judge              |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits           | 302,390          | 302,390    | 197,252           | 105,138                                                   |
| Operations                                | 9,530            | 9,530      | 1,037             | 8,493                                                     |
| Total IT Operations - County Judge        | 311,920          | 311,920    | 198,289           | 113,631                                                   |
|                                           |                  |            |                   |                                                           |
| IT Hardware/Software - County Judge       |                  |            |                   |                                                           |
| Operations                                | 384,621          | 348,828    | 304,570           | 44,258                                                    |
| Total IT Hardware/Software - County Judge | 384,621          | 348,828    | 304,570           | 44,258                                                    |
|                                           |                  |            |                   |                                                           |
| County Clerk                              |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits           | 637,763          | 637,763    | 609,362           | 28,401                                                    |
| Operations                                | 108,201          | 108,201    | 92,944            | 15,257                                                    |
| Total County Clerk                        | 745,964          | 745,964    | 702,306           | 43,658                                                    |
|                                           |                  |            |                   |                                                           |
| Healthy County Initiative                 |                  |            |                   |                                                           |
| Operations                                | 3,000            | 3,000      | 474               | 2,526                                                     |
| Total Healthy County Initiative           | 3,000            | 3,000      | 474               | 2,526                                                     |
|                                           |                  |            |                   |                                                           |
| Elections                                 |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits           | 136,245          | 171,245    | 164,330           | 6,915                                                     |
| Operations                                | 72,878           | 68,623     | 32,380            | 36,243                                                    |
| Total Elections                           | 209,123          | 239,868    | 196,710           | 43,158                                                    |
|                                           |                  |            |                   |                                                           |
| Voter Registration                        |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits           | 61,524           | 64,024     | 62,812            | 1,212                                                     |
| Operations                                | 25,500           | 31,800     | 31,585            | 215                                                       |
| Total Voter Registration                  | 87,024           | 95,824     | 94,397            | 1,427                                                     |

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                           | <u>Budgeted Amounts</u> |                  |                           | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-----------------------------------------------------------|-------------------------|------------------|---------------------------|-----------------------------------------------------------|
|                                                           | <u>Original</u>         | <u>Final</u>     | <u>Actual<br/>Amounts</u> |                                                           |
| County Facilities                                         |                         |                  |                           |                                                           |
| Salary, Other Pay, and Benefits                           | \$ 548,890              | \$ 548,890       | \$ 477,329                | \$ 71,561                                                 |
| Operations                                                | <u>359,944</u>          | <u>455,044</u>   | <u>436,690</u>            | <u>18,354</u>                                             |
| Total County Facilities                                   | <u>908,834</u>          | <u>1,003,934</u> | <u>914,019</u>            | <u>89,915</u>                                             |
| Facilities - Justice Center Municipal<br>Allocation       |                         |                  |                           |                                                           |
| Operations                                                | <u>10,983</u>           | <u>10,983</u>    | <u>7,680</u>              | <u>3,303</u>                                              |
| Total Facilities - Justice Center<br>Municipal Allocation | <u>10,983</u>           | <u>10,983</u>    | <u>7,680</u>              | <u>3,303</u>                                              |
| Centralized Costs                                         |                         |                  |                           |                                                           |
| Salary, Other Pay, and Benefits                           | 615,928                 | 615,928          | 334,297                   | 281,631                                                   |
| Operations                                                | 673,263                 | 667,817          | 638,946                   | 28,871                                                    |
| Capital Expenditures                                      | <u>-</u>                | <u>9,071</u>     | <u>9,071</u>              | <u>-</u>                                                  |
| Total Centralized Costs                                   | <u>1,289,191</u>        | <u>1,292,816</u> | <u>982,314</u>            | <u>310,502</u>                                            |
| Contingency                                               |                         |                  |                           |                                                           |
| Operations                                                | <u>918,500</u>          | <u>-</u>         | <u>-</u>                  | <u>-</u>                                                  |
| Total Contingency                                         | <u>918,500</u>          | <u>-</u>         | <u>-</u>                  | <u>-</u>                                                  |
| General Governmental Projects                             |                         |                  |                           |                                                           |
| Capital Expenditures                                      | 115,000                 | 572,526          | 25,248                    | 547,278                                                   |
| Intergovernmental Contracts                               | -                       | 50,000           | -                         | 50,000                                                    |
| Projects                                                  | <u>201,600</u>          | <u>2,165,533</u> | <u>194,750</u>            | <u>1,970,783</u>                                          |
| Total General Governmental<br>Projects                    | <u>316,600</u>          | <u>2,788,059</u> | <u>219,998</u>            | <u>2,568,061</u>                                          |
| General Governmental Projects - ARP<br>Projects           | <u>7,086,880</u>        | <u>622,185</u>   | <u>80,790</u>             | <u>541,395</u>                                            |
| Total General Governmental<br>Projects - ARP              | <u>7,086,880</u>        | <u>622,185</u>   | <u>80,790</u>             | <u>541,395</u>                                            |
| Total General Government                                  | <u>12,570,455</u>       | <u>7,761,196</u> | <u>3,979,278</u>          | <u>3,781,918</u>                                          |
| Financial Administration:                                 |                         |                  |                           |                                                           |
| Financial Systems                                         |                         |                  |                           |                                                           |
| Operations                                                | <u>149,833</u>          | <u>109,833</u>   | <u>104,955</u>            | <u>4,878</u>                                              |
| Total Financial Systems                                   | <u>149,833</u>          | <u>109,833</u>   | <u>104,955</u>            | <u>4,878</u>                                              |
| County Auditor                                            |                         |                  |                           |                                                           |
| Salary, Other Pay, and Benefits                           | 785,307                 | 785,307          | 761,682                   | 23,625                                                    |
| Operations                                                | <u>61,275</u>           | <u>41,275</u>    | <u>27,025</u>             | <u>14,250</u>                                             |
| Total County Auditor                                      | <u>846,582</u>          | <u>826,582</u>   | <u>788,707</u>            | <u>37,875</u>                                             |
| County Treasurer                                          |                         |                  |                           |                                                           |
| Salary, Other Pay, and Benefits                           | 383,797                 | 383,797          | 370,001                   | 13,796                                                    |
| Operations                                                | <u>23,579</u>           | <u>23,579</u>    | <u>18,112</u>             | <u>5,467</u>                                              |
| Total County Treasurer                                    | <u>407,376</u>          | <u>407,376</u>   | <u>388,113</u>            | <u>19,263</u>                                             |

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

|                                         | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-----------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                         | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| County Treasurer - Collections          |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | \$ 132,060              | \$ 132,060       | \$ 125,826                | \$ 6,234                                                            |
| Operations                              | <u>21,820</u>           | <u>21,820</u>    | <u>10,493</u>             | <u>11,327</u>                                                       |
| Total County Treasurer -<br>Collections | <u>153,880</u>          | <u>153,880</u>   | <u>136,319</u>            | <u>17,561</u>                                                       |
| Purchasing                              |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 273,288                 | 294,596          | 271,896                   | 22,700                                                              |
| Operations                              | <u>13,517</u>           | <u>17,274</u>    | <u>17,186</u>             | <u>88</u>                                                           |
| Total Purchasing                        | <u>286,805</u>          | <u>311,870</u>   | <u>289,082</u>            | <u>22,788</u>                                                       |
| Vehicle Registration                    |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 524,997                 | 524,997          | 481,414                   | 43,583                                                              |
| Operations                              | <u>14,402</u>           | <u>14,402</u>    | <u>8,898</u>              | <u>5,504</u>                                                        |
| Total Vehicle Registration              | <u>539,399</u>          | <u>539,399</u>   | <u>490,312</u>            | <u>49,087</u>                                                       |
| Financial Service Contracts             |                         |                  |                           |                                                                     |
| Intergovernmental Contracts             | <u>611,230</u>          | <u>611,230</u>   | <u>611,230</u>            | <u>-</u>                                                            |
| Total Financial Service Contracts       | <u>611,230</u>          | <u>611,230</u>   | <u>611,230</u>            | <u>-</u>                                                            |
| Financial Projects                      |                         |                  |                           |                                                                     |
| Projects                                | <u>-</u>                | <u>323,430</u>   | <u>20,155</u>             | <u>303,275</u>                                                      |
| Total Financial Projects                | <u>-</u>                | <u>323,430</u>   | <u>20,155</u>             | <u>303,275</u>                                                      |
| Total Financial Administration          | <u>2,995,105</u>        | <u>3,283,600</u> | <u>2,828,873</u>          | <u>454,727</u>                                                      |
| Judicial:                               |                         |                  |                           |                                                                     |
| Courts - Central Costs                  |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 42,500                  | 42,500           | 42,285                    | 215                                                                 |
| Operations                              | <u>222,665</u>          | <u>101,390</u>   | <u>99,820</u>             | <u>1,570</u>                                                        |
| Total Courts - Central Costs            | <u>265,165</u>          | <u>143,890</u>   | <u>142,105</u>            | <u>1,785</u>                                                        |
| County Court-At-Law                     |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 488,229                 | 493,941          | 493,933                   | 8                                                                   |
| Operations                              | <u>183,544</u>          | <u>258,478</u>   | <u>255,910</u>            | <u>2,568</u>                                                        |
| Total County Court-At-Law               | <u>671,773</u>          | <u>752,419</u>   | <u>749,843</u>            | <u>2,576</u>                                                        |
| 12th Judicial District Court            |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 246,623                 | 259,065          | 256,688                   | 2,377                                                               |
| Operations                              | <u>154,806</u>          | <u>196,509</u>   | <u>195,160</u>            | <u>1,349</u>                                                        |
| Total 12th Judicial District Court      | <u>401,429</u>          | <u>455,574</u>   | <u>451,848</u>            | <u>3,726</u>                                                        |

**WALKER COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

|                                         | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-----------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                         | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| 278th Judicial District Court           |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | \$ 253,830              | \$ 257,256       | \$ 255,523                | \$ 1,733                                                            |
| Operations                              | <u>154,623</u>          | <u>192,028</u>   | <u>190,718</u>            | <u>1,310</u>                                                        |
| Total 278th Judicial District Court     | <u>408,453</u>          | <u>449,284</u>   | <u>446,241</u>            | <u>3,043</u>                                                        |
| Courts-Pretrial Bond Supervision        |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 63,524                  | 63,524           | 59,718                    | 3,806                                                               |
| Operations                              | <u>7,300</u>            | <u>7,300</u>     | <u>1,430</u>              | <u>5,870</u>                                                        |
| Total Courts-Pretrial Bond Supervision  | <u>70,824</u>           | <u>70,824</u>    | <u>61,148</u>             | <u>9,676</u>                                                        |
| District Clerk                          |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 556,165                 | 569,460          | 543,539                   | 25,921                                                              |
| Operations                              | <u>33,639</u>           | <u>33,639</u>    | <u>29,489</u>             | <u>4,150</u>                                                        |
| Total District Clerk                    | <u>589,804</u>          | <u>603,099</u>   | <u>573,028</u>            | <u>30,071</u>                                                       |
| Criminal District Attorney              |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 1,880,360               | 1,880,472        | 1,816,008                 | 64,464                                                              |
| Operations                              | <u>70,333</u>           | <u>106,740</u>   | <u>103,547</u>            | <u>3,193</u>                                                        |
| Total Criminal District Attorney        | <u>1,950,693</u>        | <u>1,987,212</u> | <u>1,919,555</u>          | <u>67,657</u>                                                       |
| Justice Of The Peace - Precinct 1       |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 296,549                 | 296,549          | 285,812                   | 10,737                                                              |
| Operations                              | <u>13,574</u>           | <u>13,574</u>    | <u>4,498</u>              | <u>9,076</u>                                                        |
| Total Justice Of The Peace - Precinct 1 | <u>310,123</u>          | <u>310,123</u>   | <u>290,310</u>            | <u>19,813</u>                                                       |
| Justice Of The Peace - Precinct 2       |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 232,424                 | 232,424          | 227,179                   | 5,245                                                               |
| Operations                              | <u>10,295</u>           | <u>10,295</u>    | <u>5,575</u>              | <u>4,720</u>                                                        |
| Total Justice Of The Peace - Precinct 2 | <u>242,719</u>          | <u>242,719</u>   | <u>232,754</u>            | <u>9,965</u>                                                        |
| Justice Of The Peace - Precinct 3       |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 234,768                 | 234,768          | 232,115                   | 2,653                                                               |
| Operations                              | <u>11,904</u>           | <u>11,904</u>    | <u>7,974</u>              | <u>3,930</u>                                                        |
| Total Justice Of The Peace - Precinct 3 | <u>246,672</u>          | <u>246,672</u>   | <u>240,089</u>            | <u>6,583</u>                                                        |
| Justice Of The Peace - Precinct 4       |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits         | 296,394                 | 296,394          | 254,768                   | 41,626                                                              |
| Operations                              | <u>17,237</u>           | <u>17,237</u>    | <u>10,306</u>             | <u>6,931</u>                                                        |
| Total Justice Of The Peace - Precinct 4 | <u>313,631</u>          | <u>313,631</u>   | <u>265,074</u>            | <u>48,557</u>                                                       |

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                           | Budgeted Amounts |           |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-------------------------------------------|------------------|-----------|-------------------|-----------------------------------------------------------|
|                                           | Original         | Final     | Actual<br>Amounts |                                                           |
| Juvenile Probation Support                |                  |           |                   |                                                           |
| Salary, Other Pay, and Benefits           | \$ 79,030        | \$ 79,730 | \$ 79,655         | \$ 75                                                     |
| Operations                                | 71,406           | 70,706    | 36,685            | 34,021                                                    |
| Total Juvenile Probation<br>Support       | 150,436          | 150,436   | 116,340           | 34,096                                                    |
| Judicial Projects                         |                  |           |                   |                                                           |
| Projects                                  | -                | 17,747    | 13,029            | 4,718                                                     |
| Total Judicial Projects                   | -                | 17,747    | 13,029            | 4,718                                                     |
| Total Judicial                            | 5,621,722        | 5,743,630 | 5,501,364         | 242,266                                                   |
| Public Safety:                            |                  |           |                   |                                                           |
| Sheriff's Office                          |                  |           |                   |                                                           |
| Salary, Other Pay, and Benefits           | 3,683,759        | 3,516,597 | 1,593,686         | 1,922,911                                                 |
| Operations                                | 303,539          | 537,459   | 490,447           | 47,012                                                    |
| Capital Expenditures                      | 350,365          | 256,311   | 247,895           | 8,416                                                     |
| Total Juvenile Probation<br>Support       | 4,337,663        | 4,310,367 | 2,332,028         | 1,978,339                                                 |
| Sheriff's Office - ARP                    |                  |           |                   |                                                           |
| Salary, Other Pay, and Benefits           | -                | 3,569,244 | 1,918,688         | 1,650,556                                                 |
| Capital Expenditures                      | -                | 2,865,386 | 1,086,672         | 1,778,714                                                 |
| Total Sheriff's Office - ARP              | -                | 6,434,630 | 3,005,360         | 3,429,270                                                 |
| Estray                                    |                  |           |                   |                                                           |
| Operations                                | 6,000            | 6,000     | 866               | 5,134                                                     |
| Total Estray                              | 6,000            | 6,000     | 866               | 5,134                                                     |
| Courthouse Security General Fund          |                  |           |                   |                                                           |
| Salary, Other Pay, and Benefits           | 309,271          | 309,271   | 303,708           | 5,563                                                     |
| Total Courthouse Security<br>General Fund | 309,271          | 309,271   | 303,708           | 5,563                                                     |
| Constable Central                         |                  |           |                   |                                                           |
| Salary, Other Pay, and Benefits           | 62,926           | 56,596    | 56,176            | 420                                                       |
| Operations                                | 5,419            | 5,419     | 1,325             | 4,094                                                     |
| Total Constable Central                   | 68,345           | 62,015    | 57,501            | 4,514                                                     |
| Constable - Precinct 1                    |                  |           |                   |                                                           |
| Salary, Other Pay, and Benefits           | 85,058           | 85,163    | 85,161            | 2                                                         |
| Operations                                | 8,740            | 10,635    | 7,896             | 2,739                                                     |
| Total Constable - Precinct 1              | 93,798           | 95,798    | 93,057            | 2,741                                                     |
| Constable - Precinct 2                    |                  |           |                   |                                                           |
| Salary, Other Pay, and Benefits           | 85,058           | 85,058    | 84,727            | 331                                                       |
| Operations                                | 9,223            | 17,167    | 15,555            | 1,612                                                     |
| Total Constable - Precinct 2              | 94,281           | 102,225   | 100,282           | 1,943                                                     |

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                        | Budgeted Amounts |                   |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--------------------------------------------------------|------------------|-------------------|-------------------|-----------------------------------------------------------|
|                                                        | Original         | Final             | Actual<br>Amounts |                                                           |
| Constable - Precinct 3                                 |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                        | \$ 162,723       | \$ 165,323        | \$ 165,312        | \$ 11                                                     |
| Operations                                             | 17,664           | 39,067            | 32,050            | 7,017                                                     |
| Capital Expenditures                                   | 66,684           | 66,684            | 64,691            | 1,993                                                     |
| Total Constable - Precinct 3                           | <u>247,071</u>   | <u>271,074</u>    | <u>262,053</u>    | <u>9,021</u>                                              |
| Constable - Precinct 4                                 |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                        | 402,553          | 406,178           | 406,170           | 8                                                         |
| Operations                                             | 46,317           | 69,632            | 64,053            | 5,579                                                     |
| Total Constable - Precinct 4                           | <u>448,870</u>   | <u>475,810</u>    | <u>470,223</u>    | <u>5,587</u>                                              |
| Support Personnel - DPS                                |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                        | 68,196           | 68,196            | 67,288            | 908                                                       |
| Operations                                             | 2,215            | 2,215             | 580               | 1,635                                                     |
| Total Support Personnel - DPS                          | <u>70,411</u>    | <u>70,411</u>     | <u>67,868</u>     | <u>2,543</u>                                              |
| Weigh Station Utilities And Services                   |                  |                   |                   |                                                           |
| Operations                                             | 35,187           | 35,187            | 32,059            | 3,128                                                     |
| Total Weigh Station Utilities<br>And Services          | <u>35,187</u>    | <u>35,187</u>     | <u>32,059</u>     | <u>3,128</u>                                              |
| Emergency Management                                   |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                        | 309,327          | 309,327           | 305,777           | 3,550                                                     |
| Operations                                             | 175,197          | 203,699           | 178,144           | 25,555                                                    |
| Total Emergency Management                             | <u>484,524</u>   | <u>513,026</u>    | <u>483,921</u>    | <u>29,105</u>                                             |
| Public Safety Governmental Services Contracts          |                  |                   |                   |                                                           |
| Intergovernmental Contracts                            | <u>1,010,591</u> | <u>1,010,591</u>  | <u>1,003,145</u>  | <u>7,446</u>                                              |
| Total Public Safety Governmental<br>Services Contracts | <u>1,010,591</u> | <u>1,010,591</u>  | <u>1,003,145</u>  | <u>7,446</u>                                              |
| Public Safety Projects                                 |                  |                   |                   |                                                           |
| Projects                                               | -                | 2,402,647         | 422,093           | 1,980,554                                                 |
| Total Public Safety Projects                           | <u>-</u>         | <u>2,402,647</u>  | <u>422,093</u>    | <u>1,980,554</u>                                          |
| Total Public Safety                                    | <u>7,206,012</u> | <u>16,099,052</u> | <u>8,634,164</u>  | <u>7,464,888</u>                                          |
| Correction And Rehabilitation                          |                  |                   |                   |                                                           |
| County Jail                                            |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                        | 2,611,503        | 2,578,503         | 1,204,266         | 1,374,237                                                 |
| Operations                                             | 643,109          | 760,798           | 742,351           | 18,447                                                    |
| Capital Expenditures                                   | -                | 18,494            | 18,494            | -                                                         |
| Total County Jail                                      | <u>3,254,612</u> | <u>3,357,795</u>  | <u>1,965,111</u>  | <u>1,392,684</u>                                          |
| County Jail -ARP                                       |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                        | -                | 1,340,995         | 1,340,995         | -                                                         |
| Total County Jail- ARP                                 | <u>-</u>         | <u>1,340,995</u>  | <u>1,340,995</u>  | <u>-</u>                                                  |

**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                              | Budgeted Amounts |            |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--------------------------------------------------------------|------------------|------------|-------------------|-----------------------------------------------------------|
|                                                              | Original         | Final      | Actual<br>Amounts |                                                           |
| Jail-Inmate Medical Cost Center                              |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits                              | \$ 194,455       | \$ 194,455 | \$ 161,959        | \$ 32,496                                                 |
| Operations                                                   | 169,478          | 218,678    | 203,691           | 14,987                                                    |
| Total Jail-Inmate Medical<br>Cost Center                     | 363,933          | 413,133    | 365,650           | 47,483                                                    |
| Probation Support                                            |                  |            |                   |                                                           |
| Operations                                                   | 56,498           | 56,498     | 43,876            | 12,622                                                    |
| Total Probation Support                                      | 56,498           | 56,498     | 43,876            | 12,622                                                    |
| Adult - Community Service                                    |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits                              | 62,196           | 62,196     | 58,967            | 3,229                                                     |
| Operations                                                   | 850              | 850        | 804               | 46                                                        |
| Total Adult - Community Service                              | 63,046           | 63,046     | 59,771            | 3,275                                                     |
| Corrections and Rehabilitation Projects                      |                  |            |                   |                                                           |
| Projects                                                     | -                | 126,500    | -                 | 126,500                                                   |
| Capital Expenditures                                         | -                | 249,442    | -                 | 249,442                                                   |
| Total Corrections and Rehabilitatic                          | -                | 375,942    | -                 | 375,942                                                   |
| Total Correction And Rehabilitation                          | 3,738,089        | 5,607,409  | 3,775,403         | 1,832,006                                                 |
| Health And Welfare:                                          |                  |            |                   |                                                           |
| Veterans Service                                             |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits                              | 35,395           | 35,395     | 26,999            | 8,396                                                     |
| Operations                                                   | 2,137            | 2,137      | 591               | 1,546                                                     |
| Total Veterans Service                                       | 37,532           | 37,532     | 27,590            | 9,942                                                     |
| Social Services                                              |                  |            |                   |                                                           |
| Operations                                                   | 23,800           | 23,800     | 2,859             | 20,941                                                    |
| Total Social Services                                        | 23,800           | 23,800     | 2,859             | 20,941                                                    |
| Planning And Development                                     |                  |            |                   |                                                           |
| Salary, Other Pay, and Benefits                              | 593,095          | 593,095    | 534,698           | 58,397                                                    |
| Operations                                                   | 160,063          | 227,655    | 195,426           | 32,229                                                    |
| Total Planning And<br>Development                            | 753,158          | 820,750    | 730,124           | 90,626                                                    |
| Litter Control - General Fund                                |                  |            |                   |                                                           |
| Operations                                                   | 44,476           | 46,876     | 19,731            | 27,145                                                    |
| Total Litter Control - General Fund                          | 44,476           | 46,876     | 19,731            | 27,145                                                    |
| Health And Welfare - Governmental<br>Service Contracts       |                  |            |                   |                                                           |
| Intergovernmental Contracts                                  | 115,730          | 153,028    | 152,305           | 723                                                       |
| Total Health And Welfare -<br>Governmental Service Contracts | 115,730          | 153,028    | 152,305           | 723                                                       |
| Health and Welfare Projects                                  |                  |            |                   |                                                           |
| Projects                                                     | -                | 1,151,752  | 158,365           | 993,387                                                   |
| Total Health and Welfare Projects                            | -                | 1,151,752  | 158,365           | 993,387                                                   |
| Total Health And Welfare                                     | 974,696          | 2,233,738  | 1,090,974         | 1,142,764                                                 |



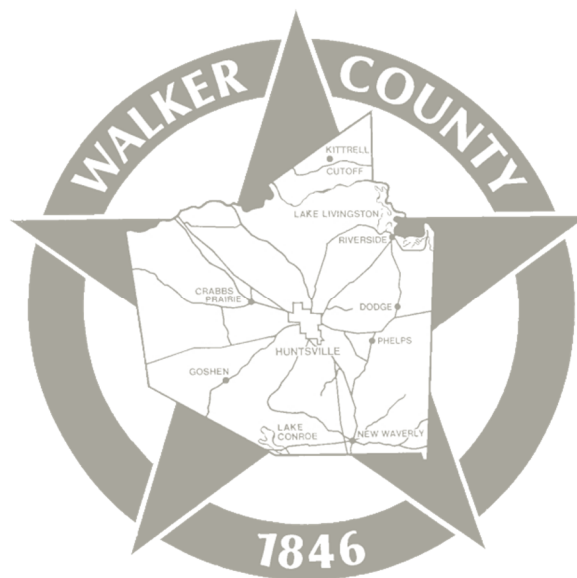
**WALKER COUNTY, TEXAS**

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                                     | <u>Budgeted Amounts</u> |                      | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|---------------------------------------------------------------------|-------------------------|----------------------|---------------------------|---------------------------------------------------------------------|
|                                                                     | <u>Original</u>         | <u>Final</u>         |                           |                                                                     |
| Culture And Education:                                              |                         |                      |                           |                                                                     |
| Historical Commission                                               |                         |                      |                           |                                                                     |
| Salary, Other Pay, and Benefits                                     | \$ 16,581               | \$ 16,581            | \$ 16,456                 | \$ 125                                                              |
| Operations                                                          | 5,780                   | 5,780                | 3,534                     | 2,246                                                               |
| Total Historical Commission                                         | <u>22,361</u>           | <u>22,361</u>        | <u>19,990</u>             | <u>2,371</u>                                                        |
| Texas Agrilife Extension Service                                    |                         |                      |                           |                                                                     |
| Salary, Other Pay, and Benefits                                     | 241,027                 | 241,027              | 220,459                   | 20,568                                                              |
| Operations                                                          | <u>33,412</u>           | <u>34,412</u>        | <u>30,176</u>             | <u>4,236</u>                                                        |
| Total Texas Agrilife Extension Service                              | <u>274,439</u>          | <u>275,439</u>       | <u>250,635</u>            | <u>24,804</u>                                                       |
| Culture And Education Contracts                                     |                         |                      |                           |                                                                     |
| Intergovernmental Contracts                                         | -                       | 22,457               | 22,457                    | -                                                                   |
| Total Culture And Education Projects                                | <u>-</u>                | <u>22,457</u>        | <u>22,457</u>             | <u>-</u>                                                            |
| Culture And Education Projects                                      |                         |                      |                           |                                                                     |
| Projects                                                            | -                       | 59,415               | 18,682                    | 40,733                                                              |
| Total Culture And Education Projects                                | <u>-</u>                | <u>59,415</u>        | <u>18,682</u>             | <u>40,733</u>                                                       |
| Total Culture And Education                                         | <u>296,800</u>          | <u>379,672</u>       | <u>311,764</u>            | <u>67,908</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>33,631,068</u>       | <u>41,336,486</u>    | <u>26,350,009</u>         | <u>14,986,477</u>                                                   |
| <b>EXCESS (DEFICIENCY) OF REVENUE<br/>OVER (UNDER) EXPENDITURES</b> | <u>( 6,991,700)</u>     | <u>( 9,913,249)</u>  | <u>6,346,655</u>          | <u>16,259,904</u>                                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                               |                         |                      |                           |                                                                     |
| Transfers in                                                        | -                       | 150,000              | 150,000                   | -                                                                   |
| Transfers out                                                       | <u>( 2,750,562)</u>     | <u>( 2,228,165)</u>  | <u>( 2,228,165)</u>       | <u>-</u>                                                            |
| Total other financing sources<br>(uses)                             | <u>( 2,750,562)</u>     | <u>( 2,078,165)</u>  | <u>( 2,078,165)</u>       | <u>-</u>                                                            |
| <b>NET CHANGE IN FUND BALANCES</b>                                  | <u>( 9,742,262)</u>     | <u>( 11,991,414)</u> | <u>4,268,490</u>          | <u>16,259,904</u>                                                   |
| <b>FUND BALANCES, BEGINNING</b>                                     | <u>18,331,927</u>       | <u>18,331,927</u>    | <u>18,331,927</u>         | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>                                        | <u>\$ 8,589,665</u>     | <u>\$ 6,340,513</u>  | <u>\$ 22,600,417</u>      | <u>\$ 16,259,904</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, 2022

