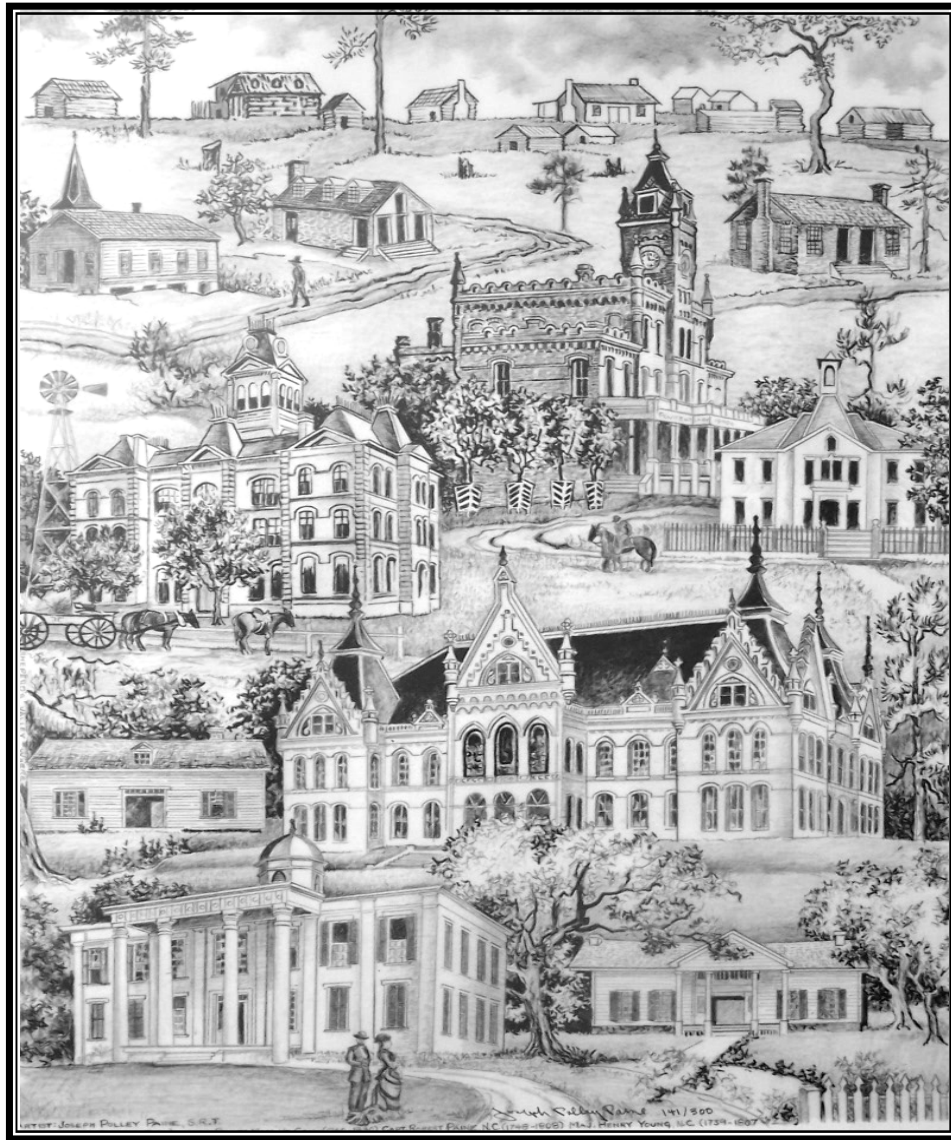




Walker County, Texas



*Annual Comprehensive Financial Report
For the Year Ended September 30, 2023*

**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, 2023

Prepared by:
County Auditor Department



WALKER COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

TABLE OF CONTENTS

SEPTEMBER 30, 2023

**Page
Number**

INTRODUCTORY SECTION

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

FINANCIAL SECTION

Independent Auditor’s Report.....	21 – 23
Management’s Discussion and Analysis.....	25 – 35
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	39
Statement of Activities	41
Fund Financial Statements	
Balance Sheet – Governmental Funds	42 – 43
Reconciliation of the Governmental Funds	
Balance Sheet to the Statement of Net Position	45
Statement of Revenues, Expenditures and Changes in	
Fund Balances – Governmental Funds	46 – 47
Reconciliation of the Statement of Revenues, Expenditures	
and Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	49
Statement of Net Position – Internal Service Fund	50
Statement of Revenues, Expenses and Changes in	
Fund Net Position – Internal Service Fund	51
Statement of Cash Flows – Proprietary Funds.....	53
Statement of Fiduciary Net Position	54
Statement of Changes in Fiduciary Net Position	55
Notes to Financial Statements	57 – 78

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	80 – 89
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund	90 – 92
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Walker County EMS Fund	93
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Grants and Contracts Fund.....	94 – 96
Notes to Required Budgetary Information.....	97
Schedule of Changes in Net Pension Liability and Related Ratios	98 – 99
Schedule of Employer Pension Contributions	100
Schedule of Changes in Total OPEB Liability and Related Ratios – Retiree Health Care Benefit Plan.....	101

SUPPLEMENTARY INFORMATION

Combining and Individual Fund Financial Statements and Schedules:

Combining Balance Sheet – Nonmajor Governmental Funds	104 – 109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	110 – 115
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Records Management and Preservation Fund	118
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Records Preservation II Fund	119
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Records Management and Preservation Fund	120
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Records Archive Fund	121
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Court Facilities Fund.....	122
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Records Management and Preservation Fund	123
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Rider Fund	124
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Archive Fund	125

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

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Attorney Hot Check Fee Fund	141
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Sheriff Forfeiture Fund.....	142
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Sheriff Inmate Medical Fund.....	143
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – DOJ Equitable Sharing Fund	144
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Sheriff Commissary Fund	145
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Elections Equipment Fund	146
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Tax Assessor Elections Service Contract Fund.....	147
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - Tax Assessor Special Inventory Fee Fund.....	148
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Juvenile Grant Fund	149
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Fund	153
Combining Statement of Fiduciary Net Position – All Fiduciary Funds.....	156 – 157
Combining Statement of Changes in Fiduciary Net Position – All Fiduciary Funds	158 – 159

Table

STATISTICAL SECTION

Net Position by Component	1	162 – 163
Changes in Net Position	2	164 – 167
Governmental Activities Tax Revenues by Source	3	169
Fund Balances of Governmental Funds	4	170 – 171
Changes in Fund Balances of Governmental Funds.....	5	172 – 173
General Governmental Tax Revenues by Source	6	175
Taxable Assessed Value by Grouping.....	7	176 – 177
Assessed Value and Estimated Actual Value of Taxable Property	8	178 – 179

Property Tax Rates Direct and Overlapping Governments	9	180
Principal Property Taxpayers	10	181
Property Tax Levies and Collections	11	182 – 183
Ratios of Outstanding Debt by Type	12	184
Ratios of General Bonded Debt Outstanding	13	185
Direct and Overlapping Governmental Activities Debt	14	187
Legal Debt Margin Information	15	188 – 189
Demographic and Economic Statistics	16	190
Principal Employers.....	17	191
Full-Time-Equivalent Employees by Function	18	192 – 193
Operating Indicators by Function	19	194 – 195
Capital Assets by Function	20	196 – 197

SINGLE AUDIT SECTION

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	201 – 202
Independent Auditor’s Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance and the State of Texas Grant Management Standards.....	203 – 205
Schedule of Expenditures of Federal and State Awards	206 – 207
Notes to Schedule of Expenditures of Federal and State Awards	208
Schedule of Findings and Questioned Costs.....	209
Summary Schedule of Prior Audit Findings	210



INTRODUCTORY SECTION



WALKER COUNTY AUDITOR

1301 Sam Houston Avenue Room 206

Huntsville, Texas 77320

(936) 436-4948

March 25, 2024

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

Gentlemen and Citizens:

The Annual Comprehensive Financial Report of Walker County, Texas, for the year ended September 30, 2023, 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, 2023 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, 2023 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 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 2022 Census Bureau serves a population of approximately 78,870. 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 the comprehensive 911 dispatch operations. Dispatch operations are provided by an interlocal agreement between Walker County and the City of Huntsville.

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 78,870. 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 2023 was 5.4%, compared with the state unemployment rate of 3.9% and national unemployment rate of 3.5%. This county rate compares to 5.1%, 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 13,373 inmates. Sam Houston State University, also located in Walker County, reported an enrollment of approximately 21,403 students for the fall of 2023 as compared to 21,480 for 2022.

In FY 22/23, 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 with collections slightly lower in the current year to date. 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. Funds not spent as of the report date is less than \$900,000. 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 16 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. The County is adopted a strategic plan in FY 2023 and funds were approved in the fiscal year 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, 2023, as in previous years, one-time costs were funded with funds available in fund balance. In the fiscal year that begins October 1, 2023, a tax rate of \$0.4127 was adopted, a rate that exceeds the no-new-revenue tax rate by 1.49 cents. This rate is 3.63 cents less than the 2022 adopted tax rate. The total budget for FY 23/24 that began October 1, 2023 is \$47,581,591 compared to the original budget of \$56,942,594 for the FY 22/23 year covered by this report, a decrease of \$9,361,003. The decrease from 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), in the FY 2023 .

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, 2022. This was the twenty-seventh 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.

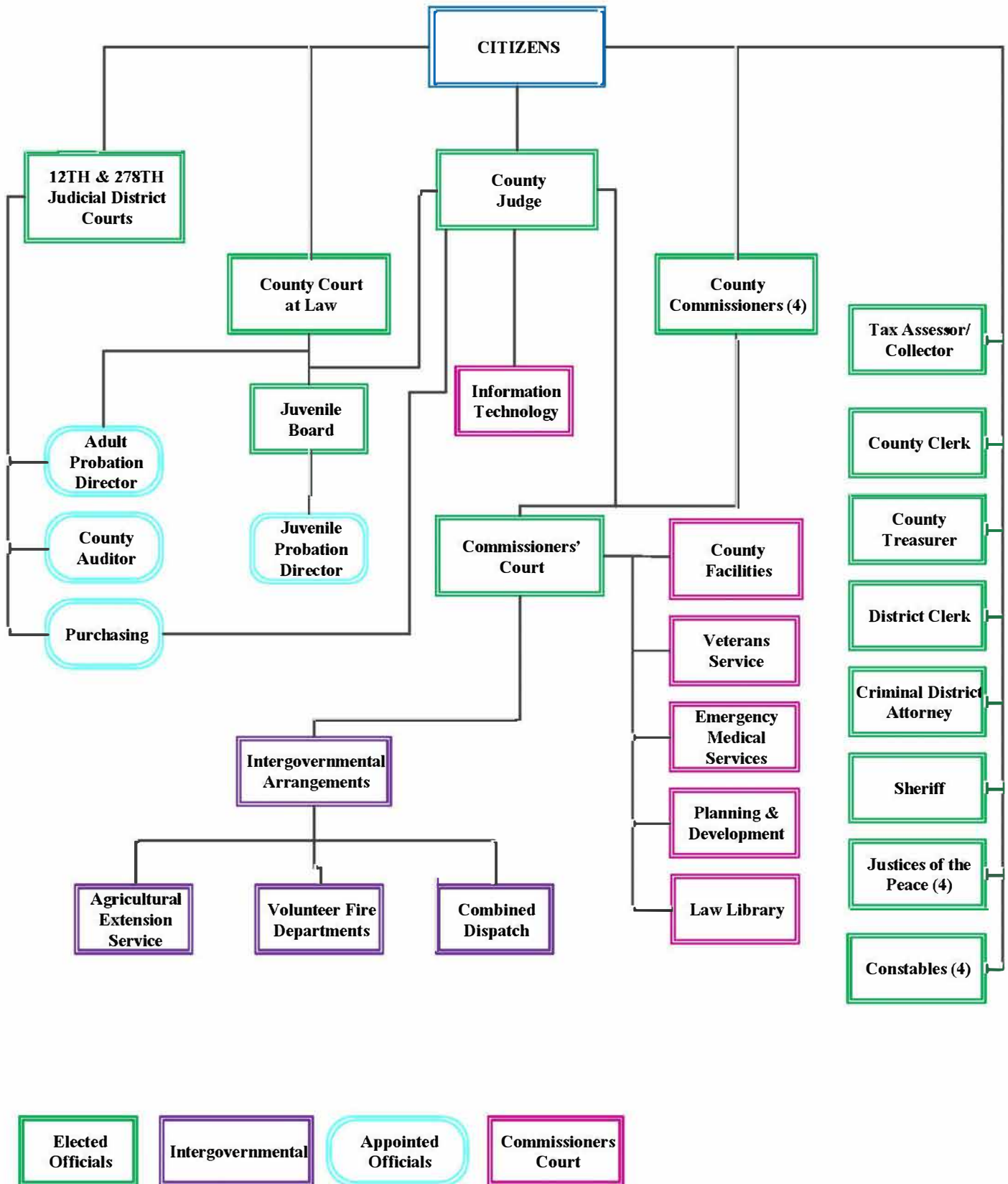
Acknowledgements. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to everyone in the office for their loyal and dedicated service. I would also like 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

<u>Name</u>	<u>Office</u>
Colt Christian	County Judge
Danny Kuykendall	Commissioner, Precinct 1
Ronnie White	Commissioner, Precinct 2
Bill Daugette, Jr.	Commissioner, Precinct 3
Brandon Decker	Commissioner, Precinct 4

Elected Officials

<u>Name</u>	<u>Office</u>
David Moorman	Judge, 12 th Judicial District Court
Hal Ridley	Judge, 278 th Judicial District Court
Tracy Sorensen	Judge, County Court at Law
Diana McRae	Tax Assessor/Collector
Amy Klawinsky	County Treasurer
Leslie Woolley	District Clerk
Kari French	County Clerk
Clint McRae	Sheriff
Will Durham	Criminal District Attorney
Steve Fisher	Justice of the Peace, Precinct 1
John Payne	Justice of the Peace, Precinct 2
Randy Jeffcoat	Justice of the Peace, Precinct 3
Stephen Cole	Justice of the Peace, Precinct 4
John Hooks	Constable, Precinct 1
Shane Loosier	Constable, Precinct 2
Steve Hill	Constable, Precinct 3
Gene Bartee	Constable, Precinct 4

Appointed Officials

<u>Name</u>	<u>Office</u>
Patricia Allen	County Auditor
Kristin Hunter	Director, Adult Probation
Jill Saumell	Director, Juvenile Probation
Cheryl Cowalt	Purchasing Agent



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
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Presented to

**Walker County
Texas**

For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2022

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 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, 2023, 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 Walker County, Texas, as of September 30, 2023, 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.

Emphasis of Matter - Change of Accounting Principle

As described in the notes to the financial statements, in fiscal year 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based IT Arrangements*. Our opinion is not modified with respect to this matter.

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 date, including any currently known 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 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, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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 Grant Management Standards (TxGMS), 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the 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 included in the Annual Comprehensive Financial Report

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 basic financial statements and our auditor's report thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 25, 2024, 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 25, 2024



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, 2023. 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 \$7,327,333 (net position). The unrestricted net position is a negative \$4,616,427. 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 \$8,365,769 and restricted net position for debt or grants or by legislation, totaled \$3,577,991.
- On a government-wide basis for governmental activities, Walker County, Texas had expenses net of program revenue of \$32,006,741. General revenues of \$34,019,392 were \$2,012,651 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. Interest income also increased by \$1.8 million, due to a significant increase in interest rates in FY23.
- The General Fund, on a current financial resource basis (fund level), reported a positive net change in fund balance of \$1,318,607 as compared to a budgeted reduction of \$13,733,634, 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 interest income, sales tax, and vehicle registration fees.
- As of September 30, 2023, unassigned fund balance in the General Fund was \$10,488,107. The total unassigned Fund Balance for the prior year was \$9,540,428.
- Unassigned Fund balance as a percentage of expenditures for the General Fund is 34%, an amount that exceeds the minimum requirement goal (16.67%) set by Commissioners' Court. The adopted budget for FY 2024 included use of fund balance for one-time expenditures. The amount included in the FY 2024 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 50.

Fiduciary Funds — Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support Walker County, Texas' programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Walker County, Texas is the trustee, or fiduciary, for assets which are held by Walker County, Texas as an agent, pending distribution to authorized recipients. Walker County, Texas currently maintains 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 57 to 78 of this report.

Required Supplementary Information — In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Walker County, Texas. Walker County, Texas adopts an annual budget for its General Fund and special revenue funds including its Road and Bridge Fund. Required supplementary information begins on page 79 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 2023 with comparative data for 2022. 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

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and Other Assets	\$ 45,784,715	70%	\$ 47,504,761	71%	\$ (1,720,046)	-4%
Capital Assets, Net of Depreciation	19,095,645	30%	18,909,438	29%	186,207	1%
Total Assets	64,880,360	100%	66,414,199	100%	(1,533,839)	
Deferred Outflows of Resources	7,228,133		8,005,329		(777,196)	
Current Liabilities	5,589,802	10%	10,509,337	22%	(4,919,535)	-47%
Noncurrent Liabilities	52,238,832	90%	37,587,931	78%	14,650,901	39%
Total Liabilities	57,828,634	100%	48,097,268	100%	9,731,366	
Deferred Inflows of Resources	6,952,526		21,007,578		(14,055,052)	
Net Position:						
Net Investment						
In Capital Assets	8,365,769		7,378,421		987,348	
Restricted	3,577,991		3,065,411		512,580	
Unrestricted	(4,616,427)		(5,129,150)		512,723	
Total Net Position	\$ 7,327,333		\$ 5,314,682		\$ 2,012,651	38%

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 \$7,327,333 at September 30, 2023, an increase of \$5,314,682 since September 30, 2022. Investment in capital assets (land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding totals \$8,365,769. 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. \$349,336 is restricted for Debt Service and \$3,228,655 is restricted for grants and purposes defined by legislation. Net position not restricted or invested is 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 \$4,616,427. 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 \$39,772,515. Currently the employee's retirement system is funded at 81%. Additional information on the liability for the retirement system is found in Note III. I to the financial statements, beginning on page 70 of this report and additional information for OPEB is found in Note III. J to the financial statements, beginning on page 74 of this report.

