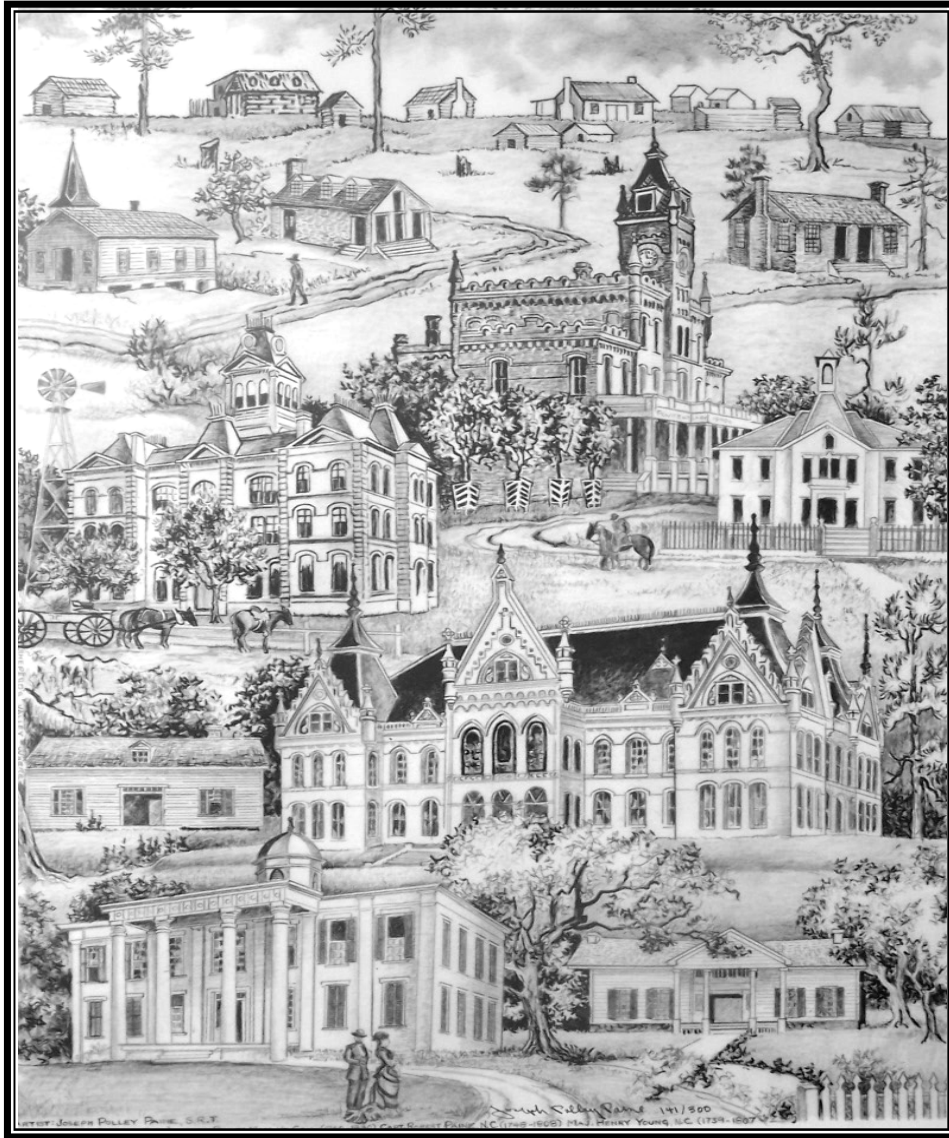




Walker County, Texas



*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 12th and 278th 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.

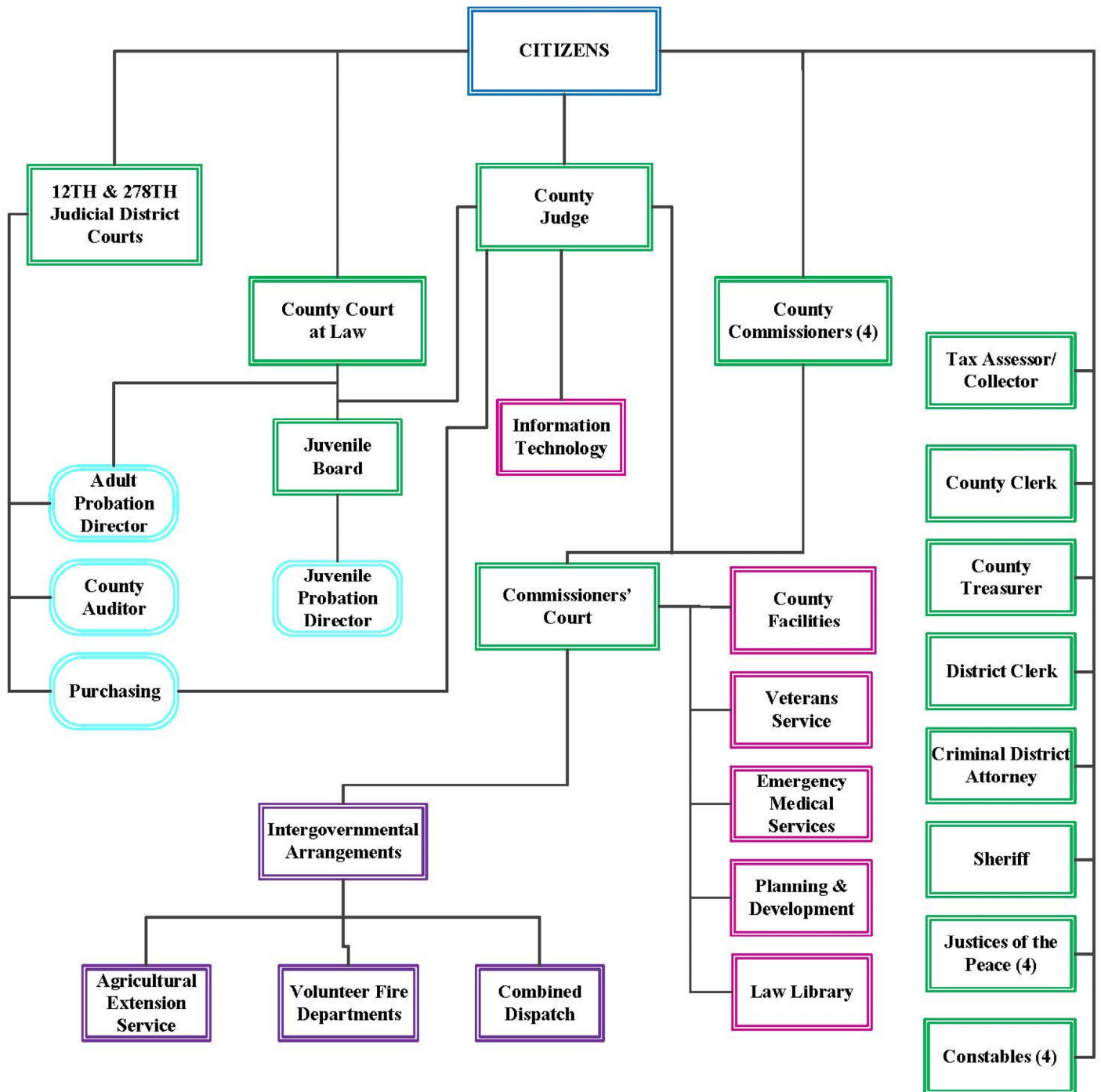
Acknowledgements. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to everyone in the office for their loyal and dedicated service. I would also like 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, 12th Judicial District Court
Judge, 278th 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 30th (Walker County, Texas' fiscal year end date) of each year.