|                                           | Budgeted Amounts |                  |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-------------------------------------------|------------------|------------------|-------------------|-----------------------------------------------------------|
|                                           | Original         | Final            | Actual<br>Amounts |                                                           |
| REVENUES                                  |                  |                  |                   |                                                           |
| Ad Valorem Taxes:                         |                  |                  |                   |                                                           |
| Current Taxes                             | \$ 3,632,138     | \$ 3,632,138     | \$ 3,715,757      | \$ 83,619                                                 |
| Total Ad Valorem Taxes                    | <u>3,632,138</u> | <u>3,632,138</u> | <u>3,715,757</u>  | <u>83,619</u>                                             |
| Intergovernmental:                        |                  |                  |                   |                                                           |
| Federal Funds                             |                  |                  |                   |                                                           |
| Disaster Relief                           | -                | 85,301           | 85,302            | 1                                                         |
| Other Federal Funds                       | -                | <u>41</u>        | <u>41</u>         | -                                                         |
| Total Federal Funds                       | <u>-</u>         | <u>85,342</u>    | <u>85,343</u>     | <u>1</u>                                                  |
| State Funds                               |                  |                  |                   |                                                           |
| Other State Funds                         | <u>103,765</u>   | <u>123,765</u>   | <u>107,379</u>    | ( 16,386)                                                 |
| Total State Funds                         | <u>103,765</u>   | <u>123,765</u>   | <u>107,379</u>    | <u>( 16,386)</u>                                          |
| Other Intergovernmental Funds             |                  |                  |                   |                                                           |
| U.S. Forest Service                       | <u>120,000</u>   | <u>120,000</u>   | <u>148,300</u>    | <u>28,300</u>                                             |
| Total Other Intergovernmental Funds       | <u>120,000</u>   | <u>120,000</u>   | <u>148,300</u>    | <u>28,300</u>                                             |
| Total Intergovernmental                   | <u>223,765</u>   | <u>329,107</u>   | <u>341,022</u>    | <u>11,915</u>                                             |
| Fees Of Office/Charges For Services:      |                  |                  |                   |                                                           |
| Road And Bridge Fees                      | <u>890,250</u>   | <u>890,250</u>   | <u>901,900</u>    | <u>11,650</u>                                             |
| Total Fees Of Office/Charges For Services | <u>890,250</u>   | <u>890,250</u>   | <u>901,900</u>    | <u>11,650</u>                                             |
| Fines And Forfeitures:                    |                  |                  |                   |                                                           |
| License And Weight - Operations           | 180,000          | 180,000          | 182,994           | 2,994                                                     |
| Other Fines And Forfeitures               | <u>526,000</u>   | <u>526,000</u>   | <u>375,722</u>    | ( 150,278)                                                |
| Total Fines And Forfeitures               | <u>706,000</u>   | <u>706,000</u>   | <u>558,716</u>    | <u>( 147,284)</u>                                         |
| Interest Income                           | 3,000            | 3,000            | 31,203            | 28,203                                                    |
| Other Income                              | -                | <u>19,340</u>    | <u>19,343</u>     | <u>3</u>                                                  |
| Total Revenues                            | <u>5,455,153</u> | <u>5,579,835</u> | <u>5,567,941</u>  | <u>( 11,894)</u>                                          |
| EXPENDITURES                              |                  |                  |                   |                                                           |
| Public transportation:                    |                  |                  |                   |                                                           |
| Road and Bridge General                   |                  |                  |                   |                                                           |
| Operations                                | <u>70,000</u>    | <u>283,748</u>   | <u>61,303</u>     | <u>222,445</u>                                            |
| Total Road and Bridge General             | <u>70,000</u>    | <u>283,748</u>   | <u>61,303</u>     | <u>222,445</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, 2022

|                                                | Budgeted Amounts |                   | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|------------------------------------------------|------------------|-------------------|-------------------|-----------------------------------------------------------|
|                                                | Original         | Final             |                   |                                                           |
| Road and Bridge - Precinct 1                   |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                | \$ 661,351       | \$ 661,351        | \$ 639,457        | \$ 21,894                                                 |
| Operations                                     | <u>651,194</u>   | <u>1,550,957</u>  | <u>495,421</u>    | <u>1,055,536</u>                                          |
| Total Road and Bridge - Precinct 1             | <u>1,312,545</u> | <u>2,212,308</u>  | <u>1,134,878</u>  | <u>1,077,430</u>                                          |
| Road and Bridge - Precinct 2                   |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                | 814,695          | 814,695           | 722,942           | 91,753                                                    |
| Operations                                     | <u>905,573</u>   | <u>1,979,113</u>  | <u>908,825</u>    | <u>1,070,288</u>                                          |
| Total Road and Bridge - Precinct 2             | <u>1,720,268</u> | <u>2,793,808</u>  | <u>1,631,767</u>  | <u>1,162,041</u>                                          |
| Road and Bridge - Precinct 3                   |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                | 833,366          | 839,366           | 822,493           | 16,873                                                    |
| Operations                                     | 755,132          | 1,503,908         | 845,630           | 658,278                                                   |
| Capital Expenditures                           | -                | <u>197,259</u>    | <u>154,092</u>    | <u>43,167</u>                                             |
| Total Road and Bridge - Precinct 3             | <u>1,588,498</u> | <u>2,540,533</u>  | <u>1,822,215</u>  | <u>718,318</u>                                            |
| Road and Bridge - Precinct 4                   |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                | 815,965          | 815,965           | 778,303           | 37,662                                                    |
| Operations                                     | 802,551          | 1,451,879         | 873,297           | 578,582                                                   |
| Capital Expenditures                           | -                | <u>88,980</u>     | <u>88,980</u>     | -                                                         |
| Total Road and Bridge - Precinct 4             | <u>1,618,516</u> | <u>2,356,824</u>  | <u>1,740,580</u>  | <u>616,244</u>                                            |
| Road and Bridge Weigh Station Operations       |                  |                   |                   |                                                           |
| Salary, Other Pay, and Benefits                | 23,325           | 23,325            | 22,107            | 1,218                                                     |
| Operations                                     | <u>34,781</u>    | <u>108,309</u>    | -                 | <u>108,309</u>                                            |
| Total Road and Bridge Weigh Station Operations | <u>58,106</u>    | <u>131,634</u>    | <u>22,107</u>     | <u>109,527</u>                                            |
| Road and Bridge Weigh Station Projects         |                  |                   |                   |                                                           |
| Operations                                     | -                | <u>56,378</u>     | -                 | <u>56,378</u>                                             |
| Total Road and Bridge Weigh Station Projects   | -                | <u>56,378</u>     | -                 | <u>56,378</u>                                             |
| Total Public Transportation                    | <u>6,367,933</u> | <u>10,375,233</u> | <u>6,412,850</u>  | <u>3,962,383</u>                                          |
| Total Expenditures                             | <u>6,367,933</u> | <u>10,375,233</u> | <u>6,412,850</u>  | <u>3,962,383</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, 2022

|                                                                      | <u>Budgeted Amounts</u> |                       | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|----------------------------------------------------------------------|-------------------------|-----------------------|---------------------------|---------------------------------------------------------------------|
|                                                                      | <u>Original</u>         | <u>Final</u>          |                           |                                                                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>\$( 912,780)</u>     | <u>\$( 4,795,398)</u> | <u>\$( 844,909)</u>       | <u>\$ 3,950,489</u>                                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                         |                       |                           |                                                                     |
| Transfers In                                                         | 794,700                 | 1,594,700             | 1,594,700                 | -                                                                   |
| Transfers Out                                                        | -                       | ( 150,000)            | ( 150,000)                | -                                                                   |
| Proceeds from Sales of Assets                                        | <u>-</u>                | <u>86,500</u>         | <u>86,500</u>             | <u>-</u>                                                            |
| Total Other Financing Sources (uses)                                 | <u>794,700</u>          | <u>1,531,200</u>      | <u>1,531,200</u>          | <u>-</u>                                                            |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | <u>( 118,080)</u>       | <u>( 3,264,198)</u>   | <u>686,291</u>            | <u>3,950,489</u>                                                    |
| <b>FUND BALANCES, BEGINNING</b>                                      | <u>3,375,580</u>        | <u>3,375,580</u>      | <u>3,375,580</u>          | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>                                         | <u>\$ 3,257,500</u>     | <u>\$ 111,382</u>     | <u>\$ 4,061,871</u>       | <u>\$ 3,950,489</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, 2022

|                                                                      | Budgeted Amounts    |                      | Actual<br>Amounts   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|---------------------|----------------------|---------------------|-----------------------------------------------------------|
|                                                                      | Original            | Final                |                     |                                                           |
| <b>REVENUES</b>                                                      |                     |                      |                     |                                                           |
| Fees of Office/Charges for Services:                                 |                     |                      |                     |                                                           |
| Emergency Medical Services                                           | \$ 2,505,000        | \$ 2,505,000         | \$ 2,909,035        | \$ 404,035                                                |
| Total Fees of Office/Charges for Services                            | <u>2,505,000</u>    | <u>2,505,000</u>     | <u>2,909,035</u>    | <u>404,035</u>                                            |
| Intergovernmental:                                                   |                     |                      |                     |                                                           |
| ARP Funds                                                            | -                   | 2,312,539            | 2,312,539           | -                                                         |
| State Funds                                                          | -                   | 82,676               | 82,676              | -                                                         |
| Total Fees of Office/Charges for Services                            | <u>-</u>            | <u>2,395,215</u>     | <u>2,395,215</u>    | <u>-</u>                                                  |
| Interest Income                                                      | 1,000               | 1,000                | 13,841              | 12,841                                                    |
| Other Income                                                         | -                   | 4,474                | 4,474               | -                                                         |
| Total Revenues                                                       | <u>2,506,000</u>    | <u>4,905,689</u>     | <u>5,322,565</u>    | <u>416,876</u>                                            |
| <b>EXPENDITURES</b>                                                  |                     |                      |                     |                                                           |
| Public Safety:                                                       |                     |                      |                     |                                                           |
| Walker County EMS - Emergency Services                               |                     |                      |                     |                                                           |
| Salary, Other Pay, and Benefits                                      | 3,477,209           | 3,584,853            | 1,218,043           | 2,366,810                                                 |
| Operations                                                           | 762,728             | 943,404              | 907,614             | 35,790                                                    |
| Capital Expenditures                                                 | <u>270,000</u>      | <u>354,440</u>       | <u>341,868</u>      | <u>12,572</u>                                             |
| Total Walker County EMS - Emergency Services                         | <u>4,509,937</u>    | <u>4,882,697</u>     | <u>2,467,525</u>    | <u>2,415,172</u>                                          |
| Walker County EMS - Contingency                                      |                     |                      |                     |                                                           |
| Operations                                                           | <u>200,000</u>      | <u>-</u>             | <u>-</u>            | <u>-</u>                                                  |
| Total Walker County EMS - Contingency                                | <u>200,000</u>      | <u>-</u>             | <u>-</u>            | <u>-</u>                                                  |
| Walker County EMS - ARP                                              |                     |                      |                     |                                                           |
| Salary, Other Pay, and Benefits                                      | -                   | 2,312,539            | 2,312,539           | -                                                         |
| Total Walker County EMS - Contingency                                | <u>-</u>            | <u>2,312,539</u>     | <u>2,312,539</u>    | <u>-</u>                                                  |
| Total Public Safety                                                  | 4,709,937           | 7,195,236            | 4,780,064           | 2,415,172                                                 |
| Total Expenditures                                                   | <u>4,709,937</u>    | <u>7,195,236</u>     | <u>4,780,064</u>    | <u>2,415,172</u>                                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | ( 2,203,937)        | ( 2,289,547)         | 542,501             | 2,832,048                                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                     |                      |                     |                                                           |
| Transfers In                                                         | <u>1,911,121</u>    | <u>575,610</u>       | <u>575,610</u>      | <u>-</u>                                                  |
| Total Other Financing Sources (uses)                                 | <u>1,911,121</u>    | <u>575,610</u>       | <u>575,610</u>      | <u>-</u>                                                  |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | ( 292,816)          | ( 1,713,937)         | 1,118,111           | 2,832,048                                                 |
| <b>FUND BALANCES, BEGINNING</b>                                      | <u>1,574,408</u>    | <u>1,574,408</u>     | <u>1,574,408</u>    | <u>-</u>                                                  |
| <b>FUND BALANCES, ENDING</b>                                         | <u>\$ 1,281,592</u> | <u>\$ ( 139,529)</u> | <u>\$ 2,692,519</u> | <u>\$ 2,832,048</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, 2022

|                              | Budgeted Amounts |                  |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|------------------------------|------------------|------------------|-------------------|-----------------------------------------------------------|
|                              | Original         | Final            | Actual<br>Amounts |                                                           |
| REVENUES                     |                  |                  |                   |                                                           |
| Intergovernmental:           |                  |                  |                   |                                                           |
| Federal Funds                |                  |                  |                   |                                                           |
| HAVA Election Security Grant | \$ -             | \$ 14,954        | \$ -              | \$ ( 14,954)                                              |
| CDBG Grant                   | -                | 2,457,028        | 2,457,026         | ( 2)                                                      |
| District Attorney Grant      | 52,456           | 52,456           | 50,897            | ( 1,559)                                                  |
| Justice Assistance Grant     | -                | 6,380            | 6,380             | -                                                         |
| Total Federal Funds          | <u>52,456</u>    | <u>2,530,818</u> | <u>2,514,303</u>  | <u>( 16,515)</u>                                          |
| State Funds                  |                  |                  |                   |                                                           |
| Other State Funds            | <u>5,655,566</u> | <u>5,708,265</u> | <u>5,625,009</u>  | <u>( 83,256)</u>                                          |
| Total State Funds            | <u>5,655,566</u> | <u>5,708,265</u> | <u>5,625,009</u>  | <u>( 83,256)</u>                                          |
| Total Intergovernmental      | <u>5,708,022</u> | <u>8,239,083</u> | <u>8,139,312</u>  | <u>( 99,771)</u>                                          |
| Other Income                 | <u>-</u>         | <u>9,975</u>     | <u>9,975</u>      | <u>-</u>                                                  |
| Total Revenues               | <u>5,708,022</u> | <u>8,249,058</u> | <u>8,149,287</u>  | <u>( 99,771)</u>                                          |
| EXPENDITURES                 |                  |                  |                   |                                                           |
| General Government:          |                  |                  |                   |                                                           |
| HAVA Election Security       |                  |                  |                   |                                                           |
| Operations                   | <u>-</u>         | <u>14,954</u>    | <u>-</u>          | <u>14,954</u>                                             |
| Total HAVA Election Security | <u>-</u>         | <u>14,954</u>    | <u>-</u>          | <u>14,954</u>                                             |
| Total General Government     | <u>-</u>         | <u>14,954</u>    | <u>-</u>          | <u>14,954</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, 2022

|                                                          | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|----------------------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                                          | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| Judicial:                                                |                         |                  |                           |                                                                     |
| SPU Criminal                                             |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits                          | \$ 1,519,924            | \$ 1,556,083     | \$ 1,541,795              | \$ 14,288                                                           |
| Total SPU Criminal                                       | <u>1,519,924</u>        | <u>1,556,083</u> | <u>1,541,795</u>          | <u>14,288</u>                                                       |
| SPU Criminal - State General Allocation                  |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits                          | 203,333                 | 203,333          | 168,017                   | 35,316                                                              |
| Operations                                               | 217,044                 | 217,044          | 143,546                   | 73,498                                                              |
| Capital Expenditures                                     | <u>20,000</u>           | <u>20,000</u>    | <u>26,624</u>             | <u>( 6,624)</u>                                                     |
| Total SPU Criminal - State<br>General Allocation         | <u>440,377</u>          | <u>440,377</u>   | <u>338,187</u>            | <u>102,190</u>                                                      |
| SPU/Civil Division                                       |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits                          | 1,611,716               | 1,624,416        | 1,620,553                 | 3,863                                                               |
| Operations                                               | <u>1,012,836</u>        | <u>1,022,811</u> | <u>1,146,592</u>          | <u>( 123,781)</u>                                                   |
| Total SPU/Civil Division                                 | <u>2,624,552</u>        | <u>2,647,227</u> | <u>2,767,145</u>          | <u>( 119,918)</u>                                                   |
| SPU - Juvenile Division                                  |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits                          | 845,297                 | 849,137          | 788,021                   | 61,116                                                              |
| Operations                                               | <u>126,787</u>          | <u>126,787</u>   | <u>101,207</u>            | <u>25,580</u>                                                       |
| Total SPU - Juvenile Division                            | <u>972,084</u>          | <u>975,924</u>   | <u>889,228</u>            | <u>86,696</u>                                                       |
| District Attorney Victim Assistance<br>Coordinator       |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits                          | 63,590                  | 63,590           | 63,536                    | 54                                                                  |
| Operations                                               | <u>1,980</u>            | <u>1,980</u>     | <u>475</u>                | <u>1,505</u>                                                        |
| Total District Attorney Victim<br>Assistance Coordinator | <u>65,570</u>           | <u>65,570</u>    | <u>64,011</u>             | <u>1,559</u>                                                        |
| Total Judicial                                           | <u>5,622,507</u>        | <u>5,685,181</u> | <u>5,600,366</u>          | <u>84,815</u>                                                       |
| Public Safety:                                           |                         |                  |                           |                                                                     |
| Auto Theft Task Force                                    |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits                          | <u>98,629</u>           | <u>98,629</u>    | <u>98,629</u>             | <u>-</u>                                                            |
| Total Auto Theft Task Force                              | <u>98,629</u>           | <u>98,629</u>    | <u>98,629</u>             | <u>-</u>                                                            |
| Justice Assistance Grant                                 |                         |                  |                           |                                                                     |
| Operations                                               | <u>-</u>                | <u>6,380</u>     | <u>6,380</u>              | <u>-</u>                                                            |
| Total Justice Assistance Grant                           | <u>-</u>                | <u>6,380</u>     | <u>6,380</u>              | <u>-</u>                                                            |
| Total Public Safety                                      | <u>98,629</u>           | <u>105,009</u>   | <u>105,009</u>            | <u>-</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, 2022

|                                                                      | <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>     |
| Health and Welfare:                                                  |                         |                  |                  |                       |
| CDBG Grant                                                           |                         |                  |                  |                       |
| Operations                                                           | <u>-</u>                | <u>88,047</u>    | <u>88,046</u>    | <u>1</u>              |
| Total CDBG Grant                                                     | <u>-</u>                | <u>88,047</u>    | <u>88,046</u>    | <u>1</u>              |
| CDBG- WC SUD Grant                                                   |                         |                  |                  |                       |
| Operations                                                           | <u>-</u>                | <u>7,520</u>     | <u>7,520</u>     | <u>-</u>              |
| Total CDBG- WC SUD Grant                                             | <u>-</u>                | <u>7,520</u>     | <u>7,520</u>     | <u>-</u>              |
| Total Health and Welfare                                             | <u>-</u>                | <u>95,567</u>    | <u>95,566</u>    | <u>1</u>              |
| Public Transportation:                                               |                         |                  |                  |                       |
| CDBG Grant                                                           |                         |                  |                  |                       |
| Operations                                                           | <u>-</u>                | <u>2,361,461</u> | <u>2,361,460</u> | <u>1</u>              |
| Total CDBG Grant                                                     | <u>-</u>                | <u>2,361,461</u> | <u>2,361,460</u> | <u>1</u>              |
| Total Public Transportation                                          | <u>-</u>                | <u>2,361,461</u> | <u>2,361,460</u> | <u>1</u>              |
| Total Expenditures                                                   | <u>5,721,136</u>        | <u>8,262,172</u> | <u>8,162,401</u> | <u>99,771</u>         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <b>( 13,114)</b>        | <b>( 13,114)</b> | <b>( 13,114)</b> | <b>-</b>              |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                         |                  |                  |                       |
| Transfers In                                                         | <u>13,114</u>           | <u>13,114</u>    | <u>13,114</u>    | <u>-</u>              |
| Total Other Financing Sources (uses)                                 | <u>13,114</u>           | <u>13,114</u>    | <u>13,114</u>    | <u>-</u>              |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | <b>-</b>                | <b>-</b>         | <b>-</b>         | <b>-</b>              |
| <b>FUND BALANCES, BEGINNING</b>                                      | <b>-</b>                | <b>-</b>         | <b>-</b>         | <b>-</b>              |
| <b>FUND BALANCES, ENDING</b>                                         | <b>\$ -</b>             | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>           |



## **WALKER COUNTY, TEXAS**

### **NOTES TO REQUIRED BUDGETARY INFORMATION**

SEPTEMBER 30, 2022

#### **Budgetary Information**

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.

**WALKER COUNTY, TEXAS**

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

| <b>Measurement Date December 31,</b>                                 | <b>2021</b>    | <b>2020</b>    | <b>2019</b>    |
|----------------------------------------------------------------------|----------------|----------------|----------------|
| <b>Total Pension Liability</b>                                       |                |                |                |
| Service Cost                                                         | \$ 3,275,479   | \$ 2,907,235   | \$ 2,723,984   |
| Interest Total Pension Liability                                     | 8,786,853      | 8,206,983      | 7,651,788      |
| Changes of Benefit Terms                                             | -              | ( 356,639)     | -              |
| Effect of Economic/Demographic<br>(Gains) or Losses                  | 1,546,109      | 127,390        | 212,840        |
| Effect of Assumption Changes or Inputs                               | ( 354,302)     | 7,264,226      | -              |
| Refunds of Employee Contributions                                    | -              | -              | -              |
| Benefit Payments                                                     | ( 4,411,874)   | ( 4,033,851)   | ( 3,805,786)   |
| Net Change in Total Pension Liability                                | 8,842,265      | 14,115,344     | 6,782,826      |
| Total Pension Liability - Beginning                                  | 114,506,549    | 100,391,205    | 93,608,379     |
| Total Pension Liability - Ending (a)                                 | \$ 123,348,814 | \$ 114,506,549 | \$ 100,391,205 |
| <b>Plan Fiduciary Net Position</b>                                   |                |                |                |
| Employer Contributions                                               | \$ 2,890,668   | \$ 2,831,347   | \$ 2,520,045   |
| Member Contributions                                                 | 1,452,597      | 1,399,678      | 1,331,344      |
| Investment Income Net of<br>Investment Expenses                      | 20,409,489     | 8,690,548      | 11,866,287     |
| Refunds of Member Contributions                                      | -              | -              | -              |
| Benefit Payments                                                     | ( 4,411,874)   | ( 4,033,851)   | ( 3,805,785)   |
| Administrative Expenses                                              | ( 61,273)      | ( 68,016)      | ( 64,102)      |
| Other                                                                | 23,729         | 14,171         | 13,278         |
| Net Change in Plan Fiduciary Net Position                            | 20,303,336     | 8,833,877      | 11,861,067     |
| Plan Fiduciary Net Position - Beginning                              | 92,953,730     | 84,119,853     | 72,258,786     |
| Plan Fiduciary Net Position - Ending (b)                             | 113,257,066    | 92,953,730     | 84,119,853     |
| Net Pension Liability - Ending (a) - (b)                             | \$ 10,091,748  | \$ 21,552,819  | \$ 16,271,352  |
| Fiduciary Net Position as A Percentage<br>of Total Pension Liability | 91.82%         | 81.18%         | 83.79%         |
| Pensionable Covered Payroll                                          | \$ 20,751,384  | \$ 19,995,389  | \$ 19,019,207  |
| Net Pension Liability as A Percentage<br>of Covered Payroll          | 48.63%         | 107.79%        | 85.55%         |

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

| <b>2018</b>          | <b>2017</b>          | <b>2016</b>          | <b>2015</b>          | <b>2014</b>          |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 2,750,153         | \$ 2,845,331         | \$ 2,907,140         | \$ 2,412,090         | \$ 2,368,490         |
| 7,187,227            | 6,801,748            | 6,215,848            | 5,847,175            | 5,370,303            |
| -                    | -                    | -                    | ( 438,596)           | -                    |
| ( 441,469)           | ( 747,402)           | ( 139,557)           | ( 1,299,374)         | -                    |
| -                    | ( 528,800)           | -                    | 971,330              | 475,276              |
| ( 295,983)           | ( 263,314)           | ( 110,395)           | ( 141,788)           | ( 187,830)           |
| ( 3,369,791)         | ( 3,110,010)         | ( 2,864,353)         | ( 2,730,734)         | ( 2,168,317)         |
| 5,830,137            | 4,997,553            | 6,008,683            | 4,620,103            | 5,857,922            |
| 87,778,242           | 82,780,689           | 76,772,006           | 72,151,903           | 66,293,981           |
| <u>\$ 93,608,379</u> | <u>\$ 87,778,242</u> | <u>\$ 82,780,689</u> | <u>\$ 76,772,006</u> | <u>\$ 72,151,903</u> |
| \$ 2,376,957         | \$ 2,286,068         | \$ 2,201,382         | \$ 2,143,232         | \$ 1,981,978         |
| 1,279,899            | 1,280,198            | 1,227,862            | 1,207,941            | 1,141,438            |
| ( 1,372,957)         | 9,370,424            | 4,389,111            | ( 203,510)           | 3,755,184            |
| ( 295,983)           | ( 263,314)           | ( 110,395)           | ( 141,788)           | ( 187,830)           |
| ( 3,369,791)         | ( 3,110,010)         | ( 2,864,353)         | ( 2,730,734)         | ( 2,168,317)         |
| ( 58,039)            | ( 49,007)            | ( 47,778)            | ( 42,642)            | ( 43,790)            |
| 7,213                | 2,048                | 50,980               | 55,451               | 1,767                |
| ( 1,432,701)         | 9,516,407            | 4,846,809            | 287,950              | 4,480,430            |
| 73,691,487           | 64,175,080           | 59,328,271           | 59,040,321           | 54,559,891           |
| 72,258,786           | 73,691,487           | 64,175,080           | 59,328,271           | 59,040,321           |
| <u>\$ 21,349,593</u> | <u>\$ 14,086,755</u> | <u>\$ 18,605,609</u> | <u>\$ 17,443,735</u> | <u>\$ 13,111,582</u> |
| 77.19%               | 83.95%               | 77.52%               | 77.28%               | 81.83%               |
| \$ 18,284,273        | \$ 18,288,545        | \$ 17,540,889        | \$ 17,256,294        | \$ 16,048,404        |
| 116.76%              | 77.03%               | 106.07%              | 101.09%              | 81.70%               |

# WALKER COUNTY, TEXAS

## SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

| <b>Fiscal Year<br/>Ended<br/>September 30,</b> | <b>Actuarially<br/>Determined<br/>Contribution</b> | <b>Actual<br/>Employer<br/>Contribution</b> | <b>Contribution<br/>Deficiency<br/>(Excess)</b> | <b>Pensionable<br/>Covered<br/>Payroll (1)</b> | <b>Actual Contribution<br/>as a % of Covered<br/>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                                   | -                                               | 19,819,563                                     | 12.71%                                                       |
| 2021                                           | 2,832,718                                          | 2,832,718                                   | -                                               | 20,247,218                                     | 13.99%                                                       |
| 2022                                           | 3,302,192                                          | 3,302,192                                   | -                                               | 22,902,425                                     | 14.42%                                                       |

(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.