Government-wide Activities — There was a difference in revenues over expenses of \$2,012,651 reported on the Statement of Activities on a government-wide view. Included in the expenses are \$203,978 for OPEB expense and -\$2,277,256 for pension expense. In addition, the addition of capital assets and reduction of debt exceeded depreciation by \$1,017,860. Key elements of the overall increase in net position are as follows:

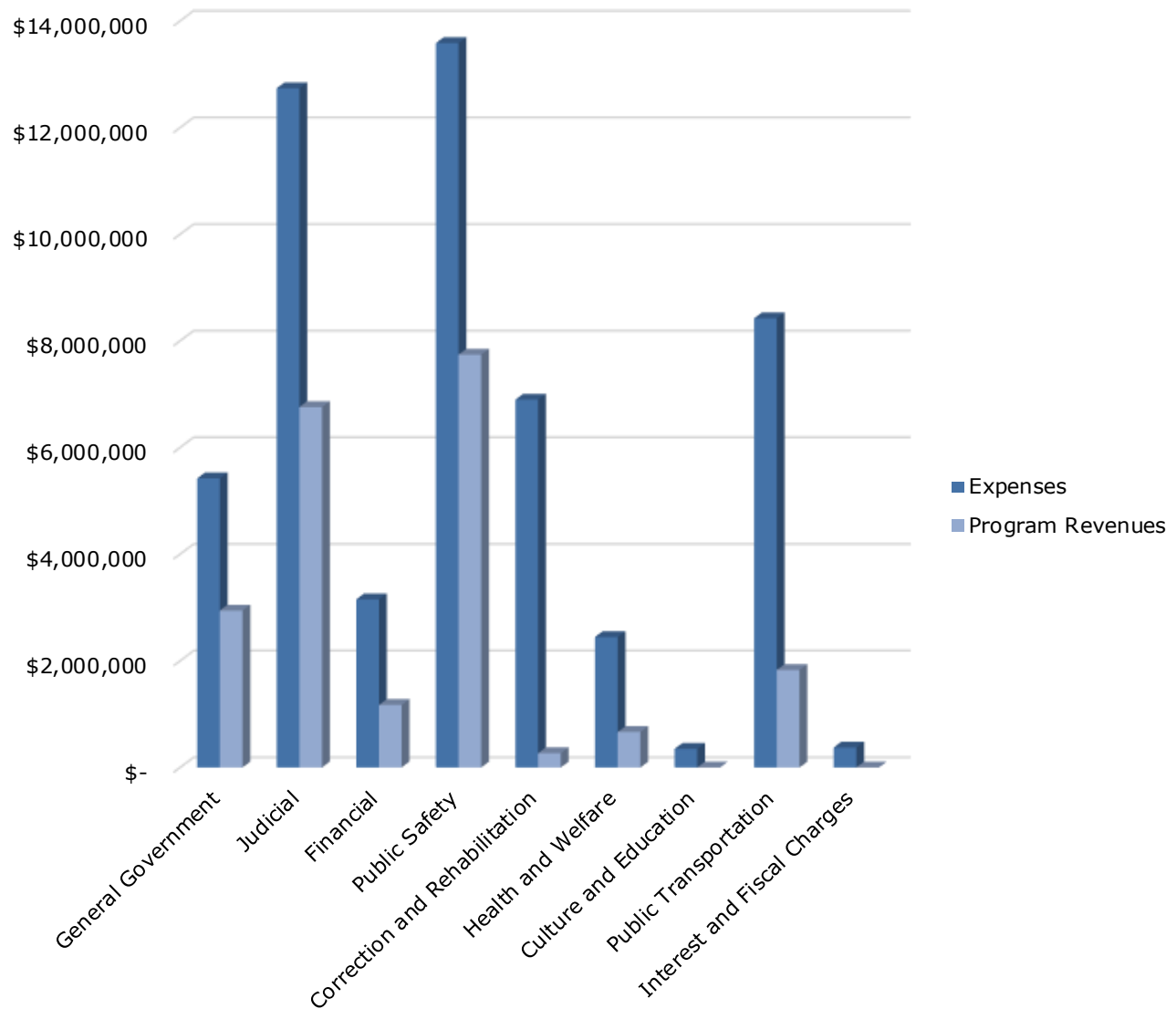
- Operating grants and contributions decreased approximately \$3.7 million, as the County spends the funds received from the American Rescue Plan Act.
- Property and sales taxes increased due to steady population growth leading to new taxable property and increased economic activity. Investment earnings also increased by \$1.8 million due to interest rate increases from an average of .79% in FY22 to an average of 4.61% in FY23.
- 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

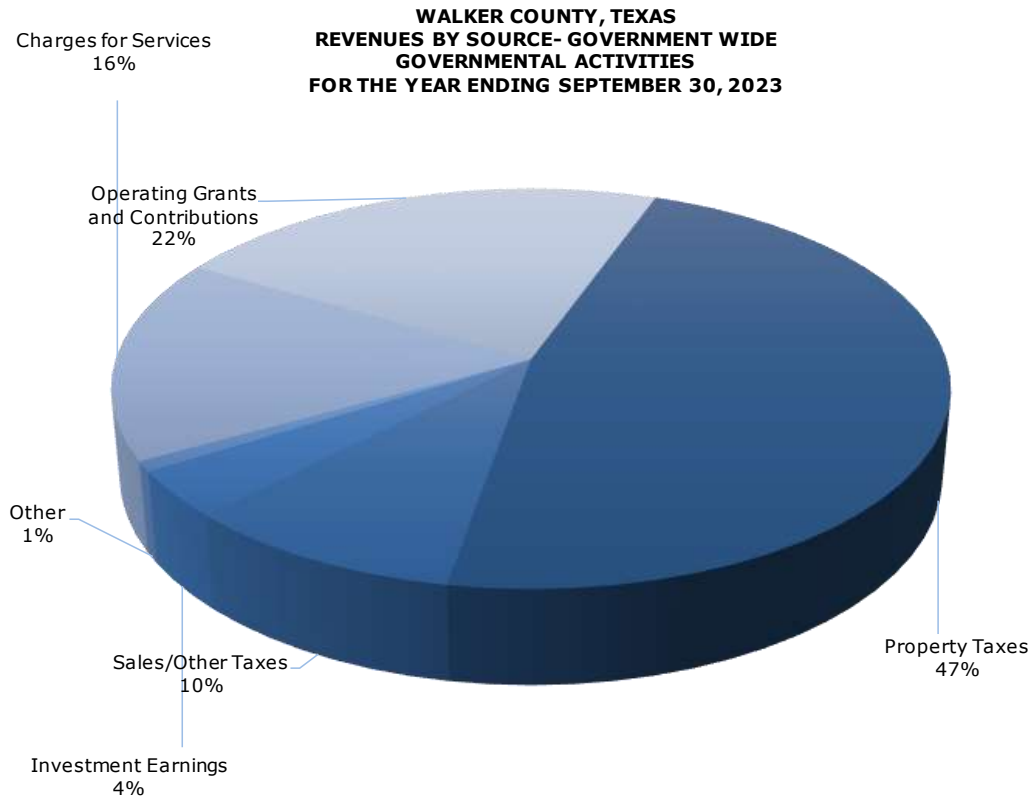
	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,108,210	17%	\$ 8,862,304	16%	\$ 245,906	3%
Operating Grants and Contributions	12,267,423	22%	16,003,817	29%	(3,736,394)	-23%
General Revenues:						
Property Taxes	26,153,642	46%	23,946,450	43%	2,207,192	9%
Other Taxes	5,287,017	10%	5,263,727	10%	23,290	0%
Investment Earnings	2,119,639	4%	303,796	1%	1,815,843	598%
Other	459,094	1%	461,692	1%	(2,598)	-1%
Total Revenues	<u>55,395,025</u>	<u>100%</u>	<u>54,841,786</u>	<u>100%</u>	<u>553,239</u>	
Expenses:						
General Government	5,420,240	10%	4,840,370	10%	579,870	12%
Judicial	12,736,567	23%	11,575,838	24%	1,160,729	10%
Financial Administration	3,153,331	6%	2,809,201	6%	344,130	12%
Public Safety	13,584,692	25%	12,519,918	26%	1,064,774	9%
Correction and Rehabilitation	6,898,165	13%	4,711,929	10%	2,186,236	46%
Health and Welfare	2,445,921	5%	1,193,022	3%	1,252,899	105%
Culture and Education	348,053	1%	310,671	1%	37,382	12%
Public Transportation	8,422,240	16%	8,884,378	19%	(462,138)	-5%
Interest and Fiscal Charges	373,165	1%	401,789	1%	(28,624)	-7%
Total Expenses	<u>53,382,374</u>	<u>100%</u>	<u>47,247,116</u>	<u>100%</u>	<u>6,135,258</u>	
Change in Net Position	<u>2,012,651</u>		<u>7,594,670</u>		<u>(5,582,019)</u>	
Net Position, Beginning	<u>5,314,682</u>		<u>(2,279,988)</u>		<u>7,594,670</u>	
Net Position, Ending	<u>\$ 7,327,333</u>		<u>\$ 5,314,682</u>		<u>\$ 2,012,651</u>	

The following graphic presentation depicts expenses and program revenues for fiscal year 2023 for governmental activities (government-wide).

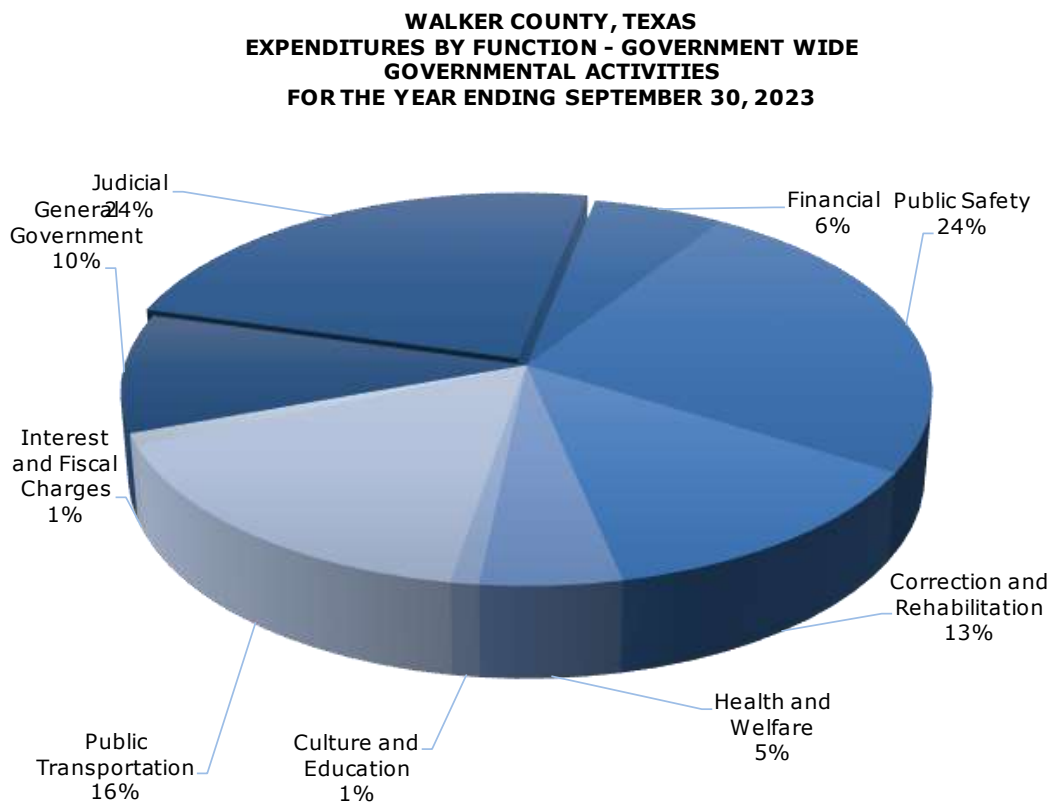
**WALKER COUNTY, TEXAS
EXPENSES AND PROGRAM REVENUES
GOVERNMENT-WIDE GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDING SEPTEMBER 30, 2023**



The following graphic presents revenues by source for fiscal year 2023 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 \$35,363,592 compared to \$32,428,451 in the prior year, an increase of \$2,935,141. The amount includes increases in the Road and Bridge Fund of \$80,191 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 \$1,318,607 and \$1,030,408 respectively, are primarily attributed to the recognition of ARP funds. Increases in other governmental funds of \$453,744 are due to less than budgeted expenditures. The Debt Service Fund increased its fund balance by \$52,191. 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, 2023 is \$10,487,581 compared to \$9,540,428, an increase of \$947,153 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 \$3.3 million booked as revenue in FY 2023. 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 34% of General Fund expenditures. Revenues in all categories except for property taxes and intergovernmental revenues 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 \$5,545,647. These project monies are carried forward to the next budget year (FY 2024) for these projects. Vacancies and unfilled positions also resulted in expenditures less than budgeted. A presentation follows at the end of this section showing a comparison by category.

There was not a significant net change in Fund Balance in the Debt Service Fund. The increase was \$52,191. 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 \$4,142,062, an increase from \$4,061,871 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 \$3,722,927 at year end, an increase from \$2,692,519 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 \$2,113,684 at year end which is an increase of \$96,694 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 2023 (current year). The portion of fund balance that was committed for projects is \$11,386,053 at the end of the fiscal year ended September 30, 2023. Project expenditures for the fiscal year were \$2,929,755, 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, 2023. 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, the largest operating 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 interest income greatly exceeded the budget, primarily due to the increased interest rates in the past year.

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

	General Fund				
	Final Budget		Actual		Variance
	Amount	%	Amount	%	Amount
Revenues:					
Ad Valorem Taxes	\$ 20,186,076	61%	\$ 19,898,685	57%	\$ (287,391)
Property Tax Penalty and Interest	320,000	1%	335,839	1%	15,839
Other Taxes	4,951,300	15%	5,287,017	15%	335,717
Licenses and Permits	492,162	1%	665,791	2%	173,629
Intergovernmental Revenues	4,921,580	15%	4,286,087	12%	(635,493)
Charges for Services	2,188,590	7%	2,308,314	7%	119,724
Fines and Forfeitures	73,100	0%	92,314	0%	19,214
Interest Income	60,000	0%	1,575,645	5%	1,515,645
Other Income	89,136	0%	260,604	1%	171,468
Total Revenues	<u>33,281,944</u>	<u>100%</u>	<u>34,710,296</u>	<u>100%</u>	<u>1,428,352</u>
Expenditures:					
Salaries/Other Pay/Benefits	20,860,233	47%	19,468,732	63%	1,391,501
Operations	5,583,329	13%	4,965,671	16%	617,658
Intergovernmental/Contracts	1,770,919	4%	1,764,409	6%	6,510
Projects	8,475,402	19%	2,929,755	9%	5,545,647
Debt Service	186,296	0%	186,296	1%	-
Capital	<u>7,633,686</u>	<u>17%</u>	<u>1,589,305</u>	<u>5%</u>	<u>6,044,381</u>
Total Expenditures	<u>44,509,865</u>	<u>100%</u>	<u>30,904,168</u>	<u>100%</u>	<u>13,605,697</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>(11,227,921)</u>		<u>3,806,128</u>		<u>15,034,049</u>
Other Financing Sources (Uses):					
Transfers Out	<u>(2,505,713)</u>		<u>(2,487,521)</u>		<u>18,192</u>
Total Other Financing Sources (Uses)	<u>(2,505,713)</u>		<u>(2,487,521)</u>		<u>18,192</u>
Net Change in Fund Balances	<u>\$ (13,733,634)</u>		<u>\$ 1,318,607</u>		<u>\$ 15,052,241</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 \$1,318,607.

The difference between the original General Fund expenditure budget and the final amended General Fund budget is \$9,717,661; the original and final amended budgeted transfers increased by \$79,851. The additional expenditure increase was primarily for contingency budgeting of grant expenditures under the American Rescue Plan and multi-year projects budgeted for in previous years. A budgetary comparison for the General Fund can be found in the required supplementary information section beginning on page 80.

Increases to the revenue budget total \$2,540,310. The budgeted revenue increase includes increases in the Intergovernmental revenues budget of \$2,415,657, 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, 2023 is \$19,095,645 (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, and right to use subscriptions. 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					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land	\$ 680,552	4%	\$ 680,552	4%	\$ -	0%
Construction in Progress	191,752	1%	144,890	1%	46,862	100%
Buildings	13,130,650	68%	13,508,195	71%	(377,545)	-3%
Vehicles	1,879,907	10%	1,707,066	9%	172,841	10%
Furniture, Fixtures, and Office Equipment	297,014	2%	147,810	1%	149,204	101%
Machinery and Equipment	2,730,582	14%	2,720,925	14%	9,657	0%
Right to use subscriptions	185,188	1%	-	1%	185,188	100%
Totals	<u>\$ 19,095,645</u>	<u>100%</u>	<u>\$ 18,909,438</u>	<u>100%</u>	<u>\$ 186,207</u>	

Significant capital asset transactions for the year included the implementation of GASB 96 and the capitalization of intangible right to use subscriptions in the net amount of \$185,188.

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, 2023 is \$10,480,000.

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					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Certificates of Obligation:						
Capital Projects	\$ 10,480,000	100%	\$ 11,470,000	100%	\$ (990,000)	-9%
Totals	<u>\$ 10,480,000</u>	<u>100%</u>	<u>\$ 11,470,000</u>	<u>100%</u>	<u>\$ (990,000)</u>	

For the fiscal year ended September 30, 2023, payments on certificates of obligation debt totaled \$990,000.

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 \$1,460,834 and SBITAs of \$194,961.