WALKER COUNTY, TEXAS' NET POSITION

	2022		Governmental Activities 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:

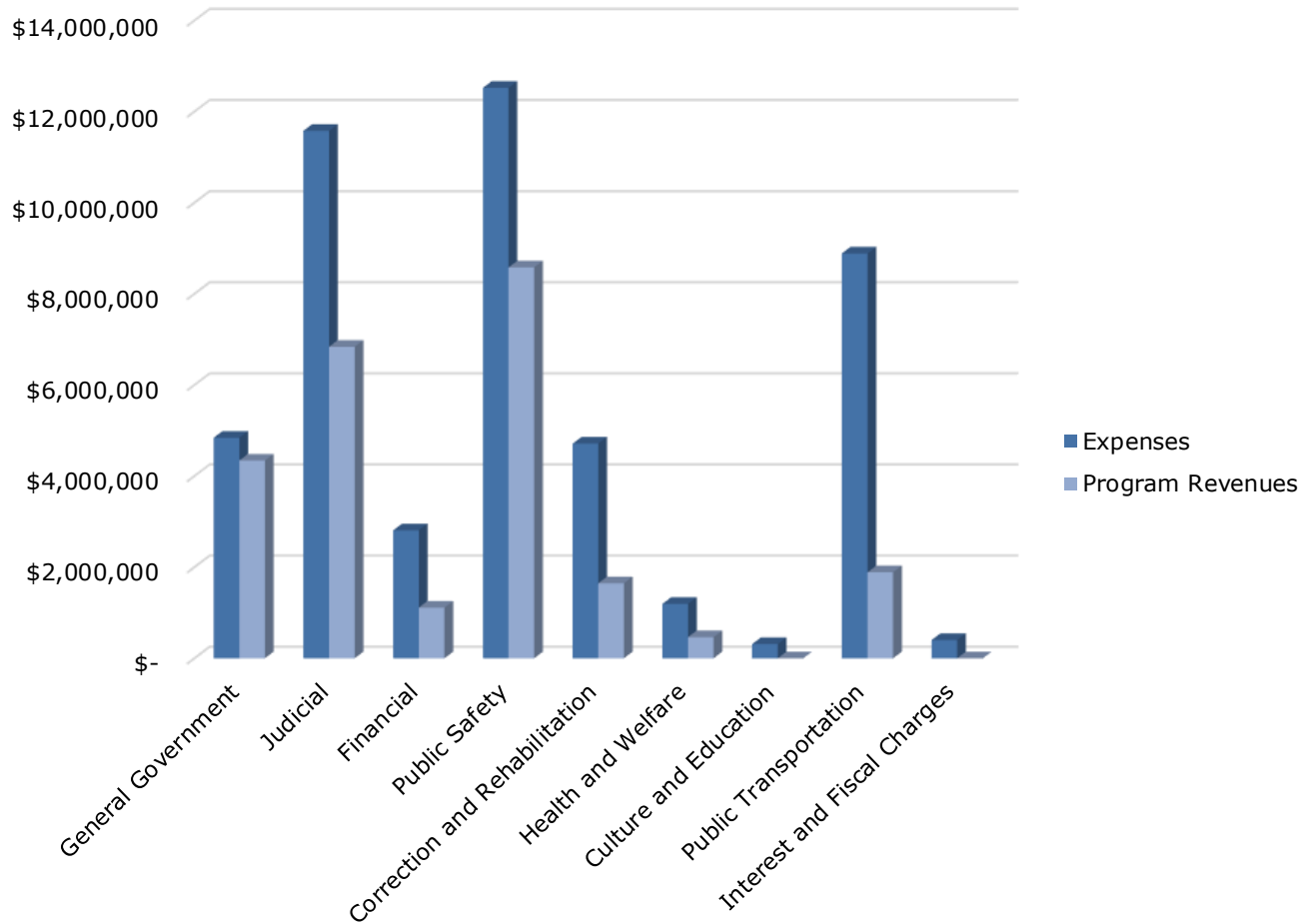
- Operating grants and contributions increased approximately \$4.9 million primarily due to recognizing new grant revenue from the American Rescue Plan.
- Property and sales taxes increased due to steady population growth leading to new taxable property and increased economic activity.
- Expenses increased 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