### Notes to Schedule:

|                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Valuation Date</b>                | Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Actuarial Cost Method</b>         | Entry age                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Amortization Method</b>           | Level percentage of payroll, closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Remaining Amortization Period</b> | 18.8 years (based on contribution rate calculated in 12/31/2021 valuation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Asset Valuation Method</b>        | 5-year smoothed market                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Inflation</b>                     | 2.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Salary Increases</b>              | Varies by age and service. 4.7% average over career including inflation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Investment Rate of Return</b>     | 7.5%, net of administrative and investment expenses, including inflation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Retirement Age</b>                | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at retirement for recent retirees is 61.                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Mortality</b>                     | 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Changes in Assumptions</b>        | 2015: New inflation, mortality and other assumptions were reflected.<br>2017: New mortality assumptions were reflected.<br>2019: New inflation, mortality and other assumptions were reflected.                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Changes in Plan Provisions</b>    | 2015: Employer contributions reflect that a 40% CPI COLA was adopted.<br>2016: Employer contributions reflect that a 40% CPI COLA was adopted.<br>2017: Employer contributions reflect that a 40% CPI COLA was adopted.<br>Also, new Annuity Purchase Rates were reflected for benefits earned after 2017.<br>2018: Employer contributions reflect that a 40% CPI COLA was adopted.<br>2019: Employer contributions reflect that a 40% CPI COLA was adopted.<br>2020: Employer contributions reflect that a 40% CPI COLA was adopted.<br>2021: No changes in plan provisions were reflected in the schedule. |

**WALKER COUNTY, TEXAS**

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY  
AND RELATED RATIOS  
RETIREE HEALTH CARE BENEFIT PLAN  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

| <b>Measurement Date December 31,</b>                                    | <b>2021</b>   | <b>2020</b>   | <b>2019</b>   | <b>2018</b>   | <b>2017</b>   |
|-------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Total OPEB liability</b>                                             |               |               |               |               |               |
| Service Cost                                                            | \$ 840,963    | \$ 840,963    | \$ 625,233    | \$ 625,233    | \$ 600,839    |
| Interest on the Total OPEB Liability                                    | 511,078       | 487,713       | 747,166       | 678,363       | 661,955       |
| Changes of Benefit Terms                                                | -             | -             | -             | -             | -             |
| Difference Between Expected and Actual Experience                       | ( 1,214,137)  | -             | ( 1,011,757)  | -             | -             |
| Changes of Assumptions and Other Inputs                                 | ( 7,228,559)  | -             | 2,914,494     | -             | -             |
| Benefit Payments                                                        | ( 355,412)    | ( 225,102)    | ( 210,549)    | ( 257,808)    | ( 257,808)    |
| Net Change in Total OPEB Liability                                      | ( 7,446,067)  | 1,103,574     | 3,064,587     | 1,045,788     | 1,004,986     |
| Total OPEB Liability - Beginning                                        | 22,051,307    | 20,947,733    | 17,883,146    | 16,837,358    | 15,832,372    |
| Total OPEB Liability - Ending                                           | \$ 14,605,240 | \$ 22,051,307 | \$ 20,947,733 | \$ 17,883,146 | \$ 16,837,358 |
| <b>Covered-employee payroll</b>                                         | \$ 7,531,661  | \$ 8,334,886  | \$ 8,334,886  | \$ 8,134,025  | \$ 8,134,025  |
| <b>Total OPEB liability as a percentage of covered-employee payroll</b> | 193.92%       | 264.57%       | 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.
- No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.





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

**WALKER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

|                                         | Special Revenue Funds                                    |                                           |                                                                   |                                            |                             |
|-----------------------------------------|----------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------|--------------------------------------------|-----------------------------|
|                                         | County Records<br>Management<br>and Preservation<br>Fund | County Records<br>Preservation II<br>Fund | County Clerk<br>Records<br>Management<br>and Preservation<br>Fund | County Clerk<br>Records<br>Archive<br>Fund | Court<br>Facilities<br>Fund |
| <b>ASSETS</b>                           |                                                          |                                           |                                                                   |                                            |                             |
| Cash and Cash Equivalents               | \$ 446                                                   | \$ 63,717                                 | \$ 283,213                                                        | \$ 187,234                                 | \$ 15,363                   |
| Due from Other Governments              | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Accounts Receivable                     | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Total Assets                            | <u>446</u>                                               | <u>63,717</u>                             | <u>283,213</u>                                                    | <u>187,234</u>                             | <u>15,363</u>               |
| <b>LIABILITIES</b>                      |                                                          |                                           |                                                                   |                                            |                             |
| Accounts Payable                        | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Due to Other Funds                      | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Due to Other Governments                | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Accrued Liabilities                     | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Unearned Revenues                       | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Total Liabilities                       | <u>-</u>                                                 | <u>-</u>                                  | <u>-</u>                                                          | <u>-</u>                                   | <u>-</u>                    |
| <b>FUND BALANCES</b>                    |                                                          |                                           |                                                                   |                                            |                             |
| Restricted For Grants Or By Legislature | <u>446</u>                                               | <u>63,717</u>                             | <u>283,213</u>                                                    | <u>187,234</u>                             | <u>15,363</u>               |
| Total fund balances                     | <u>446</u>                                               | <u>63,717</u>                             | <u>283,213</u>                                                    | <u>187,234</u>                             | <u>15,363</u>               |
| Total Liabilities and Fund Balances     | \$ <u>446</u>                                            | \$ <u>63,717</u>                          | \$ <u>283,213</u>                                                 | \$ <u>187,234</u>                          | \$ <u>15,363</u>            |

Special Revenue Funds

| District Clerk<br>Records<br>Management<br>and Preservation<br>Fund | District<br>Clerk<br>Rider Fund | District<br>Clerk<br>Archive Fund | County Jury<br>Fee Fund | County<br>Jury<br>Fund | Court<br>Reporter<br>Service Fund | County Law<br>Library Fund | Language<br>Access Fund |
|---------------------------------------------------------------------|---------------------------------|-----------------------------------|-------------------------|------------------------|-----------------------------------|----------------------------|-------------------------|
| \$ 34,448                                                           | \$ 34,683                       | \$ 5,784                          | \$ 56                   | \$ 7,022               | \$ 17,811                         | \$ 43,004                  | \$ 4,848                |
| -                                                                   | -                               | -                                 | -                       | -                      | -                                 | -                          | -                       |
| -                                                                   | -                               | -                                 | -                       | -                      | -                                 | -                          | -                       |
| <u>34,448</u>                                                       | <u>34,683</u>                   | <u>5,784</u>                      | <u>56</u>               | <u>7,022</u>           | <u>17,811</u>                     | <u>43,004</u>              | <u>4,848</u>            |
| -                                                                   | -                               | -                                 | -                       | -                      | -                                 | 564                        | -                       |
| -                                                                   | -                               | -                                 | -                       | -                      | -                                 | -                          | -                       |
| -                                                                   | -                               | -                                 | -                       | -                      | -                                 | -                          | -                       |
| -                                                                   | 287                             | -                                 | -                       | -                      | -                                 | 397                        | -                       |
| -                                                                   | -                               | -                                 | -                       | -                      | -                                 | -                          | -                       |
| <u>-</u>                                                            | <u>287</u>                      | <u>-</u>                          | <u>-</u>                | <u>-</u>               | <u>-</u>                          | <u>961</u>                 | <u>-</u>                |
| <u>34,448</u>                                                       | <u>34,396</u>                   | <u>5,784</u>                      | <u>56</u>               | <u>7,022</u>           | <u>17,811</u>                     | <u>42,043</u>              | <u>4,848</u>            |
| <u>34,448</u>                                                       | <u>34,396</u>                   | <u>5,784</u>                      | <u>56</u>               | <u>7,022</u>           | <u>17,811</u>                     | <u>42,043</u>              | <u>4,848</u>            |
| \$ <u>34,448</u>                                                    | \$ <u>34,683</u>                | \$ <u>5,784</u>                   | \$ <u>56</u>            | \$ <u>7,022</u>        | \$ <u>17,811</u>                  | \$ <u>43,004</u>           | \$ <u>4,848</u>         |

**WALKER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

|                                         | Special Revenue Funds          |                                                |                                                   |                                               |                              |
|-----------------------------------------|--------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------|------------------------------|
|                                         | Courthouse<br>Security<br>Fund | Justice Courts<br>Building<br>Security<br>Fund | JP Truancy<br>Prevention and<br>Diversion<br>Fund | County<br>Specialty Court<br>Programs<br>Fund | US Forest<br>Service<br>Fund |
| <b>ASSETS</b>                           |                                |                                                |                                                   |                                               |                              |
| Cash and Cash Equivalents               | \$ 15,837                      | \$ 54,829                                      | \$ 35,301                                         | \$ 12,174                                     | \$ 17,354                    |
| Due from Other Governments              | -                              | -                                              | -                                                 | -                                             | -                            |
| Accounts Receivable                     | -                              | -                                              | -                                                 | -                                             | -                            |
| Total Assets                            | <u>15,837</u>                  | <u>54,829</u>                                  | <u>35,301</u>                                     | <u>12,174</u>                                 | <u>17,354</u>                |
| <b>LIABILITIES</b>                      |                                |                                                |                                                   |                                               |                              |
| Accounts Payable                        | -                              | -                                              | -                                                 | -                                             | 17,354                       |
| Due to Other Funds                      | -                              | -                                              | -                                                 | -                                             | -                            |
| Due to Other Governments                | -                              | -                                              | -                                                 | -                                             | -                            |
| Accrued Liabilities                     | 3,297                          | -                                              | -                                                 | -                                             | -                            |
| Unearned Revenues                       | -                              | -                                              | -                                                 | -                                             | -                            |
| Total Liabilities                       | <u>3,297</u>                   | <u>-</u>                                       | <u>-</u>                                          | <u>-</u>                                      | <u>17,354</u>                |
| <b>FUND BALANCES</b>                    |                                |                                                |                                                   |                                               |                              |
| Restricted For Grants Or By Legislature | <u>12,540</u>                  | <u>54,829</u>                                  | <u>35,301</u>                                     | <u>12,174</u>                                 | -                            |
| Total Fund Balances                     | <u>12,540</u>                  | <u>54,829</u>                                  | <u>35,301</u>                                     | <u>12,174</u>                                 | -                            |
| Total Liabilities and Fund Balances     | <u>\$ 15,837</u>               | <u>\$ 54,829</u>                               | <u>\$ 35,301</u>                                  | <u>\$ 12,174</u>                              | <u>\$ 17,354</u>             |

| Special Revenue Funds                |                                                     |                                   |                                                           |                                             |                                            |                                               |                               |
|--------------------------------------|-----------------------------------------------------|-----------------------------------|-----------------------------------------------------------|---------------------------------------------|--------------------------------------------|-----------------------------------------------|-------------------------------|
| Justice Courts<br>Technology<br>Fund | County and<br>District Courts<br>Technology<br>Fund | Child Abuse<br>Prevention<br>Fund | District<br>Attorney<br>Prosecutors<br>Supplement<br>Fund | Pretrial<br>Intervention<br>Program<br>Fund | District<br>Attorney<br>Forfeiture<br>Fund | District<br>Attorney<br>Hot Check<br>Fee Fund | Sheriff<br>Forfeiture<br>Fund |
| \$ 87,458                            | \$ 1,072                                            | \$ 1,889                          | \$ 1,948                                                  | \$ 125,360                                  | \$ 213,778                                 | \$ 2,180                                      | \$ 532,950                    |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                             | -                             |
| -                                    | -                                                   | -                                 | 7,500                                                     | -                                           | -                                          | -                                             | -                             |
| <u>87,458</u>                        | <u>1,072</u>                                        | <u>1,889</u>                      | <u>9,448</u>                                              | <u>125,360</u>                              | <u>213,778</u>                             | <u>2,180</u>                                  | <u>532,950</u>                |
| -                                    | -                                                   | -                                 | 6,478                                                     | -                                           | -                                          | 429                                           | 2,488                         |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                             | -                             |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                             | -                             |
| -                                    | -                                                   | -                                 | -                                                         | 832                                         | -                                          | -                                             | -                             |
| -                                    | -                                                   | -                                 | 2,970                                                     | -                                           | -                                          | -                                             | -                             |
| -                                    | -                                                   | -                                 | <u>9,448</u>                                              | <u>832</u>                                  | -                                          | <u>429</u>                                    | <u>2,488</u>                  |
| <u>87,458</u>                        | <u>1,072</u>                                        | <u>1,889</u>                      | -                                                         | <u>124,528</u>                              | <u>213,778</u>                             | <u>1,751</u>                                  | <u>530,462</u>                |
| <u>87,458</u>                        | <u>1,072</u>                                        | <u>1,889</u>                      | -                                                         | <u>124,528</u>                              | <u>213,778</u>                             | <u>1,751</u>                                  | <u>530,462</u>                |
| \$ <u>87,458</u>                     | \$ <u>1,072</u>                                     | \$ <u>1,889</u>                   | \$ <u>9,448</u>                                           | \$ <u>125,360</u>                           | \$ <u>213,778</u>                          | \$ <u>2,180</u>                               | \$ <u>532,950</u>             |

**WALKER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

|                                         | Special Revenue Funds                |                                     |                               |                                |                                                       |
|-----------------------------------------|--------------------------------------|-------------------------------------|-------------------------------|--------------------------------|-------------------------------------------------------|
|                                         | Sheriff<br>Inmate<br>Medical<br>Fund | DOJ<br>Equitable<br>Sharing<br>Fund | Sheriff<br>Commissary<br>Fund | Elections<br>Equipment<br>Fund | Tax Assessor<br>Elections<br>Service<br>Contract Fund |
| <b>ASSETS</b>                           |                                      |                                     |                               |                                |                                                       |
| Cash and Cash Equivalents               | \$ 56,692                            | \$ 448,109                          | \$ 331,277                    | \$ 22,212                      | \$ 61,054                                             |
| Due from Other Governments              | -                                    | -                                   | -                             | -                              | -                                                     |
| Accounts Receivable                     | -                                    | -                                   | 7,340                         | -                              | 300                                                   |
| Total Assets                            | <u>56,692</u>                        | <u>448,109</u>                      | <u>338,617</u>                | <u>22,212</u>                  | <u>61,354</u>                                         |
| <b>LIABILITIES</b>                      |                                      |                                     |                               |                                |                                                       |
| Accounts Payable                        | -                                    | -                                   | 2,195                         | -                              | -                                                     |
| Due to Other Funds                      | -                                    | -                                   | -                             | -                              | -                                                     |
| Due to Other Governments                | -                                    | -                                   | -                             | -                              | -                                                     |
| Accrued Liabilities                     | -                                    | -                                   | 99                            | -                              | -                                                     |
| Unearned Revenues                       | -                                    | -                                   | -                             | -                              | -                                                     |
| Total Liabilities                       | <u>-</u>                             | <u>-</u>                            | <u>2,294</u>                  | <u>-</u>                       | <u>-</u>                                              |
| <b>FUND BALANCES</b>                    |                                      |                                     |                               |                                |                                                       |
| Restricted For Grants Or By Legislature | <u>56,692</u>                        | <u>448,109</u>                      | <u>336,323</u>                | <u>22,212</u>                  | <u>61,354</u>                                         |
| Total Fund Balances                     | <u>56,692</u>                        | <u>448,109</u>                      | <u>336,323</u>                | <u>22,212</u>                  | <u>61,354</u>                                         |
| Total Liabilities and Fund Balances     | \$ <u>56,692</u>                     | \$ <u>448,109</u>                   | \$ <u>338,617</u>             | \$ <u>22,212</u>               | \$ <u>61,354</u>                                      |

Special Revenue Funds

| Tax Assessor<br>Special<br>Inventory<br>Fee Fund | Juvenile<br>Grant<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue |
|--------------------------------------------------|---------------------------|-----------------------------------------|
| \$ 96                                            | \$ 89,532                 | \$ 2,808,731                            |
| -                                                | 26,153                    | 26,153                                  |
| -                                                | -                         | 15,140                                  |
| <u>96</u>                                        | <u>115,685</u>            | <u>2,850,024</u>                        |
| -                                                | -                         | 29,508                                  |
| -                                                | 13,874                    | 13,874                                  |
| -                                                | 4,837                     | 4,837                                   |
| -                                                | 12,919                    | 17,831                                  |
| -                                                | -                         | 2,970                                   |
| <u>-</u>                                         | <u>31,630</u>             | <u>69,020</u>                           |
| <u>96</u>                                        | <u>84,055</u>             | <u>2,781,004</u>                        |
| <u>96</u>                                        | <u>84,055</u>             | <u>2,781,004</u>                        |
| \$ <u>96</u>                                     | \$ <u>115,685</u>         | \$ <u>2,850,024</u>                     |

**WALKER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                                      | Special Revenue Funds                                    |                                           |                                                                   |                                            |                             |
|----------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------|--------------------------------------------|-----------------------------|
|                                                                      | County Records<br>Management<br>and Preservation<br>Fund | County Records<br>Preservation II<br>Fund | County Clerk<br>Records<br>Management<br>and Preservation<br>Fund | County Clerk<br>Records<br>Archive<br>Fund | Court<br>Facilities<br>Fund |
| <b>REVENUES</b>                                                      |                                                          |                                           |                                                                   |                                            |                             |
| Intergovernmental                                                    | \$ -                                                     | \$ -                                      | \$ -                                                              | \$ -                                       | \$ -                        |
| Charges for Services                                                 | 5,026                                                    | 4,266                                     | 135,283                                                           | 120,116                                    | 15,363                      |
| Fines and Forfeitures                                                | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Interest Income                                                      | -                                                        | 432                                       | 1,332                                                             | 215                                        | -                           |
| Other Income                                                         | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Total Revenues                                                       | <u>5,026</u>                                             | <u>4,698</u>                              | <u>136,615</u>                                                    | <u>120,331</u>                             | <u>15,363</u>               |
| <b>EXPENDITURES</b>                                                  |                                                          |                                           |                                                                   |                                            |                             |
| Current:                                                             |                                                          |                                           |                                                                   |                                            |                             |
| General Government                                                   | 5,525                                                    | 17,923                                    | 391,656                                                           | -                                          | -                           |
| Judicial                                                             | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Public Safety                                                        | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Correction and Rehabilitation                                        | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Total Expenditures                                                   | <u>5,525</u>                                             | <u>17,923</u>                             | <u>391,656</u>                                                    | <u>-</u>                                   | <u>-</u>                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>( 499)</u>                                            | <u>( 13,225)</u>                          | <u>( 255,041)</u>                                                 | <u>120,331</u>                             | <u>15,363</u>               |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                                          |                                           |                                                                   |                                            |                             |
| Transfers In                                                         | -                                                        | -                                         | -                                                                 | -                                          | -                           |
| Total Other Financing Sources (Uses)                                 | <u>-</u>                                                 | <u>-</u>                                  | <u>-</u>                                                          | <u>-</u>                                   | <u>-</u>                    |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | <u>( 499)</u>                                            | <u>( 13,225)</u>                          | <u>( 255,041)</u>                                                 | <u>120,331</u>                             | <u>15,363</u>               |
| <b>FUND BALANCE, BEGINNING</b>                                       | <u>945</u>                                               | <u>76,942</u>                             | <u>538,254</u>                                                    | <u>66,903</u>                              | <u>-</u>                    |
| <b>FUND BALANCE, ENDING</b>                                          | <u>\$ 446</u>                                            | <u>\$ 63,717</u>                          | <u>\$ 283,213</u>                                                 | <u>\$ 187,234</u>                          | <u>\$ 15,363</u>            |



Special Revenue Funds

| District Clerk<br>Records<br>Management<br>and Preservation<br>Fund | District Clerk<br>Rider Fund | District Clerk<br>Archive Fund | County Jury<br>Fee Fund | County<br>Jury<br>Fund | Court<br>Reporter<br>Service Fund | County Law<br>Library Fund | Language<br>Access Fund |
|---------------------------------------------------------------------|------------------------------|--------------------------------|-------------------------|------------------------|-----------------------------------|----------------------------|-------------------------|
| \$ -                                                                | \$ 12,000                    | \$ -                           | \$ -                    | \$ -                   | \$ -                              | \$ -                       | \$ -                    |
| 18,015                                                              | -                            | 598                            | 2,932                   | 7,022                  | 23,332                            | 35,500                     | 4,848                   |
| -                                                                   | -                            | -                              | -                       | -                      | -                                 | -                          | -                       |
| 35                                                                  | 207                          | -                              | -                       | -                      | -                                 | -                          | -                       |
| -                                                                   | -                            | -                              | -                       | -                      | -                                 | -                          | -                       |
| <u>18,050</u>                                                       | <u>12,207</u>                | <u>598</u>                     | <u>2,932</u>            | <u>7,022</u>           | <u>23,332</u>                     | <u>35,500</u>              | <u>4,848</u>            |
| -                                                                   | -                            | -                              | -                       | -                      | -                                 | -                          | -                       |
| -                                                                   | 10,700                       | -                              | 9,613                   | -                      | 18,784                            | 18,022                     | -                       |
| -                                                                   | -                            | -                              | -                       | -                      | -                                 | -                          | -                       |
| -                                                                   | -                            | -                              | -                       | -                      | -                                 | -                          | -                       |
| <u>-</u>                                                            | <u>10,700</u>                | <u>-</u>                       | <u>9,613</u>            | <u>-</u>               | <u>18,784</u>                     | <u>18,022</u>              | <u>-</u>                |
| <u>18,050</u>                                                       | <u>1,507</u>                 | <u>598</u>                     | <u>( 6,681)</u>         | <u>7,022</u>           | <u>4,548</u>                      | <u>17,478</u>              | <u>4,848</u>            |
| -                                                                   | -                            | -                              | -                       | -                      | -                                 | -                          | -                       |
| -                                                                   | -                            | -                              | -                       | -                      | -                                 | -                          | -                       |
| 18,050                                                              | 1,507                        | 598                            | ( 6,681)                | 7,022                  | 4,548                             | 17,478                     | 4,848                   |
| <u>16,398</u>                                                       | <u>32,889</u>                | <u>5,186</u>                   | <u>6,737</u>            | <u>-</u>               | <u>13,263</u>                     | <u>24,565</u>              | <u>-</u>                |
| <u>\$ 34,448</u>                                                    | <u>\$ 34,396</u>             | <u>\$ 5,784</u>                | <u>\$ 56</u>            | <u>\$ 7,022</u>        | <u>\$ 17,811</u>                  | <u>\$ 42,043</u>           | <u>\$ 4,848</u>         |

**WALKER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                                      | Special Revenue Funds          |                                                |                                                   |                                               |                              |
|----------------------------------------------------------------------|--------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------|------------------------------|
|                                                                      | Courthouse<br>Security<br>Fund | Justice Courts<br>Building<br>Security<br>Fund | JP Truancy<br>Prevention and<br>Diversion<br>Fund | County<br>Specialty Court<br>Programs<br>Fund | US Forest<br>Service<br>Fund |
| <b>REVENUES</b>                                                      |                                |                                                |                                                   |                                               |                              |
| Intergovernmental                                                    | \$ -                           | \$ -                                           | \$ -                                              | \$ -                                          | \$ -                         |
| Charges for Services                                                 | 43,010                         | 3,469                                          | 12,336                                            | 5,969                                         | -                            |
| Fines and Forfeitures                                                | -                              | -                                              | -                                                 | -                                             | -                            |
| Interest Income                                                      | -                              | 321                                            | 28                                                | 6                                             | -                            |
| Other Income                                                         | -                              | -                                              | -                                                 | -                                             | -                            |
| Total Revenues                                                       | <u>43,010</u>                  | <u>3,790</u>                                   | <u>12,364</u>                                     | <u>5,975</u>                                  | <u>-</u>                     |
| <b>EXPENDITURES</b>                                                  |                                |                                                |                                                   |                                               |                              |
| Current:                                                             |                                |                                                |                                                   |                                               |                              |
| General Government                                                   | -                              | -                                              | -                                                 | -                                             | -                            |
| Judicial                                                             | -                              | -                                              | -                                                 | -                                             | -                            |
| Public Safety                                                        | 84,311                         | 1,053                                          | -                                                 | -                                             | -                            |
| Correction and Rehabilitation                                        | -                              | -                                              | -                                                 | -                                             | -                            |
| Total Expenditures                                                   | <u>84,311</u>                  | <u>1,053</u>                                   | <u>-</u>                                          | <u>-</u>                                      | <u>-</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>( 41,301)</u>               | <u>2,737</u>                                   | <u>12,364</u>                                     | <u>5,975</u>                                  | <u>-</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                |                                                |                                                   |                                               |                              |
| Transfers In                                                         | <u>44,741</u>                  | <u>-</u>                                       | <u>-</u>                                          | <u>-</u>                                      | <u>-</u>                     |
| Total Other Financing Sources (Uses)                                 | <u>44,741</u>                  | <u>-</u>                                       | <u>-</u>                                          | <u>-</u>                                      | <u>-</u>                     |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | 3,440                          | 2,737                                          | 12,364                                            | 5,975                                         | -                            |
| <b>FUND BALANCE, BEGINNING</b>                                       | <u>9,100</u>                   | <u>52,092</u>                                  | <u>22,937</u>                                     | <u>6,199</u>                                  | <u>-</u>                     |
| <b>FUND BALANCE, ENDING</b>                                          | <u>\$ 12,540</u>               | <u>\$ 54,829</u>                               | <u>\$ 35,301</u>                                  | <u>\$ 12,174</u>                              | <u>\$ -</u>                  |

| Special Revenue Funds                |                                                     |                                   |                                                           |                                             |                                            |                                                  |                               |
|--------------------------------------|-----------------------------------------------------|-----------------------------------|-----------------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------------|-------------------------------|
| Justice Courts<br>Technology<br>Fund | County and<br>District Courts<br>Technology<br>Fund | Child Abuse<br>Prevention<br>Fund | District<br>Attorney<br>Prosecutors<br>Supplement<br>Fund | Pretrial<br>Intervention<br>Program<br>Fund | District<br>Attorney<br>Forfeiture<br>Fund | District<br>Attorney<br>Hot Check<br>Fee<br>Fund | Sheriff<br>Forfeiture<br>Fund |
| \$ -                                 | \$ -                                                | \$ -                              | \$ 22,500                                                 | \$ -                                        | \$ -                                       | \$ -                                             | \$ -                          |
| 11,722                               | 1,290                                               | 534                               | -                                                         | 27,945                                      | -                                          | 1,001                                            | -                             |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | 22,763                                     | -                                                | 70,514                        |
| 525                                  | 7                                                   | -                                 | -                                                         | 563                                         | 1,162                                      | -                                                | 3,238                         |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                                | -                             |
| <u>12,247</u>                        | <u>1,297</u>                                        | <u>534</u>                        | <u>22,500</u>                                             | <u>28,508</u>                               | <u>23,925</u>                              | <u>1,001</u>                                     | <u>73,752</u>                 |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                                | -                             |
| 9,316                                | 2,250                                               | -                                 | 22,500                                                    | 19,904                                      | 2,141                                      | 2,529                                            | -                             |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                                | 50,538                        |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                                | -                             |
| <u>9,316</u>                         | <u>2,250</u>                                        | <u>-</u>                          | <u>22,500</u>                                             | <u>19,904</u>                               | <u>2,141</u>                               | <u>2,529</u>                                     | <u>50,538</u>                 |
| <u>2,931</u>                         | <u>( 953)</u>                                       | <u>534</u>                        | <u>-</u>                                                  | <u>8,604</u>                                | <u>21,784</u>                              | <u>( 1,528)</u>                                  | <u>23,214</u>                 |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                                | -                             |
| -                                    | -                                                   | -                                 | -                                                         | -                                           | -                                          | -                                                | -                             |
| 2,931                                | ( 953)                                              | 534                               | -                                                         | 8,604                                       | 21,784                                     | ( 1,528)                                         | 23,214                        |
| <u>84,527</u>                        | <u>2,025</u>                                        | <u>1,355</u>                      | <u>-</u>                                                  | <u>115,924</u>                              | <u>191,994</u>                             | <u>3,279</u>                                     | <u>507,248</u>                |
| <u>\$ 87,458</u>                     | <u>\$ 1,072</u>                                     | <u>\$ 1,889</u>                   | <u>\$ -</u>                                               | <u>\$ 124,528</u>                           | <u>\$ 213,778</u>                          | <u>\$ 1,751</u>                                  | <u>\$ 530,462</u>             |