ECONOMIC FACTORS, BUDGET AND RATE INFORMATION FOR FY BEGINNING OCTOBER 1, 2024

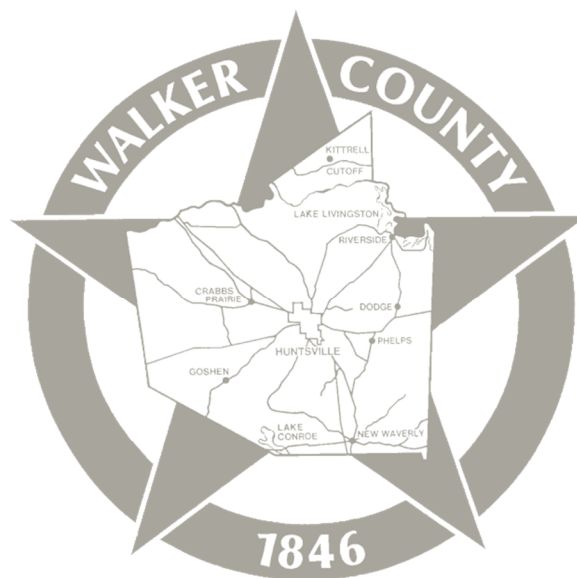
- The unemployment rate in the County for 2023 was 5.4%, as compared to the state unemployment rate of 3.9% and national unemployment rate of 3.6%, This rate compares to 5.1% for the prior year according to information provided by the Texas Workforce Commission. Walker County has traditionally had very 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 13,373 inmates.
- The new improvement/construction value added to the tax roll for FY 2024 (tax year 2023) totaled \$296,460,633 as compared to \$214,586,026 for the prior year.
- Commissioners' Court approved a \$47,581,591 expenditure budget for FY 2024, a decrease from the \$56,942,594 budget for the 2023 fiscal year. The decrease is primarily due to funding capital projects of \$5,500,000 with a transfer from the General Fund to the General Projects Fund in the FY 2023 budget.
- The tax rate adopted for the FY 2024 budget is \$0.4127 per \$100 of valuation, down from the \$0.4490 for FY 2023. The rate adopted was the no-new revenue tax rate of \$0.3978 plus \$0.0149 and was lower than the prior year as a result of growth in the tax base.
- Walker County revenues for FY 2024 at the date of this report generally continue to be in line with expectations. Total sales tax receipts in FY 2024 are slightly below FY 2023. Charges for service revenues as a total are in line with the budget. Ad valorem tax collections are slightly behind in % of collections of levy as compared to where we historically are 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, 2023

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 39,413,612
Taxes Receivable, Net	1,115,892
Accounts Receivable, Net	1,040,394
Fines Receivable	710,643
Prepaid Items	320,776
Due from Other Governments	2,255,731
Due from Others	77,348
Investment in Joint Venture	850,319
Capital Assets:	
Nondepreciable	872,304
Depreciable, Net of Accumulated Depreciation	<u>18,223,341</u>
Total Capital Assets	<u>19,095,645</u>
Total Assets	<u>64,880,360</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources from Pensions	5,608,970
Deferred Outflows of Resources from OPEB	<u>1,619,163</u>
Total Deferred Outflows of Resources	<u>7,228,133</u>
LIABILITIES	
Accounts Payable	2,072,697
Accrued Interest	57,880
Due to Other Governments	158,516
Due to Others	138,454
Accrued Liabilities	1,983,519
Unearned Revenue	1,178,736
Noncurrent Liabilities:	
Due Within One Year:	
Long Term Debt	1,580,170
Total OPEB Liability	386,731
Due in More Than One Year:	
Long Term Debt	10,610,540
Net Pension Liability	24,773,095
Total OPEB Liability	<u>14,888,296</u>
Total Liabilities	<u>57,828,634</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources From Pensions	118,101
Deferred Inflows of Resources From OPEB	<u>6,834,425</u>
Total Deferred Inflows of Resources	<u>6,952,526</u>
NET POSITION	
Net Investment in Capital Assets	8,365,769
Restricted For:	
Debt Service	349,336
Grants or by Legislation	3,228,655
Unrestricted	<u>(4,616,427)</u>
Total Net Position	<u>\$ 7,327,333</u>

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



WALKER COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Primary Government:				
Governmental Activities:				
General Government	\$ 5,420,240	\$ 1,465,062	\$ 1,476,914	\$ (2,478,264)
Financial	3,153,331	1,173,157	-	(1,980,174)
Judicial	12,736,567	664,056	6,093,324	(5,979,187)
Public Safety	13,584,692	3,428,014	4,312,984	(5,843,694)
Correction and Rehabilitation	6,898,165	247,611	21,236	(6,629,318)
Health and Welfare	2,445,921	666,028	-	(1,779,893)
Culture and Recreation	348,053	-	-	(348,053)
Public Transportation	8,422,240	1,464,282	362,965	(6,594,993)
Interest and Fiscal Charges	373,165	-	-	(373,165)
Total Governmental Activities	<u>\$ 53,382,374</u>	<u>\$ 9,108,210</u>	<u>\$ 12,267,423</u>	<u>\$ (32,006,741)</u>
General Revenues:				
Property Taxes				26,153,642
Sales Taxes				5,104,600
Mixed Beverage and Other Taxes				182,417
Investment Earnings				2,119,639
Miscellaneous				459,094
Total General Revenues				<u>34,019,392</u>
Change in Net Position				2,012,651
Net Position, Beginning				<u>5,314,682</u>
Net Position, Ending				<u>\$ 7,327,333</u>

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

WALKER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General Fund	Debt Service Fund	Road and Bridge Fund
ASSETS			
Cash and Cash Equivalents	\$ 25,874,927	\$ 336,858	\$ 4,595,645
Taxes Receivable, Net	1,045,534	70,358	-
Accounts Receivable, Net	91,031	-	11,547
Prepaid Items	301,720	-	12,437
Due from Other Governments	921,268	-	-
Due from Other Funds	874,327	-	-
Due from Others	73,994	-	137
Total Assets	<u>29,182,801</u>	<u>407,216</u>	<u>4,619,766</u>
LIABILITIES			
Accounts Payable	1,403,098	-	351,099
Due to Other Governments	126,086	-	-
Due to Other Funds	-	-	-
Due to Others	138,454	-	-
Accrued Liabilities	1,481,752	-	126,605
Unearned Revenues	1,178,736	-	-
Total Liabilities	<u>4,328,126</u>	<u>-</u>	<u>477,704</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	935,651	62,385	-
Unavailable Revenue - EMS	-	-	-
Total Deferred Inflows of Resources	<u>935,651</u>	<u>62,385</u>	<u>-</u>
FUND BALANCES			
Nonspendable - Prepaid Items	301,720	-	12,437
Restricted For:			
Debt Service	-	344,831	-
Grants Or By Legislations	-	-	-
Committed For:			
Projects	11,386,053	-	-
Public Transportation	-	-	4,129,625
Public Safety	-	-	-
Assigned for Subsequent Year's Budget	1,743,144	-	-
Unassigned	10,488,107	-	-
Total Fund Balances	<u>23,919,024</u>	<u>344,831</u>	<u>4,142,062</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,182,801</u>	<u>\$ 407,216</u>	<u>\$ 4,619,766</u>

Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ 3,216,234	\$ -	\$ 3,276,264	\$ 37,299,928
-	-	-	1,115,892
914,497	10,286	13,033	1,040,394
-	526	6,093	320,776
-	1,286,067	48,396	2,255,731
-	-	-	874,327
2,959	258	-	77,348
<u>4,133,690</u>	<u>1,297,137</u>	<u>3,343,786</u>	<u>42,984,396</u>
43,180	219,994	55,326	2,072,697
-	-	32,430	158,516
-	873,417	910	874,327
-	-	-	138,454
151,064	203,726	20,372	1,983,519
-	-	-	1,178,736
<u>194,244</u>	<u>1,297,137</u>	<u>109,038</u>	<u>6,406,249</u>
-	-	-	998,036
<u>216,519</u>	<u>-</u>	<u>-</u>	<u>216,519</u>
<u>216,519</u>	<u>-</u>	<u>-</u>	<u>1,214,555</u>
-	526	6,093	320,776
-	-	-	344,831
-	-	3,228,655	3,228,655
-	-	-	11,386,053
-	-	-	4,129,625
3,722,927	-	-	3,722,927
-	-	-	1,743,144
-	(526)	-	10,487,581
<u>3,722,927</u>	<u>-</u>	<u>3,234,748</u>	<u>35,363,592</u>
\$ 4,133,690	\$ 1,297,137	\$ 3,343,786	\$ 42,984,396



WALKER COUNTY, TEXAS

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

SEPTEMBER 30, 2023

Total fund balances - governmental funds balance sheet	\$ 35,363,592
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.	19,095,645
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	998,036
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	2,113,684
Payables for bond principal and direct borrowings which are not due in the current period are not reported in the funds.	(10,480,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(57,880)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(1,460,834)
Payables for SBITAs which are not due in the current period are not reported in the funds.	(194,961)
Court fines revenue unavailable to pay for current period expenditures are deferred in the funds.	710,643
EMS revenues unavailable to pay for current period expenditures are deferred in the funds.	216,519
The investment in joint venture is not considered a financial asset. Therefore, this is not reported in the governmental funds balance sheet.	850,319
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(24,773,095)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(118,101)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	5,608,970
Bond premiums are amortized in the SNP but not in the funds.	(54,915)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(15,275,027)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(6,834,425)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>1,619,163</u>
Net position of governmental activities - statement of net position	<u>\$ 7,327,333</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, 2023

	General Fund	Debt Service Fund	Road and Bridge Fund
REVENUES			
Property Taxes	\$ 19,898,685	\$ 1,364,780	\$ 4,394,109
Property Tax Penalty and Interest	335,839	22,094	-
Sales Tax	5,104,600	-	-
In Lieu of Tax	40,076	-	-
Mixed Beverage	142,341	-	-
Licenses and Permits	665,791	-	-
Intergovernmental	4,286,087	-	667,230
Charges for Services	2,308,314	-	919,010
Fines and Forfeitures	92,314	-	545,272
Interest Income	1,575,645	38,185	201,564
Other Income	260,604	-	36,497
Total Revenues	<u>34,710,296</u>	<u>1,425,059</u>	<u>6,763,682</u>
EXPENDITURES			
Current:			
General Government	4,693,686	-	-
Financial	3,013,218	-	-
Judicial	6,116,031	-	-
Public Safety	8,955,520	-	-
Correction and Rehabilitation	5,592,449	-	-
Health and Welfare	2,011,051	-	-
Culture and Education	335,917	-	-
Public Transportation	-	-	7,367,242
Debt Service:			
Principal Retirement	185,029	990,000	-
Interest and Fiscal Charges	1,267	382,868	-
Total Expenditures	<u>30,904,168</u>	<u>1,372,868</u>	<u>7,367,242</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,806,128</u>	<u>52,191</u>	<u>(603,560)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	679,851
Transfers Out	(2,487,521)	-	-
Proceeds from sale of assets	-	-	3,900
Total Other Financing Sources and Uses	<u>(2,487,521)</u>	<u>-</u>	<u>683,751</u>
NET CHANGE IN FUND BALANCES	1,318,607	52,191	80,191
FUND BALANCES, BEGINNING	<u>22,600,417</u>	<u>292,640</u>	<u>4,061,871</u>
FUND BALANCES, ENDING	<u>\$ 23,919,024</u>	<u>\$ 344,831</u>	<u>\$ 4,142,062</u>

Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 25,657,574
-	-	-	357,933
-	-	-	5,104,600
-	-	-	40,076
-	-	-	142,341
-	-	-	665,791
1,083,721	6,677,211	497,331	13,211,580
3,134,700	-	513,120	6,875,144
-	-	22,050	659,636
108,396	-	99,155	2,022,945
4,789	12,247	73,742	387,879
<u>4,331,606</u>	<u>6,689,458</u>	<u>1,205,398</u>	<u>55,125,499</u>
-	-	104,707	4,798,393
-	-	-	3,013,218
-	5,434,354	507,778	12,058,163
5,064,127	104,901	126,576	14,251,124
-	-	57,634	5,650,083
-	380,307	-	2,391,358
-	-	-	335,917
-	775,742	-	8,142,984
-	-	-	1,175,029
-	-	-	384,135
<u>5,064,127</u>	<u>6,695,304</u>	<u>796,695</u>	<u>52,200,404</u>
<u>(732,521)</u>	<u>(5,846)</u>	<u>408,703</u>	<u>2,925,095</u>
1,762,929	-	44,741	2,487,521
-	-	-	(2,487,521)
-	5,846	300	10,046
<u>1,762,929</u>	<u>5,846</u>	<u>45,041</u>	<u>10,046</u>
1,030,408	-	453,744	2,935,141
<u>2,692,519</u>	<u>-</u>	<u>2,781,004</u>	<u>32,428,451</u>
\$ <u>3,722,927</u>	\$ <u>-</u>	\$ <u>3,234,748</u>	\$ <u>35,363,592</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, 2023

Net change in fund balances - total governmental funds:	\$ 2,935,141
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	3,193,840
In the statement of activities, only the loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets disposed or donated.	(27,000)
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,351,009)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	138,135
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	(317,013)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,175,029
(Increase) decrease in accrued interest from beginning of period to end of period.	(4,746)
The net revenue (expense) of internal service funds is reported with governmental activities.	96,694
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(100,908)
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.	(2,277,256)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	203,978
Change in joint venture is not reported in the funds	<u>341,664</u>
Change in net position of governmental activities	<u>\$ 2,012,650</u>

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

WALKER COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUND

SEPTEMBER 30, 2023

	Internal Service Fund
	Retiree Insurance Fund
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,113,684
Total Current Assets	<u>2,113,684</u>
NET POSITION	
Unrestricted	<u>2,113,684</u>
Total Net Position	<u>\$ 2,113,684</u>

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

WALKER COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Internal Service Fund Retiree Insurance Fund
OPERATING REVENUES	\$ -
OPERATING EXPENSES	-
OPERATING INCOME	-
NONOPERATING REVENUES	
Interest Income	96,694
Total Nonoperating Revenues	96,694
NET INCOME	96,694
TOTAL NET POSITION, BEGINNING	2,016,990
TOTAL NET POSITION, ENDING	\$ 2,113,684

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, 2023

	<u>Internal Service Fund</u> <u>Retiree Insurance Fund</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on Deposits and Investments	<u>\$ 96,694</u>
Net Cash Provided by Investing Activities	<u>96,694</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	96,694
CASH AND CASH EQUIVALENTS, BEGINNING	<u>2,016,990</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 2,113,684</u>

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

WALKER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 6,183,396
Prepaid Insurance	<u>3,536</u>
Total Assets	<u>6,186,932</u>
LIABILITIES	
Accounts Payable	84,492
Due to Other Governments	2,320,877
Accrued Liabilities	<u>85,953</u>
Total Liabilities	<u>2,491,322</u>
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	<u>3,695,610</u>
Total Net Position	<u>\$ 3,695,610</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, 2023

	<u>Custodial Funds</u>
ADDITIONS	
Taxes and Fees Collected on Behalf of Other Governments	\$ 40,698,843
Contributions from Other Governments	2,404,933
Bonds Received	87,850
Interest Earnings	90,248
Taxes Sales	117,494
Civil Registry and Trust Fees	700,532
Miscellaneous Additions	<u>3,120</u>
Total Additions	<u>44,103,020</u>
DEDUCTIONS	
Taxes and Fees Remitted to State Comptroller	39,970,022
Disbursements on Behalf of Contracting Entities	3,108,311
Bonds Returned	106,139
Credit Card Fees	46,508
Charge Back	1,971
Refund	1,826
Administrative Expenses	3,500
Taxes Sales Returned	90,011
Civil Registry and Trust Fees	<u>468,121</u>
Total Deductions	<u>43,796,409</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	306,611
NET POSITION, BEGINNING	<u>3,388,999</u>
NET POSITION, ENDING	<u>\$ 3,695,610</u>

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



WALKER COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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 be redeemed 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 TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. 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. Subscription-Based Information Technology Arrangements

The County is a lessee for subscription-based IT arrangements (SBITAs). The County recognizes liability and an intangible right-to-use asset in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the SBITA.
- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. These right to use assets are reported with other capital assets and liabilities are reported with long- term debt on the statement of net position.

10. 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.

11. 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.

12. 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.

13. 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.

14. Change in Accounting Principle

GASB Statement No. 96, Subscription-Based Information Technology Arrangements, was adopted effective October 1, 2022. The statement addresses accounting and financial reporting for subscription based information technology arrangements (SBITAs). Statement No. 96 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to SBITAs in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of the beginning fund balance or net position, but assets, liabilities and deferred inflows were recognized, and more extensive note disclosures were required.

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 U.S. Forest Service fund operates as a clearing account and does not have a legally adopted annual budget. 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, 2023, expenditures exceeded appropriations at the object levels in the following departments:

Fund	Department	Object	Amount
Grants and Contracts	SPU Criminal - State General Allocation	Salary, pay, and other benefits	\$ 9,665
Grants and Contracts	SPU/Civil Division	Salary, pay, and other benefits	19,607
General	Healthy County Initiative	Operations	349
Juvenile Grant	Title IV-E Funds	Operations	712
Juvenile Grant	TJPC-A-94-236	Operations	18,500

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, 2023 are summarized as follows:

	Carrying Amount
Cash deposits	\$ 10,114,748
Investments considered cash and cash equivalents	
Wells Fargo Investment Portfolio - USA Mutuals	6,691,930
TexPool	24,738,157
Texas Class	3,762,469
Investors Cash Trust	<u>289,704</u>
Total Cash and Cash Equivalents	<u>\$ 45,597,008</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, the 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 people 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 people 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, 2023, the government's investment in all investment pools were rated at least AA+ 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, 2023, were 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, 2023 are as follows:

	General	Debt Service	Road and Bridge	EMS	Grants and Contracts	Nonmajor Governmental	Total
Receivables:							
Taxes	\$ 1,763,619	\$ 118,681	\$ -	\$ -	\$ -	\$ -	\$ 1,882,300
Accounts	91,031	-	11,547	3,266,059	10,286	13,033	3,391,956
Due from other governments	921,268	-	-	-	1,286,067	48,396	2,255,731
Due from others	73,994	-	137	2,959	258	-	77,348
	<u>2,849,912</u>	<u>118,681</u>	<u>11,684</u>	<u>3,269,018</u>	<u>1,296,611</u>	<u>61,429</u>	<u>7,607,335</u>
Less: allowance for uncollectibles	<u>(718,085)</u>	<u>(48,323)</u>	<u>-</u>	<u>(2,351,562)</u>	<u>-</u>	<u>-</u>	<u>(3,117,970)</u>
Total	<u>\$ 2,131,827</u>	<u>\$ 70,358</u>	<u>\$ 11,684</u>	<u>\$ 917,456</u>	<u>\$ 1,296,611</u>	<u>\$ 61,429</u>	<u>\$ 4,489,365</u>

Governmental funds report unearned revenue in connection resources that have been received, but not yet earned. As of September 30, 2023, the various components of unearned revenue reported in the governmental funds are as follows:

	Unearned
Grant funds received prior to meeting eligibility requirements	\$ <u>1,217,209</u>
Total unearned revenue for governmental funds	\$ <u>1,217,209</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 County'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 County. 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. 2022 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 2023 fiscal year (2022 tax year), the County levied property taxes of \$0.4255 per \$100 of assessed valuation. The 2022 rates resulted in total tax levies of approximately \$26.1 million based on a total adjusted valuation of approximately \$5.2 billion. The total tax rate in the 2022 tax year was prorated as follows:

	<u>2022 Rate</u>
General Fund/Road and Bridge	\$ 0.4255
Debt Service Fund	<u>0.0235</u>
Total Tax Rate	\$ <u>0.4490</u>

2. Walker County Appraisal County

Walker County Appraisal County ("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, 2023, the County abated property taxes totaling \$0 under this program, including the following tax abatement agreement:

- A 0 percent property tax abatement on the assessed value of improvements to a manufacturing company. The property value abatement amount for 2022 is \$0.

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 \$371,566. The value set for the year covered by this report was \$64,483,530, an incremental value increase of \$64,159,783. Walker County contributed \$134,487 in the tax year that includes the October 1, 2022 to September 30, 2023 fiscal year.