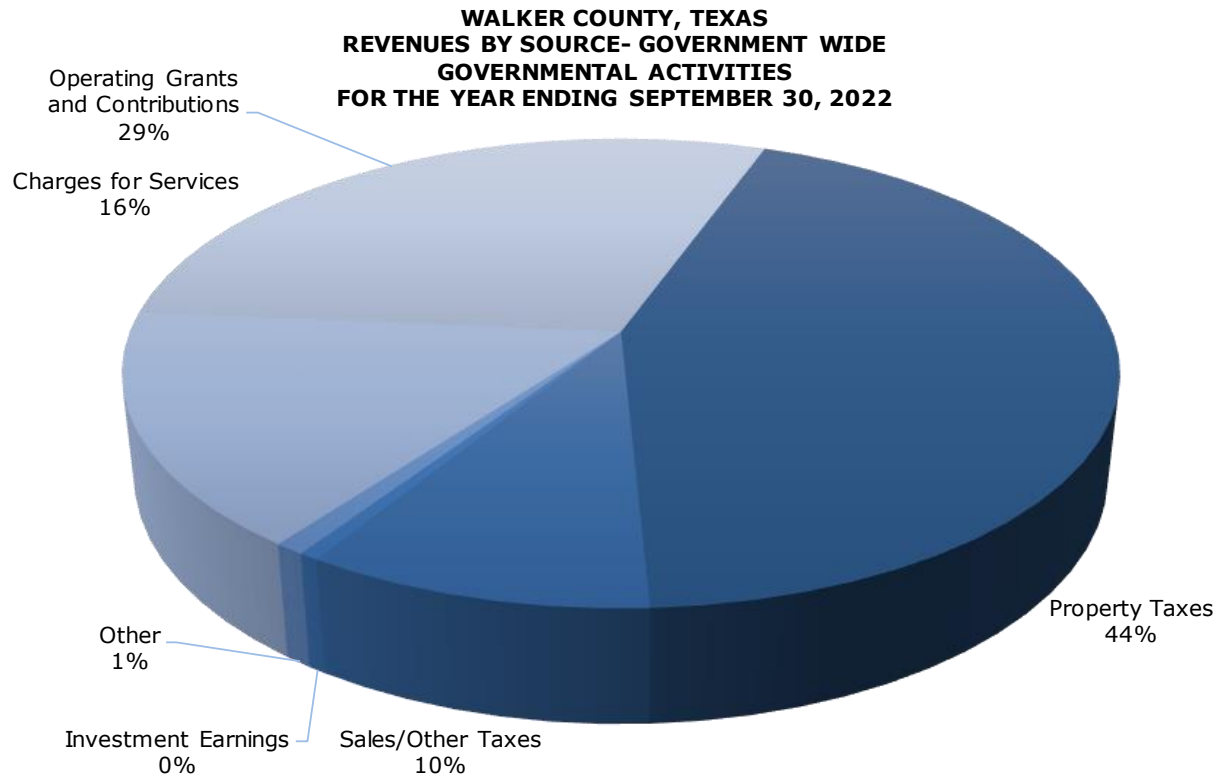
	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,862,304	16%	\$ 8,941,685	19%	\$(79,381)	-1%
Operating Grants and Contributions	16,003,817	29%	11,087,611	23%	4,916,206	44%
General Revenues:						
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).

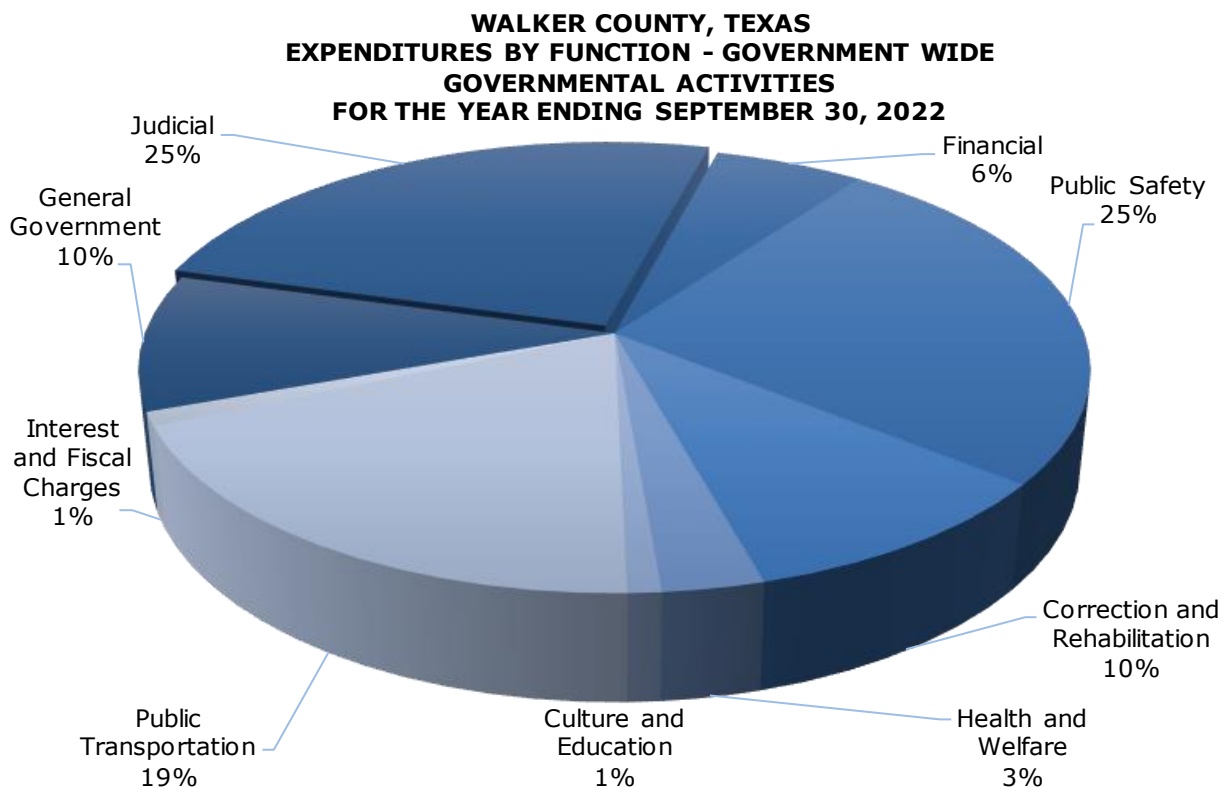
**WALKER COUNTY, TEXAS
EXPENSES AND PROGRAM REVENUES
GOVERNMENT-WIDE GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDING SEPTEMBER 30, 2022**