**WALKER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

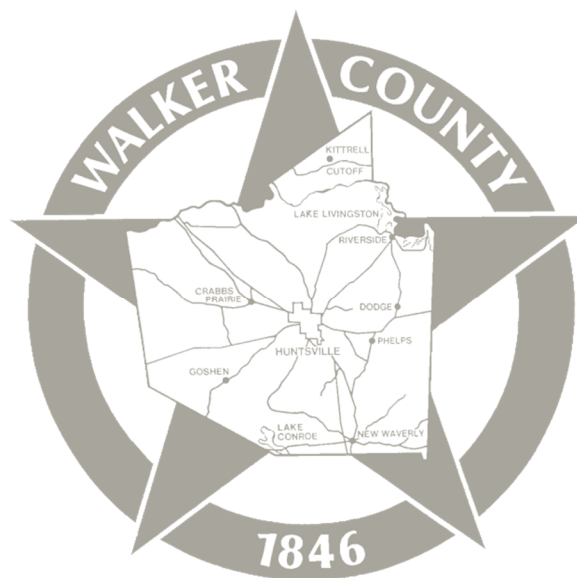
FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                                      | Special Revenue Funds                |                                     |                               |                                |                                                       |
|----------------------------------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------|--------------------------------|-------------------------------------------------------|
|                                                                      | Sheriff<br>Inmate<br>Medical<br>Fund | DOJ<br>Equitable<br>Sharing<br>Fund | Sheriff<br>Commissary<br>Fund | Elections<br>Equipment<br>Fund | Tax Assessor<br>Elections<br>Service<br>Contract Fund |
| <b>REVENUES</b>                                                      |                                      |                                     |                               |                                |                                                       |
| Intergovernmental                                                    | \$ -                                 | \$ -                                | \$ -                          | \$ 43,520                      | \$ 300                                                |
| Charges for Services                                                 | 4,359                                | -                                   | 61,834                        | -                              | 6,742                                                 |
| Fines and Forfeitures                                                | -                                    | 41,542                              | -                             | -                              | -                                                     |
| Interest Income                                                      | 319                                  | 2,790                               | 1,495                         | -                              | 252                                                   |
| Other Income                                                         | -                                    | -                                   | 61,891                        | -                              | -                                                     |
| Total Revenues                                                       | <u>4,678</u>                         | <u>44,332</u>                       | <u>125,220</u>                | <u>43,520</u>                  | <u>7,294</u>                                          |
| <b>EXPENDITURES</b>                                                  |                                      |                                     |                               |                                |                                                       |
| Current:                                                             |                                      |                                     |                               |                                |                                                       |
| General Government                                                   | -                                    | -                                   | -                             | 45,545                         | 6,267                                                 |
| Judicial                                                             | -                                    | -                                   | -                             | -                              | -                                                     |
| Public Safety                                                        | -                                    | -                                   | -                             | -                              | -                                                     |
| Correction and Rehabilitation                                        | -                                    | -                                   | 42,430                        | -                              | -                                                     |
| Total Expenditures                                                   | <u>-</u>                             | <u>-</u>                            | <u>42,430</u>                 | <u>45,545</u>                  | <u>6,267</u>                                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>4,678</u>                         | <u>44,332</u>                       | <u>82,790</u>                 | <u>( 2,025)</u>                | <u>1,027</u>                                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                      |                                     |                               |                                |                                                       |
| Transfers In                                                         | -                                    | -                                   | -                             | -                              | -                                                     |
| Total Other Financing Sources (Uses)                                 | <u>-</u>                             | <u>-</u>                            | <u>-</u>                      | <u>-</u>                       | <u>-</u>                                              |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | 4,678                                | 44,332                              | 82,790                        | ( 2,025)                       | 1,027                                                 |
| <b>FUND BALANCE, BEGINNING</b>                                       | <u>52,014</u>                        | <u>403,777</u>                      | <u>253,533</u>                | <u>24,237</u>                  | <u>60,327</u>                                         |
| <b>FUND BALANCE, ENDING</b>                                          | <u>\$ 56,692</u>                     | <u>\$ 448,109</u>                   | <u>\$ 336,323</u>             | <u>\$ 22,212</u>               | <u>\$ 61,354</u>                                      |

| <u>Special Revenue Funds</u>                     |                           |                                                  |  |
|--------------------------------------------------|---------------------------|--------------------------------------------------|--|
| Tax Assessor<br>Special<br>Inventory<br>Fee Fund | Juvenile<br>Grant<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>Funds |  |
| \$ -                                             | \$ 395,809                | \$ 474,129                                       |  |
| -                                                | -                         | 552,512                                          |  |
| -                                                | -                         | 134,819                                          |  |
| -                                                | 599                       | 13,526                                           |  |
| -                                                | -                         | 61,891                                           |  |
| -                                                | 396,408                   | 1,236,877                                        |  |
| -                                                | -                         | 466,916                                          |  |
| -                                                | 408,696                   | 524,455                                          |  |
| -                                                | -                         | 135,902                                          |  |
| -                                                | -                         | 42,430                                           |  |
| -                                                | 408,696                   | 1,169,703                                        |  |
| -                                                | ( 12,288)                 | 67,174                                           |  |
| -                                                | -                         | 44,741                                           |  |
| -                                                | -                         | 44,741                                           |  |
| -                                                | ( 12,288)                 | 111,915                                          |  |
| 96                                               | 96,343                    | 2,669,089                                        |  |
| \$ 96                                            | \$ 84,055                 | \$ 2,781,004                                     |  |



## **SPECIAL REVENUE FUNDS**





**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, 2022

|                                           | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|-------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>      |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                   |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                   |                           |                                                                     |
| Records Preservation                      | \$ <u>13,000</u>        | \$ <u>13,000</u>  | \$ <u>5,026</u>           | \$ ( <u>7,974</u> )                                                 |
| Total Fees of Office/Charges for Services | <u>13,000</u>           | <u>13,000</u>     | <u>5,026</u>              | ( <u>7,974</u> )                                                    |
| Total Revenues                            | <u>13,000</u>           | <u>13,000</u>     | <u>5,026</u>              | ( <u>7,974</u> )                                                    |
| <b>EXPENDITURES</b>                       |                         |                   |                           |                                                                     |
| General Government:                       |                         |                   |                           |                                                                     |
| County Records Management                 |                         |                   |                           |                                                                     |
| Operations                                | <u>14,560</u>           | <u>14,560</u>     | <u>5,525</u>              | <u>9,035</u>                                                        |
| Total County Records Management           | <u>14,560</u>           | <u>14,560</u>     | <u>5,525</u>              | <u>9,035</u>                                                        |
| Total General Government                  | <u>14,560</u>           | <u>14,560</u>     | <u>5,525</u>              | <u>9,035</u>                                                        |
| Total Expenditures                        | <u>14,560</u>           | <u>14,560</u>     | <u>5,525</u>              | <u>9,035</u>                                                        |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( <u>1,560</u> )        | ( <u>1,560</u> )  | ( <u>499</u> )            | <u>1,061</u>                                                        |
| <b>FUND BALANCES, BEGINNING</b>           | <u>945</u>              | <u>945</u>        | <u>945</u>                | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ ( <u>615</u> )       | \$ ( <u>615</u> ) | \$ <u>446</u>             | \$ <u>1,061</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, 2022**

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Records Preservation                      | \$ 12,500               | \$ 12,500        | \$ 4,266                  | \$ ( 8,234)                                                         |
| Total Fees of Office/Charges for Services | <u>12,500</u>           | <u>12,500</u>    | <u>4,266</u>              | <u>( 8,234)</u>                                                     |
| Interest Income                           | <u>-</u>                | <u>-</u>         | <u>432</u>                | <u>432</u>                                                          |
| Total Revenues                            | <u>12,500</u>           | <u>12,500</u>    | <u>4,698</u>              | <u>( 7,802)</u>                                                     |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| General Government:                       |                         |                  |                           |                                                                     |
| County Records Preservation II Fund       |                         |                  |                           |                                                                     |
| Operations                                | <u>24,411</u>           | <u>24,411</u>    | <u>17,923</u>             | <u>6,488</u>                                                        |
| Total County Records Preservation II Fund | <u>24,411</u>           | <u>24,411</u>    | <u>17,923</u>             | <u>6,488</u>                                                        |
| Total General Government                  | <u>24,411</u>           | <u>24,411</u>    | <u>17,923</u>             | <u>6,488</u>                                                        |
| Total Expenditures                        | <u>24,411</u>           | <u>24,411</u>    | <u>17,923</u>             | <u>6,488</u>                                                        |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( 11,911)               | ( 11,911)        | ( 13,225)                 | ( 1,314)                                                            |
| <b>FUND BALANCES, BEGINNING</b>           | <u>76,942</u>           | <u>76,942</u>    | <u>76,942</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | <u>\$ 65,031</u>        | <u>\$ 65,031</u> | <u>\$ 63,717</u>          | <u>\$ ( 1,314)</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, 2022

|                                           | <u>Budgeted Amounts</u> |                    | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|--------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>       |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                    |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                    |                           |                                                                     |
| Records Preservation                      | \$ <u>128,000</u>       | \$ <u>128,000</u>  | \$ <u>135,283</u>         | \$ <u>7,283</u>                                                     |
| Total Fees of Office/Charges for Services | <u>128,000</u>          | <u>128,000</u>     | <u>135,283</u>            | <u>7,283</u>                                                        |
| Interest income                           | <u>300</u>              | <u>300</u>         | <u>1,332</u>              | <u>1,032</u>                                                        |
| Total revenues                            | <u>128,300</u>          | <u>128,300</u>     | <u>136,615</u>            | <u>8,315</u>                                                        |
| <b>EXPENDITURES</b>                       |                         |                    |                           |                                                                     |
| General Government:                       |                         |                    |                           |                                                                     |
| County Clerk Records Preservation         |                         |                    |                           |                                                                     |
| Salary, Other Pay, and Benefits           | <u>26,857</u>           | <u>26,857</u>      | <u>-</u>                  | <u>26,857</u>                                                       |
| Operations                                | <u>400,000</u>          | <u>400,000</u>     | <u>391,656</u>            | <u>8,344</u>                                                        |
| Total County Clerk Records Preservation   | <u>426,857</u>          | <u>426,857</u>     | <u>391,656</u>            | <u>35,201</u>                                                       |
| Total General Government                  | <u>426,857</u>          | <u>426,857</u>     | <u>391,656</u>            | <u>35,201</u>                                                       |
| Total Expenditures                        | <u>426,857</u>          | <u>426,857</u>     | <u>391,656</u>            | <u>35,201</u>                                                       |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( <u>298,557</u> )      | ( <u>298,557</u> ) | ( <u>255,041</u> )        | <u>43,516</u>                                                       |
| <b>FUND BALANCES, BEGINNING</b>           | <u>538,254</u>          | <u>538,254</u>     | <u>538,254</u>            | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>239,697</u>       | \$ <u>239,697</u>  | \$ <u>283,213</u>         | \$ <u>43,516</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, 2022

|                                           | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|-------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>      |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                   |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                   |                           |                                                                     |
| Records Archive                           | \$ <u>121,000</u>       | \$ <u>121,000</u> | \$ <u>120,116</u>         | \$ ( <u>884</u> )                                                   |
| Total Fees of Office/Charges for Services | <u>121,000</u>          | <u>121,000</u>    | <u>120,116</u>            | ( <u>884</u> )                                                      |
| Interest Income                           | <u>1,000</u>            | <u>1,000</u>      | <u>215</u>                | ( <u>785</u> )                                                      |
| Total Revenues                            | <u>122,000</u>          | <u>122,000</u>    | <u>120,331</u>            | ( <u>1,669</u> )                                                    |
| <b>EXPENDITURES</b>                       |                         |                   |                           |                                                                     |
| General Government:                       |                         |                   |                           |                                                                     |
| County Clerk Archive                      |                         |                   |                           |                                                                     |
| Contingency                               | <u>187,323</u>          | <u>187,323</u>    | <u>-</u>                  | <u>187,323</u>                                                      |
| Total County Clerk Archive                | <u>187,323</u>          | <u>187,323</u>    | <u>-</u>                  | <u>187,323</u>                                                      |
| Total General Government                  | <u>187,323</u>          | <u>187,323</u>    | <u>-</u>                  | <u>187,323</u>                                                      |
| Total Expenditures                        | <u>187,323</u>          | <u>187,323</u>    | <u>-</u>                  | <u>187,323</u>                                                      |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( <u>65,323</u> )       | ( <u>65,323</u> ) | <u>120,331</u>            | <u>185,654</u>                                                      |
| <b>FUND BALANCES, BEGINNING</b>           | <u>66,903</u>           | <u>66,903</u>     | <u>66,903</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>1,580</u>         | \$ <u>1,580</u>   | \$ <u>187,234</u>         | \$ <u>185,654</u>                                                   |

**WALKER COUNTY, TEXAS**

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

**COURT FACILITIES FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

|                                           | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u> |                           |                                                                     |
| <b>REVENUES</b>                           |                         |              |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |              |                           |                                                                     |
| Court Facility Fees                       | \$ -                    | \$ -         | \$ 15,363                 | \$ 15,363                                                           |
| Total Fees of Office/Charges for Services | -                       | -            | 15,363                    | 15,363                                                              |
| Total Revenues                            | -                       | -            | 15,363                    | 15,363                                                              |
| <b>EXPENDITURES</b>                       | -                       | -            | -                         | -                                                                   |
| <b>NET CHANGE IN FUND BALANCES</b>        | -                       | -            | 15,363                    | 15,363                                                              |
| <b>FUND BALANCES, BEGINNING</b>           | -                       | -            | -                         | -                                                                   |
| <b>FUND BALANCES, ENDING</b>              | \$ -                    | \$ -         | \$ 15,363                 | \$ 15,363                                                           |

**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, 2022

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Records Preservation                      | \$ 4,600                | \$ 4,600         | \$ 18,015                 | \$ 13,415                                                           |
| Total Fees of Office/Charges for Services | <u>4,600</u>            | <u>4,600</u>     | <u>18,015</u>             | <u>13,415</u>                                                       |
| Interest Income                           | -                       | -                | 35                        | 35                                                                  |
| Total Revenues                            | <u>4,600</u>            | <u>4,600</u>     | <u>18,050</u>             | <u>13,450</u>                                                       |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| District Clerk Records Preservation       |                         |                  |                           |                                                                     |
| Operations                                | <u>3,000</u>            | <u>3,000</u>     | -                         | 3,000                                                               |
| Total District Clerk Records Preservation | <u>3,000</u>            | <u>3,000</u>     | -                         | 3,000                                                               |
| Total Judicial                            | <u>3,000</u>            | <u>3,000</u>     | -                         | 3,000                                                               |
| Total Expenditures                        | <u>3,000</u>            | <u>3,000</u>     | -                         | 3,000                                                               |
| <b>NET CHANGE IN FUND BALANCES</b>        | 1,600                   | 1,600            | 18,050                    | 16,450                                                              |
| <b>FUND BALANCES, BEGINNING</b>           | <u>16,398</u>           | <u>16,398</u>    | <u>16,398</u>             | -                                                                   |
| <b>FUND BALANCES, ENDING</b>              | <u>\$ 17,998</u>        | <u>\$ 17,998</u> | <u>\$ 34,448</u>          | <u>\$ 16,450</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, 2022

|                                    | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|------------------------------------|-------------------------|-------------------|---------------------------|---------------------------------------------------------------------|
|                                    | <u>Original</u>         | <u>Final</u>      |                           |                                                                     |
| <b>REVENUES</b>                    |                         |                   |                           |                                                                     |
| Intergovernmental:                 |                         |                   |                           |                                                                     |
| State Funds                        |                         |                   |                           |                                                                     |
| Other State Funds                  | \$ <u>12,000</u>        | \$ <u>12,000</u>  | \$ <u>12,000</u>          | \$ <u>-</u>                                                         |
| 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>207</u>                | <u>207</u>                                                          |
| Total Revenues                     | <u>12,000</u>           | <u>12,000</u>     | <u>12,207</u>             | <u>207</u>                                                          |
| <b>EXPENDITURES</b>                |                         |                   |                           |                                                                     |
| Judicial:                          |                         |                   |                           |                                                                     |
| Rider Prosecution Fund             |                         |                   |                           |                                                                     |
| Salary, Other Pay, and Benefits    | <u>7,369</u>            | <u>7,369</u>      | <u>7,320</u>              | <u>49</u>                                                           |
| Operations                         | <u>30,975</u>           | <u>30,975</u>     | <u>3,380</u>              | <u>27,595</u>                                                       |
| Total Rider Prosecution Fund       | <u>38,344</u>           | <u>38,344</u>     | <u>10,700</u>             | <u>27,644</u>                                                       |
| Total Judicial                     | <u>38,344</u>           | <u>38,344</u>     | <u>10,700</u>             | <u>27,644</u>                                                       |
| Total Expenditures                 | <u>38,344</u>           | <u>38,344</u>     | <u>10,700</u>             | <u>27,644</u>                                                       |
| <b>NET CHANGE IN FUND BALANCES</b> | ( <u>26,344</u> )       | ( <u>26,344</u> ) | <u>1,507</u>              | <u>27,851</u>                                                       |
| <b>FUND BALANCES, BEGINNING</b>    | <u>32,889</u>           | <u>32,889</u>     | <u>32,889</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>       | \$ <u>6,545</u>         | \$ <u>6,545</u>   | \$ <u>34,396</u>          | \$ <u>27,851</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, 2022

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| District Clerk Archive                    | \$ <u>1,800</u>         | \$ <u>1,800</u>  | \$ <u>598</u>             | \$ ( <u>1,202</u> )                                                 |
| Total Fees of Office/Charges for Services | <u>1,800</u>            | <u>1,800</u>     | <u>598</u>                | ( <u>1,202</u> )                                                    |
| Total Revenues                            | <u>1,800</u>            | <u>1,800</u>     | <u>598</u>                | ( <u>1,202</u> )                                                    |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| District Clerk Archive                    |                         |                  |                           |                                                                     |
| Operations                                | <u>2,945</u>            | <u>2,945</u>     | <u>-</u>                  | <u>2,945</u>                                                        |
| Total District Clerk Archive              | <u>2,945</u>            | <u>2,945</u>     | <u>-</u>                  | <u>2,945</u>                                                        |
| Total Judicial                            | <u>2,945</u>            | <u>2,945</u>     | <u>-</u>                  | <u>2,945</u>                                                        |
| Total Expenditures                        | <u>2,945</u>            | <u>2,945</u>     | <u>-</u>                  | <u>2,945</u>                                                        |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( <u>1,145</u> )        | ( <u>1,145</u> ) | <u>598</u>                | <u>1,743</u>                                                        |
| <b>FUND BALANCES, BEGINNING</b>           | <u>5,186</u>            | <u>5,186</u>     | <u>5,186</u>              | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>4,041</u>         | \$ <u>4,041</u>  | \$ <u>5,784</u>           | \$ <u>1,743</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, 2022

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| County Jury Fee                           | \$ <u>6,900</u>         | \$ <u>6,900</u>  | \$ <u>2,932</u>           | \$ ( <u>3,968</u> )                                                 |
| Total Fees of Office/Charges for Services | <u>6,900</u>            | <u>6,900</u>     | <u>2,932</u>              | ( <u>3,968</u> )                                                    |
| Total Revenues                            | <u>6,900</u>            | <u>6,900</u>     | <u>2,932</u>              | ( <u>3,968</u> )                                                    |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| County Jury                               |                         |                  |                           |                                                                     |
| Operations                                | <u>10,300</u>           | <u>10,300</u>    | <u>9,613</u>              | <u>687</u>                                                          |
| Total County Jury                         | <u>10,300</u>           | <u>10,300</u>    | <u>9,613</u>              | <u>687</u>                                                          |
| Total Judicial                            | <u>10,300</u>           | <u>10,300</u>    | <u>9,613</u>              | <u>687</u>                                                          |
| Total Expenditures                        | <u>10,300</u>           | <u>10,300</u>    | <u>9,613</u>              | <u>687</u>                                                          |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( <u>3,400</u> )        | ( <u>3,400</u> ) | ( <u>6,681</u> )          | ( <u>3,281</u> )                                                    |
| <b>FUND BALANCES, BEGINNING</b>           | <u>6,737</u>            | <u>6,737</u>     | <u>6,737</u>              | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>3,337</u>         | \$ <u>3,337</u>  | \$ <u>56</u>              | \$ ( <u>3,281</u> )                                                 |

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                           | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u> |                           |                                                                     |
| <b>REVENUES</b>                           |                         |              |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |              |                           |                                                                     |
| County Jury Fees                          | \$ -                    | \$ -         | \$ 7,022                  | \$ 7,022                                                            |
| Total Fees of Office/Charges for Services | -                       | -            | 7,022                     | 7,022                                                               |
| Total Revenues                            | -                       | -            | 7,022                     | 7,022                                                               |
| <b>EXPENDITURES</b>                       | -                       | -            | -                         | -                                                                   |
| <b>NET CHANGE IN FUND BALANCES</b>        | -                       | -            | 7,022                     | 7,022                                                               |
| <b>FUND BALANCES, BEGINNING</b>           | -                       | -            | -                         | -                                                                   |
| <b>FUND BALANCES, ENDING</b>              | \$ -                    | \$ -         | \$ 7,022                  | \$ 7,022                                                            |

**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, 2022

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Court Reporter Fees                       | \$ <u>17,600</u>        | \$ <u>17,600</u> | \$ <u>23,332</u>          | \$ <u>5,732</u>                                                     |
| Total Fees of Office/Charges for Services | <u>17,600</u>           | <u>17,600</u>    | <u>23,332</u>             | <u>5,732</u>                                                        |
| Total Revenues                            | <u>17,600</u>           | <u>17,600</u>    | <u>23,332</u>             | <u>5,732</u>                                                        |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| Court Reporter Services                   |                         |                  |                           |                                                                     |
| Operations                                | <u>27,810</u>           | <u>27,810</u>    | <u>18,784</u>             | <u>9,026</u>                                                        |
| Total Court Reporter Services             | <u>27,810</u>           | <u>27,810</u>    | <u>18,784</u>             | <u>9,026</u>                                                        |
| Total Judicial                            | <u>27,810</u>           | <u>27,810</u>    | <u>18,784</u>             | <u>9,026</u>                                                        |
| Total Expenditures                        | <u>27,810</u>           | <u>27,810</u>    | <u>18,784</u>             | <u>9,026</u>                                                        |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( 10,210)               | ( 10,210)        | 4,548                     | 14,758                                                              |
| <b>FUND BALANCES, BEGINNING</b>           | <u>13,263</u>           | <u>13,263</u>    | <u>13,263</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>3,053</u>         | \$ <u>3,053</u>  | \$ <u>17,811</u>          | \$ <u>14,758</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, 2022

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Law Library                               | \$ 36,000               | \$ 36,000        | \$ 35,500                 | \$( 500)                                                            |
| Total Fees of Office/Charges for Services | <u>36,000</u>           | <u>36,000</u>    | <u>35,500</u>             | <u>( 500)</u>                                                       |
| Total Revenues                            | <u>36,000</u>           | <u>36,000</u>    | <u>35,500</u>             | <u>( 500)</u>                                                       |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| Law Library                               |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits           | 9,580                   | 9,580            | 9,167                     | 413                                                                 |
| Operations                                | <u>23,855</u>           | <u>23,855</u>    | <u>8,855</u>              | <u>15,000</u>                                                       |
| Total Law Library                         | <u>33,435</u>           | <u>33,435</u>    | <u>18,022</u>             | <u>15,413</u>                                                       |
| Total Judicial                            | <u>33,435</u>           | <u>33,435</u>    | <u>18,022</u>             | <u>15,413</u>                                                       |
| Total Expenditures                        | <u>33,435</u>           | <u>33,435</u>    | <u>18,022</u>             | <u>15,413</u>                                                       |
| <b>NET CHANGE IN FUND BALANCES</b>        | 2,565                   | 2,565            | 17,478                    | 14,913                                                              |
| <b>FUND BALANCES, BEGINNING</b>           | <u>24,565</u>           | <u>24,565</u>    | <u>24,565</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | <u>\$ 27,130</u>        | <u>\$ 27,130</u> | <u>\$ 42,043</u>          | <u>\$ 14,913</u>                                                    |

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                           | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u> |                           |                                                                     |
| <b>REVENUES</b>                           |                         |              |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |              |                           |                                                                     |
| Language Access Fees                      | \$ -                    | \$ -         | \$ 4,848                  | \$ 4,848                                                            |
| Total Fees of Office/Charges for Services | -                       | -            | 4,848                     | 4,848                                                               |
| Total Revenues                            | -                       | -            | 4,848                     | 4,848                                                               |
| <b>EXPENDITURES</b>                       | -                       | -            | -                         | -                                                                   |
| <b>NET CHANGE IN FUND BALANCES</b>        | -                       | -            | 4,848                     | 4,848                                                               |
| <b>FUND BALANCES, BEGINNING</b>           | -                       | -            | -                         | -                                                                   |
| <b>FUND BALANCES, ENDING</b>              | \$ -                    | \$ -         | \$ 4,848                  | \$ 4,848                                                            |

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                                                      | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|----------------------------------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                                                      | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                                                      |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:                                 |                         |                  |                           |                                                                     |
| Courthouse Security                                                  | \$ 35,000               | \$ 35,000        | \$ 43,010                 | \$ 8,010                                                            |
| Total Fees of Office/Charges for Services                            | <u>35,000</u>           | <u>35,000</u>    | <u>43,010</u>             | <u>8,010</u>                                                        |
| Total Revenues                                                       | <u>35,000</u>           | <u>35,000</u>    | <u>43,010</u>             | <u>8,010</u>                                                        |
| <b>EXPENDITURES</b>                                                  |                         |                  |                           |                                                                     |
| Public Safety:                                                       |                         |                  |                           |                                                                     |
| Courthouse Security                                                  |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits                                      | <u>84,312</u>           | <u>84,312</u>    | <u>84,311</u>             | <u>1</u>                                                            |
| Total Courthouse Security                                            | <u>84,312</u>           | <u>84,312</u>    | <u>84,311</u>             | <u>1</u>                                                            |
| Total Public Safety                                                  | <u>84,312</u>           | <u>84,312</u>    | <u>84,311</u>             | <u>1</u>                                                            |
| Total Expenditures                                                   | <u>84,312</u>           | <u>84,312</u>    | <u>84,311</u>             | <u>1</u>                                                            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>( 49,312)</u>        | <u>( 49,312)</u> | <u>( 41,301)</u>          | <u>8,011</u>                                                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                         |                  |                           |                                                                     |
| Transfers In                                                         | <u>44,741</u>           | <u>44,741</u>    | <u>44,741</u>             | <u>-</u>                                                            |
| Total Other Financing Sources (Uses)                                 | <u>44,741</u>           | <u>44,741</u>    | <u>44,741</u>             | <u>-</u>                                                            |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | <u>( 4,571)</u>         | <u>( 4,571)</u>  | <u>3,440</u>              | <u>8,011</u>                                                        |
| <b>FUND BALANCES, BEGINNING</b>                                      | <u>9,100</u>            | <u>9,100</u>     | <u>9,100</u>              | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>                                         | <u>\$ 4,529</u>         | <u>\$ 4,529</u>  | <u>\$ 12,540</u>          | <u>\$ 8,011</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, 2022**

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Justice Courts Security                   | \$ <u>4,500</u>         | \$ <u>4,500</u>  | \$ <u>3,469</u>           | \$ <u>( 1,031)</u>                                                  |
| Total Fees of Office/Charges for Services | <u>4,500</u>            | <u>4,500</u>     | <u>3,469</u>              | <u>( 1,031)</u>                                                     |
| Interest Income                           | <u>-</u>                | <u>-</u>         | <u>321</u>                | <u>321</u>                                                          |
| Total Revenues                            | <u>4,500</u>            | <u>4,500</u>     | <u>3,790</u>              | <u>( 710)</u>                                                       |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Public Safety:                            |                         |                  |                           |                                                                     |
| Justice Courts Security                   |                         |                  |                           |                                                                     |
| Operations                                | <u>10,000</u>           | <u>10,000</u>    | <u>1,053</u>              | <u>8,947</u>                                                        |
| Total Justice Courts Security             | <u>10,000</u>           | <u>10,000</u>    | <u>1,053</u>              | <u>8,947</u>                                                        |
| Total Public Safety                       | <u>10,000</u>           | <u>10,000</u>    | <u>1,053</u>              | <u>8,947</u>                                                        |
| Total Expenditures                        | <u>10,000</u>           | <u>10,000</u>    | <u>1,053</u>              | <u>8,947</u>                                                        |
| <b>NET CHANGE IN FUND BALANCES</b>        | <u>( 5,500)</u>         | <u>( 5,500)</u>  | <u>2,737</u>              | <u>8,237</u>                                                        |
| <b>FUND BALANCES, BEGINNING</b>           | <u>52,092</u>           | <u>52,092</u>    | <u>52,092</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | <u>\$ 46,592</u>        | <u>\$ 46,592</u> | <u>\$ 54,829</u>          | <u>\$ 8,237</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, 2022**