D. Interfund Receivables and Payables

At September 30, 2023, the interfund receivables and payables were as follows:

Due to	Due from	Amount	Purpose
General	Grants and Contracts	\$ 873,417	Short-term loan
General	Other Governmental	<u>910</u>	Short-term loan
		<u>\$ 874,327</u>	

E. Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 680,552	\$ -	\$ -	\$ 680,552
Construction in Progress	<u>144,890</u>	<u>191,752</u>	<u>(144,890)</u>	<u>191,752</u>
Total assets not being depreciated	<u>825,442</u>	<u>191,752</u>	<u>(144,890)</u>	<u>872,304</u>
Capital assets, being depreciated:				
Vehicles	7,939,303	756,672	69,640	8,765,615
Office furniture and fixtures	1,962,826	211,908	-	2,174,734
Machinery and equipment	10,945,987	899,930	(120,519)	11,725,398
Buildings, facilities, and improvements	37,834,955	1,133,578	48,250	39,016,783
Right to use subscriptions	<u>555,564</u>	<u>-</u>	<u>-</u>	<u>555,564</u>
Total capital assets being depreciated	<u>59,238,635</u>	<u>3,002,088</u>	<u>(2,629)</u>	<u>62,238,094</u>
Less accumulated depreciation:				
Vehicles	(6,232,237)	(653,471)	-	(6,885,708)
Office furniture and fixtures	(1,815,016)	(62,704)	-	(1,877,720)
Machinery and equipment	(8,225,062)	(890,273)	120,519	(8,994,816)
Buildings, facilities, and improvements	(24,326,760)	(1,559,373)	-	(25,886,133)
Right to use subscriptions	<u>(185,188)</u>	<u>(185,188)</u>	<u>-</u>	<u>(370,376)</u>
Total accumulated depreciation	<u>(40,784,263)</u>	<u>(3,351,009)</u>	<u>120,519</u>	<u>(44,014,753)</u>
Total capital assets being depreciated, net	<u>18,454,372</u>	<u>(348,921)</u>	<u>117,890</u>	<u>18,223,341</u>
Governmental activities capital assets, net	<u>\$ 19,279,814</u>	<u>\$ (157,169)</u>	<u>\$ (27,000)</u>	<u>\$ 19,095,645</u>

Depreciation was charged to functions as follows:

Governmental activities:	
General government	\$ 616,048
Judicial	56,652
Public safety	1,153,391
Correction and rehabilitation	988,125
Health and welfare	12,270
Culture and education	1,022
Public transportation	<u>523,501</u>
Total depreciation expense - governmental activities	<u>\$ 3,351,009</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, 2023 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	\$ 10,480,000
Total bonds payable				\$ 20,000,000	\$ 10,480,000

The Series 2012 certificates of obligation were issued to construct a new county jail. In FY22, the County entered into a long-term IT-based subscription agreement for the right to use software. The County recognized a liability in FY23, and the future debt service payments of \$194,961 principal and \$650 interest are due in the subsequent fiscal year. The County paid \$1,267 interest for SBITAs in FY23.

A summary of long-term liability transactions of the County for the year ended September 30, 2023, follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Governmental activities:					
Certificates of Obligation	\$ 11,470,000	\$ -	\$ 990,000	\$ 10,480,000	\$ 1,020,000
Adjustments for:					
Issuance premiums	61,017	-	6,102	54,915	-
Total Certificates of Obligation, Net	11,531,017	-	996,102	10,534,915	1,020,000
Compensated absences	1,359,926	1,365,142	1,264,234	1,460,834	365,209
SBITAs	379,990	-	185,029	194,961	194,961
Total long-term debt	\$ 13,270,933	\$ 1,365,142	\$ 2,445,365	\$ 12,190,710	\$ 1,580,170

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
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	1,155,000	255,693	1,410,693
2029-2032	5,045,000	458,209	5,503,209
Total	\$ 10,480,000	\$ 1,934,930	\$ 12,414,930

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.

Arbitrage

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, 2023:

Transfers from	Transfers to	Amount
General Fund	Road and Bridge Fund	\$ 679,851
General Fund	Walker County EMS Fund	1,762,929
General Fund	Other Governmental Funds	44,741
		<u>\$ 2,487,521</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, 2023:

	General	Debt Service	Road and Bridge	EMS	Grants and Contracts	Nonmajor Governmental	Total
Fund balances:							
Nonspendable:							
Prepays	\$ 301,720	\$ -	\$ 12,437	\$ -	\$ 526	\$ 6,093	\$ 320,776
Total nonspendable	<u>301,720</u>	<u>-</u>	<u>12,437</u>	<u>-</u>	<u>526</u>	<u>6,093</u>	<u>320,776</u>
Restricted for:							
Debt Service	-	344,831	-	-	-	-	344,831
Legislative/grants	-	-	-	-	-	3,228,655	3,228,655
Total restricted	<u>-</u>	<u>344,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,228,655</u>	<u>3,573,486</u>
Committed to:							
Transportation	-	-	4,129,625	-	-	-	4,129,625
Public Safety	-	-	-	3,722,927	-	-	3,722,927
Projects	11,386,053	-	-	-	-	-	11,386,053
Total committed	<u>11,386,053</u>	<u>-</u>	<u>4,129,625</u>	<u>3,722,927</u>	<u>-</u>	<u>-</u>	<u>19,238,605</u>
Assigned for subsequent year's budget	1,743,144	-	-	-	-	-	1,743,144
Unassigned	10,488,107	-	-	-	(526)	-	10,487,581
Total fund balances	<u>\$ 23,919,024</u>	<u>\$ 344,831</u>	<u>\$ 4,142,062</u>	<u>\$ 3,722,927</u>	<u>\$ -</u>	<u>\$ 3,234,748</u>	<u>\$ 35,363,592</u>

I. Pension Plan

1. Plan Description

The County's nontraditional defined benefit pension plan, Texas County and County 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 temporary positions 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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	267
Inactive employees entitled to but not yet receiving benefits	499
Active employees	<u>413</u>
	<u>1,179</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 14.74% in calendar year 2022 and 14.42% in calendar year 2023. The County's contributions to TCDRS for the year ended September 30, 2023, were \$3,520,511, and were equal to the required contributions.

5. Actuarial Assumptions

The total pension liability in the December 31, 2022 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 2023 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 reassessed 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%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed Markets	MSCI World Ex USA (net)	5.00%	4.95%
International Equities - Emerging Markets	MSCI EM Standard (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.20%

⁽¹⁾ Target asset allocation adopted at the March 2023 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 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, 2021	\$ 123,348,814	\$ 113,257,066	\$ 10,091,748
Changes for the year:			
Service cost	3,360,739	-	3,360,739
Interest on total pension liability ⁽¹⁾	9,453,108	-	9,453,108
Effect of economic/demographic gains or losses	167,796	-	167,796
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(137,292)	(137,292)	-
Benefit payments	(4,602,604)	(4,602,604)	-
Administrative expenses	-	(62,598)	62,598
Member contributions	-	1,577,328	(1,577,328)
Net investment income	-	(6,652,847)	6,652,847
Employer contributions	-	3,321,403	(3,321,403)
Other ⁽²⁾	-	117,010	(117,010)
Balance at December 31, 2022	<u>\$ 131,590,561</u>	<u>\$ 106,817,466</u>	<u>\$ 24,773,095</u>

⁽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 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	\$ 44,574,878	\$ 24,773,095	\$ 8,516,141

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

For the fiscal year ended September 30, 2023, the County recognized pension expense of \$5,797,772.

At September 30, 2023, 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	\$ 641,217	\$ -
Changes of assumptions	-	118,101
Net difference between projected and actual earnings	2,254,127	-
Contributions made subsequent to the measurement date	2,713,626	-
Total	\$ 5,608,970	\$ 118,101

The \$2,713,626 reported as deferred outflows of resources related to pensions from County contributions subsequent to the measurement date, but before September 30, 2023, will be recognized as a reduction of net pension liability in the fiscal year ended September 30, 2024. 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	\$ (753,843)
2024	51,596
2025	425,824
2026	3,053,666

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, 2023 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 \$15,275,027 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 10/01/2022	\$ 14,605,240
Changes for the year:	
Service cost	352,268
Interest on the total OPEB liability	704,250
Benefit payments	<u>(386,731)</u>
Net changes	<u>669,787</u>
Balance at 09/30/2023	<u>\$ 15,275,027</u>

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

The following present the total OPEB liability of the County, calculated using the discount rate of 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	\$ 17,710,039	\$ 15,275,027	\$ 13,293,365

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	\$ 12,966,764	\$ 15,275,027	\$ 18,206,217

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

For the year ended September 30, 2023, the County recognized OPEB expense of \$182,755.

At September 30, 2023, 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	\$ -	\$ 1,464,110
Changes in actuarial assumptions	<u>1,619,163</u>	<u>5,370,315</u>
Total	<u>\$ 1,619,163</u>	<u>\$ 6,834,425</u>

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,	
2024	\$ (873,763)
2025	(873,763)
2026	(873,763)
2027	(873,763)
2028	(873,763)
Thereafter	(846,447)

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, 2023.

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, 2023, the County paid \$705,854 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 County include the following:

Statement No. 99, *Omnibus 2022* – The objective of this Statement is to correct practice issues identified during implementation and application of certain GASB Statements and financial reporting for financial guarantees. There are various effective dates 1.) upon issuance 2.) fiscal years beginning after June 15, 2022 and 3.) fiscal years beginning after June 15, 2023.

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.

GASB Statement No. 102, *Certain Risk Disclosures* - This Statement requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. Concentrations and constraints may limit a government's ability to acquire resources or control spending. The requirements of Statement No. 102 are effective for fiscal years beginning after June 15, 2024, and the impact has not yet been determined.

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significant collectively. In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers. The amended guidance is effective for reporting periods beginning after June 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, 2023**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 19,746,076	\$ 19,746,076	\$ 19,555,152	\$ (190,924)
Delinquent Taxes	440,000	440,000	343,533	(96,467)
Total Ad Valorem Taxes	20,186,076	20,186,076	19,898,685	(287,391)
Penalty and Interest	320,000	320,000	335,839	15,839
Other Taxes:				
Sales Taxes	4,750,000	4,750,000	5,104,600	354,600
In Lieu of Tax	69,800	69,800	40,076	(29,724)
Mixed Beverage Tax	131,500	131,500	142,341	10,841
Total Other Taxes	4,951,300	4,951,300	5,287,017	335,717
Licenses and Permits:				
Building and Utility Permits	452,162	492,162	665,791	173,629
Total Licenses and Permits	452,162	492,162	665,791	173,629
Intergovernmental:				
Federal Funds				
Disaster Relief Funds	-	-	19,302	19,302
Other Federal Funds	-	378,492	47,199	(331,293)
ARP Funds	1,949,388	3,194,024	2,854,363	(339,661)
Total Federal Funds	1,949,388	3,572,516	2,920,864	(651,652)
State Funds				
Other State Funds	176,079	480,125	481,822	1,697
Total State Funds	176,079	480,125	481,822	1,697
Other Intergovernmental Funds				
Other Intergovernmental	368,939	868,939	883,401	14,462
Total Other Intergovernmental Funds	368,939	868,939	883,401	14,462
Total Intergovernmental	\$ 2,494,406	\$ 4,921,580	\$ 4,286,087	\$ (635,493)

WALKER COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Fees of Office/Charges for Services:				
General Administrative	\$ 63,000	\$ 63,000	\$ 60,874	\$ (2,126)
IT	12,000	12,000	12,000	-
County Clerk	430,000	430,000	345,009	(84,991)
Courts - Central Service	-	-	530	530
County Court-At-Law	25,000	25,000	19,645	(5,355)
Courts-Pretrial Bond Supervision	1,000	1,000	418	(582)
12th And 278th District Courts	3,300	3,300	2,409	(891)
District Clerk	97,000	97,000	96,458	(542)
District Attorney	3,188	3,188	2,025	(1,163)
Justice Of The Peace - Precinct 1	70,000	70,000	39,704	(30,296)
Justice Of The Peace - Precinct 2	16,000	16,000	16,962	962
Justice Of The Peace - Precinct 3	19,000	19,000	14,798	(4,202)
Justice Of The Peace - Precinct 4	70,000	70,000	57,699	(12,301)
County Auditor	42,152	42,152	42,390	238
County Treasurer - Collections	3,500	3,500	2,624	(876)
Vehicle Registration	977,500	977,500	1,128,143	150,643
Voter Registration	300	300	91	(209)
County Facilities	6,000	6,000	8,655	2,655
County Jail	194,420	194,420	213,348	18,928
Sheriff's Office	12,400	12,400	14,814	2,414
Sheriff's Estray	2,830	2,830	3,116	286
Constables Central Service	135,000	135,000	150,241	15,241
Constable - Precinct 1	-	-	3,400	3,400
Constable - Precinct 2	-	-	7,600	7,600
Constable - Precinct 3	-	-	4,925	4,925
Constable - Precinct 4	-	-	19,705	19,705
Probation Support	5,000	5,000	36,294	31,294
Emergency Management	-	-	4,200	4,200
Planning And Development	-	-	237	237
Total fees of office/charges for services	<u>2,188,590</u>	<u>2,188,590</u>	<u>2,308,314</u>	<u>119,724</u>
Fines and Forfeitures:				
Court Costs	<u>73,100</u>	<u>73,100</u>	<u>92,314</u>	<u>19,214</u>
Total Fines and Forfeitures	<u>73,100</u>	<u>73,100</u>	<u>92,314</u>	<u>19,214</u>
Interest Income:				
Other	50,000	50,000	958,679	908,679
Projects	10,000	10,000	518,371	508,371
ARP	-	-	98,595	98,595
Total Interest Income	<u>60,000</u>	<u>60,000</u>	<u>1,575,645</u>	<u>1,515,645</u>
Other Income	<u>16,000</u>	<u>89,136</u>	<u>260,604</u>	<u>171,468</u>
Total Revenues	<u>30,741,634</u>	<u>33,281,944</u>	<u>34,710,296</u>	<u>1,428,352</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
EXPENDITURES				
General Government:				
County Judge				
Salary, Other Pay, and Benefits	\$ 375,908	\$ 375,908	\$ 373,366	\$ 2,542
Operations	18,028	18,028	6,343	11,685
Total County Judge	393,936	393,936	379,709	14,227
IT Operations - County Judge				
Salary, Other Pay, and Benefits	319,094	217,799	217,739	60
Operations	15,030	10,990	6,144	4,846
Total IT Operations - County Judge	334,124	228,789	223,883	4,906
IT Hardware/Software - County Judge				
Operations	271,435	282,177	174,148	108,029
Capital Expenditures	89,155	54,918	54,917	1
Total IT Hardware/Software - County Judge	360,590	337,095	229,065	108,030
County Clerk				
Salary, Other Pay, and Benefits	739,436	739,436	669,561	69,875
Operations	108,201	108,201	75,997	32,204
Total County Clerk	847,637	847,637	745,558	102,079
Healthy County Initiative				
Operations	3,000	3,000	3,349	(349)
Total Healthy County Initiative	3,000	3,000	3,349	(349)
Elections				
Salary, Other Pay, and Benefits	155,523	185,033	168,719	16,314
Operations	72,878	74,899	57,066	17,833
Total Elections	228,401	259,932	225,785	34,147
Voter Registration				
Salary, Other Pay, and Benefits	72,393	72,393	66,404	5,989
Operations	25,500	26,110	11,820	14,290
Total Voter Registration	97,893	98,503	78,224	20,279

WALKER COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<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	\$ 628,230	\$ 628,230	\$ 584,953	\$ 43,277
Operations	401,103	410,403	379,267	31,136
Capital Expenditures	<u>5,500</u>	<u>6,645</u>	<u>6,644</u>	<u>1</u>
Total County Facilities	<u>1,034,833</u>	<u>1,045,278</u>	<u>970,864</u>	<u>74,414</u>
Facilities - Justice Center Municipal Allocation				
Operations	<u>10,983</u>	<u>10,983</u>	<u>10,851</u>	<u>132</u>
Total Facilities - Justice Center Municipal Allocation	<u>10,983</u>	<u>10,983</u>	<u>10,851</u>	<u>132</u>
Centralized Costs				
Salary, Other Pay, and Benefits	729,855	775,855	375,150	400,705
Operations	698,263	684,815	680,356	4,459
Capital Expenditures	<u>-</u>	<u>20,448</u>	<u>20,447</u>	<u>1</u>
Total Centralized Costs	<u>1,428,118</u>	<u>1,481,118</u>	<u>1,075,953</u>	<u>405,165</u>
Contingency				
Operations	<u>1,318,500</u>	<u>50,492</u>	<u>-</u>	<u>50,492</u>
Total Contingency	<u>1,318,500</u>	<u>50,492</u>	<u>-</u>	<u>50,492</u>
General Governmental Projects				
Projects	5,000	3,000,571	533,957	2,466,614
Capital Projects	<u>5,500,000</u>	<u>6,061,642</u>	<u>30,512</u>	<u>6,031,130</u>
Total General Governmental Projects	<u>5,505,000</u>	<u>9,062,213</u>	<u>564,469</u>	<u>8,497,744</u>
General Governmental Projects - ARP Projects	<u>-</u>	<u>229,803</u>	<u>185,976</u>	<u>43,827</u>
Total General Governmental Projects - ARP	<u>-</u>	<u>229,803</u>	<u>185,976</u>	<u>43,827</u>
Total General Government	<u>11,563,015</u>	<u>14,048,779</u>	<u>4,693,686</u>	<u>9,355,093</u>
Financial Administration:				
Financial Systems				
Operations	<u>184,833</u>	<u>124,833</u>	<u>109,901</u>	<u>14,932</u>
Total Financial Systems	<u>184,833</u>	<u>124,833</u>	<u>109,901</u>	<u>14,932</u>
County Auditor				
Salary, Other Pay, and Benefits	909,196	909,196	816,618	92,578
Operations	<u>61,275</u>	<u>34,275</u>	<u>23,093</u>	<u>11,182</u>
Total County Auditor	<u>970,471</u>	<u>943,471</u>	<u>839,711</u>	<u>103,760</u>
County Treasurer				
Salary, Other Pay, and Benefits	456,716	456,716	427,441	29,275
Operations	<u>23,579</u>	<u>23,579</u>	<u>21,649</u>	<u>1,930</u>
Total County Treasurer	<u>480,295</u>	<u>480,295</u>	<u>449,090</u>	<u>31,205</u>