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 Activities
ASSETS	
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>
DEFERRED OUTFLOWS OF RESOURCES	
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>
LIABILITIES	
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>
DEFERRED INFLOWS OF RESOURCES	
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>
NET POSITION	
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)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Governmental Activities				
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	\$ 47,247,116	\$ 8,862,304	\$ 16,003,817	(22,380,995)
General Revenues:				
Property Taxes				23,946,450
Sales Taxes				5,027,193
Mixed Beverage and Other Taxes				236,534
Investment Earnings				303,796
Miscellaneous				461,692
Total General Revenues				29,975,665
Change in Net Position				7,594,670
Net Position, Beginning				(2,279,988)
Net Position, Ending				\$ 5,314,682

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

WALKER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	General Fund	Debt Service Fund	Road and Bridge Fund
ASSETS			
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>
LIABILITIES			
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>
DEFERRED INFLOWS OF RESOURCES			
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>
FUND BALANCES			
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 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 EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental 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 Fund	Debt Service Fund	Road and Bridge Fund
REVENUES			
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>
EXPENDITURES			
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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,346,655</u>	<u>(671)</u>	<u>(844,909)</u>
OTHER FINANCING SOURCES (USES)			
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>
NET CHANGE IN FUND BALANCES	<u>4,268,490</u>	<u>(671)</u>	<u>686,291</u>
FUND BALANCES, BEGINNING	<u>18,331,927</u>	<u>293,311</u>	<u>3,375,580</u>
FUND BALANCES, ENDING	<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 EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental 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 Fund
	Retiree Insurance Fund
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,016,990
Total Current Assets	2,016,990
NET POSITION	
Unrestricted	2,016,990
Total Net Position	\$ 2,016,990

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 Fund
	Retiree Insurance Fund
OPERATING REVENUES	\$ -
OPERATING EXPENSES	-
OPERATING INCOME	-
NONOPERATING REVENUES	
Interest Income	15,439
Total Nonoperating Revenues	15,439
NET INCOME	15,439
TOTAL NET POSITION, BEGINNING	2,001,551
TOTAL NET POSITION, ENDING	\$ 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 Fund
	<u>Retiree Insurance Fund</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on Deposits and Investments	\$ <u>15,439</u>
Net Cash Provided by Investing Activities	<u>15,439</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	15,439
CASH AND CASH EQUIVALENTS, BEGINNING	<u>2,001,551</u>
CASH AND CASH EQUIVALENTS, ENDING	\$ <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 Funds</u>
ASSETS	
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>
LIABILITIES	
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>
NET POSITION	
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 Funds</u>
ADDITIONS	
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>
DEDUCTIONS	
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>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>(800,602)</u>
NET POSITION, BEGINNING	<u>4,189,601</u>
NET POSITION, ENDING	<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 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	<u>\$ 45,723,702</u>

2. Investments

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

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

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

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

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

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

The County presently has no recurring fair value measurements.

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 Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not 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 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 depreciated, net	<u>18,772,250</u>	<u>(688,254)</u>	<u>-</u>	<u>18,083,996</u>
Governmental activities 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 ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
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 ⁽³⁾	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 ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	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%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

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

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ 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 ⁽¹⁾	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 ⁽²⁾	-	23,729	(23,729)
Balance at December 31, 2021	\$ 123,348,814	\$ 113,257,066	\$ 10,091,748

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

⁽²⁾ 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 6.60%	Current Discount Rate 7.60%	1% Increase 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 Outflows of Resources	Deferred Inflows 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 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 Only	Dependent 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 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 Discount Rate (3.77%)	Discount Rate (4.77%)	1% Increase in 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 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 Outflows of Resources	Deferred Inflows 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 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

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
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>
 Penalty and Interest	 320,000	 320,000	 263,851	 (56,149)
 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>
 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>
 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>
 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>
 Other Intergovernmental Funds				
Other Intergovernmental	<u>368,939</u>	<u>368,939</u>	<u>359,018</u>	<u>(9,921)</u>
Total Other Intergovernmental Funds	<u>368,939</u>	<u>368,939</u>	<u>359,018</u>	<u>(9,921)</u>
 Total Intergovernmental	 581,563	 5,082,540	 5,056,977	 (25,563)