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Court Costs                               | \$ 15,000               | \$ 15,000        | \$ 12,336                 | \$ ( 2,664)                                                         |
| Total Fees of Office/Charges for Services | <u>15,000</u>           | <u>15,000</u>    | <u>12,336</u>             | <u>( 2,664)</u>                                                     |
| Interest Income                           | <u>-</u>                | <u>-</u>         | <u>28</u>                 | <u>28</u>                                                           |
| Total Revenues                            | <u>15,000</u>           | <u>15,000</u>    | <u>12,364</u>             | <u>( 2,636)</u>                                                     |
| <b>EXPENDITURES</b>                       | <u>-</u>                | <u>-</u>         | <u>-</u>                  | <u>-</u>                                                            |
| <b>NET CHANGE IN FUND BALANCES</b>        | 15,000                  | 15,000           | 12,364                    | ( 2,636)                                                            |
| <b>FUND BALANCES, BEGINNING</b>           | <u>22,937</u>           | <u>22,937</u>    | <u>22,937</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | <u>\$ 37,937</u>        | <u>\$ 37,937</u> | <u>\$ 35,301</u>          | <u>\$ ( 2,636)</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, 2022

|                                           | <u>Budgeted Amounts</u> |                 | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|-----------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>    |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                 |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                 |                           |                                                                     |
| Court Costs                               | \$ <u>3,500</u>         | \$ <u>3,500</u> | \$ <u>5,969</u>           | \$ <u>2,469</u>                                                     |
| Total Fees of Office/Charges for Services | <u>3,500</u>            | <u>3,500</u>    | <u>5,969</u>              | <u>2,469</u>                                                        |
| Interest Income                           | <u>-</u>                | <u>-</u>        | <u>6</u>                  | <u>6</u>                                                            |
| Total Revenues                            | <u>3,500</u>            | <u>3,500</u>    | <u>5,975</u>              | <u>2,475</u>                                                        |
| <b>EXPENDITURES</b>                       | <u>-</u>                | <u>-</u>        | <u>-</u>                  | <u>-</u>                                                            |
| <b>NET CHANGE IN FUND BALANCES</b>        | 3,500                   | 3,500           | 5,975                     | 2,475                                                               |
| <b>FUND BALANCES, BEGINNING</b>           | <u>6,199</u>            | <u>6,199</u>    | <u>6,199</u>              | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>9,699</u>         | \$ <u>9,699</u> | \$ <u>12,174</u>          | \$ <u>2,475</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, 2022**

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Justice Court Technology                  | \$ 16,000               | \$ 16,000        | \$ 11,722                 | \$( 4,278)                                                          |
| Total Fees of Office/Charges for Services | <u>16,000</u>           | <u>16,000</u>    | <u>11,722</u>             | <u>( 4,278)</u>                                                     |
| Interest Income                           | <u>40</u>               | <u>40</u>        | <u>525</u>                | <u>485</u>                                                          |
| Total Revenues                            | <u>16,040</u>           | <u>16,040</u>    | <u>12,247</u>             | <u>( 3,793)</u>                                                     |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| Justice Court Technology                  |                         |                  |                           |                                                                     |
| Operations                                | 19,701                  | 19,701           | 9,316                     | 10,385                                                              |
| 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>9,316</u>              | <u>15,385</u>                                                       |
| Total Judicial                            | <u>24,701</u>           | <u>24,701</u>    | <u>9,316</u>              | <u>15,385</u>                                                       |
| Total Expenditures                        | <u>24,701</u>           | <u>24,701</u>    | <u>9,316</u>              | <u>15,385</u>                                                       |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( 8,661)                | ( 8,661)         | 2,931                     | 11,592                                                              |
| <b>FUND BALANCES, BEGINNING</b>           | <u>84,527</u>           | <u>84,527</u>    | <u>84,527</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | <u>\$ 75,866</u>        | <u>\$ 75,866</u> | <u>\$ 87,458</u>          | <u>\$ 11,592</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, 2022

|                                            | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--------------------------------------------|-------------------------|-------------------|---------------------------|---------------------------------------------------------------------|
|                                            | <u>Original</u>         | <u>Final</u>      |                           |                                                                     |
| <b>REVENUES</b>                            |                         |                   |                           |                                                                     |
| Fees of Office/Charges for Services:       |                         |                   |                           |                                                                     |
| County And District Court Technology       | \$ 1,500                | \$ 1,500          | \$ 1,290                  | \$( 210)                                                            |
| Total Fees of Office/Charges for Services  | <u>1,500</u>            | <u>1,500</u>      | <u>1,290</u>              | <u>( 210)</u>                                                       |
| Interest Income                            | <u>-</u>                | <u>-</u>          | <u>7</u>                  | <u>7</u>                                                            |
| Total Revenues                             | <u>1,500</u>            | <u>1,500</u>      | <u>1,297</u>              | <u>( 203)</u>                                                       |
| <b>EXPENDITURES</b>                        |                         |                   |                           |                                                                     |
| Judicial:                                  |                         |                   |                           |                                                                     |
| County and District Court Technology       |                         |                   |                           |                                                                     |
| Operations                                 | <u>4,802</u>            | <u>4,802</u>      | <u>2,250</u>              | <u>2,552</u>                                                        |
| Total County and District Court Technology | <u>4,802</u>            | <u>4,802</u>      | <u>2,250</u>              | <u>2,552</u>                                                        |
| Total Judicial                             | <u>4,802</u>            | <u>4,802</u>      | <u>2,250</u>              | <u>2,552</u>                                                        |
| Total Expenditures                         | <u>4,802</u>            | <u>4,802</u>      | <u>2,250</u>              | <u>2,552</u>                                                        |
| <b>NET CHANGE IN FUND BALANCES</b>         | ( 3,302)                | ( 3,302)          | ( 953)                    | 2,349                                                               |
| <b>FUND BALANCES, BEGINNING</b>            | <u>2,025</u>            | <u>2,025</u>      | <u>2,025</u>              | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>               | <u>\$( 1,277)</u>       | <u>\$( 1,277)</u> | <u>\$ 1,072</u>           | <u>\$ 2,349</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, 2022

|                                           | <u>Budgeted Amounts</u> |                 | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|-----------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>    |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                 |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                 |                           |                                                                     |
| Child Abuse Prevention Fee                | \$ <u>800</u>           | \$ <u>800</u>   | \$ <u>534</u>             | \$ ( <u>266</u> )                                                   |
| Total Fees of Office/Charges for Services | <u>800</u>              | <u>800</u>      | <u>534</u>                | ( <u>266</u> )                                                      |
| Total Revenues                            | <u>800</u>              | <u>800</u>      | <u>534</u>                | ( <u>266</u> )                                                      |
| <b>EXPENDITURES</b>                       | <u>-</u>                | <u>-</u>        | <u>-</u>                  | <u>-</u>                                                            |
| <b>NET CHANGE IN FUND BALANCES</b>        | 800                     | 800             | 534                       | ( 266 )                                                             |
| <b>FUND BALANCES, BEGINNING</b>           | <u>1,355</u>            | <u>1,355</u>    | <u>1,355</u>              | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>2,155</u>         | \$ <u>2,155</u> | \$ <u>1,889</u>           | \$ ( <u>266</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, 2022

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

**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, 2022**

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Pretrial Intervention                     | \$ 30,000               | \$ 30,000        | \$ 27,945                 | \$ ( 2,055)                                                         |
| Total Fees of Office/Charges for Services | <u>30,000</u>           | <u>30,000</u>    | <u>27,945</u>             | <u>( 2,055)</u>                                                     |
| Interest Income                           | <u>-</u>                | <u>-</u>         | <u>563</u>                | <u>563</u>                                                          |
| Total Revenues                            | <u>30,000</u>           | <u>30,000</u>    | <u>28,508</u>             | <u>( 1,492)</u>                                                     |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| Pretrial Intervention                     |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits           | 30,706                  | 30,706           | 19,904                    | 10,802                                                              |
| Operations                                | <u>44,068</u>           | <u>44,068</u>    | <u>-</u>                  | <u>44,068</u>                                                       |
| Total Pretrial Intervention               | <u>74,774</u>           | <u>74,774</u>    | <u>19,904</u>             | <u>54,870</u>                                                       |
| Total Judicial                            | <u>74,774</u>           | <u>74,774</u>    | <u>19,904</u>             | <u>54,870</u>                                                       |
| Total Expenditures                        | <u>74,774</u>           | <u>74,774</u>    | <u>19,904</u>             | <u>54,870</u>                                                       |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( 44,774)               | ( 44,774)        | 8,604                     | 53,378                                                              |
| <b>FUND BALANCES, BEGINNING</b>           | <u>115,924</u>          | <u>115,924</u>   | <u>115,924</u>            | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>71,150</u>        | \$ <u>71,150</u> | \$ <u>124,528</u>         | \$ <u>53,378</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, 2022

|                                     | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------------------------------------|
|                                     | <u>Original</u>         | <u>Final</u> |                           |                                                                     |
| <b>REVENUES</b>                     |                         |              |                           |                                                                     |
| Fines and Forfeitures:              |                         |              |                           |                                                                     |
| Fines and Forfeitures               | \$ -                    | \$ -         | \$ 22,763                 | \$ 22,763                                                           |
| Total Fines and Forfeitures         | -                       | -            | 22,763                    | 22,763                                                              |
| Interest Income                     | -                       | -            | 1,162                     | 1,162                                                               |
| Total Revenues                      | -                       | -            | 23,925                    | 23,925                                                              |
| <b>EXPENDITURES</b>                 |                         |              |                           |                                                                     |
| Judicial:                           |                         |              |                           |                                                                     |
| District Attorney Forfeitures       |                         |              |                           |                                                                     |
| Operations                          | 24,000                  | 24,000       | 2,141                     | 21,859                                                              |
| Total District Attorney Forfeitures | 24,000                  | 24,000       | 2,141                     | 21,859                                                              |
| Total Judicial                      | 24,000                  | 24,000       | 2,141                     | 21,859                                                              |
| Total Expenditures                  | 24,000                  | 24,000       | 2,141                     | 21,859                                                              |
| <b>NET CHANGE IN FUND BALANCES</b>  | ( 24,000)               | ( 24,000)    | 21,784                    | 45,784                                                              |
| <b>FUND BALANCES, BEGINNING</b>     | 191,994                 | 191,994      | 191,994                   | -                                                                   |
| <b>FUND BALANCES, ENDING</b>        | \$ 167,994              | \$ 167,994   | \$ 213,778                | \$ 45,784                                                           |

**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, 2022**

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Hot Check                                 | \$ <u>1,300</u>         | \$ <u>1,300</u>  | \$ <u>1,001</u>           | \$ ( <u>299</u> )                                                   |
| Total Fees of Office/Charges for Services | <u>1,300</u>            | <u>1,300</u>     | <u>1,001</u>              | ( <u>299</u> )                                                      |
| Total Revenues                            | <u>1,300</u>            | <u>1,300</u>     | <u>1,001</u>              | ( <u>299</u> )                                                      |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| Judicial:                                 |                         |                  |                           |                                                                     |
| Hot Checks                                |                         |                  |                           |                                                                     |
| Operations                                | <u>2,996</u>            | <u>2,996</u>     | <u>2,529</u>              | <u>467</u>                                                          |
| Total Hot Checks                          | <u>2,996</u>            | <u>2,996</u>     | <u>2,529</u>              | <u>467</u>                                                          |
| Total Judicial                            | <u>2,996</u>            | <u>2,996</u>     | <u>2,529</u>              | <u>467</u>                                                          |
| Total Expenditures                        | <u>2,996</u>            | <u>2,996</u>     | <u>2,529</u>              | <u>467</u>                                                          |
| <b>NET CHANGE IN FUND BALANCES</b>        | ( <u>1,696</u> )        | ( <u>1,696</u> ) | ( <u>1,528</u> )          | <u>168</u>                                                          |
| <b>FUND BALANCES, BEGINNING</b>           | <u>3,279</u>            | <u>3,279</u>     | <u>3,279</u>              | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>1,583</u>         | \$ <u>1,583</u>  | \$ <u>1,751</u>           | \$ <u>168</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, 2022

|                                    | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------------------------------------|
|                                    | <u>Original</u>         | <u>Final</u> |                           |                                                                     |
| <b>REVENUES</b>                    |                         |              |                           |                                                                     |
| Fines and Forfeitures:             |                         |              |                           |                                                                     |
| Fines and Forfeitures              | \$ -                    | \$ -         | \$ 70,514                 | \$ 70,514                                                           |
| Total Fines and Forfeitures        | -                       | -            | 70,514                    | 70,514                                                              |
| Interest Income                    | -                       | -            | 3,238                     | 3,238                                                               |
| Total Revenues                     | -                       | -            | 73,752                    | 73,752                                                              |
| <b>EXPENDITURES</b>                |                         |              |                           |                                                                     |
| Public Safety:                     |                         |              |                           |                                                                     |
| Sheriff Forfeiture                 |                         |              |                           |                                                                     |
| Operations                         | 20,000                  | 32,579       | 16,987                    | 15,592                                                              |
| Capital Expenditures               | -                       | 33,551       | 33,551                    | -                                                                   |
| Contingency                        | 20,000                  | 19,123       | -                         | 19,123                                                              |
| Total Sheriff Forfeiture           | 40,000                  | 85,253       | 50,538                    | 34,715                                                              |
| Total Public Safety                | 40,000                  | 85,253       | 50,538                    | 34,715                                                              |
| Total Expenditures                 | 40,000                  | 85,253       | 50,538                    | 34,715                                                              |
| <b>NET CHANGE IN FUND BALANCES</b> | ( 40,000)               | ( 85,253)    | 23,214                    | 108,467                                                             |
| <b>FUND BALANCES, BEGINNING</b>    | 507,248                 | 507,248      | 507,248                   | -                                                                   |
| <b>FUND BALANCES, ENDING</b>       | \$ 467,248              | \$ 421,995   | \$ 530,462                | \$ 108,467                                                          |

**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, 2022

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Inmate Medical Services                   | \$ <u>4,000</u>         | \$ <u>4,000</u>  | \$ <u>4,359</u>           | \$ <u>359</u>                                                       |
| Total Fees of Office/Charges for Services | <u>4,000</u>            | <u>4,000</u>     | <u>4,359</u>              | <u>359</u>                                                          |
| Interest Income                           | <u>-</u>                | <u>-</u>         | <u>319</u>                | <u>319</u>                                                          |
| Total Revenues                            | <u>4,000</u>            | <u>4,000</u>     | <u>4,678</u>              | <u>678</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>6,000</u> )        | ( <u>6,000</u> ) | <u>4,678</u>              | <u>10,678</u>                                                       |
| <b>FUND BALANCES, BEGINNING</b>           | <u>52,014</u>           | <u>52,014</u>    | <u>52,014</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | \$ <u>46,014</u>        | \$ <u>46,014</u> | \$ <u>56,692</u>          | \$ <u>10,678</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, 2022

|                                    | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|------------------------------------|-------------------------|-------------------|---------------------------|---------------------------------------------------------------------|
|                                    | <u>Original</u>         | <u>Final</u>      |                           |                                                                     |
| <b>REVENUES</b>                    |                         |                   |                           |                                                                     |
| Fines and Forfeitures              | \$ -                    | \$ -              | \$ 41,542                 | \$ 41,542                                                           |
| Interest Income                    | <u>50</u>               | <u>50</u>         | <u>2,790</u>              | <u>2,740</u>                                                        |
| Total Revenues                     | <u>50</u>               | <u>50</u>         | <u>44,332</u>             | <u>44,282</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> | ( 49,950)               | ( 49,950)         | 44,332                    | 94,282                                                              |
| <b>FUND BALANCES, BEGINNING</b>    | <u>403,777</u>          | <u>403,777</u>    | <u>403,777</u>            | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>       | \$ <u>353,827</u>       | \$ <u>353,827</u> | \$ <u>448,109</u>         | \$ <u>94,282</u>                                                    |

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                           | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u> |                           |                                                                     |
| <b>REVENUES</b>                           |                         |              |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |              |                           |                                                                     |
| Commissary Fees                           | \$ -                    | \$ 96,000    | \$ 61,834                 | \$( 34,166)                                                         |
| Total Fees of Office/Charges for Services | -                       | 96,000       | 61,834                    | ( 34,166)                                                           |
| Interest Income                           | -                       | 500          | 1,495                     | 995                                                                 |
| Other Income                              | -                       | 70,000       | 61,891                    | (8,109)                                                             |
| Total Revenues                            | -                       | 166,500      | 125,220                   | ( 41,280)                                                           |
| <b>EXPENDITURES</b>                       |                         |              |                           |                                                                     |
| Correction and Rehabilitation:            |                         |              |                           |                                                                     |
| Commissary Fees                           |                         |              |                           |                                                                     |
| Salaries, Pay, and Other Benefits         | -                       | 3,000        | 2,591                     | 409                                                                 |
| Operations                                | -                       | 72,800       | 39,839                    | 32,961                                                              |
| Contingency                               | -                       | 40,000       | -                         | 40,000                                                              |
| Total Commissary Fees                     | -                       | 115,800      | 42,430                    | 73,370                                                              |
| Total Correction and Rehabilitation       | -                       | 115,800      | 42,430                    | 73,370                                                              |
| Total Expenditures                        | -                       | 115,800      | 42,430                    | 73,370                                                              |
| <b>NET CHANGE IN FUND BALANCES</b>        | -                       | 50,700       | 82,790                    | 32,090                                                              |
| <b>FUND BALANCES, BEGINNING</b>           | 253,533                 | 253,533      | 253,533                   | -                                                                   |
| <b>FUND BALANCES, ENDING</b>              | \$ 253,533              | \$ 304,233   | \$ 336,323                | \$ 32,090                                                           |

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                     | <u>Budgeted Amounts</u> |                    | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------|-------------------------|--------------------|---------------------------|---------------------------------------------------------------------|
|                                     | <u>Original</u>         | <u>Final</u>       |                           |                                                                     |
| <b>REVENUES</b>                     |                         |                    |                           |                                                                     |
| Intergovernmental:                  |                         |                    |                           |                                                                     |
| Other Intergovernmental Funds       |                         |                    |                           |                                                                     |
| Other Intergovernmental             | \$ <u>15,000</u>        | \$ <u>15,000</u>   | \$ <u>43,520</u>          | \$ <u>28,520</u>                                                    |
| Total Other Intergovernmental Funds | <u>15,000</u>           | <u>15,000</u>      | <u>43,520</u>             | <u>28,520</u>                                                       |
| Total Intergovernmental             | <u>15,000</u>           | <u>15,000</u>      | <u>43,520</u>             | <u>28,520</u>                                                       |
| Total Revenues                      | <u>15,000</u>           | <u>15,000</u>      | <u>43,520</u>             | <u>28,520</u>                                                       |
| <b>EXPENDITURES</b>                 |                         |                    |                           |                                                                     |
| General Government:                 |                         |                    |                           |                                                                     |
| Elections Equipment                 |                         |                    |                           |                                                                     |
| Operations                          | <u>39,236</u>           | <u>45,545</u>      | <u>45,545</u>             | <u>-</u>                                                            |
| Total Elections Equipment           | <u>39,236</u>           | <u>45,545</u>      | <u>45,545</u>             | <u>-</u>                                                            |
| Total General Government            | <u>39,236</u>           | <u>45,545</u>      | <u>45,545</u>             | <u>-</u>                                                            |
| Total Expenditures                  | <u>39,236</u>           | <u>45,545</u>      | <u>45,545</u>             | <u>-</u>                                                            |
| <b>NET CHANGE IN FUND BALANCES</b>  | ( 24,236)               | ( 30,545)          | ( 2,025)                  | 28,520                                                              |
| <b>FUND BALANCES, BEGINNING</b>     | <u>24,237</u>           | <u>24,237</u>      | <u>24,237</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>        | \$ <u>1</u>             | \$ <u>( 6,308)</u> | \$ <u>22,212</u>          | \$ <u>28,520</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, 2022

|                                           | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>REVENUES</b>                           |                         |                  |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |                  |                           |                                                                     |
| Tax Assessor Election Service Contract    | \$ 15,000               | \$ 15,000        | \$ 6,742                  | \$( 8,258)                                                          |
| Total Fees of Office/Charges for Services | <u>15,000</u>           | <u>15,000</u>    | <u>6,742</u>              | <u>( 8,258)</u>                                                     |
| Intergovernmental:                        |                         |                  |                           |                                                                     |
| Local Funds                               |                         |                  |                           |                                                                     |
| Other Local Funds                         | -                       | -                | 300                       | 300                                                                 |
| Total Intergovernmental                   | <u>-</u>                | <u>-</u>         | <u>300</u>                | <u>300</u>                                                          |
| Interest Income                           | <u>-</u>                | <u>-</u>         | <u>252</u>                | <u>252</u>                                                          |
| Total Revenues                            | <u>15,000</u>           | <u>15,000</u>    | <u>7,294</u>              | <u>( 7,706)</u>                                                     |
| <b>EXPENDITURES</b>                       |                         |                  |                           |                                                                     |
| General Government:                       |                         |                  |                           |                                                                     |
| Elections Services Contracts              | 4,218                   | -                | -                         | -                                                                   |
| Salary, Other Pay, and Benefits           | 2,227                   | 6,445            | 6,267                     | 178                                                                 |
| Operations                                | <u>6,445</u>            | <u>6,445</u>     | <u>6,267</u>              | <u>178</u>                                                          |
| Total Elections Services Contracts        | <u>6,445</u>            | <u>6,445</u>     | <u>6,267</u>              | <u>178</u>                                                          |
| Total General Government                  | <u>6,445</u>            | <u>6,445</u>     | <u>6,267</u>              | <u>178</u>                                                          |
| Total Expenditures                        | <u>6,445</u>            | <u>6,445</u>     | <u>6,267</u>              | <u>178</u>                                                          |
| <b>NET CHANGE IN FUND BALANCES</b>        | 8,555                   | 8,555            | 1,027                     | ( 7,528)                                                            |
| <b>FUND BALANCES, BEGINNING</b>           | <u>60,327</u>           | <u>60,327</u>    | <u>60,327</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>              | <u>\$ 68,882</u>        | <u>\$ 68,882</u> | <u>\$ 61,354</u>          | <u>\$( 7,528)</u>                                                   |

**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, 2022**

|                                           | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-------------------------------------------|-------------------------|--------------|---------------------------|---------------------------------------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u> |                           |                                                                     |
| <b>REVENUES</b>                           |                         |              |                           |                                                                     |
| Fees of Office/Charges for Services:      |                         |              |                           |                                                                     |
| Tax Assessor Special Inventory Fees       | \$ -                    | \$ -         | \$ -                      | \$ -                                                                |
| Total Fees of Office/Charges for Services | -                       | -            | -                         | -                                                                   |
| Total Revenues                            | -                       | -            | -                         | -                                                                   |
| <b>EXPENDITURES</b>                       |                         |              |                           |                                                                     |
| General Government:                       |                         |              |                           |                                                                     |
| Tax Assessor Special Inventory Fees       |                         |              |                           |                                                                     |
| Operations                                | -                       | -            | -                         | -                                                                   |
| Total Tax Assessor Special Inventory Fees | -                       | -            | -                         | -                                                                   |
| Total General Government                  | -                       | -            | -                         | -                                                                   |
| Total Expenditures                        | -                       | -            | -                         | -                                                                   |
| <b>NET CHANGE IN FUND BALANCES</b>        | -                       | -            | -                         | -                                                                   |
| <b>FUND BALANCES, BEGINNING</b>           | 96                      | 96           | 96                        | -                                                                   |
| <b>FUND BALANCES, ENDING</b>              | \$ 96                   | \$ 96        | \$ 96                     | \$ -                                                                |

**WALKER COUNTY, TEXAS**

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

JUVENILE GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                 | Budgeted Amounts |                | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|---------------------------------|------------------|----------------|-------------------|-----------------------------------------------------------|
|                                 | Original         | Final          |                   |                                                           |
| <b>REVENUES</b>                 |                  |                |                   |                                                           |
| Intergovernmental:              |                  |                |                   |                                                           |
| State Funds                     |                  |                |                   |                                                           |
| Other State Funds               | \$ -             | \$ 10,000      | \$ 10,000         | \$ -                                                      |
| State Grant Funds               | <u>396,613</u>   | <u>396,613</u> | <u>385,809</u>    | <u>( 10,804)</u>                                          |
| Total State Funds               | <u>396,613</u>   | <u>406,613</u> | <u>395,809</u>    | <u>( 10,804)</u>                                          |
| Total Intergovernmental         | <u>396,613</u>   | <u>406,613</u> | <u>395,809</u>    | <u>( 10,804)</u>                                          |
| Interest Income                 | <u>-</u>         | <u>-</u>       | <u>599</u>        | <u>599</u>                                                |
| Total Revenues                  | <u>396,613</u>   | <u>406,613</u> | <u>396,408</u>    | <u>( 10,205)</u>                                          |
| <b>EXPENDITURES</b>             |                  |                |                   |                                                           |
| Judicial:                       |                  |                |                   |                                                           |
| Title IV-E Funds                |                  |                |                   |                                                           |
| Salary, Other Pay, And Benefits | -                | -              | 11,888            | ( 11,888)                                                 |
| Operations                      | <u>-</u>         | <u>-</u>       | <u>999</u>        | <u>( 999)</u>                                             |
| Total Title IV-E Funds          | <u>-</u>         | <u>-</u>       | <u>12,887</u>     | <u>( 12,887)</u>                                          |
| TJPC-A-94-236                   |                  |                |                   |                                                           |
| Salary, Other Pay, And Benefits | <u>220,435</u>   | <u>220,435</u> | <u>223,373</u>    | <u>( 2,938)</u>                                           |
| Total TJPC-A-94-236             | <u>220,435</u>   | <u>220,435</u> | <u>223,373</u>    | <u>( 2,938)</u>                                           |
| Juvenile Grants                 |                  |                |                   |                                                           |
| Operations                      | <u>26,863</u>    | <u>26,863</u>  | <u>25,486</u>     | <u>1,377</u>                                              |
| Total Juvenile Grants           | <u>26,863</u>    | <u>26,863</u>  | <u>25,486</u>     | <u>1,377</u>                                              |
| Medical Services Fund           |                  |                |                   |                                                           |
| Salary, Other Pay, and Benefits | <u>28,317</u>    | <u>28,317</u>  | <u>25,038</u>     | <u>3,279</u>                                              |
| Total Medical Services Fund     | <u>28,317</u>    | <u>28,317</u>  | <u>25,038</u>     | <u>3,279</u>                                              |
| HGAC Services Grant             |                  |                |                   |                                                           |
| Operations                      | <u>-</u>         | <u>10,000</u>  | <u>10,000</u>     | <u>-</u>                                                  |
| Total HGAC Services Grant       | <u>-</u>         | <u>10,000</u>  | <u>10,000</u>     | <u>-</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, 2022

|                                    | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|------------------------------------|-------------------------|------------------|---------------------------|---------------------------------------------------------------------|
|                                    | <u>Original</u>         | <u>Final</u>     |                           |                                                                     |
| <b>EXPENDITURES (cont'd)</b>       |                         |                  |                           |                                                                     |
| Judicial:                          |                         |                  |                           |                                                                     |
| Pre-post Adjudication              |                         |                  |                           |                                                                     |
| Operations                         | \$ <u>18,000</u>        | \$ <u>18,000</u> | \$ <u>18,000</u>          | \$ <u>-</u>                                                         |
| Total Pre-post Adjudication        | <u>18,000</u>           | <u>18,000</u>    | <u>18,000</u>             | <u>-</u>                                                            |
| Community Programs                 |                         |                  |                           |                                                                     |
| Salary, Other Pay, and Benefits    | <u>102,998</u>          | <u>102,998</u>   | <u>93,912</u>             | <u>9,086</u>                                                        |
| Total Community Programs           | <u>102,998</u>          | <u>102,998</u>   | <u>93,912</u>             | <u>9,086</u>                                                        |
| Total Judicial                     | <u>396,613</u>          | <u>406,613</u>   | <u>408,696</u>            | <u>( 2,083)</u>                                                     |
| Total Expenditures                 | <u>396,613</u>          | <u>406,613</u>   | <u>408,696</u>            | <u>( 2,083)</u>                                                     |
| <b>NET CHANGE IN FUND BALANCES</b> | -                       | -                | ( 12,288)                 | ( 12,288)                                                           |
| <b>FUND BALANCES, BEGINNING</b>    | <u>96,343</u>           | <u>96,343</u>    | <u>96,343</u>             | <u>-</u>                                                            |
| <b>FUND BALANCES, ENDING</b>       | \$ <u>96,343</u>        | \$ <u>96,343</u> | \$ <u>84,055</u>          | \$ <u>( 12,288)</u>                                                 |