WALKER COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Treasurer - Collections				
Salary, Other Pay, and Benefits	\$ 142,571	\$ 142,571	\$ 136,625	\$ 5,946
Operations	<u>21,820</u>	<u>21,820</u>	<u>10,870</u>	<u>10,950</u>
Total County Treasurer - Collections	<u>164,391</u>	<u>164,391</u>	<u>147,495</u>	<u>16,896</u>
Purchasing				
Salary, Other Pay, and Benefits	318,763	318,763	241,327	77,436
Operations	<u>36,389</u>	<u>36,389</u>	<u>33,642</u>	<u>2,747</u>
Total Purchasing	<u>355,152</u>	<u>355,152</u>	<u>274,969</u>	<u>80,183</u>
Vehicle Registration				
Salary, Other Pay, and Benefits	598,158	598,158	542,471	55,687
Operations	<u>14,402</u>	<u>14,402</u>	<u>11,167</u>	<u>3,235</u>
Total Vehicle Registration	<u>612,560</u>	<u>612,560</u>	<u>553,638</u>	<u>58,922</u>
Financial Service Contracts				
Intergovernmental Contracts	<u>636,595</u>	<u>636,595</u>	<u>636,595</u>	<u>-</u>
Total Financial Service Contracts	<u>636,595</u>	<u>636,595</u>	<u>636,595</u>	<u>-</u>
Financial Projects				
Projects	<u>-</u>	<u>330,275</u>	<u>1,819</u>	<u>328,456</u>
Total Financial Projects	<u>-</u>	<u>330,275</u>	<u>1,819</u>	<u>328,456</u>
Total Financial Administration	<u>3,404,297</u>	<u>3,647,572</u>	<u>3,013,218</u>	<u>634,354</u>
Judicial:				
Courts - Central Costs				
Salary, Other Pay, and Benefits	42,624	42,624	42,319	305
Operations	<u>222,665</u>	<u>147,831</u>	<u>142,350</u>	<u>5,481</u>
Total Courts - Central Costs	<u>265,289</u>	<u>190,455</u>	<u>184,669</u>	<u>5,786</u>
County Court-At-Law				
Salary, Other Pay, and Benefits	521,601	521,601	521,135	466
Operations	<u>183,544</u>	<u>343,194</u>	<u>327,474</u>	<u>15,720</u>
Total County Court-At-Law	<u>705,145</u>	<u>864,795</u>	<u>848,609</u>	<u>16,186</u>
12th Judicial District Court				
Salary, Other Pay, and Benefits	279,190	279,190	270,102	9,088
Operations	<u>158,456</u>	<u>256,601</u>	<u>244,183</u>	<u>12,418</u>
Total 12th Judicial District Court	<u>437,646</u>	<u>535,791</u>	<u>514,285</u>	<u>21,506</u>

WALKER COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<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	\$ 289,340	\$ 289,340	\$ 288,262	\$ 1,078
Operations	<u>154,623</u>	<u>226,168</u>	<u>226,003</u>	<u>165</u>
Total 278th Judicial District Court	<u>443,963</u>	<u>515,508</u>	<u>514,265</u>	<u>1,243</u>
Courts-Pretrial Bond Supervision				
Salary, Other Pay, and Benefits	67,769	67,769	50,387	17,382
Operations	<u>7,300</u>	<u>7,300</u>	<u>5,069</u>	<u>2,231</u>
Total Courts-Pretrial Bond Supervision	<u>75,069</u>	<u>75,069</u>	<u>55,456</u>	<u>19,613</u>
District Clerk				
Salary, Other Pay, and Benefits	660,320	663,287	620,875	42,412
Operations	<u>34,527</u>	<u>34,527</u>	<u>34,332</u>	<u>195</u>
Total District Clerk	<u>694,847</u>	<u>697,814</u>	<u>655,207</u>	<u>42,607</u>
Criminal District Attorney				
Salary, Other Pay, and Benefits	2,202,101	2,202,101	1,971,207	230,894
Operations	<u>57,219</u>	<u>89,725</u>	<u>69,727</u>	<u>19,998</u>
Total Criminal District Attorney	<u>2,259,320</u>	<u>2,291,826</u>	<u>2,040,934</u>	<u>250,892</u>
Justice Of The Peace - Precinct 1				
Salary, Other Pay, and Benefits	326,124	326,124	312,567	13,557
Operations	<u>13,574</u>	<u>13,574</u>	<u>6,977</u>	<u>6,597</u>
Total Justice Of The Peace - Precinct 1	<u>339,698</u>	<u>339,698</u>	<u>319,544</u>	<u>20,154</u>
Justice Of The Peace - Precinct 2				
Salary, Other Pay, and Benefits	252,732	252,732	250,963	1,769
Operations	<u>10,295</u>	<u>10,295</u>	<u>4,274</u>	<u>6,021</u>
Total Justice Of The Peace - Precinct 2	<u>263,027</u>	<u>263,027</u>	<u>255,237</u>	<u>7,790</u>
Justice Of The Peace - Precinct 3				
Salary, Other Pay, and Benefits	254,240	254,240	250,357	3,883
Operations	<u>14,539</u>	<u>14,539</u>	<u>11,637</u>	<u>2,902</u>
Total Justice Of The Peace - Precinct 3	<u>268,779</u>	<u>268,779</u>	<u>261,994</u>	<u>6,785</u>
Justice Of The Peace - Precinct 4				
Salary, Other Pay, and Benefits	322,714	322,714	316,899	5,815
Operations	<u>17,237</u>	<u>17,237</u>	<u>11,787</u>	<u>5,450</u>
Total Justice Of The Peace - Precinct 4	<u>339,951</u>	<u>339,951</u>	<u>328,686</u>	<u>11,265</u>

WALKER COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Juvenile Probation Support				
Salary, Other Pay, and Benefits	\$ 129,968	\$ 129,968	\$ 86,527	\$ 43,441
Operations	<u>71,406</u>	<u>71,406</u>	<u>45,901</u>	<u>25,505</u>
Total Juvenile Probation Support	<u>201,374</u>	<u>201,374</u>	<u>132,428</u>	<u>68,946</u>
Judicial Projects				
Projects	<u>-</u>	<u>7,712</u>	<u>4,717</u>	<u>2,995</u>
Total Judicial Projects	<u>-</u>	<u>7,712</u>	<u>4,717</u>	<u>2,995</u>
Total Judicial	<u>6,294,108</u>	<u>6,591,799</u>	<u>6,116,031</u>	<u>475,768</u>
Public Safety:				
Sheriff's Office				
Salary, Other Pay, and Benefits	3,901,918	3,354,324	3,353,932	392
Operations	338,069	425,620	398,808	26,812
Capital Expenditures	<u>328,822</u>	<u>264,824</u>	<u>258,574</u>	<u>6,250</u>
Total Juvenile Probation Support	<u>4,568,809</u>	<u>4,044,768</u>	<u>4,011,314</u>	<u>33,454</u>
Sheriff's Office - ARP				
Salary, Other Pay, and Benefits	-	566,094	566,094	-
Operations	<u>-</u>	<u>173,323</u>	<u>163,217</u>	<u>10,106</u>
Total Sheriff's Office - ARP	<u>-</u>	<u>739,417</u>	<u>729,311</u>	<u>10,106</u>
Estray				
Operations	<u>16,000</u>	<u>20,668</u>	<u>17,756</u>	<u>2,912</u>
Total Estray	<u>16,000</u>	<u>20,668</u>	<u>17,756</u>	<u>2,912</u>
Courthouse Security General Fund				
Salary, Other Pay, and Benefits	<u>338,058</u>	<u>338,058</u>	<u>336,789</u>	<u>1,269</u>
Total Courthouse Security General Fund	<u>338,058</u>	<u>338,058</u>	<u>336,789</u>	<u>1,269</u>
Constable Central				
Salary, Other Pay, and Benefits	73,616	70,816	67,983	2,833
Operations	<u>5,419</u>	<u>4,219</u>	<u>1,325</u>	<u>2,894</u>
Total Constable Central	<u>79,035</u>	<u>75,035</u>	<u>69,308</u>	<u>5,727</u>
Constable - Precinct 1				
Salary, Other Pay, and Benefits	100,382	100,382	99,919	463
Operations	<u>8,740</u>	<u>10,049</u>	<u>7,096</u>	<u>2,953</u>
Total Constable - Precinct 1	<u>109,122</u>	<u>110,431</u>	<u>107,015</u>	<u>3,416</u>
Constable - Precinct 2				
Salary, Other Pay, and Benefits	97,852	97,852	96,949	903
Operations	<u>9,223</u>	<u>15,888</u>	<u>13,648</u>	<u>2,240</u>
Total Constable - Precinct 2	<u>107,075</u>	<u>113,740</u>	<u>110,597</u>	<u>3,143</u>

WALKER COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<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>
Constable - Precinct 3				
Salary, Other Pay, and Benefits	\$ 183,492	\$ 185,692	\$ 185,649	\$ 43
Operations	17,664	15,809	13,665	2,144
Total Constable - Precinct 3	201,156	201,501	199,314	2,187
Constable - Precinct 4				
Salary, Other Pay, and Benefits	448,715	451,515	451,450	65
Operations	46,812	88,245	86,242	2,003
Capital Expenditures	54,743	-	-	-
Total Constable - Precinct 4	550,270	539,760	537,692	2,068
Support Personnel - DPS				
Salary, Other Pay, and Benefits	73,269	73,269	71,762	1,507
Operations	2,215	2,215	1,821	394
Total Support Personnel - DPS	75,484	75,484	73,583	1,901
Weigh Station Utilities And Services				
Operations	35,187	35,187	21,900	13,287
Total Weigh Station Utilities	35,187	35,187	21,900	13,287
And Services				
Emergency Management				
Salary, Other Pay, and Benefits	353,292	353,292	351,328	1,964
Operations	130,943	130,943	102,711	28,232
Capital Expenditures	51,655	95,731	95,731	-
Total Emergency Management	535,890	579,966	549,770	30,196
Public Safety Governmental Services Contracts				
Intergovernmental Contracts	1,055,824	1,055,824	1,055,814	10
Total Public Safety Governmental				
Services Contracts	1,055,824	1,055,824	1,055,814	10
Public Safety Projects				
Projects	-	2,971,874	1,086,851	1,885,023
Total Public Safety Projects	-	2,971,874	1,086,851	1,885,023
Public Safety - ARP				
Capital Expenditures	-	55,505	48,506	6,999
Total Public Safety - ARP	-	55,505	48,506	6,999
Total Public Safety	7,671,910	10,957,218	8,955,520	2,001,698
Correction And Rehabilitation				
County Jail				
Salary, Other Pay, and Benefits	2,959,935	2,745,774	2,712,559	33,215
Operations	713,109	790,038	779,174	10,864
Total County Jail	3,673,044	3,535,812	3,491,733	44,079
County Jail -ARP				
Salary, Other Pay, and Benefits	-	414,161	414,161	-
Capital Expenditures	-	1,068,947	1,068,947	-
Total County Jail- ARP	-	1,483,108	1,483,108	-

WALKER COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Jail-Inmate Medical Cost Center				
Salary, Other Pay, and Benefits	\$ 210,407	\$ 210,407	\$ 193,268	\$ 17,139
Operations	218,678	218,678	171,133	47,545
Total Jail-Inmate Medical Cost Center	429,085	429,085	364,401	64,684
Probation Support				
Operations	56,498	70,143	59,767	10,376
Total Probation Support	56,498	70,143	59,767	10,376
Adult - Community Service				
Salary, Other Pay, and Benefits	70,813	70,813	66,814	3,999
Operations	850	850	784	66
Total Adult - Community Service	71,663	71,663	67,598	4,065
Corrections and Rehabilitation Projects				
Projects	-	137,398	65,898	71,500
Capital Expenditures	-	59,944	59,944	-
Total Corrections and Rehabilitation Pro	-	197,342	125,842	71,500
Total Correction And Rehabilitation	4,230,290	5,787,153	5,592,449	194,704
Health And Welfare:				
Veterans Service				
Salary, Other Pay, and Benefits	35,395	35,395	32,836	2,559
Operations	2,229	5,229	4,234	995
Total Veterans Service	37,624	40,624	37,070	3,554
Social Services				
Operations	23,800	23,800	3,283	20,517
Total Social Services	23,800	23,800	3,283	20,517
Planning And Development				
Salary, Other Pay, and Benefits	751,311	751,311	614,346	136,965
Operations	191,525	262,225	257,208	5,017
Total Planning And Development	942,836	1,013,536	871,554	141,982
Litter Control - General Fund				
Operations	44,476	21,017	17,340	3,677
Total Litter Control - General Fund	44,476	21,017	17,340	3,677
Health And Welfare - Governmental Service Contracts				
Intergovernmental Contracts:				
Other	78,500	78,500	72,000	6,500
Total Health And Welfare - Governmental Service Contracts	78,500	78,500	72,000	6,500
Health and Welfare Projects				
Projects	-	1,070,846	602,340	468,506
Projects ARP- Tri County	-	686,190	407,464	278,726
Total Health and Welfare Projects	-	1,757,036	1,009,804	747,232
Total Health And Welfare	1,127,236	2,934,513	2,011,051	923,462

WALKER COUNTY, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Culture And Education:				
Historical Commission				
Salary, Other Pay, and Benefits	\$ 20,504	\$ 20,504	\$ 20,318	\$ 186
Operations	5,780	5,780	3,667	2,113
Total Historical Commission	26,284	26,284	23,985	2,299
Texas Agrilife Extension Service				
Salary, Other Pay, and Benefits	248,826	248,826	230,601	18,225
Operations	39,942	40,692	40,598	94
Total Texas Agrilife Extension Service	288,768	289,518	271,199	18,319
Culture And Education Contracts Projects	-	40,733	40,733	-
Total Culture And Education Projects	-	40,733	40,733	-
Total Culture And Education	315,052	356,535	335,917	20,618
Debt Service:				
Principal Retirement	185,029	185,029	185,029	-
Interest And Fiscal Charges	1,267	1,267	1,267	-
Total Debt Service	186,296	186,296	186,296	-
Total Expenditures	34,792,204	44,509,865	30,904,168	13,605,697
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(4,050,570)</u>	<u>(11,227,921)</u>	<u>3,806,128</u>	<u>15,034,049</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,425,862)	(2,505,713)	(2,487,521)	18,192
Total other financing sources (uses)	(2,425,862)	(2,505,713)	(2,487,521)	18,192
NET CHANGE IN FUND BALANCES	(6,476,432)	(13,733,634)	1,318,607	15,052,241
FUND BALANCES, BEGINNING	<u>22,600,417</u>	<u>22,600,417</u>	<u>22,600,417</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 16,123,985</u>	<u>\$ 8,866,783</u>	<u>\$ 23,919,024</u>	<u>\$ 15,052,241</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, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 4,394,772	\$ 4,394,772	\$ 4,394,109	\$ (663)
Total Ad Valorem Taxes	<u>4,394,772</u>	<u>4,394,772</u>	<u>4,394,109</u>	<u>(663)</u>
Intergovernmental:				
Federal Funds				
Disaster Relief	-	131,385	131,386	1
Other Federal Funds	<u>-</u>	<u>304,265</u>	<u>304,265</u>	<u>-</u>
Total Federal Funds	<u>-</u>	<u>435,650</u>	<u>435,651</u>	<u>1</u>
State Funds				
Other State Funds	<u>99,300</u>	<u>115,747</u>	<u>115,727</u>	<u>(20)</u>
Total State Funds	<u>99,300</u>	<u>115,747</u>	<u>115,727</u>	<u>(20)</u>
Other Intergovernmental Funds				
U.S. Forest Service	<u>120,000</u>	<u>120,000</u>	<u>115,852</u>	<u>(4,148)</u>
Total Other Intergovernmental Funds	<u>120,000</u>	<u>120,000</u>	<u>115,852</u>	<u>(4,148)</u>
Total Intergovernmental	<u>219,300</u>	<u>671,397</u>	<u>667,230</u>	<u>(4,167)</u>
Fees Of Office/Charges For Services:				
Road And Bridge Fees	<u>890,250</u>	<u>890,250</u>	<u>919,010</u>	<u>28,760</u>
Total Fees Of Office/Charges For Services	<u>890,250</u>	<u>890,250</u>	<u>919,010</u>	<u>28,760</u>
Fines And Forfeitures:				
License And Weight - Operations	180,000	180,000	145,421	(34,579)
Other Fines And Forfeitures	<u>526,000</u>	<u>526,000</u>	<u>399,851</u>	<u>(126,149)</u>
Total Fines And Forfeitures	<u>706,000</u>	<u>706,000</u>	<u>545,272</u>	<u>(160,728)</u>
Interest Income	8,000	8,000	201,564	193,564
Other Income	<u>-</u>	<u>36,497</u>	<u>36,497</u>	<u>-</u>
Total Revenues	<u>6,218,322</u>	<u>6,706,916</u>	<u>6,763,682</u>	<u>56,766</u>
EXPENDITURES				
Public transportation:				
Road and Bridge General				
Operations	70,000	209,487	83,299	126,188
Capital Expenditures	<u>-</u>	<u>88,259</u>	<u>88,258</u>	<u>1</u>
Total Road and Bridge General	<u>70,000</u>	<u>297,746</u>	<u>171,557</u>	<u>126,189</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Road and Bridge - Precinct 1				
Salary, Other Pay, and Benefits	\$ 710,651	\$ 710,651	\$ 696,934	\$ 13,717
Operations	664,286	1,736,139	611,161	1,124,978
Capital Expenditures	-	5,976	5,976	-
Total Road and Bridge - Precinct 1	<u>1,374,937</u>	<u>2,452,766</u>	<u>1,314,071</u>	<u>1,138,695</u>
Road and Bridge - Precinct 2				
Salary, Other Pay, and Benefits	882,033	959,300	833,654	125,646
Operations	1,074,268	2,131,761	1,163,399	968,362
Capital Expenditures	-	28,500	28,500	-
Total Road and Bridge - Precinct 2	<u>1,956,301</u>	<u>3,119,561</u>	<u>2,025,553</u>	<u>1,094,008</u>
Road and Bridge - Precinct 3				
Salary, Other Pay, and Benefits	906,121	923,434	832,042	91,392
Operations	786,282	1,688,749	1,055,872	632,877
Capital Expenditures	-	168,738	167,961	777
Total Road and Bridge - Precinct 3	<u>1,692,403</u>	<u>2,780,921</u>	<u>2,055,875</u>	<u>725,046</u>
Road and Bridge - Precinct 4				
Salary, Other Pay, and Benefits	876,325	916,540	848,472	68,068
Operations	789,614	1,387,911	768,554	619,357
Capital Expenditures	-	161,813	160,413	1,400
Total Road and Bridge - Precinct 4	<u>1,665,939</u>	<u>2,466,264</u>	<u>1,777,439</u>	<u>688,825</u>
Road and Bridge Weigh Station Operations				
Salary, Other Pay, and Benefits	23,961	23,961	22,747	1,214
Operations	34,781	144,309	-	144,309
Total Road and Bridge Weigh Station Operations	<u>58,742</u>	<u>168,270</u>	<u>22,747</u>	<u>145,523</u>
Road and Bridge Weigh Station Projects				
Operations	-	56,378	-	56,378
Total Road and Bridge Weigh Station Projects	<u>-</u>	<u>56,378</u>	<u>-</u>	<u>56,378</u>
Total Public Transportation	<u>6,818,322</u>	<u>11,341,906</u>	<u>7,367,242</u>	<u>3,974,664</u>
Total Expenditures	<u>6,818,322</u>	<u>11,341,906</u>	<u>7,367,242</u>	<u>3,974,664</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, 2023