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 Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
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 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 Final Budget - Positive (Negative)
	Original	Final	Actual 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>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Facilities				
Salary, Other Pay, and Benefits	\$ 548,890	\$ 548,890	\$ 477,329	\$ 71,561
Operations	359,944	455,044	436,690	18,354
Total County Facilities	<u>908,834</u>	<u>1,003,934</u>	<u>914,019</u>	<u>89,915</u>
Facilities - Justice Center Municipal Allocation				
Operations	<u>10,983</u>	<u>10,983</u>	<u>7,680</u>	<u>3,303</u>
Total Facilities - Justice Center 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	-	9,071	9,071	-
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 Projects	<u>316,600</u>	<u>2,788,059</u>	<u>219,998</u>	<u>2,568,061</u>
General Governmental Projects - ARP Projects	<u>7,086,880</u>	<u>622,185</u>	<u>80,790</u>	<u>541,395</u>
Total General Governmental 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>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</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 - 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 Amounts</u>	<u>Variance with Final Budget - Positive (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 Final Budget - Positive (Negative)
	Original	Final	Actual 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 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 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 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 Final Budget - Positive (Negative)
	Original	Final	Actual 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 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 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 Final Budget - Positive (Negative)
	Original	Final	Actual 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 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 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 Service Contracts				
Intergovernmental Contracts	115,730	153,028	152,305	723
Total Health And Welfare - 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 Amounts</u>	<u>Variance with Final Budget - Positive (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>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(6,991,700)</u>	<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	<u>(2,750,562)</u>	<u>(2,228,165)</u>	<u>(2,228,165)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,750,562)</u>	<u>(2,078,165)</u>	<u>(2,078,165)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(9,742,262)</u>	<u>(11,991,414)</u>	<u>4,268,490</u>	<u>16,259,904</u>
FUND BALANCES, BEGINNING	<u>18,331,927</u>	<u>18,331,927</u>	<u>18,331,927</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Final Budget - Positive (Negative)
	Original	Final	Actual 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 Amounts	Variance with Final Budget - Positive (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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$(912,780)</u>	<u>\$(4,795,398)</u>	<u>\$(844,909)</u>	<u>\$ 3,950,489</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	794,700	1,594,700	1,594,700	-
Transfers Out	-	(150,000)	(150,000)	-
Proceeds from Sales of Assets	-	86,500	86,500	-
Total Other Financing Sources (uses)	<u>794,700</u>	<u>1,531,200</u>	<u>1,531,200</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(118,080)</u>	<u>(3,264,198)</u>	<u>686,291</u>	<u>3,950,489</u>
FUND BALANCES, BEGINNING	<u>3,375,580</u>	<u>3,375,580</u>	<u>3,375,580</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
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>
EXPENDITURES				
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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,203,937)	(2,289,547)	542,501	2,832,048
OTHER FINANCING SOURCES (USES)				
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>
NET CHANGE IN FUND BALANCES	(292,816)	(1,713,937)	1,118,111	2,832,048
FUND BALANCES, BEGINNING	<u>1,574,408</u>	<u>1,574,408</u>	<u>1,574,408</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,281,592</u>	<u>\$ (139,529)</u>	<u>\$ 2,692,519</u>	<u>\$ 2,832,048</u>

WALKER COUNTY, TEXASSCHEDULE 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 Final Budget - Positive (Negative)
	Original	Final	Actual 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	-	9,975	9,975	-
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	-	14,954	-	14,954
Total HAVA Election Security	-	14,954	-	14,954
Total General Government	-	14,954	-	14,954

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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial:				
SPU Criminal				
Salary, Other Pay, and Benefits	\$ 1,519,924	\$ 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 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 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 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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(13,114)	(13,114)	(13,114)	-
OTHER FINANCING SOURCES (USES)				
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>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -



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

Measurement Date December 31,	2021	2020	2019
Total Pension Liability			
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 (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
Plan Fiduciary Net Position			
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 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 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 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.

2018	2017	2016	2015	2014
\$ 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

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
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:

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	18.8 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation.
Retirement Age	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.
Mortality	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.
Changes in Assumptions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions	2015: Employer contributions reflect that a 40% CPI COLA was adopted. 2016: Employer contributions reflect that a 40% CPI COLA was adopted. 2017: Employer contributions reflect that a 40% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 40% CPI COLA was adopted. 2019: Employer contributions reflect that a 40% CPI COLA was adopted. 2020: Employer contributions reflect that a 40% CPI COLA was adopted. 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

Measurement Date December 31,	2021	2020	2019	2018	2017
Total OPEB liability					
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
Covered-employee payroll	\$ 7,531,661	\$ 8,334,886	\$ 8,334,886	\$ 8,134,025	\$ 8,134,025
Total OPEB liability as a percentage of covered-employee payroll	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 Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund	Court Facilities Fund
ASSETS					
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>
LIABILITIES					
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>
FUND BALANCES					
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 Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	County Jury Fee Fund	County Jury Fund	Court Reporter Service Fund	County Law Library Fund	Language 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 Security Fund	Justice Courts Building Security Fund	JP Truancy Prevention and Diversion Fund	County Specialty Court Programs Fund	US Forest Service Fund
ASSETS					
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>
LIABILITIES					
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>
FUND BALANCES					
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 Technology Fund	County and District Courts Technology Fund	Child Abuse Prevention Fund	District Attorney Prosecutors Supplement Fund	Pretrial Intervention Program Fund	District Attorney Forfeiture Fund	District Attorney Hot Check Fee Fund	Sheriff Forfeiture 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 Inmate Medical Fund	DOJ Equitable Sharing Fund	Sheriff Commissary Fund	Elections Equipment Fund	Tax Assessor Elections Service Contract Fund
ASSETS					
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>
LIABILITIES					
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>
FUND BALANCES					
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 Special Inventory Fee Fund	Juvenile Grant Fund	Total Nonmajor Special 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 Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund	Court Facilities Fund
REVENUES					
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>
EXPENDITURES					
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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(499)</u>	<u>(13,225)</u>	<u>(255,041)</u>	<u>120,331</u>	<u>15,363</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(499)</u>	<u>(13,225)</u>	<u>(255,041)</u>	<u>120,331</u>	<u>15,363</u>
FUND BALANCE, BEGINNING	<u>945</u>	<u>76,942</u>	<u>538,254</u>	<u>66,903</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 446</u>	<u>\$ 63,717</u>	<u>\$ 283,213</u>	<u>\$ 187,234</u>	<u>\$ 15,363</u>