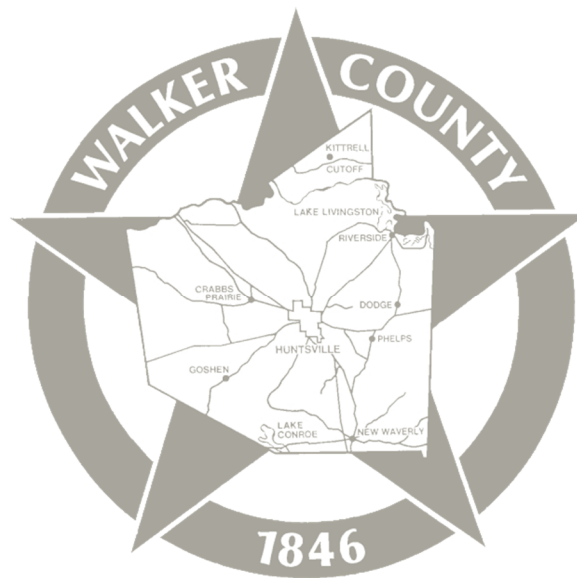
## **DEBT SERVICE FUND**



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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

|                                    | <u>Budgeted Amounts</u> |                   | Actual            | Variance with                            |
|------------------------------------|-------------------------|-------------------|-------------------|------------------------------------------|
|                                    | Original                | Final             | Amounts           | Final Budget -<br>Positive<br>(Negative) |
| <b>REVENUES</b>                    |                         |                   |                   |                                          |
| Ad Valorem Taxes:                  |                         |                   |                   |                                          |
| Current Taxes                      | \$ 1,157,503            | \$ 1,157,503      | \$ 1,340,563      | \$ 183,060                               |
| Delinquent Taxes                   | 40,000                  | 40,000            | 14,116            | ( 25,884)                                |
| Total Ad Valorem Taxes             | <u>1,197,503</u>        | <u>1,197,503</u>  | <u>1,354,679</u>  | <u>157,176</u>                           |
| Penalty and Interest               | 25,000                  | 25,000            | 17,651            | ( 7,349)                                 |
| Interest Income                    | <u>300</u>              | <u>300</u>        | <u>3,817</u>      | <u>3,517</u>                             |
| Total Revenues                     | <u>1,222,803</u>        | <u>1,222,803</u>  | <u>1,376,147</u>  | <u>153,344</u>                           |
| <b>EXPENDITURES</b>                |                         |                   |                   |                                          |
| Debt Service:                      |                         |                   |                   |                                          |
| Principal Retirement               | 965,000                 | 965,000           | 965,000           | -                                        |
| Interest and Fiscal Charges        | <u>411,818</u>          | <u>411,818</u>    | <u>411,818</u>    | -                                        |
| Total Debt Service                 | <u>1,376,818</u>        | <u>1,376,818</u>  | <u>1,376,818</u>  | -                                        |
| Total Expenditures                 | <u>1,376,818</u>        | <u>1,376,818</u>  | <u>1,376,818</u>  | -                                        |
| <b>NET CHANGE IN FUND BALANCES</b> | ( 154,015)              | ( 154,015)        | ( 671)            | 153,344                                  |
| <b>FUND BALANCES, BEGINNING</b>    | <u>293,311</u>          | <u>293,311</u>    | <u>293,311</u>    | -                                        |
| <b>FUND BALANCES, ENDING</b>       | <u>\$ 139,296</u>       | <u>\$ 139,296</u> | <u>\$ 292,640</u> | <u>\$ 153,344</u>                        |



## **CUSTODIAL FUNDS**

**WALKER COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY NET POSITION**

SEPTEMBER 30, 2022

|                                                                     | Custodial Funds    |                                                            |
|---------------------------------------------------------------------|--------------------|------------------------------------------------------------|
|                                                                     | Adult<br>Probation | Walker County<br>Public Safety<br>Communications<br>Center |
| <b>ASSETS</b>                                                       |                    |                                                            |
| Cash and Cash Equivalents                                           | \$ 505,599         | \$ 590,696                                                 |
| Due from Other Governments                                          | -                  | 181                                                        |
| Prepaid Insurance                                                   | 3,536              | -                                                          |
| Total Assets                                                        | <u>509,135</u>     | <u>590,877</u>                                             |
| <b>LIABILITIES</b>                                                  |                    |                                                            |
| Accounts Payable                                                    | 12,559             | 702                                                        |
| Due to Other Governments                                            | 69,487             | -                                                          |
| Due to Others                                                       | -                  | -                                                          |
| Accrued Liabilities                                                 | 51,246             | 21,679                                                     |
| Total Liabilities                                                   | <u>133,292</u>     | <u>22,381</u>                                              |
| <b>NET POSITION</b>                                                 |                    |                                                            |
| Restricted for Joint Venture Interest:                              |                    |                                                            |
| City of Huntsville                                                  | -                  | 568,496                                                    |
| Restricted for Individuals, Organizations,<br>and Other Governments | 375,843            | -                                                          |
| Total Net Position                                                  | <u>\$ 375,843</u>  | <u>\$ 568,496</u>                                          |



| Custodial Funds     |                     |                  |                                       |                       |
|---------------------|---------------------|------------------|---------------------------------------|-----------------------|
| District Clerk      | County Clerk        | Tax Assessor     | County Officials Trust & Agency Funds | Total Custodial Funds |
| \$ 1,184,156        | \$ 1,209,847        | \$ 2,399,973     | \$ 104,611                            | \$ 5,994,882          |
| -                   | -                   | -                | -                                     | 181                   |
| -                   | -                   | -                | -                                     | 3,536                 |
| <u>1,184,156</u>    | <u>1,209,847</u>    | <u>2,399,973</u> | <u>104,611</u>                        | <u>5,998,599</u>      |
| 29,798              | 24,156              | -                | -                                     | 67,215                |
| -                   | -                   | 1,890,689        | -                                     | 1,960,176             |
| -                   | -                   | 509,284          | -                                     | 509,284               |
| -                   | -                   | -                | -                                     | 72,925                |
| <u>29,798</u>       | <u>24,156</u>       | <u>2,399,973</u> | <u>-</u>                              | <u>2,609,600</u>      |
| -                   | -                   | -                | -                                     | 568,496               |
| <u>1,154,358</u>    | <u>1,185,691</u>    | <u>-</u>         | <u>104,611</u>                        | <u>2,820,503</u>      |
| \$ <u>1,154,358</u> | \$ <u>1,185,691</u> | \$ <u>-</u>      | \$ <u>104,611</u>                     | \$ <u>3,388,999</u>   |

**WALKER COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2022

|                                                                     | Custodial Funds    |                                                            |
|---------------------------------------------------------------------|--------------------|------------------------------------------------------------|
|                                                                     | Adult<br>Probation | Walker County<br>Public Safety<br>Communications<br>Center |
| <b>ASSETS</b>                                                       |                    |                                                            |
| Cash and Cash Equivalents                                           | \$ 505,599         | \$ 590,696                                                 |
| Due from Other Governments                                          | -                  | 181                                                        |
| Prepaid Insurance                                                   | 3,536              | -                                                          |
| Total Assets                                                        | <u>509,135</u>     | <u>590,877</u>                                             |
| <b>LIABILITIES</b>                                                  |                    |                                                            |
| Accounts Payable                                                    | 12,559             | 702                                                        |
| Due to Other Governments                                            | 69,487             | -                                                          |
| Due to Others                                                       | -                  | -                                                          |
| Accrued Liabilities                                                 | 51,246             | 21,679                                                     |
| Total Liabilities                                                   | <u>133,292</u>     | <u>22,381</u>                                              |
| <b>NET POSITION</b>                                                 |                    |                                                            |
| Restricted for Individuals, Organizations,<br>and Other Governments | <u>375,843</u>     | <u>568,496</u>                                             |
| Total Net Position                                                  | <u>\$ 375,843</u>  | <u>\$ 568,496</u>                                          |

| Custodial Funds     |                     |                  |                                       |                       |
|---------------------|---------------------|------------------|---------------------------------------|-----------------------|
| District Clerk      | County Clerk        | Tax Assessor     | County Officials Trust & Agency Funds | Total Custodial Funds |
| \$ 1,184,156        | \$ 1,209,847        | \$ 2,399,973     | \$ 104,611                            | \$ 5,994,882          |
| -                   | -                   | -                | -                                     | 181                   |
| -                   | -                   | -                | -                                     | 3,536                 |
| <u>1,184,156</u>    | <u>1,209,847</u>    | <u>2,399,973</u> | <u>104,611</u>                        | <u>5,998,599</u>      |
| 29,798              | 24,156              | -                | -                                     | 67,215                |
| -                   | -                   | 1,890,689        | -                                     | 1,960,176             |
| -                   | -                   | 509,284          | -                                     | 509,284               |
| -                   | -                   | -                | -                                     | 72,925                |
| <u>29,798</u>       | <u>24,156</u>       | <u>2,399,973</u> | <u>-</u>                              | <u>2,609,600</u>      |
| <u>1,154,358</u>    | <u>1,185,691</u>    | <u>-</u>         | <u>104,611</u>                        | <u>3,388,999</u>      |
| \$ <u>1,154,358</u> | \$ <u>1,185,691</u> | \$ <u>-</u>      | \$ <u>104,611</u>                     | \$ <u>3,388,999</u>   |



## **STATISTICAL SECTION (Unaudited)**

This part of the Walker County, Texas's annual comprehensive 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<br>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.                                                                                                          | 164         |
| Revenue Capacity<br>These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property taxes.                                                                                                                 | 177         |
| Debt Capacity<br>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                                                                | 188         |
| Demographic and Economic Information<br>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. | 194         |
| Operating Information<br>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.                          | 198         |
| Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.                                                                                                                              |             |

**WALKER COUNTY, TEXAS**

**NET POSITION BY COMPONENT**

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

|                                            | Fiscal Year  |                 |                 |                 |
|--------------------------------------------|--------------|-----------------|-----------------|-----------------|
|                                            | 2022         | 2021            | 2020            | 2019            |
| Governmental Activities:                   |              |                 |                 |                 |
| Net Investment in Capital Assets           | \$ 7,378,421 | \$ 6,724,724    | \$ 6,359,402    | \$ 6,711,863    |
| Restricted                                 | 3,065,411    | 2,957,742       | 2,640,864       | 2,397,599       |
| Unrestricted                               | ( 5,129,150) | (11,962,454)    | (14,523,512)    | (15,435,223)    |
| Total Governmental Activities Net Position | \$ 5,314,682 | \$ ( 2,279,988) | \$ ( 5,523,246) | \$ ( 6,325,761) |
| Primary Government:                        |              |                 |                 |                 |
| Net Investment in Capital Assets           | \$ 7,378,421 | \$ 6,724,724    | \$ 6,359,402    | \$ 6,711,863    |
| Restricted                                 | 3,065,411    | 2,957,742       | 2,640,864       | 2,397,599       |
| Unrestricted                               | ( 5,129,150) | (11,962,454)    | (14,523,512)    | (15,435,223)    |
| Total Primary Government Net Position      | \$ 5,314,682 | \$ ( 2,279,988) | \$ ( 5,523,246) | \$ ( 6,325,761) |

**TABLE 1**

| Fiscal Year     |              |              |               |               |               |
|-----------------|--------------|--------------|---------------|---------------|---------------|
| 2018            | 2017         | 2016         | 2015          | 2014          | 2013          |
| \$ 7,970,991    | \$ 8,868,866 | \$ 9,685,620 | \$ 10,521,448 | \$ 11,004,750 | \$ 12,086,797 |
| 2,255,968       | 2,129,888    | 1,863,075    | 1,584,821     | 83,580        | 116,489       |
| ( 14,374,814)   | ( 9,765,392) | ( 5,191,383) | ( 5,497,318)  | 5,487,590     | 4,122,953     |
| \$ ( 4,147,855) | \$ 1,233,362 | \$ 6,357,312 | \$ 6,608,951  | \$ 16,575,920 | \$ 16,326,239 |
| \$ 7,970,991    | \$ 8,868,866 | \$ 9,685,620 | \$ 10,521,448 | \$ 11,004,750 | \$ 12,086,797 |
| 2,255,968       | 2,129,888    | 1,863,075    | 1,584,821     | 83,580        | 116,489       |
| ( 14,374,814)   | ( 9,765,392) | ( 5,191,383) | ( 5,497,318)  | 5,487,590     | 4,122,953     |
| \$ ( 4,147,855) | \$ 1,233,362 | \$ 6,357,312 | \$ 6,608,951  | \$ 16,575,920 | \$ 16,326,239 |

**WALKER COUNTY, TEXAS**

## CHANGES IN NET POSITION

LAST TEN FISCAL YEARS  
(accrual basis of accounting)

|                                      | 2022                   | 2021                   | 2020                   | 2019                   |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Expenses</b>                      |                        |                        |                        |                        |
| Governmental Activities:             |                        |                        |                        |                        |
| General Government                   | \$ 4,840,370           | \$ 4,713,783           | \$ 4,172,911           | \$ 4,390,540           |
| Financial                            | 2,809,201              | 2,709,368              | 2,747,854              | 2,749,478              |
| Judicial                             | 11,575,838             | 11,448,657             | 11,286,973             | 11,927,277             |
| Public Safety                        | 12,519,918             | 12,236,689             | 11,104,545             | 10,977,285             |
| Correction and Rehabilitation        | 4,711,929              | 4,737,083              | 4,533,106              | 4,563,127              |
| Health & Welfare                     | 1,193,022              | 1,161,542              | 1,042,758              | 808,512                |
| Culture and Education                | 310,671                | 258,917                | 222,415                | 237,007                |
| Public Transportation                | 8,884,378              | 6,746,741              | 6,318,026              | 7,069,206              |
| Interest & Fiscal Charges            | 401,789                | 426,925                | 429,556                | 517,375                |
| Total Governmental Activities        | <u>47,247,116</u>      | <u>44,439,705</u>      | <u>41,858,144</u>      | <u>43,239,807</u>      |
| Total Primary Government             | \$ <u>47,247,116</u>   | \$ <u>44,439,705</u>   | \$ <u>41,858,144</u>   | \$ <u>43,239,807</u>   |
| <b>Program Revenues</b>              |                        |                        |                        |                        |
| Governmental Activities:             |                        |                        |                        |                        |
| Charges for Services:                |                        |                        |                        |                        |
| General Government                   | \$ 1,008,478           | \$ 1,067,964           | \$ 932,187             | \$ 921,051             |
| Financial                            | 1,111,421              | 936,303                | 903,069                | 840,111                |
| Judicial                             | 680,158                | 764,806                | 764,009                | 774,956                |
| Public Safety                        | 3,754,778              | 3,679,997              | 3,094,928              | 2,973,748              |
| Correction and Rehabilitation        | 297,050                | 441,952                | 394,608                | 312,459                |
| Health & Welfare                     | 463,303                | 463,028                | 403,238                | 329,115                |
| Culture and Education                | -                      | 508                    | 1,105                  | 824                    |
| Public Transportation                | 1,547,116              | 1,587,127              | 1,507,086              | 1,772,066              |
| Operating Grants and Contributions   | 16,003,817             | 11,087,611             | 8,664,102              | 8,540,287              |
| Capital Grants and Contributions     | -                      | -                      | -                      | -                      |
| Total Governmental Activities        | <u>24,866,121</u>      | <u>20,029,296</u>      | <u>16,664,332</u>      | <u>16,464,617</u>      |
| Total Primary Government             | \$ <u>24,866,121</u>   | \$ <u>20,029,296</u>   | \$ <u>16,664,332</u>   | \$ <u>16,464,617</u>   |
| Net (Expense)/Revenue                |                        |                        |                        |                        |
| Governmental Activities              | \$( 22,380,995)        | \$( 24,410,409)        | \$( 25,193,812)        | \$( 26,775,190)        |
| Business-Type Activities             | -                      | -                      | -                      | -                      |
| Total Primary Government Net Expense | <u>\$( 22,380,995)</u> | <u>\$( 24,410,409)</u> | <u>\$( 25,193,812)</u> | <u>\$( 26,775,190)</u> |



TABLE 2

| 2018                   | 2017                   | 2016                   | 2015                   | 2014                   | 2013                   |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 4,358,180           | \$ 6,496,973           | \$ 5,543,255           | \$ 5,034,941           | \$ 4,981,792           | \$ 6,320,712           |
| 2,529,932              | 2,455,399              | 2,333,148              | 2,228,163              | 2,010,372              | 1,057,993              |
| 11,102,287             | 11,589,784             | 10,040,223             | 9,785,092              | 9,308,556              | 8,780,081              |
| 10,136,547             | 9,566,499              | 9,142,524              | 7,358,381              | 8,034,882              | 7,749,329              |
| 4,387,983              | 4,345,175              | 3,860,155              | 3,809,298              | 3,240,101              | 2,397,990              |
| 707,113                | 653,677                | 799,830                | 1,101,500              | 687,926                | 620,634                |
| 226,851                | 279,911                | 278,594                | 267,349                | 246,614                | 279,181                |
| 6,211,591              | 7,445,266              | 5,917,477              | 5,255,590              | 4,604,784              | 4,921,612              |
| 501,513                | 518,479                | 535,128                | 551,478                | 637,620                | 672,971                |
| <u>40,161,997</u>      | <u>43,351,163</u>      | <u>38,450,334</u>      | <u>35,391,792</u>      | <u>33,752,647</u>      | <u>32,800,503</u>      |
| \$ <u>40,161,997</u>   | \$ <u>43,351,163</u>   | \$ <u>38,450,334</u>   | \$ <u>35,391,792</u>   | \$ <u>33,752,647</u>   | \$ <u>32,800,503</u>   |
|                        |                        |                        |                        |                        |                        |
| \$ 848,792             | \$ 771,922             | \$ 819,957             | \$ 745,490             | \$ 842,054             | \$ 5,438,239           |
| 750,706                | 676,956                | 687,049                | 668,773                | 544,054                | 503,007                |
| 748,720                | 731,024                | 705,742                | 646,069                | 769,676                | 530,432                |
| 2,453,193              | 2,798,656              | 2,630,156              | 3,089,754              | 2,810,452              | 253,021                |
| 285,823                | 365,119                | 383,983                | 195,042                | 199,606                | 160,918                |
| 296,098                | 216,964                | 221,049                | 197,043                | 162,037                | 109,604                |
| -                      | -                      | -                      | -                      | -                      | -                      |
| 1,886,447              | 1,616,998              | 1,868,567              | 1,823,854              | 2,040,526              | 83,040                 |
| 6,488,447              | 8,046,362              | 8,891,973              | 6,840,859              | 6,284,264              | 6,363,325              |
| -                      | -                      | 99,640                 | 393,558                | 40,301                 | -                      |
| <u>13,758,226</u>      | <u>15,224,001</u>      | <u>16,308,116</u>      | <u>14,600,442</u>      | <u>13,692,970</u>      | <u>13,441,586</u>      |
| \$ <u>13,758,226</u>   | \$ <u>15,224,001</u>   | \$ <u>16,308,116</u>   | \$ <u>14,600,442</u>   | \$ <u>13,692,970</u>   | \$ <u>13,441,586</u>   |
|                        |                        |                        |                        |                        |                        |
| \$( 26,403,771)        | \$( 28,127,162)        | \$( 22,142,218)        | \$( 20,791,350)        | \$( 20,059,677)        | \$( 19,358,917)        |
| -                      | -                      | -                      | -                      | -                      | -                      |
| <u>\$( 26,403,771)</u> | <u>\$( 28,127,162)</u> | <u>\$( 22,142,218)</u> | <u>\$( 20,791,350)</u> | <u>\$( 20,059,677)</u> | <u>\$( 19,358,917)</u> |

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

LAST TEN FISCAL YEARS  
(accrual basis of accounting)

|                                                               | <u>2022</u>              | <u>2021</u>              | <u>2020</u>              | <u>2019</u>              |
|---------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>General Revenues and Other<br/>Changes in Net Position</b> |                          |                          |                          |                          |
| Governmental Activities:                                      |                          |                          |                          |                          |
| Taxes                                                         |                          |                          |                          |                          |
| Property Taxes                                                | \$ 23,946,450            | \$ 22,253,777            | \$ 21,131,719            | \$ 19,692,053            |
| Sales Taxes                                                   | 5,027,193                | 4,503,361                | 4,063,552                | 3,868,217                |
| Other Taxes                                                   | 106,225                  | 69,792                   | 60,045                   | 45,642                   |
| Alcoholic Beverage Taxes                                      | 130,309                  | 134,100                  | 116,264                  | 129,944                  |
| Investment Earnings                                           | 303,796                  | 23,332                   | 247,609                  | 584,475                  |
| Other                                                         | <u>461,692</u>           | <u>552,397</u>           | <u>377,138</u>           | <u>276,953</u>           |
| Total Governmental Activities                                 | \$ <u>29,975,665</u>     | \$ <u>27,536,759</u>     | \$ <u>25,996,327</u>     | \$ <u>24,597,284</u>     |
| <br>Total primary government                                  | <br>\$ <u>29,975,665</u> | <br>\$ <u>27,536,759</u> | <br>\$ <u>25,996,327</u> | <br>\$ <u>24,597,284</u> |
| <br><b>Change in Net Position</b>                             |                          |                          |                          |                          |
| Governmental Activities                                       | \$ 7,594,670             | \$ 3,126,350             | \$ 802,515               | \$ ( 2,177,906)          |
| Adjustment-Implementation                                     |                          |                          |                          |                          |
| GASB 68 & 71 for Pensions                                     | -                        | -                        | -                        | -                        |
| Adjustment-Implementation                                     |                          |                          |                          |                          |
| GASB 75 for OPEB                                              | -                        | -                        | -                        | -                        |
| Prior Period Adjustment                                       |                          |                          |                          |                          |
| (Road and Bridge Revenues)                                    | -                        | -                        | -                        | -                        |
| Prior Period Adjustment                                       |                          |                          |                          |                          |
| (Establish Internal Service Fund)                             | -                        | -                        | -                        | -                        |
| Adjustment-Implementation                                     |                          |                          |                          |                          |
| of GASB 84                                                    | <u>-</u>                 | <u>116,908</u>           | <u>-</u>                 | <u>-</u>                 |
| Total Primary Government                                      | \$ <u>7,594,670</u>      | \$ <u>3,243,258</u>      | \$ <u>802,515</u>        | \$ <u>( 2,177,906)</u>   |

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

TABLE 2

| <u>2018</u>            | <u>2017</u>            | <u>2016</u>          | <u>2015</u>            | <u>2014</u>          | <u>2013</u>          |
|------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|
| \$ 19,532,967          | \$ 18,691,980          | \$ 17,975,921        | \$ 17,294,805          | \$ 16,804,691        | \$ 15,468,449        |
| 3,824,119              | 3,704,825              | 3,261,313            | 3,293,984              | 3,114,639            | 2,696,082            |
| 149,997                | 20,335                 | 34,120               | 28,452                 | 20,494               | 367,715              |
| 115,860                | 114,489                | 133,244              | 123,386                | 113,186              | 70,775               |
| 347,850                | 151,111                | 70,920               | 24,256                 | 17,952               | 35,570               |
| <u>648,967</u>         | <u>320,472</u>         | <u>415,061</u>       | <u>283,576</u>         | <u>238,396</u>       | <u>-</u>             |
| \$ <u>24,619,760</u>   | \$ <u>23,003,212</u>   | \$ <u>21,890,579</u> | \$ <u>21,048,459</u>   | \$ <u>20,309,358</u> | \$ <u>18,638,591</u> |
| \$ <u>24,619,760</u>   | \$ <u>23,003,212</u>   | \$ <u>21,890,579</u> | \$ <u>21,048,459</u>   | \$ <u>20,309,358</u> | \$ <u>18,638,591</u> |
| \$ ( 1,784,011)        | \$ ( 5,123,950)        | \$ ( 251,639)        | \$ 257,109             | \$ 249,681           | \$ ( 720,326)        |
| -                      | -                      | -                    | ( 10,224,078)          | -                    | -                    |
| ( 4,527,777)           | -                      | -                    | -                      | -                    | -                    |
| ( 56,803)              | -                      | -                    | -                      | -                    | -                    |
| 987,374                | -                      | -                    | -                      | -                    | -                    |
| <u>-</u>               | <u>-</u>               | <u>-</u>             | <u>-</u>               | <u>-</u>             | <u>-</u>             |
| \$ <u>( 5,381,217)</u> | \$ <u>( 5,123,950)</u> | \$ <u>( 251,639)</u> | \$ <u>( 9,966,969)</u> | \$ <u>249,681</u>    | \$ <u>( 720,326)</u> |



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

LAST TEN FISCAL YEARS  
(accrual basis of accounting)

| Fiscal<br>Year | Property<br>Tax | Sales<br>Tax | Other<br>Taxes | Alcoholic<br>Beverage<br>Tax | Total         |
|----------------|-----------------|--------------|----------------|------------------------------|---------------|
| 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    |
| 2021           | 22,253,777      | 4,503,361    | 69,792         | 134,100                      | 26,961,030    |

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

LAST TEN FISCAL YEARS  
(modified accrual basis of accounting)

|                                    | <u>2022</u>          | <u>2021</u>          | <u>2020</u>          | <u>2019</u>          |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund                       |                      |                      |                      |                      |
| Nonspendable - Prepaid             |                      |                      |                      |                      |
| Expenditures                       | \$ 293,486           | \$ 164,795           | \$ 115,742           | \$ 48,036            |
| Committed for Projects             | 6,288,071            | 2,958,500            | 2,101,265            | 1,759,793            |
| Assigned - One Time Allocation     | 6,478,432            | 2,652,382            | 2,249,175            | 2,540,980            |
| Unassigned                         | <u>9,540,428</u>     | <u>12,556,250</u>    | <u>9,299,766</u>     | <u>8,386,079</u>     |
| Total General Fund                 | \$ <u>22,600,417</u> | \$ <u>18,331,927</u> | \$ <u>13,765,948</u> | \$ <u>12,734,888</u> |
| <br>All Other Governmental Funds   |                      |                      |                      |                      |
| Nonspendable                       | \$ 125,531           | \$ 96,019            | \$ 1,078             | \$ -                 |
| Restricted - Debt Service          | 292,640              | 293,311              | 259,009              | 227,620              |
| Restricted - Other                 |                      |                      |                      |                      |
| Governmental Funds                 | 2,781,004            | 2,669,089            | 2,391,584            | 2,128,820            |
| Restricted - Capital Projects      |                      | -                    | -                    | -                    |
| Committed for                      |                      |                      |                      |                      |
| Public Transportation              | 4,045,326            | 3,375,580            | 3,917,215            | 2,682,756            |
| Committed for Public Safety        | 2,583,533            | 1,478,719            | 1,118,237            | 830,375              |
| Unassigned                         | <u>-</u>             | <u>( 330)</u>        | <u>-</u>             | <u>-</u>             |
| Total All Other Governmental Funds | \$ <u>9,828,034</u>  | \$ <u>7,912,388</u>  | \$ <u>7,687,123</u>  | \$ <u>5,869,571</u>  |

**TABLE 4**

| 2018                 | 2017                | 2016                | 2015                | 2014                | 2013                |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 38,918            | \$ 34,146           | \$ 34,146           | \$ 35,538           | \$ 30,081           | \$ 33,227           |
| 1,490,076            | 1,311,619           | 1,794,683           | 1,499,348           | 1,054,938           | 862,695             |
| 1,974,688            | 2,204,972           | 1,638,021           | 1,747,376           | 1,580,532           | 1,231,385           |
| 7,337,147            | 6,057,982           | 6,013,553           | 5,516,930           | 5,006,369           | 3,887,335           |
| <u>\$ 10,840,829</u> | <u>\$ 9,608,719</u> | <u>\$ 9,480,403</u> | <u>\$ 8,799,192</u> | <u>\$ 7,671,920</u> | <u>\$ 6,014,642</u> |
| \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| 194,244              | 180,334             | 180,420             | 159,259             | 176,508             | 141,977             |
| 2,102,748            | 1,956,903           | 1,652,320           | 1,412,114           | 1,054,960           | 819,058             |
| -                    | -                   | -                   | 629,092             | 975,602             | 6,368,829           |
| 2,220,474            | 2,708,608           | 3,726,799           | 1,964,019           | 1,391,850           | 1,008,717           |
| 809,392              | 1,155,639           | 1,279,654           | 1,518,682           | 1,125,825           | 547,155             |
| -                    | -                   | -                   | -                   | -                   | -                   |
| <u>\$ 5,326,858</u>  | <u>\$ 6,001,484</u> | <u>\$ 6,839,193</u> | <u>\$ 5,683,166</u> | <u>\$ 4,724,745</u> | <u>\$ 8,885,736</u> |