	<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>\$ (600,000)</u>	<u>\$ (4,634,990)</u>	<u>\$ (603,560)</u>	<u>\$ 4,031,430</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	600,000	679,851	679,851	-
Proceeds from Sales of Assets	<u>-</u>	<u>3,900</u>	<u>3,900</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>600,000</u>	<u>683,751</u>	<u>683,751</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(3,951,239)	80,191	4,031,430
FUND BALANCES, BEGINNING	<u>4,061,871</u>	<u>4,061,871</u>	<u>4,061,871</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 4,061,871</u>	<u>\$ 110,632</u>	<u>\$ 4,142,062</u>	<u>\$ 4,031,430</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, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Fees of Office/Charges for Services:				
Emergency Medical Services	\$ 2,911,000	\$ 2,911,000	\$ 3,134,700	\$ 223,700
Total Fees of Office/Charges for Services	<u>2,911,000</u>	<u>2,911,000</u>	<u>3,134,700</u>	<u>223,700</u>
Intergovernmental:				
ARP Funds	540,000	1,462,830	976,196	(486,634)
State Funds	<u>13,800</u>	<u>85,199</u>	<u>107,525</u>	<u>22,326</u>
Total Fees of Office/Charges for Services	<u>553,800</u>	<u>1,548,029</u>	<u>1,083,721</u>	<u>(464,308)</u>
Interest Income	2,600	2,600	108,396	105,796
Other Income	<u>-</u>	<u>358</u>	<u>4,789</u>	<u>4,431</u>
Total Revenues	<u>3,467,400</u>	<u>4,461,987</u>	<u>4,331,606</u>	<u>(130,381)</u>
EXPENDITURES				
Public Safety:				
Walker County EMS - Emergency Services				
Salary, Other Pay, and Benefits	4,042,934	3,372,633	3,069,228	303,405
Operations	<u>832,296</u>	<u>956,668</u>	<u>855,781</u>	<u>100,887</u>
Capital Expenditures	<u>140,000</u>	<u>182,040</u>	<u>162,922</u>	<u>19,118</u>
Total Walker County EMS - Emergency Services	<u>5,015,230</u>	<u>4,511,341</u>	<u>4,087,931</u>	<u>423,410</u>
Walker County EMS - Contingency				
Operations	<u>374,960</u>	<u>280,305</u>	<u>-</u>	<u>280,305</u>
Total Walker County EMS - Contingency	<u>374,960</u>	<u>280,305</u>	<u>-</u>	<u>280,305</u>
Walker County EMS - ARP				
Salary, Other Pay, and Benefits	-	670,301	670,301	-
Capital Expenditures	<u>-</u>	<u>792,529</u>	<u>305,895</u>	<u>486,634</u>
Total Walker County EMS - ARP	<u>-</u>	<u>1,462,830</u>	<u>976,196</u>	<u>486,634</u>
Total Public Safety	<u>5,390,190</u>	<u>6,254,476</u>	<u>5,064,127</u>	<u>1,190,349</u>
Total Expenditures	<u>5,390,190</u>	<u>6,254,476</u>	<u>5,064,127</u>	<u>1,190,349</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,922,790)	(1,792,489)	(732,521)	1,059,968
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>1,781,121</u>	<u>1,781,121</u>	<u>1,762,929</u>	<u>(18,192)</u>
Total Other Financing Sources (uses)	<u>1,781,121</u>	<u>1,781,121</u>	<u>1,762,929</u>	<u>(18,192)</u>
NET CHANGE IN FUND BALANCES	<u>(141,669)</u>	<u>(11,368)</u>	<u>1,030,408</u>	<u>1,041,776</u>
FUND BALANCES, BEGINNING	<u>2,692,519</u>	<u>2,692,519</u>	<u>2,692,519</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,550,850</u>	<u>\$ 2,681,151</u>	<u>\$ 3,722,927</u>	<u>\$ 1,041,776</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, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Intergovernmental:				
Federal Funds				
CDBG Grant	\$ 1,013,387	\$ 1,187,983	\$ 1,156,048	\$ (31,935)
District Attorney Grant	69,850	69,850	66,089	(3,761)
Justice Assistance Grant	6,453	6,453	6,453	-
Total Federal Funds	1,089,690	1,264,286	1,228,590	(35,696)
State Funds				
Other State Funds	5,509,529	5,509,529	5,448,621	(60,908)
Total State Funds	5,509,529	5,509,529	5,448,621	(60,908)
Total Intergovernmental	6,599,219	6,773,815	6,677,211	(96,604)
Other Income	-	-	12,247	12,247
Total Revenues	6,599,219	6,773,815	6,689,458	(84,357)
EXPENDITURES				
General Government:				
HAVA Election Security				
Operations	14,954	14,954	-	14,954
Total HAVA Election Security	14,954	14,954	-	14,954
Total General Government	\$ 14,954	\$ 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, 2023

	<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	\$ <u>1,520,542</u>	\$ <u>1,520,542</u>	\$ <u>1,518,607</u>	\$ <u>1,935</u>
Total SPU Criminal	<u>1,520,542</u>	<u>1,520,542</u>	<u>1,518,607</u>	<u>1,935</u>
SPU Criminal - State General Allocation				
Salary, Other Pay, and Benefits	<u>200,487</u>	<u>200,487</u>	<u>210,152</u>	<u>(9,665)</u>
Operations	<u>223,660</u>	<u>223,660</u>	<u>196,446</u>	<u>27,214</u>
Total SPU Criminal - State General Allocation	<u>424,147</u>	<u>424,147</u>	<u>406,598</u>	<u>17,549</u>
SPU/Civil Division				
Salary, Other Pay, and Benefits	<u>1,610,549</u>	<u>1,610,549</u>	<u>1,630,156</u>	<u>(19,607)</u>
Operations	<u>883,852</u>	<u>883,852</u>	<u>856,192</u>	<u>27,660</u>
Total SPU/Civil Division	<u>2,494,401</u>	<u>2,494,401</u>	<u>2,486,348</u>	<u>8,053</u>
SPU - Juvenile Division				
Salary, Other Pay, and Benefits	<u>840,933</u>	<u>840,933</u>	<u>833,803</u>	<u>7,130</u>
Operations	<u>130,877</u>	<u>130,877</u>	<u>122,909</u>	<u>7,968</u>
Total SPU - Juvenile Division	<u>971,810</u>	<u>971,810</u>	<u>956,712</u>	<u>15,098</u>
District Attorney Victim Assistance Coordinator				
Salary, Other Pay, and Benefits	<u>66,770</u>	<u>66,770</u>	<u>64,371</u>	<u>2,399</u>
Operations	<u>3,080</u>	<u>3,080</u>	<u>1,718</u>	<u>1,362</u>
Total District Attorney Victim Assistance Coordinator	<u>69,850</u>	<u>69,850</u>	<u>66,089</u>	<u>3,761</u>
Total Judicial	<u>5,480,750</u>	<u>5,480,750</u>	<u>5,434,354</u>	<u>46,396</u>
Public Safety:				
Auto Theft Task Force				
Salary, Other Pay, and Benefits	<u>98,629</u>	<u>98,629</u>	<u>98,448</u>	<u>181</u>
Total Auto Theft Task Force	<u>98,629</u>	<u>98,629</u>	<u>98,448</u>	<u>181</u>
Justice Assistance Grant				
Operations	<u>6,453</u>	<u>6,453</u>	<u>6,453</u>	<u>-</u>
Total Justice Assistance Grant	<u>6,453</u>	<u>6,453</u>	<u>6,453</u>	<u>-</u>
Total Public Safety	<u>105,082</u>	<u>105,082</u>	<u>104,901</u>	<u>181</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health and Welfare:				
CDBG Grant				
Operations	\$ -	\$ 61,127	\$ 61,127	\$ -
Total CDBG Grant	-	61,127	61,127	-
CDBG- WC SUD Grant				
Operations	319,180	319,180	319,180	-
Total CDBG- WC SUD Grant	319,180	319,180	319,180	-
Total Health and Welfare	319,180	380,307	380,307	-
Public Transportation:				
CDBG Grant				
Operations	694,207	807,676	775,742	31,934
Total CDBG Grant	694,207	807,676	775,742	31,934
Total Public Transportation	694,207	807,676	775,742	31,934
Total Expenditures	6,614,173	6,788,769	6,695,304	93,465
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,954)	(14,954)	(5,846)	9,108
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	-	-	5,846	5,846
Total Other Financing Sources (uses)	-	-	5,846	5,846
NET CHANGE IN FUND BALANCES	(14,954)	(14,954)	-	14,954
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ (14,954)	\$ (14,954)	\$ -	\$ 14,954

WALKER COUNTY, TEXAS

NOTES TO REQUIRED BUDGETARY INFORMATION

SEPTEMBER 30, 2023

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, 2023

Measurement Date December 31,	2022	2021	2020
Total Pension Liability			
Service Cost	\$ 3,360,739	\$ 3,275,479	\$ 2,907,235
Interest Total Pension Liability	9,453,108	8,786,853	8,206,983
Changes of Benefit Terms	-	-	(356,639)
Effect of Economic/Demographic (Gains) or Losses	167,796	1,546,109	127,390
Effect of Assumption Changes or Inputs	-	(354,302)	7,264,226
Refunds of Employee Contributions	(137,292)	-	-
Benefit Payments	<u>(4,602,604)</u>	<u>(4,411,874)</u>	<u>(4,033,851)</u>
Net Change in Total Pension Liability	8,241,747	8,842,265	14,115,344
Total Pension Liability - Beginning	<u>123,348,814</u>	<u>114,506,549</u>	<u>100,391,205</u>
Total Pension Liability - Ending (a)	<u>\$ 131,590,561</u>	<u>\$ 123,348,814</u>	<u>\$ 114,506,549</u>
Plan Fiduciary Net Position			
Employer Contributions	\$ 3,321,403	\$ 2,890,668	\$ 2,831,347
Member Contributions	1,577,328	1,452,597	1,399,678
Investment Income Net of Investment Expenses	(6,652,847)	20,409,489	8,690,548
Refunds of Member Contributions	(137,292)	-	-
Benefit Payments	(4,602,604)	(4,411,874)	(4,033,851)
Administrative Expenses	(62,598)	(61,273)	(68,016)
Other	<u>117,010</u>	<u>23,729</u>	<u>14,171</u>
Net Change in Plan Fiduciary Net Position	(6,439,600)	20,303,336	8,833,877
Plan Fiduciary Net Position - Beginning	<u>113,257,066</u>	<u>92,953,730</u>	<u>84,119,853</u>
Plan Fiduciary Net Position - Ending (b)	<u>106,817,466</u>	<u>113,257,066</u>	<u>92,953,730</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ 24,773,095</u>	<u>\$ 10,091,748</u>	<u>\$ 21,552,819</u>
Fiduciary Net Position as A Percentage of Total Pension Liability	81.17%	91.82%	81.18%
Pensionable Covered Payroll	\$ 22,533,260	\$ 20,751,384	\$ 19,995,389
Net Pension Liability as A Percentage of Covered Payroll	109.94%	48.63%	107.79%

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

2019	2018	2017	2016	2015	2014
\$ 2,723,984	\$ 2,750,153	\$ 2,845,331	\$ 2,907,140	\$ 2,412,090	\$ 2,368,490
7,651,788	7,187,227	6,801,748	6,215,848	5,847,175	5,370,303
-	-	-	-	(438,596)	-
212,840	(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)
<u>(3,805,786)</u>	<u>(3,369,791)</u>	<u>(3,110,010)</u>	<u>(2,864,353)</u>	<u>(2,730,734)</u>	<u>(2,168,317)</u>
6,782,826	5,830,137	4,997,553	6,008,683	4,620,103	5,857,922
<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>	<u>66,293,981</u>
<u>\$ 100,391,205</u>	<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>
\$ 2,520,045	\$ 2,376,957	\$ 2,286,068	\$ 2,201,382	\$ 2,143,232	\$ 1,981,978
1,331,344	1,279,899	1,280,198	1,227,862	1,207,941	1,141,438
11,866,287	(1,372,957)	9,370,424	4,389,111	(203,510)	3,755,184
-	(295,983)	(263,314)	(110,395)	(141,788)	(187,830)
(3,805,785)	(3,369,791)	(3,110,010)	(2,864,353)	(2,730,734)	(2,168,317)
(64,102)	(58,039)	(49,007)	(47,778)	(42,642)	(43,790)
<u>13,278</u>	<u>7,213</u>	<u>2,048</u>	<u>50,980</u>	<u>55,451</u>	<u>1,767</u>
11,861,067	(1,432,701)	9,516,407	4,846,809	287,950	4,480,430
<u>72,258,786</u>	<u>73,691,487</u>	<u>64,175,080</u>	<u>59,328,271</u>	<u>59,040,321</u>	<u>54,559,891</u>
<u>84,119,853</u>	<u>72,258,786</u>	<u>73,691,487</u>	<u>64,175,080</u>	<u>59,328,271</u>	<u>59,040,321</u>
<u>\$ 16,271,352</u>	<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>
83.79%	77.19%	83.95%	77.52%	77.28%	81.83%
\$ 19,019,207	\$ 18,284,273	\$ 18,288,545	\$ 17,540,889	\$ 17,256,294	\$ 16,048,404
85.55%	116.76%	77.03%	106.07%	101.09%	81.70%

WALKER COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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%
2023	3,520,511	3,520,511	-	24,292,439	14.49%

(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 17.4 years (based on contribution rate calculated in 12/31/2022 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.
2022: New investment return and inflation 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.
2022: Employer contributions reflect that a 40% CPI COLA was adopted

WALKER COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Measurement Date December 31,	2022	2021	2020	2019	2018	2017
Total OPEB liability						
Service Cost	\$ 352,268	\$ 840,963	\$ 840,963	\$ 625,233	\$ 625,233	\$ 600,839
Interest on the Total OPEB Liability	704,250	511,078	487,713	747,166	678,363	661,955
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	<u>(386,731)</u>	<u>(355,412)</u>	<u>(225,102)</u>	<u>(210,549)</u>	<u>(257,808)</u>	<u>(257,808)</u>
Net Change in Total OPEB Liability	<u>669,787</u>	<u>(7,446,067)</u>	<u>1,103,574</u>	<u>3,064,587</u>	<u>1,045,788</u>	<u>1,004,986</u>
Total OPEB Liability - Beginning	<u>14,605,240</u>	<u>22,051,307</u>	<u>20,947,733</u>	<u>17,883,146</u>	<u>16,837,358</u>	<u>15,832,372</u>
Total OPEB Liability - Ending	<u>\$ 15,275,027</u>	<u>\$ 14,605,240</u>	<u>\$ 22,051,307</u>	<u>\$ 20,947,733</u>	<u>\$ 17,883,146</u>	<u>\$ 16,837,358</u>
Covered-employee payroll	\$ 7,531,661	\$ 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	202.81%	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 2017 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, 2023

	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	\$ 2,997	\$ 67,257	\$ 360,433	\$ 285,212	\$ 36,536
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>2,997</u>	<u>67,257</u>	<u>360,433</u>	<u>285,212</u>	<u>36,536</u>
LIABILITIES					
Accounts Payable	-	-	4,021	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Accrued Liabilities	-	-	2,607	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>6,628</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable for prepaid items	-	-	-	-	-
Restricted For Grants Or By Legislature	<u>2,997</u>	<u>67,257</u>	<u>353,805</u>	<u>285,212</u>	<u>36,536</u>
Total fund balances	<u>2,997</u>	<u>67,257</u>	<u>353,805</u>	<u>285,212</u>	<u>36,536</u>
Total Liabilities and Fund Balances	<u>\$ 2,997</u>	<u>\$ 67,257</u>	<u>\$ 360,433</u>	<u>\$ 285,212</u>	<u>\$ 36,536</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
\$ 61,185	\$ 48,005	\$ 6,072	\$ 1,069	\$ 13,781	\$ 26,291	\$ 60,966	\$ 2,645
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>61,185</u>	<u>48,005</u>	<u>6,072</u>	<u>1,069</u>	<u>13,781</u>	<u>26,291</u>	<u>60,966</u>	<u>2,645</u>
-	-	-	-	-	3,491	616	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	100	-	-	-	-	396	-
-	100	-	-	-	3,491	1,012	-
-	-	-	-	-	-	-	-
<u>61,185</u>	<u>47,905</u>	<u>6,072</u>	<u>1,069</u>	<u>13,781</u>	<u>22,800</u>	<u>59,954</u>	<u>2,645</u>
<u>61,185</u>	<u>47,905</u>	<u>6,072</u>	<u>1,069</u>	<u>13,781</u>	<u>22,800</u>	<u>59,954</u>	<u>2,645</u>
<u>\$ 61,185</u>	<u>\$ 48,005</u>	<u>\$ 6,072</u>	<u>\$ 1,069</u>	<u>\$ 13,781</u>	<u>\$ 26,291</u>	<u>\$ 60,966</u>	<u>\$ 2,645</u>

WALKER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	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	\$ 20,331	\$ 60,540	\$ 49,031	\$ 18,578	\$ 17,354
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>20,331</u>	<u>60,540</u>	<u>49,031</u>	<u>18,578</u>	<u>17,354</u>
LIABILITIES					
Accounts Payable	-	-	-	-	17,354
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Accrued Liabilities	<u>3,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>3,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,354</u>
FUND BALANCES					
Nonspendable for prepaid items	-	-	-	-	-
Restricted For Grants Or By Legislature	<u>16,836</u>	<u>60,540</u>	<u>49,031</u>	<u>18,578</u>	<u>-</u>
Total Fund Balances	<u>16,836</u>	<u>60,540</u>	<u>49,031</u>	<u>18,578</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 20,331</u>	<u>\$ 60,540</u>	<u>\$ 49,031</u>	<u>\$ 18,578</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
\$ 85,810	\$ 2,387	\$ 2,373	\$ 85	\$ 144,323	\$ 216,940	\$ 455	\$ 533,970
-	-	-	339	-	-	-	-
-	-	-	3,099	-	-	223	-
-	-	-	-	-	-	-	-
<u>85,810</u>	<u>2,387</u>	<u>2,373</u>	<u>3,523</u>	<u>144,323</u>	<u>216,940</u>	<u>678</u>	<u>533,970</u>
-	-	-	3,523	-	1,091	636	2,488
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	62	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,523</u>	<u>62</u>	<u>1,091</u>	<u>636</u>	<u>2,488</u>
-	-	-	-	-	-	-	-
<u>85,810</u>	<u>2,387</u>	<u>2,373</u>	<u>-</u>	<u>144,261</u>	<u>215,849</u>	<u>42</u>	<u>531,482</u>
<u>85,810</u>	<u>2,387</u>	<u>2,373</u>	<u>-</u>	<u>144,261</u>	<u>215,849</u>	<u>42</u>	<u>531,482</u>
<u>\$ 85,810</u>	<u>\$ 2,387</u>	<u>\$ 2,373</u>	<u>\$ 3,523</u>	<u>\$ 144,323</u>	<u>\$ 216,940</u>	<u>\$ 678</u>	<u>\$ 533,970</u>