Special Revenue Funds

District Clerk Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	County Jury Fee Fund	County Jury Fund	Court Reporter Service Fund	County Law Library Fund	Language 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 Security Fund	Justice Courts Building Security Fund	JP Truancy Prevention and Diversion Fund	County Specialty Court Programs Fund	US Forest Service Fund
REVENUES					
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>
EXPENDITURES					
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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(41,301)</u>	<u>2,737</u>	<u>12,364</u>	<u>5,975</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
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>
NET CHANGE IN FUND BALANCES	3,440	2,737	12,364	5,975	-
FUND BALANCE, BEGINNING	<u>9,100</u>	<u>52,092</u>	<u>22,937</u>	<u>6,199</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 12,540</u>	<u>\$ 54,829</u>	<u>\$ 35,301</u>	<u>\$ 12,174</u>	<u>\$ -</u>

Special Revenue Funds							
Justice Courts Technology Fund	County and District Courts Technology Fund	Child Abuse Prevention Fund	District Attorney Prosecutors Supplement Fund	Pretrial Intervention Program Fund	District Attorney Forfeiture Fund	District Attorney Hot Check Fee Fund	Sheriff Forfeiture 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

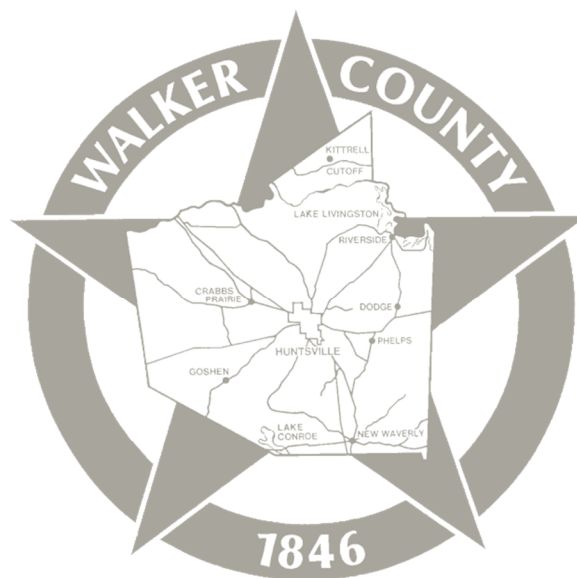
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds				
	Sheriff Inmate Medical Fund	DOJ Equitable Sharing Fund	Sheriff Commissary Fund	Elections Equipment Fund	Tax Assessor Elections Service Contract Fund
REVENUES					
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>
EXPENDITURES					
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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,678</u>	<u>44,332</u>	<u>82,790</u>	<u>(2,025)</u>	<u>1,027</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,678	44,332	82,790	(2,025)	1,027
FUND BALANCE, BEGINNING	<u>52,014</u>	<u>403,777</u>	<u>253,533</u>	<u>24,237</u>	<u>60,327</u>
FUND BALANCE, ENDING	<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 Special Inventory Fee Fund	Juvenile Grant Fund	Total Nonmajor Special Revenue 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, TEXASSCHEDULE 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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>)
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>1,560</u>)	(<u>1,560</u>)	(<u>499</u>)	<u>1,061</u>
FUND BALANCES, BEGINNING	<u>945</u>	<u>945</u>	<u>945</u>	<u>-</u>
FUND BALANCES, ENDING	\$ (<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(11,911)	(11,911)	(13,225)	(1,314)
FUND BALANCES, BEGINNING	<u>76,942</u>	<u>76,942</u>	<u>76,942</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>298,557</u>)	(<u>298,557</u>)	(<u>255,041</u>)	<u>43,516</u>
FUND BALANCES, BEGINNING	<u>538,254</u>	<u>538,254</u>	<u>538,254</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>)
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>65,323</u>)	(<u>65,323</u>)	<u>120,331</u>	<u>185,654</u>
FUND BALANCES, BEGINNING	<u>66,903</u>	<u>66,903</u>	<u>66,903</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	15,363	15,363
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ 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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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	<u>-</u>	<u>-</u>	<u>35</u>	<u>35</u>
Total Revenues	<u>4,600</u>	<u>4,600</u>	<u>18,050</u>	<u>13,450</u>
EXPENDITURES				
Judicial:				
District Clerk Records Preservation				
Operations	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total District Clerk Records Preservation	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Judicial	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
NET CHANGE IN FUND BALANCES	1,600	1,600	18,050	16,450
FUND BALANCES, BEGINNING	<u>16,398</u>	<u>16,398</u>	<u>16,398</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>26,344</u>)	(<u>26,344</u>)	<u>1,507</u>	<u>27,851</u>
FUND BALANCES, BEGINNING	<u>32,889</u>	<u>32,889</u>	<u>32,889</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>)
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>1,145</u>)	(<u>1,145</u>)	<u>598</u>	<u>1,743</u>
FUND BALANCES, BEGINNING	<u>5,186</u>	<u>5,186</u>	<u>5,186</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>)
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>3,400</u>)	(<u>3,400</u>)	(<u>6,681</u>)	(<u>3,281</u>)
FUND BALANCES, BEGINNING	<u>6,737</u>	<u>6,737</u>	<u>6,737</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	7,022	7,022
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ 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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(10,210)	(10,210)	4,548	14,758
FUND BALANCES, BEGINNING	<u>13,263</u>	<u>13,263</u>	<u>13,263</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	2,565	2,565	17,478	14,913
FUND BALANCES, BEGINNING	<u>24,565</u>	<u>24,565</u>	<u>24,565</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	4,848	4,848
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ 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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(49,312)</u>	<u>(49,312)</u>	<u>(41,301)</u>	<u>8,011</u>
OTHER FINANCING SOURCES (USES)				
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>
NET CHANGE IN FUND BALANCES	<u>(4,571)</u>	<u>(4,571)</u>	<u>3,440</u>	<u>8,011</u>
FUND BALANCES, BEGINNING	<u>9,100</u>	<u>9,100</u>	<u>9,100</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	<u>(5,500)</u>	<u>(5,500)</u>	<u>2,737</u>	<u>8,237</u>
FUND BALANCES, BEGINNING	<u>52,092</u>	<u>52,092</u>	<u>52,092</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Costs	\$ <u>15,000</u>	\$ <u>15,000</u>	\$ <u>12,336</u>	\$ (<u>2,664</u>)
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>)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	15,000	15,000	12,364	(2,636)
FUND BALANCES, BEGINNING	<u>22,937</u>	<u>22,937</u>	<u>22,937</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,500	3,500	5,975	2,475
FUND BALANCES, BEGINNING	<u>6,199</u>	<u>6,199</u>	<u>6,199</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(8,661)	(8,661)	2,931	11,592
FUND BALANCES, BEGINNING	<u>84,527</u>	<u>84,527</u>	<u>84,527</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(3,302)	(3,302)	(953)	2,349
FUND BALANCES, BEGINNING	<u>2,025</u>	<u>2,025</u>	<u>2,025</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	800	800	534	(266)
FUND BALANCES, BEGINNING	<u>1,355</u>	<u>1,355</u>	<u>1,355</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -

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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(44,774)	(44,774)	8,604	53,378
FUND BALANCES, BEGINNING	<u>115,924</u>	<u>115,924</u>	<u>115,924</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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
EXPENDITURES				
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
NET CHANGE IN FUND BALANCES	(24,000)	(24,000)	21,784	45,784
FUND BALANCES, BEGINNING	191,994	191,994	191,994	-
FUND BALANCES, ENDING	\$ 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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>)
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>1,696</u>)	(<u>1,696</u>)	(<u>1,528</u>)	<u>168</u>
FUND BALANCES, BEGINNING	<u>3,279</u>	<u>3,279</u>	<u>3,279</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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
EXPENDITURES				
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
NET CHANGE IN FUND BALANCES	(40,000)	(85,253)	23,214	108,467
FUND BALANCES, BEGINNING	507,248	507,248	507,248	-
FUND BALANCES, ENDING	\$ 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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(<u>6,000</u>)	(<u>6,000</u>)	<u>4,678</u>	<u>10,678</u>
FUND BALANCES, BEGINNING	<u>52,014</u>	<u>52,014</u>	<u>52,014</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(49,950)	(49,950)	44,332	94,282
FUND BALANCES, BEGINNING	<u>403,777</u>	<u>403,777</u>	<u>403,777</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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)
EXPENDITURES				
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
NET CHANGE IN FUND BALANCES	-	50,700	82,790	32,090
FUND BALANCES, BEGINNING	253,533	253,533	253,533	-
FUND BALANCES, ENDING	\$ 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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	(24,236)	(30,545)	(2,025)	28,520
FUND BALANCES, BEGINNING	<u>24,237</u>	<u>24,237</u>	<u>24,237</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	8,555	8,555	1,027	(7,528)
FUND BALANCES, BEGINNING	<u>60,327</u>	<u>60,327</u>	<u>60,327</u>	<u>-</u>
FUND BALANCES, ENDING	<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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Tax Assessor Special Inventory Fees	\$ -	\$ -	\$ -	\$ -
Total Fees of Office/Charges for Services	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
General Government:				
Tax Assessor Special Inventory Fees				
Operations	-	-	-	-
Total Tax Assessor Special Inventory Fees	-	-	-	-
Total General Government	-	-	-	-
Total Expenditures	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	96	96	96	-
FUND BALANCES, ENDING	\$ 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	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
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>
EXPENDITURES				
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 Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd)				
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>
NET CHANGE IN FUND BALANCES	-	-	(12,288)	(12,288)
FUND BALANCES, BEGINNING	<u>96,343</u>	<u>96,343</u>	<u>96,343</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <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 - Positive (Negative)
REVENUES				
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>
EXPENDITURES				
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>	-
NET CHANGE IN FUND BALANCES	(154,015)	(154,015)	(671)	153,344
FUND BALANCES, BEGINNING	<u>293,311</u>	<u>293,311</u>	<u>293,311</u>	-
FUND BALANCES, ENDING	<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 Probation	Walker County Public Safety Communications Center
ASSETS		
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>
LIABILITIES		
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>
NET POSITION		
Restricted for Joint Venture Interest:		
City of Huntsville	-	568,496
Restricted for Individuals, Organizations, 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 Probation	Walker County Public Safety Communications Center
ASSETS		
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>
LIABILITIES		
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>
NET POSITION		
Restricted for Individuals, Organizations, 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.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	164
Revenue Capacity 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 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 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 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)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Expenses				
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>
Program Revenues				
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$(<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>
General Revenues and Other Changes in Net Position				
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>
 Total primary government	 \$ <u>29,975,665</u>	 \$ <u>27,536,759</u>	 \$ <u>25,996,327</u>	 \$ <u>24,597,284</u>
 Change in Net Position				
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