**WALKER COUNTY, TEXAS**

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

|                                                         | <u>2022</u>          | <u>2021</u>          | <u>2020</u>          | <u>2019</u>          |
|---------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>                                         |                      |                      |                      |                      |
| Property Taxes                                          | \$ 24,079,771        | \$ 22,268,385        | \$ 21,168,262        | \$ 20,386,263        |
| Other Taxes                                             | 5,263,727            | 4,707,253            | 4,239,861            | 4,043,803            |
| Licenses and Permits                                    | 463,125              | 460,771              | 398,743              | 325,521              |
| Intergovernmental                                       | 16,406,655           | 11,458,980           | 9,052,270            | 8,895,254            |
| Charges for Services                                    | 6,657,815            | 6,640,792            | 6,056,939            | 5,909,375            |
| Fines                                                   | 789,155              | 975,570              | 753,169              | 1,151,594            |
| Interest Income                                         | 288,357              | 21,781               | 229,319              | 568,697              |
| Other                                                   | 400,876              | 552,397              | 369,640              | 258,600              |
| Total Revenues                                          | <u>\$ 54,349,481</u> | <u>\$ 47,085,929</u> | <u>\$ 42,268,203</u> | <u>\$ 41,539,107</u> |
| <b>Expenditures</b>                                     |                      |                      |                      |                      |
| General Government                                      | \$ 4,446,194         | \$ 4,147,848         | \$ 3,751,617         | \$ 4,608,625         |
| Financial                                               | 2,828,873            | 2,554,778            | 2,609,861            | 2,526,550            |
| Judicial                                                | 11,626,185           | 10,744,055           | 10,602,139           | 10,928,756           |
| Public Safety                                           | 13,655,139           | 11,044,282           | 10,363,766           | 9,629,547            |
| Corrections and Rehabilitation                          | 3,817,833            | 3,442,366            | 3,309,736            | 3,044,274            |
| Health & Welfare                                        | 1,186,540            | 1,105,919            | 990,625              | 780,324              |
| Culture and Education                                   | 311,764              | 246,378              | 212,620              | 223,708              |
| Public Transportation                                   | 8,774,310            | 7,522,911            | 6,009,220            | 6,684,294            |
| Intergovernmental/Contractual                           | -                    | -                    | -                    | -                    |
| Capital Outlay                                          | -                    | -                    | -                    | -                    |
| Debt Service                                            |                      |                      |                      |                      |
| Principal                                               | 1,190,959            | 1,160,959            | 1,135,959            | 880,000              |
| Interest                                                | 414,048              | 442,098              | 469,398              | 493,568              |
| Other Charges                                           | -                    | -                    | -                    | -                    |
| Total Expenditures                                      | <u>\$ 48,251,845</u> | <u>\$ 42,411,594</u> | <u>\$ 39,454,941</u> | <u>\$ 39,799,646</u> |
| Excess of Revenues Over (Under) Expenditures            | <u>\$ 6,097,636</u>  | <u>\$ 4,674,335</u>  | <u>\$ 2,813,262</u>  | <u>\$ 1,739,461</u>  |
| <b>Other Financing Sources (Uses)</b>                   |                      |                      |                      |                      |
| Transfers In                                            | \$ 2,378,165         | \$ 1,783,542         | \$ 2,634,372         | \$ 1,684,316         |
| Transfers Out                                           | ( 2,378,165)         | ( 1,783,542)         | ( 2,634,372)         | ( 1,684,316)         |
| Issuance of Debt                                        | -                    | -                    | -                    | 677,877              |
| Sale of Capital Assets                                  | 86,500               | 1                    | 35,350               | 19,434               |
| Sources (Uses)                                          | <u>\$ 86,500</u>     | <u>\$ 1</u>          | <u>\$ 35,350</u>     | <u>\$ 697,311</u>    |
| Net Change In Fund Balances                             | \$ 6,184,136         | \$ 4,674,336         | \$ 2,848,612         | \$ 2,436,772         |
| Debt Service as A Percentage of Noncapital Expenditures | 3.49%                | 3.96%                | 4.19%                | 3.58%                |



TABLE 5

| 2018                 | 2017                 | 2016                 | 2015                 | 2014                   | 2013                    |
|----------------------|----------------------|----------------------|----------------------|------------------------|-------------------------|
| \$ 19,515,667        | \$ 18,547,489        | \$ 17,181,150        | \$ 17,181,150        | \$ 16,774,474          | \$ 15,003,377           |
| 4,089,976            | 3,839,649            | 3,445,822            | 3,445,822            | 3,248,319              | 3,134,572               |
| 295,998              | 216,827              | 224,649              | 224,649              | 161,392                | 133,457                 |
| 6,798,805            | 8,348,978            | 8,492,303            | 8,492,303            | 6,340,871              | 6,480,749               |
| 5,418,480            | 5,576,992            | 5,611,276            | 5,611,276            | 5,610,425              | 5,026,172               |
| 1,217,903            | 1,100,612            | 1,414,356            | 1,414,356            | 1,530,692              | 1,561,876               |
| 347,850              | 151,111              | 24,257               | 24,257               | 17,952                 | 35,570                  |
| 648,966              | 341,611              | 364,409              | 364,409              | 399,198                | 297,423                 |
| <u>\$ 38,333,645</u> | <u>\$ 38,123,269</u> | <u>\$ 36,758,222</u> | <u>\$ 36,758,222</u> | <u>\$ 34,083,323</u>   | <u>\$ 31,673,196</u>    |
| <br>                 |                      |                      |                      |                        |                         |
| \$ 4,249,401         | \$ 4,127,171         | \$ 3,235,748         | \$ 3,235,748         | \$ 3,005,714           | \$ 2,881,971            |
| 2,361,129            | 2,314,602            | 2,147,626            | 2,147,626            | 2,057,822              | 1,535,474               |
| 10,450,395           | 10,995,766           | 9,621,632            | 9,621,632            | 9,319,085              | 9,324,929               |
| 9,217,046            | 8,931,995            | 8,532,630            | 8,532,630            | 7,559,836              | 6,164,325               |
| 3,104,984            | 2,945,935            | 2,979,371            | 2,979,371            | 7,745,408              | 2,088,515               |
| 677,829              | 613,494              | 1,211,316            | 1,211,316            | 670,722                | 593,720                 |
| 203,872              | 261,618              | 264,068              | 264,068              | 244,993                | 186,050                 |
| 6,078,834            | 7,269,313            | 5,304,471            | 5,304,471            | 4,606,788              | 4,634,876               |
| -                    | -                    | -                    | -                    | -                      | 1,226,231               |
| -                    | -                    | -                    | -                    | -                      | 13,595,819              |
| <br>                 |                      |                      |                      |                        |                         |
| 865,000              | 845,000              | 815,000              | 815,000              | 800,000                | 685,000                 |
| 510,868              | 527,768              | 560,667              | 560,667              | 576,668                | 655,964                 |
| -                    | -                    | -                    | -                    | -                      | -                       |
| <u>\$ 37,719,358</u> | <u>\$ 38,832,662</u> | <u>\$ 34,672,529</u> | <u>\$ 34,672,529</u> | <u>\$ 36,587,036</u>   | <u>\$ 43,572,874</u>    |
| <br>                 |                      |                      |                      |                        |                         |
| <u>\$ 614,287</u>    | <u>\$ ( 709,393)</u> | <u>\$ 2,085,693</u>  | <u>\$ 2,085,693</u>  | <u>\$ ( 2,503,713)</u> | <u>\$ ( 11,899,678)</u> |
| <br>                 |                      |                      |                      |                        |                         |
| \$ 1,741,162         | \$ 1,613,245         | \$ 1,807,837         | \$ 1,807,837         | \$ 2,015,985           | \$ 1,578,561            |
| ( 1,741,162)         | ( 1,613,245)         | ( 1,807,837)         | ( 1,807,837)         | ( 2,015,985)           | ( 1,578,561)            |
| -                    | -                    | -                    | -                    | -                      | -                       |
| -                    | -                    | -                    | -                    | -                      | -                       |
| <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>            | <u>\$ -</u>             |
| <br>                 |                      |                      |                      |                        |                         |
| \$ 614,287           | \$ ( 709,393)        | \$ 2,085,693         | \$ 2,085,693         | \$ ( 2,503,713)        | \$ ( 11,899,678)        |
| <br>                 |                      |                      |                      |                        |                         |
| 3.76%                | 3.65%                | 4.20%                | 4.20%                | 4.55%                  | 4.47%                   |



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

LAST TEN FISCAL YEARS  
(modified accrual basis of accounting)

| Fiscal Year | Property Tax(1) | Sales Tax    | Other Taxes | Alcoholic Beverage Tax | Total Other Taxes | Total Taxes   |
|-------------|-----------------|--------------|-------------|------------------------|-------------------|---------------|
| 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    |
| 2021        | 22,268,385      | 4,503,361    | 69,792      | 134,100                | 4,707,253         | 26,975,638    |
| 2022        | 24,079,771      | 5,027,193    | 106,225     | 130,309                | 5,263,727         | 29,343,498    |

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

# **WALKER COUNTY, TEXAS**

## **TAXABLE ASSESSED VALUE BY GROUPING(1)**

### **LAST NINE FISCAL YEARS**

| <b>State Code</b> | <b>Description</b>                                | <b>Grouping</b> | <b>FY 2022</b>            | <b>FY 2021</b>            | <b>FY 2020</b>            | <b>FY 2019</b>            |
|-------------------|---------------------------------------------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|
| A                 | Single Family Residence                           | residential     | \$ 2,491,564,323          | \$ 2,226,159,256          | \$ 2,058,101,156          | \$ 1,744,465,603          |
| B                 | MultiFamily Residence                             | residential     | 646,035,264               | 579,536,997               | 532,399,780               | 417,058,091               |
| C                 | Vacant Lot                                        | land            | 355,659,576               | 294,371,370               | 256,975,853               | 164,090,119               |
| D1                | Qualified Ag Land                                 | land            | 1,837,572,306             | 1,761,282,123             | 1,666,625,013             | 1,434,444,668             |
| D2                | Non Qualified Land                                | land            | 37,501,822                | 40,083,547                | 31,244,886                | 27,266,834                |
| E                 | Farm or Ranch Improv.                             | commercial      | 501,604,942               | 460,449,500               | 437,530,357               | 508,200,002               |
| F1                | Commercial Real                                   | commercial      | 598,719,046               | 551,368,068               | 517,215,873               | 449,975,277               |
| F2                | Industrial Real Property                          | commercial      | 38,396,640                | 36,977,980                | 31,357,000                | 30,536,920                |
| G1                | Oil and Gas                                       | minerals        | 8,395,685                 | 12,456,402                | 14,444,424                | 10,627,212                |
| G3                | Minerals-Non Producing                            | minerals        | -                         | -                         | 272,970                   | 274,070                   |
| J1                | Water Systems                                     | personal        | 15,310                    | 11,380                    | 11,380                    | 11,380                    |
| J2                | Gas Distribution System                           | personal        | 3,179,700                 | 2,888,940                 | 2,684,950                 | 2,484,360                 |
| J3                | Electric Company                                  | personal        | 89,327,750                | 55,059,680                | 51,214,620                | 50,364,330                |
| J4                | Telephone Company                                 | personal        | 7,241,930                 | 7,558,910                 | 7,932,950                 | 8,255,750                 |
| J5                | RailRoad                                          | personal        | 29,305,650                | 27,234,570                | 26,072,760                | 29,957,890                |
| J6                | Pipelane Company                                  | personal        | 145,757,380               | 102,173,970               | 58,817,830                | 57,109,570                |
| J7                | Cable Television Co.                              | personal        | 10,742,040                | 8,607,600                 | 7,108,040                 | 7,202,120                 |
| J8                | Other type of Utility                             | personal        | 92,960                    | 92,960                    | 92,960                    | 92,960                    |
| L1                | Commercial Personal                               | personal        | 168,816,440               | 176,946,000               | 170,602,040               | 138,619,340               |
| L2                | Industrial Personal                               | personal        | 116,884,910               | 147,708,440               | 110,882,100               | 105,939,110               |
| M1                | Tangible Other                                    | personal        | 66,765,220                | 59,180,341                | 56,754,833                | 48,218,328                |
| N                 | Intangible Property                               | personal        | -                         | 90,000                    | 12,000                    | -                         |
| O                 | Residential Inventory                             | personal        | 18,832,180                | 1,379,270                 | 1,861,100                 | 1,830,190                 |
| S                 | Special Inventory Tax                             | personal        | 28,365,200                | 24,883,300                | 21,926,636                | 18,121,660                |
|                   |                                                   |                 | <u>\$ 7,200,776,274</u>   | <u>\$ 6,576,500,604</u>   | <u>\$ 6,062,141,511</u>   | <u>\$ 5,255,145,784</u>   |
| Less:             |                                                   |                 |                           |                           |                           |                           |
|                   | Productivity Loss (Ag and Timber Use)             |                 | (1,784,448,172)           | (1,706,245,850)           | (1,612,792,260)           | (1,382,874,611)           |
|                   | Homestead Cap (10% cap on residential homesteads) |                 | (38,089,119)              | (24,283,007)              | (40,362,809)              | (13,196,335)              |
|                   | Tax Ceiling and Over 65 and disabled exemption    |                 | (108,151,197)             | (96,558,915)              | (89,463,943)              | (82,443,721)              |
|                   | Other Exemptions /Deductions                      |                 | (20,108,300)              | (25,842,210)              | (8,882,920)               | (8,136,546)               |
|                   | Total Exemptions                                  |                 | <u>\$( 1,950,796,788)</u> | <u>\$( 1,852,929,982)</u> | <u>\$( 1,751,501,932)</u> | <u>\$( 1,486,651,213)</u> |
|                   | Taxable Assessed Value                            |                 | <u>\$ 5,249,979,486</u>   | <u>\$ 4,723,570,622</u>   | <u>\$ 4,310,639,579</u>   | <u>\$ 3,768,494,571</u>   |
|                   | Total Direct Tax Rate                             |                 | \$0.4799                  | \$0.4808                  | \$0.5018                  | \$0.5494                  |

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

TABLE 7

| FY 2018             | FY 2017             | FY 2016             | FY 2015             | FY 2014             | FY 2013           |
|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| \$ 1,605,119,526    | \$ 1,430,160,105    | \$ 1,365,140,626    | \$ 1,214,424,490    | \$ 1,171,963,250    | \$ 1,119,049,757  |
| 293,163,679         | 264,497,190         | 259,866,510         | 243,410,560         | 240,178,120         | 255,472,510       |
| 136,212,443         | 109,705,616         | 94,325,461          | 84,045,429          | 81,439,934          | 81,767,312        |
| 1,437,057,066       | 1,372,420,453       | 1,327,441,283       | 1,116,282,909       | 1,108,156,711       | 911,121,052       |
| 24,873,642          | 22,293,751          | 17,888,182          | 15,206,290          | 11,979,881          | 65,901,900        |
| 529,868,225         | 471,715,766         | 456,971,752         | 415,792,778         | 377,940,875         | 311,709,173       |
| 419,979,707         | 402,765,906         | 379,402,379         | 340,586,809         | 323,489,681         | 280,310,140       |
| 30,384,800          | 28,426,490          | 26,470,380          | 24,033,940          | 23,838,600          | 18,758,400        |
| 12,120,638          | 5,862,802           | 8,361,917           | 10,520,067          | 4,663,359           | 4,582,581         |
| 275,360             | 275,360             | 275,360             | 275,360             | 275,360             | 276,680           |
| 11,380              | 11,380              | 11,380              | 4,000               | 4,000               | 4,000             |
| 2,388,940           | 2,278,490           | 1,961,270           | 1,686,520           | 1,531,050           | 1,328,950         |
| 52,375,130          | 49,994,160          | 46,003,490          | 41,235,270          | 38,883,940          | 39,602,830        |
| 9,502,360           | 9,733,410           | 9,389,820           | 10,158,600          | 11,128,710          | 12,680,250        |
| 23,792,480          | 22,035,800          | 20,481,730          | 18,452,040          | 16,640,630          | 14,891,740        |
| 53,217,130          | 34,602,700          | 33,711,030          | 34,937,800          | 26,260,590          | 26,112,300        |
| 7,179,210           | 6,108,870           | 5,818,520           | 5,750,570           | 5,659,900           | 5,910,520         |
| 31,800              | 31,800              | 31,800              | 31,800              | 31,800              | 31,800            |
| 153,588,670         | 140,311,380         | 135,741,450         | 123,936,440         | 118,823,670         | 113,080,610       |
| 94,682,930          | 101,689,710         | 151,800,590         | 148,850,040         | 153,479,910         | 132,878,470       |
| 45,576,241          | 47,222,669          | 48,656,088          | 42,782,260          | 44,088,289          | 46,904,675        |
| -                   | -                   | -                   | -                   | -                   | 15,110            |
| 2,249,640           | 3,140,504           | 1,199,600           | 1,953,840           | 2,665,130           | 1,817,150         |
| 15,354,080          | 16,099,610          | 14,795,200          | 11,180,020          | 10,926,260          | 9,891,630         |
| \$ 4,949,005,077    | \$ 4,541,383,922    | \$ 4,405,745,818    | \$ 3,905,537,832    | \$ 3,774,049,650    | \$ 3,454,099,540  |
| (1,386,106,672)     | (1,323,148,574)     | (1,282,993,441)     | (1,072,732,022)     | (1,061,987,752)     | (864,873,036)     |
| (15,617,546)        | (9,911,926)         | (19,201,950)        | (6,118,846)         | (4,844,955)         | (3,921,326)       |
| (77,410,748)        | (71,774,857)        | (68,932,746)        | (66,620,346)        | (61,884,961)        | (59,008,162)      |
| (12,745,699)        | (20,823,045)        | (56,427,523)        | (62,907,910)        | (75,629,347)        | (57,171,848)      |
| \$ ( 1,491,880,665) | \$ ( 1,425,658,402) | \$ ( 1,427,555,660) | \$ ( 1,208,379,124) | \$ ( 1,204,347,015) | \$ ( 984,974,372) |
| \$ 3,457,124,412    | \$ 3,115,725,520    | \$ 2,978,190,158    | \$ 2,697,158,708    | \$ 2,569,702,635    | \$ 2,469,125,168  |
| \$0.5185            | \$0.6157            | \$0.6206            | \$0.6589            | \$0.6778            | \$0.6355          |

**WALKER COUNTY, TEXAS**

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

LAST TEN FISCAL YEARS

| <b>Fiscal<br/>Year<br/>Ended<br/>Sept. 30</b> | <b>Real Property<br/>Residential<br/>Property</b> | <b>Commercial<br/>Property</b> | <b>Agricultural<br/>&amp; Open Acreage</b> | <b>Total<br/>Real</b> | <b>Personal<br/>Property<br/>Total</b> |
|-----------------------------------------------|---------------------------------------------------|--------------------------------|--------------------------------------------|-----------------------|----------------------------------------|
| 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                            |
| 2021                                          | 2,805,696,253                                     | 1,048,795,548                  | 2,095,737,040                              | 5,950,228,841         | 626,271,763                            |
| 2022                                          | 3,137,599,587                                     | 1,138,720,628                  | 2,230,733,704                              | 6,507,053,919         | 693,722,355                            |

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

**TABLE 8**

| <b>Less:<br/>Tax Exempt<br/>Real Property</b> | <b>Total Taxable<br/>Assessed<br/>Value</b> | <b>Direct<br/>Tax<br/>Rate</b> | <b>Total<br/>Value as a<br/>Percentage of<br/>Actual Value</b> |
|-----------------------------------------------|---------------------------------------------|--------------------------------|----------------------------------------------------------------|
| \$ 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%                                                         |
| 1,852,929,982                                 | 4,723,570,622                               | 0.4808                         | 71.82%                                                         |
| 1,950,796,788                                 | 5,249,979,486                               | 0.4799                         | 72.91%                                                         |





## WALKER COUNTY, TEXAS

## TABLE 9

PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS

|                     | <u>2022</u>   | <u>2021</u>   | <u>2020</u>   | <u>2019</u>   | <u>2018</u>   | <u>2017</u>   | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   | <u>2013</u>   |
|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| County:             |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.4529        | 0.4508        | 0.4690        | 0.5123        | 0.5408        | 0.5708        | 0.5724        | 0.6071        | 0.6209        | 0.5712        |
| Debt Service        | <u>0.0270</u> | <u>0.0300</u> | <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> |
| Total               | 0.4799        | 0.4808        | 0.5018        | 0.5494        | 0.5815        | 0.6157        | 0.6206        | 0.6589        | 0.6778        | 0.6355        |
| Huntsville ISD      |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.9149        | 0.9628        | 1.0230        | 1.1000        | 1.1000        | 1.0400        | 1.0400        | 1.0400        | 1.0400        | 1.0400        |
| Debt Service        | <u>0.1450</u> | <u>0.0750</u> | <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> |
| Total               | 1.0599        | 1.0378        | 1.0980        | 1.1750        | 1.1800        | 1.1800        | 1.1800        | 1.2100        | 1.2100        | 1.2100        |
| Richards ISD        |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.8820        | 0.9639        | 0.9900        | 1.0600        | 1.0400        | 1.0400        | 1.0400        | 1.0400        | 1.0400        | 1.0400        |
| Debt Service        | <u>0.1950</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               | 1.0770        | 0.9639        | 0.9900        | 1.0600        | 1.0400        | 1.0400        | 1.0400        | 1.0400        | 1.0400        | 1.0400        |
| City of Huntsville  |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.2482        | 0.2399        | 0.2519        | 0.2620        | 0.2745        | 0.2838        | 0.2833        | 0.2862        | 0.2920        | 0.2639        |
| Debt Service        | <u>0.0593</u> | <u>0.0663</u> | <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> |
| Total               | 0.3075        | 0.3062        | 0.3148        | 0.3422        | 0.3666        | 0.3809        | 0.3838        | 0.4106        | 0.4206        | 0.4206        |
| 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           | 0.1090        | 0.1183        | 0.1272        | 0.1431        | 0.1438        | 0.1561        | 0.1681        | 0.1918        | 0.0817        | 0.0894        |
| 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>0.1107</u> | <u>0.1136</u> |
| Total               | 0.1090        | 0.1183        | 0.1272        | 0.1431        | 0.1438        | 0.1561        | 0.1681        | 0.1918        | 0.1924        | 0.2030        |
| Hospital District   |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.1136        | 0.1136        | 0.1162        | 0.1187        | 0.1254        | 0.1346        | 0.1427        | 0.1537        | 0.1590        | 0.1554        |
| 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               | 0.1136        | 0.1136        | 0.1162        | 0.1187        | 0.1254        | 0.1346        | 0.1427        | 0.1537        | 0.1590        | 0.1554        |
| Fire District #1    |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.0600        | 0.0555        | 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        | 0.0555        | 0.0600        | 0.0600        | 0.0600        | 0.0600        | 0.0600        | 0.0600        | 0.0600        | 0.0600        |
| Fire District #2    |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.1000        | 0.1000        | 0.0855        | 0.0748        | 0.0678        | 0.1000        | 0.1000        | 0.1000        | 0.1000        | 0.1000        |
| Debt Service        | <u>0.0000</u> | <u>0.0000</u> | <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> |
| Total               | 0.1000        | 0.1000        | 0.1000        | 0.1000        | 0.1000        | 0.1000        | 0.1000        | 0.1000        | 0.1000        | 0.1000        |
| Fire District #3    |               |               |               |               |               |               |               |               |               |               |
| Operating           | 0.1000        | 0.1000        | 0.1000        | 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               | 0.1000        | 0.1000        | 0.1000        | 0.0000        | 0.0000        | 0.0000        | 0.0000        | 0.0000        | 0.0000        | 0.0000        |
| <b>Totals</b>       |               |               |               |               |               |               |               |               |               |               |
| Operating Total     | 3.9409        | 4.0678        | 4.1912        | 4.5009        | 4.5223        | 4.5553        | 4.4465        | 4.5188        | 4.4336        | 4.3599        |
| Debt Service Total  | <u>0.6163</u> | <u>0.3613</u> | <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> |
| Total               | 4.5572        | 4.4291        | 4.5664        | 4.9084        | 4.9573        | 5.0273        | 4.9352        | 5.0650        | 5.0998        | 5.0850        |



**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 09/30/22</b> |                                                               |
|----------------------------------------|--------------------------------------------|---------------------------------------------------------------|
|                                        | <b>Taxable<br/>Assessed<br/>Value</b>      | <b>Percentage of<br/>Total Taxable<br/>Assessed<br/>Value</b> |
| Entergy Texas Inc                      | \$93,968,140                               | 1.79%                                                         |
| PEP-SHSU LLC                           | 38,263,100                                 | 0.73%                                                         |
| Sterling - Huntsville LLC              | 37,202,560                                 | 0.71%                                                         |
| Oneok Arbuckle II Pipeline LLC         | 35,919,150                                 | 0.68%                                                         |
| American Campus Community              | 34,003,720                                 | 0.65%                                                         |
| Breckenridge Group Huntsville Texas LP | 31,729,804                                 | 0.60%                                                         |
| Grand Prix Pipeline LLC                | 31,301,420                                 | 0.60%                                                         |
| C150 1300 Smither Drive LLC            | 30,110,550                                 | 0.57%                                                         |
| THP The Forum at Sam Houston LLC       | 29,398,710                                 | 0.56%                                                         |
| SZ Sam Houston Ave Apartments LLC      | 28,603,380                                 | 0.54%                                                         |

| <b><u>Taxpayer</u></b>                 | <b>For the Fiscal Year Ending 09/30/13</b> |                                                               |
|----------------------------------------|--------------------------------------------|---------------------------------------------------------------|
|                                        | <b>Taxable<br/>Assessed<br/>Value</b>      | <b>Percentage of<br/>Total Taxable<br/>Assessed<br/>Value</b> |
| Entergy Texas Inc                      | \$28,251,320                               | 1.14%                                                         |
| University House Huntsville LLC        | 28,211,474                                 | 1.14%                                                         |
| Fairfield Huntsville Exchange LP       | 21,131,590                                 | 0.86%                                                         |
| Weatherford US LP                      | 21,099,930                                 | 0.85%                                                         |
| Wal-Mart Stores Texas LLC 0285-1-14206 | 19,221,250                                 | 0.78%                                                         |
| Southwestern Bell Telephone LP         | 17,011,020                                 | 0.69%                                                         |
| Hyponex Corporation                    | 13,169,430                                 | 0.53%                                                         |
| Huntsville Aberdeen Place LP           | 12,597,120                                 | 0.51%                                                         |
| Huntsville Place LP                    | 12,533,599                                 | 0.51%                                                         |
| Campus Crest at Huntsville LP          | 12,477,260                                 | 0.51%                                                         |

Source: Walker County Appraisal District

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

| <b>Fiscal Year<br/>Ended<br/>September 30</b> | <b>(1)<br/>Total Tax<br/>Levy for<br/>Fiscal Year</b> |            | <b>Collected within the<br/>Fiscal Year of the Levy</b> |                           |
|-----------------------------------------------|-------------------------------------------------------|------------|---------------------------------------------------------|---------------------------|
|                                               |                                                       |            | <b>Amount</b>                                           | <b>Percentage of Levy</b> |
| 2013                                          | \$                                                    | 15,064,354 | \$ 14,497,257                                           | 94.7%                     |
| 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%                     |
| 2021                                          |                                                       | 21,973,801 | 21,534,069                                              | 98.0%                     |
| 2022                                          |                                                       | 24,330,749 | 23,573,373                                              | 96.9%                     |

(1) Original Tax Levy

**TABLE 11**

| <b>Collections in<br/>Subsequent Years</b> |         | <b>Total Collections to Date</b> |                           |
|--------------------------------------------|---------|----------------------------------|---------------------------|
|                                            |         | <b>Amount</b>                    | <b>Percentage of Levy</b> |
| \$                                         | 322,052 | \$ 14,819,309                    | 98.4%                     |
|                                            | 392,782 | 16,550,821                       | 99.7%                     |
|                                            | 397,891 | 17,026,805                       | 99.6%                     |
|                                            | 438,235 | 17,655,977                       | 99.6%                     |
|                                            | 448,580 | 18,315,704                       | 99.5%                     |
|                                            | 478,698 | 19,181,969                       | 99.6%                     |
|                                            | 419,574 | 19,952,272                       | 99.8%                     |
|                                            | 152,613 | 20,560,189                       | 98.2%                     |
|                                            | 181,315 | 21,715,384                       | 98.8%                     |
|                                            | -       | 23,573,373                       | 96.9%                     |