WALKER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	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	\$ 62,782	\$ 467,578	\$ 422,466	\$ 25,932	\$ 67,993
Due from Other Governments	-	-	-	-	-
Accounts Receivable	266	-	9,370	-	75
Prepaid Items	-	-	-	6,093	-
Total Assets	<u>63,048</u>	<u>467,578</u>	<u>431,836</u>	<u>32,025</u>	<u>68,068</u>
LIABILITIES					
Accounts Payable	-	-	3,364	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Accrued Liabilities	-	-	101	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>3,465</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable for prepaid items	-	-	-	6,093	-
Restricted For Grants Or By Legislature	<u>63,048</u>	<u>467,578</u>	<u>428,371</u>	<u>25,932</u>	<u>68,068</u>
Total Fund Balances	<u>63,048</u>	<u>467,578</u>	<u>428,371</u>	<u>32,025</u>	<u>68,068</u>
Total Liabilities and Fund Balances	<u>\$ 63,048</u>	<u>\$ 467,578</u>	<u>\$ 431,836</u>	<u>\$ 32,025</u>	<u>\$ 68,068</u>

Special Revenue Funds

<u>Tax Assessor Special Inventory Fee Fund</u>	<u>Juvenile Grant Fund</u>	<u>Total Nonmajor Special Revenue</u>
\$ 97	\$ 104,790	\$ 3,276,264
-	48,057	48,396
-	-	13,033
-	-	6,093
<u>97</u>	<u>152,847</u>	<u>3,343,786</u>
-	18,742	55,326
-	910	910
-	32,430	32,430
-	<u>13,611</u>	<u>20,372</u>
-	<u>65,693</u>	<u>109,038</u>
-	-	6,093
<u>97</u>	<u>87,154</u>	<u>3,228,655</u>
<u>97</u>	<u>87,154</u>	<u>3,234,748</u>
<u>\$ 97</u>	<u>\$ 152,847</u>	<u>\$ 3,343,786</u>

WALKER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	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	2,551	675	107,094	89,950	21,120
Fines and Forfeitures	-	-	-	-	-
Interest Income	-	2,865	12,004	8,028	53
Other Income	-	-	-	-	-
Total Revenues	<u>2,551</u>	<u>3,540</u>	<u>119,098</u>	<u>97,978</u>	<u>21,173</u>
EXPENDITURES					
Current:					
General Government	-	-	48,506	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Correction and Rehabilitation	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>48,506</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,551</u>	<u>3,540</u>	<u>70,592</u>	<u>97,978</u>	<u>21,173</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,551	3,540	70,592	97,978	21,173
FUND BALANCE, BEGINNING	<u>446</u>	<u>63,717</u>	<u>283,213</u>	<u>187,234</u>	<u>15,363</u>
FUND BALANCE, ENDING	<u>\$ 2,997</u>	<u>\$ 67,257</u>	<u>\$ 353,805</u>	<u>\$ 285,212</u>	<u>\$ 36,536</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
\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26,433	-	288	1,013	10,560	26,805	37,195	7,355
-	-	-	-	-	-	-	-
304	1,380	-	-	9	18	35	-
-	-	-	-	-	-	-	-
<u>26,737</u>	<u>20,380</u>	<u>288</u>	<u>1,013</u>	<u>10,569</u>	<u>26,823</u>	<u>37,230</u>	<u>7,355</u>
-	-	-	-	-	-	-	-
-	6,871	-	-	3,810	21,834	19,319	9,558
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>6,871</u>	<u>-</u>	<u>-</u>	<u>3,810</u>	<u>21,834</u>	<u>19,319</u>	<u>9,558</u>
<u>26,737</u>	<u>13,509</u>	<u>288</u>	<u>1,013</u>	<u>6,759</u>	<u>4,989</u>	<u>17,911</u>	<u>(2,203)</u>
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26,737	13,509	288	1,013	6,759	4,989	17,911	(2,203)
<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>\$ 61,185</u>	<u>\$ 47,905</u>	<u>\$ 6,072</u>	<u>\$ 1,069</u>	<u>\$ 13,781</u>	<u>\$ 22,800</u>	<u>\$ 59,954</u>	<u>\$ 2,645</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	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	44,832	3,580	13,546	6,366	-
Fines and Forfeitures	-	-	-	-	-
Interest Income	-	2,131	184	38	-
Other Income	-	-	-	-	-
Total Revenues	<u>44,832</u>	<u>5,711</u>	<u>13,730</u>	<u>6,404</u>	<u>-</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	85,277	-	-	-	-
Correction and Rehabilitation	-	-	-	-	-
Total Expenditures	<u>85,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(40,445)</u>	<u>5,711</u>	<u>13,730</u>	<u>6,404</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	44,741	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>44,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,296	5,711	13,730	6,404	-
FUND BALANCE, BEGINNING	<u>12,540</u>	<u>54,829</u>	<u>35,301</u>	<u>12,174</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 16,836</u>	<u>\$ 60,540</u>	<u>\$ 49,031</u>	<u>\$ 18,578</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
\$ -	\$ -	\$ -	\$ 20,184	\$ -	\$ -	\$ -	\$ -
11,942	1,277	484	-	19,781	-	523	-
-	-	-	-	-	-	-	20,480
3,484	38	-	-	3,828	7,758	-	21,539
-	-	-	-	-	-	-	-
<u>15,426</u>	<u>1,315</u>	<u>484</u>	<u>20,184</u>	<u>23,609</u>	<u>7,758</u>	<u>523</u>	<u>42,019</u>
-	-	-	-	-	-	-	-
17,074	-	-	20,184	3,876	5,687	2,232	-
-	-	-	-	-	-	-	41,299
-	-	-	-	-	-	-	-
<u>17,074</u>	<u>-</u>	<u>-</u>	<u>20,184</u>	<u>3,876</u>	<u>5,687</u>	<u>2,232</u>	<u>41,299</u>
<u>(1,648)</u>	<u>1,315</u>	<u>484</u>	<u>-</u>	<u>19,733</u>	<u>2,071</u>	<u>(1,709)</u>	<u>720</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	300
-	-	-	-	-	-	-	300
(1,648)	1,315	484	-	19,733	2,071	(1,709)	1,020
<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>
<u>\$ 85,810</u>	<u>\$ 2,387</u>	<u>\$ 2,373</u>	<u>\$ -</u>	<u>\$ 144,261</u>	<u>\$ 215,849</u>	<u>\$ 42</u>	<u>\$ 531,482</u>

WALKER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	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	\$ -	\$ -	\$ -	\$ 61,451	\$ 76
Charges for Services	4,239	-	66,026	-	9,485
Fines and Forfeitures	-	1,570	-	-	-
Interest Income	2,117	17,899	9,914	-	1,716
Other Income	-	-	73,742	-	-
Total Revenues	<u>6,356</u>	<u>19,469</u>	<u>149,682</u>	<u>61,451</u>	<u>11,277</u>
EXPENDITURES					
Current:					
General Government	-	-	-	51,638	4,563
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Correction and Rehabilitation	-	-	57,634	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>57,634</u>	<u>51,638</u>	<u>4,563</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,356</u>	<u>19,469</u>	<u>92,048</u>	<u>9,813</u>	<u>6,714</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,356	19,469	92,048	9,813	6,714
FUND BALANCE, BEGINNING	<u>56,692</u>	<u>448,109</u>	<u>336,323</u>	<u>22,212</u>	<u>61,354</u>
FUND BALANCE, ENDING	<u>\$ 63,048</u>	<u>\$ 467,578</u>	<u>\$ 428,371</u>	<u>\$ 32,025</u>	<u>\$ 68,068</u>

<u>Special Revenue Funds</u>		
<u>Tax Assessor Special Inventory Fee Fund</u>	<u>Juvenile Grant Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ 396,620	\$ 497,331
-	-	513,120
-	-	22,050
1	3,812	99,155
-	-	73,742
<u>1</u>	<u>400,432</u>	<u>1,205,398</u>
-	-	104,707
-	397,333	507,778
-	-	126,576
-	-	57,634
<u>-</u>	<u>397,333</u>	<u>796,695</u>
<u>1</u>	<u>3,099</u>	<u>408,703</u>
-	-	44,741
-	-	300
<u>-</u>	<u>-</u>	<u>45,041</u>
1	3,099	453,744
<u>96</u>	<u>84,055</u>	<u>2,781,004</u>
<u>\$ 97</u>	<u>\$ 87,154</u>	<u>\$ 3,234,748</u>



SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<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	\$ -	\$ -	\$ 2,551	\$ 2,551
Total Fees of Office/Charges for Services	-	-	2,551	2,551
Total Revenues	-	-	2,551	2,551
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	2,551	2,551
FUND BALANCES, BEGINNING	446	446	446	-
FUND BALANCES, ENDING	\$ 446	\$ 446	\$ 2,997	\$ 2,551

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, 2023

	<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	\$ -	\$ -	\$ 675	\$ 675
Total Fees of Office/Charges for Services	-	-	675	675
Interest Income	-	-	2,865	2,865
Total Revenues	-	-	3,540	3,540
EXPENDITURES				
General Government:				
County Records Preservation II Fund				
Operations	25,000	24,411	-	24,411
Total County Records Preservation II Fund	25,000	24,411	-	24,411
Total General Government	25,000	24,411	-	24,411
Total Expenditures	25,000	24,411	-	24,411
NET CHANGE IN FUND BALANCES	(25,000)	(24,411)	3,540	27,951
FUND BALANCES, BEGINNING	63,717	63,717	63,717	-
FUND BALANCES, ENDING	\$ 38,717	\$ 39,306	\$ 67,257	\$ 27,951

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, 2023

	<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>
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 107,094</u>	<u>\$ (12,906)</u>
Total Fees of Office/Charges for Services	<u>120,000</u>	<u>120,000</u>	<u>107,094</u>	<u>(12,906)</u>
Interest income	<u>500</u>	<u>500</u>	<u>12,004</u>	<u>11,504</u>
Total revenues	<u>120,500</u>	<u>120,500</u>	<u>119,098</u>	<u>(1,402)</u>
EXPENDITURES				
General Government:				
County Clerk Records Preservation				
Salary, Other Pay, and Benefits	<u>26,857</u>	<u>88,823</u>	<u>40,427</u>	<u>48,396</u>
Operations	<u>5,000</u>	<u>8,100</u>	<u>8,079</u>	<u>21</u>
Total County Clerk Records Preservation	<u>31,857</u>	<u>96,923</u>	<u>48,506</u>	<u>48,417</u>
Total General Government	<u>31,857</u>	<u>96,923</u>	<u>48,506</u>	<u>48,417</u>
Total Expenditures	<u>31,857</u>	<u>96,923</u>	<u>48,506</u>	<u>48,417</u>
NET CHANGE IN FUND BALANCES	<u>88,643</u>	<u>23,577</u>	<u>70,592</u>	<u>47,015</u>
FUND BALANCES, BEGINNING	<u>283,213</u>	<u>283,213</u>	<u>283,213</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 371,856</u>	<u>\$ 306,790</u>	<u>\$ 353,805</u>	<u>\$ 47,015</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, 2023**

	<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>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 89,950</u>	<u>\$ (30,050)</u>
Total Fees of Office/Charges for Services	<u>120,000</u>	<u>120,000</u>	<u>89,950</u>	<u>(30,050)</u>
Interest Income	<u>250</u>	<u>250</u>	<u>8,028</u>	<u>7,778</u>
Total Revenues	<u>120,250</u>	<u>120,250</u>	<u>97,978</u>	<u>(22,272)</u>
EXPENDITURES				
General Government:				
County Clerk Archive				
Contingency	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total County Clerk Archive	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total General Government	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
NET CHANGE IN FUND BALANCES	115,250	115,250	97,978	(17,272)
FUND BALANCES, BEGINNING	<u>187,234</u>	<u>187,234</u>	<u>187,234</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 302,484</u>	<u>\$ 302,484</u>	<u>\$ 285,212</u>	<u>\$ (17,272)</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, 2023

	<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	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 21,173</u>	<u>\$ 11,173</u>
Total Fees of Office/Charges for Services	<u>10,000</u>	<u>10,000</u>	<u>21,173</u>	<u>11,173</u>
 Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>21,173</u>	<u>11,173</u>
 EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCES	<u>10,000</u>	<u>10,000</u>	<u>21,173</u>	<u>11,173</u>
 FUND BALANCES, BEGINNING	<u>15,363</u>	<u>15,363</u>	<u>15,363</u>	<u>-</u>
 FUND BALANCES, ENDING	<u>\$ 25,363</u>	<u>\$ 25,363</u>	<u>\$ 36,536</u>	<u>\$ 11,173</u>

WALKER COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<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>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 26,433</u>	<u>\$ 14,433</u>
Total Fees of Office/Charges for Services	<u>12,000</u>	<u>12,000</u>	<u>26,433</u>	<u>14,433</u>
Interest Income	<u>-</u>	<u>-</u>	<u>304</u>	<u>304</u>
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>26,737</u>	<u>14,737</u>
EXPENDITURES				
Judicial:				
District Clerk Records Preservation				
Operations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total District Clerk Records Preservation	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Judicial	<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>2,000</u>	<u>2,000</u>	<u>26,737</u>	<u>24,737</u>
FUND BALANCES, BEGINNING	<u>34,448</u>	<u>34,448</u>	<u>34,448</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 36,448</u>	<u>\$ 36,448</u>	<u>\$ 61,185</u>	<u>\$ 24,737</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, 2023

	<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	\$ 12,000	\$ 12,000	\$ 19,000	\$ 7,000
Total State Funds	<u>12,000</u>	<u>12,000</u>	<u>19,000</u>	<u>7,000</u>
Total Intergovernmental	<u>12,000</u>	<u>12,000</u>	<u>19,000</u>	<u>7,000</u>
Interest Income	<u>-</u>	<u>-</u>	<u>1,380</u>	<u>1,380</u>
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>20,380</u>	<u>8,380</u>
EXPENDITURES				
Judicial:				
Rider Prosecution Fund				
Salary, Other Pay, and Benefits	7,369	7,369	4,281	3,088
Operations	<u>27,226</u>	<u>27,226</u>	<u>2,590</u>	<u>24,636</u>
Total Rider Prosecution Fund	<u>34,595</u>	<u>34,595</u>	<u>6,871</u>	<u>27,724</u>
Total Judicial	<u>34,595</u>	<u>34,595</u>	<u>6,871</u>	<u>27,724</u>
Total Expenditures	<u>34,595</u>	<u>34,595</u>	<u>6,871</u>	<u>27,724</u>
NET CHANGE IN FUND BALANCES	(22,595)	(22,595)	13,509	36,104
FUND BALANCES, BEGINNING	<u>34,396</u>	<u>34,396</u>	<u>34,396</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 11,801</u>	<u>\$ 11,801</u>	<u>\$ 47,905</u>	<u>\$ 36,104</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, 2023

	<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	\$ -	\$ -	\$ 288	\$ 288
Total Fees of Office/Charges for Services	-	-	288	288
Total Revenues	-	-	288	288
EXPENDITURES				
Judicial:				
District Clerk Archive				
Operations	2,941	2,941	-	2,941
Total District Clerk Archive	2,941	2,941	-	2,941
Total Judicial	2,941	2,941	-	2,941
Total Expenditures	2,941	2,941	-	2,941
NET CHANGE IN FUND BALANCES	(2,941)	(2,941)	288	3,229
FUND BALANCES, BEGINNING	5,784	5,784	5,784	-
FUND BALANCES, ENDING	\$ 2,843	\$ 2,843	\$ 6,072	\$ 3,229

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, 2023

	<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	\$ -	\$ -	\$ 1,013	\$ 1,013
Total Fees of Office/Charges for Services	-	-	1,013	1,013
Total Revenues	-	-	1,013	1,013
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	1,013	1,013
FUND BALANCES, BEGINNING	56	56	56	-
FUND BALANCES, ENDING	\$ 56	\$ 56	\$ 1,069	\$ 1,013

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<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	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 10,560</u>	<u>\$ 5,560</u>
Total Fees of Office/Charges for Services	<u>5,000</u>	<u>5,000</u>	<u>10,560</u>	<u>5,560</u>
Interest Income	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>10,569</u>	<u>5,569</u>
EXPENDITURES				
Judicial:				
County Jury				
Operations	<u>5,000</u>	<u>5,000</u>	<u>3,810</u>	<u>1,190</u>
Total County Jury	<u>5,000</u>	<u>5,000</u>	<u>3,810</u>	<u>1,190</u>
Total Judicial	<u>5,000</u>	<u>5,000</u>	<u>3,810</u>	<u>1,190</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,810</u>	<u>1,190</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>6,759</u>	<u>4,379</u>
FUND BALANCES, BEGINNING	<u>7,022</u>	<u>7,022</u>	<u>7,022</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,781</u>	<u>\$ 13,781</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<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>\$ 21,900</u>	<u>\$ 26,805</u>	<u>\$ 4,905</u>
Total Fees of Office/Charges for Services	<u>17,600</u>	<u>21,900</u>	<u>26,805</u>	<u>4,905</u>
Interest Income	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>
Total Revenues	<u>17,600</u>	<u>21,900</u>	<u>26,823</u>	<u>4,923</u>
EXPENDITURES				
Judicial:				
Court Reporter Services				
Operations	<u>17,600</u>	<u>21,900</u>	<u>21,834</u>	<u>66</u>
Total Court Reporter Services	<u>17,600</u>	<u>21,900</u>	<u>21,834</u>	<u>66</u>
Total Judicial	<u>17,600</u>	<u>21,900</u>	<u>21,834</u>	<u>66</u>
Total Expenditures	<u>17,600</u>	<u>21,900</u>	<u>21,834</u>	<u>66</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>4,989</u>	<u>4,989</u>
FUND BALANCES, BEGINNING	<u>17,811</u>	<u>17,811</u>	<u>17,811</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 17,811</u>	<u>\$ 17,811</u>	<u>\$ 22,800</u>	<u>\$ 4,989</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, 2023

	<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	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 37,195</u>	<u>\$ 4,195</u>
Total Fees of Office/Charges for Services	<u>33,000</u>	<u>33,000</u>	<u>37,195</u>	<u>4,195</u>
Interest Income	<u>-</u>	<u>-</u>	<u>35</u>	<u>35</u>
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>37,230</u>	<u>4,230</u>
EXPENDITURES				
Judicial:				
Law Library				
Salary, Other Pay, and Benefits	<u>9,580</u>	<u>9,580</u>	<u>9,520</u>	<u>60</u>
Operations	<u>23,855</u>	<u>23,855</u>	<u>9,799</u>	<u>14,056</u>
Total Law Library	<u>33,435</u>	<u>33,435</u>	<u>19,319</u>	<u>14,116</u>
Total Judicial	<u>33,435</u>	<u>33,435</u>	<u>19,319</u>	<u>14,116</u>
Total Expenditures	<u>33,435</u>	<u>33,435</u>	<u>19,319</u>	<u>14,116</u>
NET CHANGE IN FUND BALANCES	<u>(435)</u>	<u>(435)</u>	<u>17,911</u>	<u>18,346</u>
FUND BALANCES, BEGINNING	<u>42,043</u>	<u>42,043</u>	<u>42,043</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 41,608</u>	<u>\$ 41,608</u>	<u>\$ 59,954</u>	<u>\$ 18,346</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, 2023