2018	2017	2016	2015	2014	2013
\$ 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
648,967	320,472	415,061	283,576	238,396	-
<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>\$ (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 Year	Property Tax	Sales Tax	Other Taxes	Alcoholic Beverage 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>
 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>
Revenues				
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>
Expenditures				
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>
Other Financing Sources (Uses)				
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>
\$ 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
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>
<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>
\$ 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>
\$ 614,287	\$ (709,393)	\$ 2,085,693	\$ 2,085,693	\$ (2,503,713)	\$ (11,899,678)
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

State Code	Description	Grouping	FY 2022	FY 2021	FY 2020	FY 2019
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
<u>\$ 4,949,005,077</u>	<u>\$ 4,541,383,922</u>	<u>\$ 4,405,745,818</u>	<u>\$ 3,905,537,832</u>	<u>\$ 3,774,049,650</u>	<u>\$ 3,454,099,540</u>
(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)
<u>\$ (1,491,880,665)</u>	<u>\$ (1,425,658,402)</u>	<u>\$ (1,427,555,660)</u>	<u>\$ (1,208,379,124)</u>	<u>\$ (1,204,347,015)</u>	<u>\$ (984,974,372)</u>
<u>\$ 3,457,124,412</u>	<u>\$ 3,115,725,520</u>	<u>\$ 2,978,190,158</u>	<u>\$ 2,697,158,708</u>	<u>\$ 2,569,702,635</u>	<u>\$ 2,469,125,168</u>
\$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

Fiscal Year Ended Sept. 30	Real Property Residential Property	Commercial Property	Agricultural & Open Acreage	Total Real	Personal Property Total
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

Less: Tax Exempt Real Property	Total Taxable Assessed Value	Direct Tax Rate	Total Value as a Percentage of Actual Value
\$ 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
Totals										
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

<u>Taxpayer</u>	For the Fiscal Year Ending 09/30/22	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
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%

<u>Taxpayer</u>	For the Fiscal Year Ending 09/30/13	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
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**

Fiscal Year Ended September 30	(1) Total Tax Levy for Fiscal Year		Collected within the Fiscal Year of the Levy	
			Amount	Percentage of Levy
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

Collections in Subsequent Years		Total Collections to Date	
		Amount	Percentage of Levy
\$	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**

Fiscal Year	General Obligations Bonds(1)	Leases	Notes Payable	Total	Percentage of Personal Income	Population	Debt Per Capita
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**

Fiscal Year	General Obligations Bonds (1)	Less: Amounts Available in Debt Service Fund (2)	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
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) Debt Outstanding	(2) Estimated Percentage Applicable	(3) Estimated Share of Overlapping 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**

	FY 2022	FY 2021	FY 2020	FY 2019
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 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 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

FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
\$ 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**

Fiscal Year	(1) Population	(2) Personal Income (amounts expressed in thousands)	(2) Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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 for Walker County

(2) Based on information available from Bureau of Economic Analysis U.S. Dept. of Commerce at 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**

<u>Employer</u>	2022		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
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%

<u>Employer</u>	2013		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
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

Function	Full-time Equivalent Employees as of September 30			
	2022	2021	2020	2019
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

Function	2022	2021	2020	2019
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

2018	2017	2016	2015	2014	2013
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

Function	2022	2021	2020	2019
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/ Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Pass-Through Expenditures
FEDERAL AWARDS				
<u>U. S. Department of Agriculture</u>				
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
<u>U. S. Department of Housing and Urban Development</u>				
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
<u>U. S. Department of Justice</u>				
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	-
<u>U. S. Department of Treasury</u>				
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	-
<u>U. S. Office of National Drug Control Policy</u>				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G21HN0025A	24,271	-
Total U.S. Office of National Drug Control Policy			24,271	-
<u>U.S. Department of Homeland Security</u>				
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/ Grant Description	Pass-through Grantor's Number	Expenditures	Pass-through Expenditures
STATE AWARDS			
<u>Office of Court Administration</u>			
Direct Program:			
Task Force on Indigent Defense	212-20-236	\$ 35,772	\$ -
Total Office of Court Administration		35,772	-
<u>Office of the Governor</u>			
Direct Program:			
Prosecution of Prison Crimes - Criminal	SF-11-A10-14918-20	1,505,634	-
Total Office of the Governor		1,505,634	-
<u>Texas Commission on Environmental Quality</u>			
Direct Program:			
Tire Collection Event	20-16-04	8,103	-
Total Texas Commission on Environmental Quality		8,103	-
<u>Office of Attorney General</u>			
Direct Program:			
Statewide Victim Information and Notification Everyday System	20192044900-516-01	18,587	-
Total Office of Attorney General		18,587	-
<u>Office of the Governor - Criminal Justice Division</u>			
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	-
<u>Texas Department of State Health Services</u>			
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	-
<u>Texas Department of Motor Vehicles</u>			
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	-
<u>Office of the Secretary of the State</u>			
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: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Noncompliance material to financial statements noted?	None

Federal and State Awards:

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

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

Assistance Listing Number(s): 14.228 21.027 State	Name of Program or Cluster: CDBG Disaster Recovery Coronavirus State and Local Fiscal Recovery Fund - COVID-19 Prosecution of Prison Crimes - Criminal
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Dollar threshold used to distinguish between type A and type B federal programs.	\$750,000
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Dollar threshold used to distinguish between type A and type B state programs.	\$300,000
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Auditee qualified as low-risk auditee for federal single audit?	Yes
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Auditee qualified as low-risk auditee for state single audit?	Yes
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**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