**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>Leases</b> | <b>Notes Payable</b> | <b>Total</b>  | <b>Percentage of Personal Income</b> | <b>Population</b> | <b>Debt Per Capita</b> |
|--------------------|-------------------------------------|---------------|----------------------|---------------|--------------------------------------|-------------------|------------------------|
| 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                          | -             | 451,918              | 13,895,139    | 0.68%                                | 72,971            | 190.42                 |
| 2021               | 12,502,119                          | -             | 225,959              | 12,728,078    | 0.58%                                | 76,400            | 166.60                 |
| 2022               | 11,531,017                          | -             | -                    | 11,531,017    | 0.49%                                | 77,977            | 147.88                 |

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> |
|--------------------|--------------------------------------|---------------------------------------------------------|---------------|-----------------------------------------------------------------|-------------------|
| 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    | 0.35%                                                           | 195.04            |
| 2020               | 13,443,221                           | 249,280                                                 | 13,193,941    | 0.28%                                                           | 180.81            |
| 2021               | 12,502,119                           | 288,653                                                 | 12,213,466    | 0.26%                                                           | 167.37            |
| 2022               | 11,531,017                           | 284,407                                                 | 11,246,610    | 0.21%                                                           | 147.21            |

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

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





**WALKER COUNTY, TEXAS****TABLE 14****DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

AS OF SEPTEMBER 30, 2022

| <u>Governmental Unit</u>          | (1)<br>Debt<br>Outstanding | (2)<br>Estimated<br>Percentage<br>Applicable | (3)<br>Estimated<br>Share of<br>Overlapping<br>Debt |
|-----------------------------------|----------------------------|----------------------------------------------|-----------------------------------------------------|
| Huntsville I.S.D.                 | \$ 94,500,000              | 100%                                         | \$ 94,500,000                                       |
| New Waverly I.S.D.                | 43,073,810                 | 100%                                         | 43,073,810                                          |
| City of Huntsville                | 42,800,000                 | 100%                                         | 42,800,000                                          |
| City of New Waverly               | -                          | 100%                                         | -                                                   |
| City of Riverside                 | -                          | 100%                                         | -                                                   |
| Subtotal Overlapping Debt         |                            |                                              | <u>\$ 180,373,810</u>                               |
| Walker County direct debt         |                            |                                              | <u>\$ 11,531,017</u>                                |
| Total direct and overlapping debt |                            |                                              | <u>\$ 191,904,827</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 2022</b>          | <b>FY 2021</b>          | <b>FY 2020</b>          | <b>FY 2019</b>          |
|-------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Debt limit (Based on 25% of Value Real Property)                        | \$ 1,644,125,151        | \$ 1,775,655,163        | \$ 1,636,778,208        | \$ 1,194,009,379        |
| Total net debt applicable to limit                                      | <u>11,177,360</u>       | <u>12,141,689</u>       | <u>13,110,991</u>       | <u>14,052,380</u>       |
| Legal debt margin                                                       | <u>\$ 1,632,947,791</u> | <u>\$ 1,763,513,474</u> | <u>\$ 1,623,667,217</u> | <u>\$ 1,179,956,999</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | 0.68%                   | 0.70%                   | 0.80%                   | 1.18%                   |

#### Legal Debt Margin Calculation for Current Fiscal Year

|                                                                    |                         |
|--------------------------------------------------------------------|-------------------------|
| Assessed value                                                     | \$ 5,249,979,486        |
| Add back: exempt real property                                     | 1,950,796,788           |
| Total assessed value                                               | <u>\$ 6,576,500,604</u> |
| Debt limit (25% of total assessed value)                           | \$ 1,644,125,151        |
| Debt applicable to limit:                                          |                         |
| General obligation debt                                            | \$ 11,470,000           |
| Less: Amount set aside for repayment of<br>general obligation debt | 292,640                 |
| Total net debt applicable to limit                                 | <u>\$ 11,177,360</u>    |
| Legal debt margin                                                  | <u>\$ 1,632,947,791</u> |

**TABLE 15**

| <b>FY 2018</b>          | <b>FY 2017</b>          | <b>FY 2016</b>        | <b>FY 2015</b>        | <b>FY 2014</b>        | <b>FY 2013</b>        |
|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 1,119,164,772        | \$ 1,025,496,319        | \$ 981,876,643        | \$ 863,445,801        | \$ 834,746,763        | \$ 761,047,122        |
| <u>14,965,756</u>       | <u>14,965,756</u>       | <u>16,689,580</u>     | <u>17,540,741</u>     | <u>18,449,868</u>     | <u>19,173,023</u>     |
| <u>\$ 1,104,199,016</u> | <u>\$ 1,010,530,563</u> | <u>\$ 965,187,063</u> | <u>\$ 845,905,060</u> | <u>\$ 816,296,895</u> | <u>\$ 741,874,099</u> |
| 1.34%                   | 1.46%                   | 1.70%                 | 2.03%                 | 2.21%                 | 2.52%                 |

**WALKER COUNTY, TEXAS****TABLE 16****DEMOGRAPHIC AND ECONOMIC STATISTICS****LAST TEN FISCAL YEARS**

| <b>Fiscal Year</b> | <b>(1)<br/>Population</b> | <b>(2)<br/>Personal Income<br/>(amounts<br/>expressed<br/>in thousands)</b> | <b>(2)<br/>Per<br/>Capita<br/>Personal<br/>Income</b> | <b>Median<br/>Age</b> | <b>School<br/>Enrollment</b> | <b>Unemployment<br/>Rate</b> |
|--------------------|---------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------|-----------------------|------------------------------|------------------------------|
| 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                                                                   | 25,719                                                | n/a                   | 7,369                        | 5.8%                         |
| 2017               | 71,484                    | 1,938,000                                                                   | 25,719                                                | n/a                   | 7,219                        | 4.3%                         |
| 2018               | 72,245                    | 1,972,000                                                                   | 25,719                                                | n/a                   | 7,186                        | 4.0%                         |
| 2019               | 72,480                    | 1,972,461                                                                   | 27,302                                                | n/a                   | 7,130                        | 3.7%                         |
| 2020               | 72,971                    | 2,030,607                                                                   | 28,016                                                | n/a                   | 7,050                        | 8.0%                         |
| 2021               | 76,400                    | 2,177,308                                                                   | 29,838                                                | n/a                   | 6,912                        | 7.7%                         |
| 2022               | 77,977                    | 2,333,372                                                                   | 32,334                                                | n/a                   | 7,030                        | 5.1%                         |

**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, 2020

**WALKER COUNTY, TEXAS**

**TABLE 17**

**PRINCIPAL EMPLOYERS**

CURRENT YEAR AND TEN YEARS AGO

| <b><u>Employer</u></b>                 | <b>2022</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   | 4372                    | 1                  | 19.89%                                              |
| Sam Houston State University           | 2417                    | 2                  | 11.00%                                              |
| Huntsville Independent School District | 980                     | 3                  | 4.46%                                               |
| Huntsville Memorial Hospital           | 552                     | 4                  | 2.51%                                               |
| Wal-Mart                               | 485                     | 5                  | 2.21%                                               |
| Walker County                          | 400                     | 6                  | 1.82%                                               |
| H-E-B                                  | 393                     | 6                  | 1.79%                                               |
| City of Huntsville                     | 320                     | 8                  | 1.46%                                               |
| Weatherford International              | 260                     | 9                  | 1.18%                                               |
| Bayes Achievement Center               | 200                     | 10                 | 0.91%                                               |

| <b><u>Employer</u></b>                 | <b>2013</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   | 6163                    | 1                  | 46.82%                                              |
| Sam Houston State University           | 3575                    | 2                  | 27.16%                                              |
| Huntsville Independent School District | 875                     | 3                  | 6.65%                                               |
| Huntsville Memorial Hospital           | 589                     | 4                  | 4.48%                                               |
| Wal-Mart                               | 475                     | 5                  | 3.61%                                               |
| Walker County                          | 400                     | 6                  | 3.04%                                               |
| Region VI Education Service Center     | 315                     | 7                  | 2.39%                                               |
| City of Huntsville                     | 275                     | 8                  | 2.09%                                               |
| Weatherford Completion Center          | 285                     | 9                  | 2.17%                                               |
| Gulf Coast Trade Center                | 210                     | 10                 | 1.59%                                               |

**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>2022</b>                                              | <b>2021</b> | <b>2020</b> | <b>2019</b> |
| Operating                       |                                                          |             |             |             |
| General Government              |                                                          |             |             |             |
| Elected                         | 2                                                        | 2           | 2           | 2           |
| Employees                       | 28                                                       | 28          | 29.5        | 29.5        |
| Judicial                        |                                                          |             |             |             |
| Elected                         | 7.5                                                      | 7.5         | 7.5         | 7.5         |
| Employees                       | 47.5                                                     | 47.5        | 46.5        | 46.5        |
| Financial                       |                                                          |             |             |             |
| Elected                         | 2                                                        | 2           | 2           | 2           |
| Appointed                       | 2                                                        | 2           | 2           | 2           |
| Employees                       | 24                                                       | 24          | 24          | 23.5        |
| Public Safety                   |                                                          |             |             |             |
| Elected                         | 5                                                        | 5           | 5           | 5           |
| Employees-Certified             | 45                                                       | 44          | 43          | 42          |
| Employees-Non-Certified         | 9.5                                                      | 8.5         | 8.5         | 8           |
| Employee-Certified/Noncertified |                                                          |             |             |             |
| Employees - EMS                 | 38                                                       | 39          | 39          | 39          |
| Corrections and Rehabilitation  |                                                          |             |             |             |
| Employees-Certified             | 40                                                       | 40          | 40          | 39          |
| Employees-Non-Certified         | 4.5                                                      | 4.5         | 3.5         | 3.5         |
| Health and Welfare              |                                                          |             |             |             |
| Employees                       | 8.5                                                      | 8           | 7.5         | 7.5         |
| Culture and Education           |                                                          |             |             |             |
| Employees                       | 5                                                        | 5           | 5           | 5           |
| Public Transportation           |                                                          |             |             |             |
| Elected                         | 4                                                        | 4           | 4           | 4           |
| Employees                       | 36.5                                                     | 35          | 35          | 35          |
| 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          | 27          | 27          |
| SPU Criminal/Civil/Juvenile     | 44                                                       | 44          | 43          | 43          |
| Total                           | <u>386</u>                                               | <u>383</u>  | <u>380</u>  | <u>377</u>  |

TABLE 18

| Full-time Equivalent Employees as of September 30 |      |      |      |      |      |
|---------------------------------------------------|------|------|------|------|------|
| 2018                                              | 2017 | 2016 | 2015 | 2014 | 2013 |
| 2                                                 | 2    | 2    | 2    | 2    | 2    |
| 30.5                                              | 30.5 | 30   | 29   | 27   | 26   |
| 7.5                                               | 7.5  | 7.5  | 7.5  | 7.5  | 7.5  |
| 46.5                                              | 45.5 | 46   | 45.5 | 44.5 | 43   |
| 2                                                 | 2    | 2    | 2    | 2    | 2    |
| 2                                                 | 2    | 2    | 2    | 2    | 2    |
| 23                                                | 23   | 21.5 | 21.5 | 21   | 21   |
| 5                                                 | 5    | 5    | 5    | 5    | 5    |
| 39                                                | 36   | 33   | 33   | 31   | 30.5 |
| 7.5                                               | 7.5  | 7.5  | 7.5  | 8.5  | 8.5  |
| 39                                                | 39   | 39   | 39   | 39   | 39   |
| 39                                                | 39   | 39   | 40.5 | 40.5 | 33.5 |
| 3.5                                               | 3.5  | 3.5  | 3.5  | 3.5  | 3.5  |
| 7.5                                               | 7.5  | 7.5  | 7.5  | 7.5  | 6.5  |
| 4                                                 | 4    | 4    | 4    | 4    | 4    |
| 4                                                 | 4    | 4    | 4    | 4    | 4    |
| 34.5                                              | 34.5 | 34.5 | 34.5 | 34   | 34   |
| 0                                                 | 0    | 0    | 0    | 0    | 0    |
| 0                                                 | 0    | 0    | 0    | 0    | 0    |
| 0                                                 | 0    | 0    | 0    | 0    | 0    |
| 6                                                 | 6    | 6    | 6    | 6    | 6    |
| 29.5                                              | 29.5 | 29   | 29   | 29   | 29   |
| 44                                                | 44   | 44   | 45   | 45   | 45   |
| 376                                               | 372  | 367  | 368  | 363  | 352  |

**WALKER COUNTY, TEXAS**

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

| <b>Function</b>                                           | <b>2022</b> | <b>2021</b> | <b>2020</b> | <b>2019</b> |
|-----------------------------------------------------------|-------------|-------------|-------------|-------------|
| Sheriff Office/Constables                                 |             |             |             |             |
| Papers Served                                             | 1,466       | 1,283       | 1,373       | 1,949       |
| Jail                                                      |             |             |             |             |
| Bookings at Jail                                          | 2,935       | 2,450       | 3,128       | 3,762       |
| Average Daily Jail Population                             | 188         | 188         | 211         | 202         |
| Highest Daily Jail Population                             | 212         | 217         | 233         | 242         |
| Health and Welfare                                        |             |             |             |             |
| Permits Issued                                            | 1,456       | 900         | 1,139       | 1,129       |
| Judicial/Courts                                           |             |             |             |             |
| Number of indigent cases                                  | 1,465       | 1,098       | 1,074       | 1,133       |
| Cases filed District Courts-Civil                         | 442         | 419         | 501         | 591         |
| Cases filed District Courts-Criminal                      | 574         | 552         | 458         | 400         |
| Cases filed District Courts-Family                        | 473         | 560         | 612         | 476         |
| Cases disposed -County Court at Law                       | 1,118       | 784         | 1,015       | 807         |
| Cases filed in Court at Law-Criminal                      | 751         | 953         | 695         | 763         |
| Cases filed County Court at Law-Civil                     | 209         | 253         | 297         | 366         |
| Cases filed in JP Courts-Traffic/Non Traffic Misdemeanors | 3,761       | 3,955       | 4,823       | 7,477       |
| Cases filed in JP Courts - Civil                          | 1,269       | 1,268       | 1,083       | 1,305       |
| Cases Disposed of - JP Courts                             | 3,552       | 4,731       | 5,250       | 7,455       |
| County Clerk                                              |             |             |             |             |
| Documents recorded                                        | 12,450      | 12,329      | 11,165      | 8,795       |
| Adult Probation                                           |             |             |             |             |
| Offenders Supervised                                      | 2,777       | 2,622       | 2,762       | 3,148       |
| Juvenile Probation                                        |             |             |             |             |
| Juveniles Supervised                                      | 95          | 69          | 77          | 105         |



**TABLE 19**

| <b>2018</b> | <b>2017</b> | <b>2016</b> | <b>2015</b> | <b>2014</b> | <b>2013</b> |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 1,779       | 1,880       | 1,942       | 1,975       | 1,647       | 1,853       |
| 3,719       | 3,791       | 3,671       | 3,806       | 3,015       | 3,918       |
| 172         | 162         | 171         | 154         | 147         | 146         |
| 211         | 193         | 228         | 179         | 196         | 176         |
| 823         | 1,080       | 1,164       | 1,020       | 861         | 405         |
| 1,191       | 1,383       | 1,219       | 1,127       | 1,092       | 1,277       |
| 498         | 561         | 521         | 499         | 587         | 491         |
| 526         | 436         | 443         | 628         | 466         |             |
| 575         | 521         | 595         | 533         | 559         | 534         |
| 933         | 908         | 935         | 1,107       | 1,337       | 1,403       |
| 866         | 927         | 796         | 944         | 893         | 1,198       |
| 292         | 251         | 225         | 284         | 282         | 343         |
| 8,716       | 6,817       | 7,747       | 8,276       | 9,172       | 10,899      |
| 1,054       | 819         | 818         | 801         | 714         | 658         |
| 7,454       | 6,750       | 7,806       | 8,084       | 8,864       | 9,939       |
| 8,983       | 8,983       | 10,296      | 9,160       | 10,172      | 10,079      |
| 3,291       | 3,363       | 3,293       | 3,258       | 3,400       | 3,476       |
| 69          | 74          | 61          | 67          | 63          | 81          |

**WALKER COUNTY, TEXAS****CAPITAL ASSET STATISTICS BY FUNCTION**

LAST TEN FISCAL YEARS

| <b>Function</b>     | <b>2022</b> | <b>2021</b> | <b>2020</b> | <b>2019</b> |
|---------------------|-------------|-------------|-------------|-------------|
| Public Safety       |             |             |             |             |
| Sheriff Office      |             |             |             |             |
| Stations            | 1           | 1           | 1           | 1           |
| Patrol Units        | 38          | 37          | 37          | 37          |
| Jail                | 1           | 1           | 1           | 1           |
| Number of beds      | 268         | 268         | 268         | 268         |
| Road & Bridge       |             |             |             |             |
| Miles of roads      | 563.98      | 549.52      | 549.52      | 541.87      |
| Courts              |             |             |             |             |
| District Courts     | 2           | 2           | 2           | 2           |
| County Court at Law | 1           | 1           | 1           | 1           |
| JP Courts           | 4           | 4           | 4           | 4           |

TABLE 20

| 2018   | 2017   | 2016   | 2015 | 2014 | 2013 |
|--------|--------|--------|------|------|------|
| 1      | 1      | 1      | 1    | 1    | 1    |
| 35     | 35     | 35     | 35   | 35   | 35   |
| 1      | 1      | 1      | 1    | 1    | 1    |
| 268    | 268    | 268    | 268  | 268  | 162  |
| 535.84 | 539.72 | 539.72 | 537  | 537  | 537  |
| 2      | 2      | 2      | 2    | 2    | 2    |
| 1      | 1      | 1      | 1    | 1    | 1    |
| 4      | 4      | 4      | 4    | 4    | 4    |



## **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  
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, 2022, 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 13, 2023.

***Report on 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 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 or significant deficiencies may exist that were not identified.

***Report on 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 13, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL AND STATE PROGRAMS 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 Programs**

***Opinion on Each Major Federal and State Programs***

We have audited Walker County, Texas (the "County") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State of Texas Uniform Grant Management Standards ("UGMS")* that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2022. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County 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, 2022.

***Basis for Opinion on Each Major Federal and State Programs***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and *UGMS*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state programs. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

**OFFICE LOCATIONS**

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





## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *UGMS* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal and state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *UGMS*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 and state programs 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 and state programs 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 and state programs 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, the *Guidelines* and *UGMS*. Accordingly, this report is not suitable for any other purpose.

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

Waco, Texas  
March 13, 2023

**WALKER COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

| Federal Grantor/Pass-through Grantor/<br>Program Title                        | Federal<br>Assistance<br>Listing Number | Pass-through<br>Entity Identifying<br>Number | Expenditures | Pass-Through<br>Expenditures |
|-------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------|--------------|------------------------------|
| <b>FEDERAL AWARDS</b>                                                         |                                         |                                              |              |                              |
| <b><u>U. S. Department of Agriculture</u></b>                                 |                                         |                                              |              |                              |
| Passed through Texas State Comptroller of Public Accounts:                    |                                         |                                              |              |                              |
| U.S. Forest Service - Mineral Receipts                                        | 10.666                                  | N/A                                          | \$ 148,300   | \$ 148,300                   |
| Total Forest Service Schools and Roads Cluster                                |                                         |                                              | 148,300      | 148,300                      |
| Total Passed through Texas State Comptroller of Public Accounts               |                                         |                                              | 148,300      | 148,300                      |
| Total U. S. Department of Agriculture                                         |                                         |                                              | 148,300      | 148,300                      |
| <b><u>U. S. Department of Housing and Urban Development</u></b>               |                                         |                                              |              |                              |
| Passed through Texas General Land Office:                                     |                                         |                                              |              |                              |
| CDBG Disaster Recovery - Harvey Round 1                                       | 14.228                                  | 20-065-104-C279                              | 2,449,506    | -                            |
| Total Passed through Texas General Land Office                                |                                         |                                              | 2,449,506    | -                            |
| Passed through Texas Department of Agriculture:                               |                                         |                                              |              |                              |
| CDBG Disaster Recovery                                                        | 14.228                                  | 7220490                                      | 7,520        | 7,520                        |
| Total Passed through Texas Department of Agriculture                          |                                         |                                              | 7,520        | 7,520                        |
| Total 14.228                                                                  |                                         |                                              | 2,457,026    | 7,520                        |
| Total U. S. Department of Housing and Urban Development                       |                                         |                                              | 2,457,026    | 7,520                        |
| <b><u>U. S. Department of Justice</u></b>                                     |                                         |                                              |              |                              |
| Direct programs:                                                              |                                         |                                              |              |                              |
| State Criminal Alien Assistance Program                                       | 16.606                                  | N/A                                          | 11,642       | -                            |
| Bulletproof Vest Partnership Grant Program                                    | 16.607                                  | N/A                                          | 632          | -                            |
| Total direct programs                                                         |                                         |                                              | 12,274       | -                            |
| Passed through Texas Office of the Governor - Criminal Justice Division:      |                                         |                                              |              |                              |
| Victims of Crime Act Formula Grant Program                                    | 16.575                                  | 3872602                                      | 50,897       | -                            |
| Total Passed through Texas Office of the Governor - Criminal Justice Division |                                         |                                              | 50,897       | -                            |
| Passed through City of Huntsville, Texas:                                     |                                         |                                              |              |                              |
| 2020 Justice Assistance Grant Program (JAG)                                   | 16.738                                  | 15PBJA-21-GG-01881-JAGX                      | 6,380        | -                            |
| Total Passed through City of Huntsville, Texas                                |                                         |                                              | 6,380        | -                            |
| Total U. S. Department of Justice                                             |                                         |                                              | 69,551       | -                            |
| <b><u>U. S. Department of Treasury</u></b>                                    |                                         |                                              |              |                              |
| Direct Program:                                                               |                                         |                                              |              |                              |
| Coronavirus State and Local Fiscal Recovery Fund - COVID-19                   | 21.027                                  | 2020                                         | 6,739,685    | -                            |
| Total U. S. Department of Treasury                                            |                                         |                                              | 6,739,685    | -                            |
| <b><u>U. S. Office of National Drug Control Policy</u></b>                    |                                         |                                              |              |                              |
| Direct Program:                                                               |                                         |                                              |              |                              |
| High Intensity Drug Trafficking Areas Program                                 | 95.001                                  | G21HN0025A                                   | 24,271       | -                            |
| Total U.S. Office of National Drug Control Policy                             |                                         |                                              | 24,271       | -                            |
| <b><u>U.S. Department of Homeland Security</u></b>                            |                                         |                                              |              |                              |
| Passed through Texas Division of Emergency Management:                        |                                         |                                              |              |                              |
| Disaster Grants- Public Assistance                                            | 97.036                                  | 4485-DR-TX                                   | 30,869       | -                            |
| Disaster Grants- Public Assistance                                            | 97.036                                  | 3540-DR-TX                                   | 3,477        | -                            |
| Disaster Grants- Public Assistance                                            | 97.036                                  | 4332-DR-TX                                   | 18,528       | -                            |
| Disaster Grants- Public Assistance                                            | 97.036                                  | 4485-DR-TX                                   | 68,880       | -                            |
| Disaster Grants- Public Assistance                                            | 97.036                                  | 4416-DR-TX                                   | 66,815       | -                            |
| Total 97.036                                                                  |                                         |                                              | 188,569      | -                            |
| Emergency Management Performance Grants                                       |                                         |                                              | 16,060       | -                            |
| Total Passed through Texas Division of Emergency Management                   |                                         |                                              | 204,629      | -                            |
| Total U.S. Department of Homeland Security                                    |                                         |                                              | 204,629      | -                            |
| Total Expenditures of Federal Awards                                          |                                         |                                              | \$ 9,643,462 | \$ 155,820                   |

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

**WALKER COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

| State Grantor/<br>Grant Description                              | Pass-through<br>Grantor's<br>Number | Expenditures  | Pass-through<br>Expenditures |
|------------------------------------------------------------------|-------------------------------------|---------------|------------------------------|
| <b>STATE AWARDS</b>                                              |                                     |               |                              |
| <b><u>Office of Court Administration</u></b>                     |                                     |               |                              |
| Direct Program:                                                  |                                     |               |                              |
| Task Force on Indigent Defense                                   | 212-20-236                          | \$ 35,772     | \$ -                         |
| Total Office of Court Administration                             |                                     | 35,772        | -                            |
| <b><u>Office of the Governor</u></b>                             |                                     |               |                              |
| Direct Program:                                                  |                                     |               |                              |
| Prosecution of Prison Crimes - Criminal                          | SF-11-A10-14918-20                  | 1,505,634     | -                            |
| Total Office of the Governor                                     |                                     | 1,505,634     | -                            |
| <b><u>Texas Commission on Environmental Quality</u></b>          |                                     |               |                              |
| Direct Program:                                                  |                                     |               |                              |
| Tire Collection Event                                            | 20-16-04                            | 8,103         | -                            |
| Total Texas Commission on Environmental Quality                  |                                     | 8,103         | -                            |
| <b><u>Office of Attorney General</u></b>                         |                                     |               |                              |
| Direct Program:                                                  |                                     |               |                              |
| Statewide Victim Information and Notification Everyday System    | 20192044900-516-01                  | 18,587        | -                            |
| Total Office of Attorney General                                 |                                     | 18,587        | -                            |
| <b><u>Office of the Governor - Criminal Justice Division</u></b> |                                     |               |                              |
| Passed through Houston-Galveston Area Council:                   |                                     |               |                              |
| Regional Juvenile Mental Health Services                         | 26067                               | 10,000        | -                            |
| Total passed through Houston-Galveston Area Council              |                                     | 10,000        | -                            |
| Total Office of the Governor - Criminal Justice Division         |                                     | 10,000        | -                            |
| <b><u>Texas Department of State Health Services</u></b>          |                                     |               |                              |
| Passed through Southeast Texas Trauma Regional Advisory Council: |                                     |               |                              |
| EMS Trauma Care System                                           | N/A                                 | 13,796        | -                            |
| Total Southeast Texas Trauma Regional Advisory Council           |                                     | 13,796        | -                            |
| Total Texas Department of State Health Services                  |                                     | 13,796        | -                            |
| <b><u>Texas Department of Motor Vehicles</u></b>                 |                                     |               |                              |
| Passed through Montgomery County:                                |                                     |               |                              |
| Texas Department of Motor Vehicles                               | 608-21-1700000                      | 98,629        | -                            |
| Total passed through Montgomery County                           |                                     | 98,629        | -                            |
| Total Texas Department of Motor Vehicles                         |                                     | 98,629        | -                            |
| <b><u>Office of the Secretary of the State</u></b>               |                                     |               |                              |
| Direct Program:                                                  |                                     |               |                              |
| Chapter 19 Voter Funds                                           | N/A                                 | 1,835         | -                            |
| Total Office of Secretary of State                               |                                     | 1,835         | -                            |
| Total Expenditures of State Awards                               |                                     | \$ 1,692,356  | \$ -                         |
| Total Expenditures of Federal and State Awards                   |                                     | \$ 11,335,818 | \$ 155,820                   |

The accompanying notes are an integral part of this schedule.



## **WALKER COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

#### **1. GENERAL**

The accompanying Schedule of Expenditures of Federal and State Awards presents the activity of all federal and state financial assistance programs of Walker County, Texas, for the year ended September 30, 2022. The County's reporting entity is defined in Note I to the County's financial statements. The Schedule of Expenditures of Federal and State Awards includes all Federal and State awards expended by the County, regardless of whether the award was received directly from the Federal or State agency or passed through another agency.

#### **2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal and State Awards is presented using the modified accrual basis of accounting, which is described in Note I to the County's financial statements.

#### **3. INDIRECT COSTS**

The County has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance.

**WALKER COUNTY, TEXAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Summary of Auditor's Results**

**Financial Statements:**

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

**Federal and State Awards:**

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

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

**Identification of major programs:**

|                                                                |                                                                                                                                                                               |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Assistance Listing Number(s):<br>14.228<br>21.027<br><br>State | Name of Program or Cluster:<br>CDBG Disaster Recovery<br><br>Coronavirus State and Local Fiscal<br>Recovery Fund - COVID-19<br><br>Prosecution of Prison Crimes -<br>Criminal |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

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

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

|                                                               |     |
|---------------------------------------------------------------|-----|
| 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**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NONE