	<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	<u>\$ 4,000</u>	<u>\$ 7,354</u>	<u>\$ 7,355</u>	<u>\$ 1</u>
Total Fees of Office/Charges for Services	<u>4,000</u>	<u>7,354</u>	<u>7,355</u>	<u>1</u>
 Total Revenues	 <u>4,000</u>	 <u>7,354</u>	 <u>7,355</u>	 <u>1</u>
EXPENDITURES				
Judicial:				
Operations	<u>1,000</u>	<u>9,558</u>	<u>9,558</u>	<u>-</u>
Total Judicial	<u>1,000</u>	<u>9,558</u>	<u>9,558</u>	<u>-</u>
 Total Expenditures	 <u>1,000</u>	 <u>9,558</u>	 <u>9,558</u>	 <u>-</u>
NET CHANGE IN FUND BALANCES	<u>3,000</u>	<u>(2,204)</u>	<u>(2,203)</u>	<u>1</u>
FUND BALANCES, BEGINNING	<u>4,848</u>	<u>4,848</u>	<u>4,848</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 7,848</u>	<u>\$ 2,644</u>	<u>\$ 2,645</u>	<u>\$ 1</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<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	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 44,832</u>	<u>\$ 5,832</u>
Total Fees of Office/Charges for Services	<u>39,000</u>	<u>39,000</u>	<u>44,832</u>	<u>5,832</u>
 Total Revenues	<u>39,000</u>	<u>39,000</u>	<u>44,832</u>	<u>5,832</u>
EXPENDITURES				
Public Safety:				
Courthouse Security				
Salary, Other Pay, and Benefits	<u>85,277</u>	<u>85,277</u>	<u>85,277</u>	<u>-</u>
Total Courthouse Security	<u>85,277</u>	<u>85,277</u>	<u>85,277</u>	<u>-</u>
 Total Public Safety	<u>85,277</u>	<u>85,277</u>	<u>85,277</u>	<u>-</u>
Total Expenditures	<u>85,277</u>	<u>85,277</u>	<u>85,277</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(46,277)</u>	<u>(46,277)</u>	<u>(40,445)</u>	<u>5,832</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>(1,536)</u>	<u>(1,536)</u>	<u>4,296</u>	<u>5,832</u>
FUND BALANCES, BEGINNING	<u>12,540</u>	<u>12,540</u>	<u>12,540</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 11,004</u>	<u>\$ 11,004</u>	<u>\$ 16,836</u>	<u>\$ 5,832</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, 2023**

	<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>\$ 3,200</u>	<u>\$ 3,200</u>	<u>\$ 3,580</u>	<u>\$ 380</u>
Total Fees of Office/Charges for Services	<u>3,200</u>	<u>3,200</u>	<u>3,580</u>	<u>380</u>
Interest Income	<u>-</u>	<u>-</u>	<u>2,131</u>	<u>2,131</u>
Total Revenues	<u>3,200</u>	<u>3,200</u>	<u>5,711</u>	<u>2,511</u>
EXPENDITURES				
Public Safety:				
Justice Courts Security				
Operations	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total Justice Courts Security	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total Public Safety	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total Expenditures	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
NET CHANGE IN FUND BALANCES	<u>(14,300)</u>	<u>(14,300)</u>	<u>5,711</u>	<u>20,011</u>
FUND BALANCES, BEGINNING	<u>54,829</u>	<u>54,829</u>	<u>54,829</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 40,529</u>	<u>\$ 40,529</u>	<u>\$ 60,540</u>	<u>\$ 20,011</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, 2023**

	<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>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 13,546</u>	<u>\$ 2,546</u>
Total Fees of Office/Charges for Services	<u>11,000</u>	<u>11,000</u>	<u>13,546</u>	<u>2,546</u>
Interest Income	<u>-</u>	<u>-</u>	<u>184</u>	<u>184</u>
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>13,730</u>	<u>2,730</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>11,000</u>	<u>11,000</u>	<u>13,730</u>	<u>2,730</u>
FUND BALANCES, BEGINNING	<u>35,301</u>	<u>35,301</u>	<u>35,301</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 46,301</u>	<u>\$ 46,301</u>	<u>\$ 49,031</u>	<u>\$ 2,730</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, 2023

	<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>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 6,366</u>	<u>\$ 866</u>
Total Fees of Office/Charges for Services	<u>5,500</u>	<u>5,500</u>	<u>6,366</u>	<u>866</u>
Interest Income	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>6,404</u>	<u>904</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>5,500</u>	<u>5,500</u>	<u>6,404</u>	<u>904</u>
FUND BALANCES, BEGINNING	<u>12,174</u>	<u>12,174</u>	<u>12,174</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 17,674</u>	<u>\$ 17,674</u>	<u>\$ 18,578</u>	<u>\$ 904</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, 2023

	<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	<u>\$ 11,400</u>	<u>\$ 11,400</u>	<u>\$ 11,942</u>	<u>\$ 542</u>
Total Fees of Office/Charges for Services	<u>11,400</u>	<u>11,400</u>	<u>11,942</u>	<u>542</u>
Interest Income	<u>180</u>	<u>180</u>	<u>3,484</u>	<u>3,304</u>
Total Revenues	<u>11,580</u>	<u>11,580</u>	<u>15,426</u>	<u>3,846</u>
EXPENDITURES				
Judicial:				
Justice Court Technology				
Operations	<u>19,701</u>	<u>24,701</u>	<u>17,074</u>	<u>7,627</u>
Contingency	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Justice Court Technology	<u>24,701</u>	<u>24,701</u>	<u>17,074</u>	<u>7,627</u>
Total Judicial	<u>24,701</u>	<u>24,701</u>	<u>17,074</u>	<u>7,627</u>
Total Expenditures	<u>24,701</u>	<u>24,701</u>	<u>17,074</u>	<u>7,627</u>
NET CHANGE IN FUND BALANCES	<u>(13,121)</u>	<u>(13,121)</u>	<u>(1,648)</u>	<u>11,473</u>
FUND BALANCES, BEGINNING	<u>87,458</u>	<u>87,458</u>	<u>87,458</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 74,337</u>	<u>\$ 74,337</u>	<u>\$ 85,810</u>	<u>\$ 11,473</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, 2023

	<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	<u>\$ 1,250</u>	<u>\$ 1,250</u>	<u>\$ 1,277</u>	<u>\$ 27</u>
Total Fees of Office/Charges for Services	<u>1,250</u>	<u>1,250</u>	<u>1,277</u>	<u>27</u>
Interest Income	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
Total Revenues	<u>1,250</u>	<u>1,250</u>	<u>1,315</u>	<u>65</u>
EXPENDITURES				
Judicial:				
County and District Court Technology				
Operations	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total County and District Court Technology	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total Judicial	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total Expenditures	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>1,315</u>	<u>1,315</u>
FUND BALANCES, BEGINNING	<u>1,072</u>	<u>1,072</u>	<u>1,072</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,072</u>	<u>\$ 1,072</u>	<u>\$ 2,387</u>	<u>\$ 1,315</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, 2023

	<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	\$ 500	\$ 500	\$ 484	\$ (16)
Total Fees of Office/Charges for Services	<u>500</u>	<u>500</u>	<u>484</u>	<u>(16)</u>
 Total Revenues	<u>500</u>	<u>500</u>	<u>484</u>	<u>(16)</u>
 EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCES	500	500	484	(16)
 FUND BALANCES, BEGINNING	<u>1,889</u>	<u>1,889</u>	<u>1,889</u>	<u>-</u>
 FUND BALANCES, ENDING	<u>\$ 2,389</u>	<u>\$ 2,389</u>	<u>\$ 2,373</u>	<u>\$ (16)</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, 2023

	<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	\$ 20,184	\$ (2,316)
Total State Funds	<u>22,500</u>	<u>22,500</u>	<u>20,184</u>	<u>(2,316)</u>
Total Intergovernmental	<u>22,500</u>	<u>22,500</u>	<u>20,184</u>	<u>(2,316)</u>
Total Revenues	<u>22,500</u>	<u>22,500</u>	<u>20,184</u>	<u>(2,316)</u>
EXPENDITURES				
Judicial:				
CDA Supplement				
Operations	<u>22,500</u>	<u>22,500</u>	<u>20,184</u>	<u>2,316</u>
Total CDA Supplement	<u>22,500</u>	<u>22,500</u>	<u>20,184</u>	<u>2,316</u>
Total Judicial	<u>22,500</u>	<u>22,500</u>	<u>20,184</u>	<u>2,316</u>
Total Expenditures	<u>22,500</u>	<u>22,500</u>	<u>20,184</u>	<u>2,316</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WALKER COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****PRETRIAL INTERVENTION PROGRAM FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<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	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 19,781</u>	<u>\$ (10,219)</u>
Total Fees of Office/Charges for Services	<u>30,000</u>	<u>30,000</u>	<u>19,781</u>	<u>(10,219)</u>
Interest Income	<u>-</u>	<u>-</u>	<u>3,828</u>	<u>3,828</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>23,609</u>	<u>(6,391)</u>
EXPENDITURES				
Judicial:				
Pretrial Intervention				
Salary, Other Pay, and Benefits	<u>30,706</u>	<u>30,706</u>	<u>3,876</u>	<u>26,830</u>
Total Pretrial Intervention	<u>30,706</u>	<u>30,706</u>	<u>3,876</u>	<u>26,830</u>
Total Judicial	<u>30,706</u>	<u>30,706</u>	<u>3,876</u>	<u>26,830</u>
Total Expenditures	<u>30,706</u>	<u>30,706</u>	<u>3,876</u>	<u>26,830</u>
NET CHANGE IN FUND BALANCES	<u>(706)</u>	<u>(706)</u>	<u>19,733</u>	<u>20,439</u>
FUND BALANCES, BEGINNING	<u>124,528</u>	<u>124,528</u>	<u>124,528</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 123,822</u>	<u>\$ 123,822</u>	<u>\$ 144,261</u>	<u>\$ 20,439</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest Income	\$ -	\$ -	\$ 7,758	\$ 7,758
Total Revenues	<u>-</u>	<u>-</u>	<u>7,758</u>	<u>7,758</u>
EXPENDITURES				
Judicial:				
District Attorney Forfeitures				
Operations	<u>24,000</u>	<u>24,000</u>	<u>5,687</u>	<u>18,313</u>
Total District Attorney Forfeitures	<u>24,000</u>	<u>24,000</u>	<u>5,687</u>	<u>18,313</u>
Total Judicial	<u>24,000</u>	<u>24,000</u>	<u>5,687</u>	<u>18,313</u>
Total Expenditures	<u>24,000</u>	<u>24,000</u>	<u>5,687</u>	<u>18,313</u>
NET CHANGE IN FUND BALANCES	(24,000)	(24,000)	2,071	26,071
FUND BALANCES, BEGINNING	<u>213,778</u>	<u>213,778</u>	<u>213,778</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 189,778</u>	<u>\$ 189,778</u>	<u>\$ 215,849</u>	<u>\$ 26,071</u>

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, 2023**

	<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>\$ 500</u>	<u>\$ 500</u>	<u>\$ 523</u>	<u>\$ 23</u>
Total Fees of Office/Charges for Services	<u> 500</u>	<u> 500</u>	<u> 523</u>	<u> 23</u>
 Total Revenues	 <u> 500</u>	 <u> 500</u>	 <u> 523</u>	 <u> 23</u>
EXPENDITURES				
Judicial:				
Hot Checks				
Operations	<u> 2,996</u>	<u> 2,996</u>	<u> 2,232</u>	<u> 764</u>
Total Hot Checks	<u> 2,996</u>	<u> 2,996</u>	<u> 2,232</u>	<u> 764</u>
 Total Judicial	 <u> 2,996</u>	 <u> 2,996</u>	 <u> 2,232</u>	 <u> 764</u>
Total Expenditures	<u> 2,996</u>	<u> 2,996</u>	<u> 2,232</u>	<u> 764</u>
 NET CHANGE IN FUND BALANCES	 <u> (2,496)</u>	 <u> (2,496)</u>	 <u> (1,709)</u>	 <u> 787</u>
 FUND BALANCES, BEGINNING	 <u> 1,751</u>	 <u> 1,751</u>	 <u> 1,751</u>	 <u> -</u>
 FUND BALANCES, ENDING	 <u> \$ (745)</u>	 <u> \$ (745)</u>	 <u> \$ 42</u>	 <u> \$ 787</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, 2023

	<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	\$ -	\$ -	\$ 20,480	\$ 20,480
Total Fines and Forfeitures	-	-	20,480	20,480
Interest Income	-	-	21,539	21,539
Total Revenues	-	-	42,019	42,019
EXPENDITURES				
Public Safety:				
Sheriff Forfeiture				
Operations	20,000	41,300	41,299	1
Contingency	20,000	-	-	-
Total Sheriff Forfeiture	40,000	41,300	41,299	1
Total Public Safety	40,000	41,300	41,299	1
Total Expenditures	40,000	41,300	41,299	1
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(40,000)	(41,300)	720	42,020
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	300	300
Total other financing sources (uses)	-	-	300	300
NET CHANGE IN FUND BALANCES	(40,000)	(41,300)	1,020	42,320
FUND BALANCES, BEGINNING	530,462	530,462	530,462	-
FUND BALANCES, ENDING	\$ 490,462	\$ 489,162	\$ 531,482	\$ 42,320

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, 2023

	<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>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,239</u>	<u>\$ (261)</u>
Total Fees of Office/Charges for Services	<u>4,500</u>	<u>4,500</u>	<u>4,239</u>	<u>(261)</u>
Interest Income	<u>-</u>	<u>-</u>	<u>2,117</u>	<u>2,117</u>
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>6,356</u>	<u>1,856</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>(5,500)</u>	<u>(5,500)</u>	<u>6,356</u>	<u>11,856</u>
FUND BALANCES, BEGINNING	<u>56,692</u>	<u>56,692</u>	<u>56,692</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 51,192</u>	<u>\$ 51,192</u>	<u>\$ 63,048</u>	<u>\$ 11,856</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, 2023

	<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	\$ -	\$ -	\$ 1,570	\$ 1,570
Interest Income	<u>825</u>	<u>825</u>	<u>17,899</u>	<u>17,074</u>
Total Revenues	<u>825</u>	<u>825</u>	<u>19,469</u>	<u>18,644</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	(49,175)	(49,175)	19,469	68,644
FUND BALANCES, BEGINNING	<u>448,109</u>	<u>448,109</u>	<u>448,109</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 398,934</u>	<u>\$ 398,934</u>	<u>\$ 467,578</u>	<u>\$ 68,644</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, 2023

	<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	\$ 96,000	\$ 66,026	\$ (29,974)
Total Fees of Office/Charges for Services	<u>96,000</u>	<u>96,000</u>	<u>66,026</u>	<u>(29,974)</u>
Interest Income	500	500	9,914	9,414
Other Income	<u>70,000</u>	<u>70,000</u>	<u>73,742</u>	<u>3,742</u>
Total Revenues	<u>166,500</u>	<u>166,500</u>	<u>149,682</u>	<u>(16,818)</u>
EXPENDITURES				
Correction and Rehabilitation:				
Commissary Fees				
Salaries, Pay, and Other Benefits	3,000	3,000	2,640	360
Operations	72,800	72,800	54,994	17,806
Contingency	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total Commissary Fees	<u>115,800</u>	<u>115,800</u>	<u>57,634</u>	<u>58,166</u>
Total Correction and Rehabilitation	<u>115,800</u>	<u>115,800</u>	<u>57,634</u>	<u>58,166</u>
Total Expenditures	<u>115,800</u>	<u>115,800</u>	<u>57,634</u>	<u>58,166</u>
NET CHANGE IN FUND BALANCES	50,700	50,700	92,048	41,348
FUND BALANCES, BEGINNING	<u>336,323</u>	<u>336,323</u>	<u>336,323</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 387,023</u>	<u>\$ 387,023</u>	<u>\$ 428,371</u>	<u>\$ 41,348</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<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	\$ 43,000	\$ 61,450	\$ 61,451	\$ 1
Total Other Intergovernmental Funds	<u>43,000</u>	<u>61,450</u>	<u>61,451</u>	<u>1</u>
Total Intergovernmental	<u>43,000</u>	<u>61,450</u>	<u>61,451</u>	<u>1</u>
Total Revenues	<u>43,000</u>	<u>61,450</u>	<u>61,451</u>	<u>1</u>
EXPENDITURES				
General Government:				
Elections Equipment				
Operations	45,545	63,995	51,638	12,357
Total Elections Equipment	<u>45,545</u>	<u>63,995</u>	<u>51,638</u>	<u>12,357</u>
Total General Government	<u>45,545</u>	<u>63,995</u>	<u>51,638</u>	<u>12,357</u>
Total Expenditures	<u>45,545</u>	<u>63,995</u>	<u>51,638</u>	<u>12,357</u>
NET CHANGE IN FUND BALANCES	(2,545)	(2,545)	9,813	12,358
FUND BALANCES, BEGINNING	<u>22,212</u>	<u>22,212</u>	<u>22,212</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 19,667</u>	<u>\$ 19,667</u>	<u>\$ 32,025</u>	<u>\$ 12,358</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, 2023

	<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	\$ 9,485	\$ (5,515)
Total Fees of Office/Charges for Services	<u>15,000</u>	<u>15,000</u>	<u>9,485</u>	<u>(5,515)</u>
Intergovernmental:				
Local Funds				
Other Local Funds	-	-	76	76
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>76</u>	<u>76</u>
Interest Income	-	-	1,716	1,716
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>11,277</u>	<u>(3,723)</u>
EXPENDITURES				
General Government:				
Elections Services Contracts				
Salary, Other Pay, and Benefits	4,218	895	-	895
Operations	<u>2,227</u>	<u>5,550</u>	<u>4,563</u>	<u>987</u>
Total Elections Services Contracts	<u>6,445</u>	<u>6,445</u>	<u>4,563</u>	<u>1,882</u>
Total General Government	<u>6,445</u>	<u>6,445</u>	<u>4,563</u>	<u>1,882</u>
Total Expenditures	<u>6,445</u>	<u>6,445</u>	<u>4,563</u>	<u>1,882</u>
NET CHANGE IN FUND BALANCES	8,555	8,555	6,714	(1,841)
FUND BALANCES, BEGINNING	<u>61,354</u>	<u>61,354</u>	<u>61,354</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 69,909</u>	<u>\$ 69,909</u>	<u>\$ 68,068</u>	<u>\$ (1,841)</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, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest Income	\$ -	\$ -	\$ 1	\$ 1
Total Interest Income	-	-	1	1
Total Revenues	-	-	1	1
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	-	-	1	1
FUND BALANCES, BEGINNING	96	96	96	-
FUND BALANCES, ENDING	\$ 96	\$ 96	\$ 97	\$ 1

WALKER COUNTY, TEXAS

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

JUVENILE GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<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>
REVENUES				
Intergovernmental:				
State Funds				
Other State Funds	\$ -	\$ 10,000	\$ 9,915	\$ (85)
State Grant Funds	<u>396,687</u>	<u>396,687</u>	<u>386,705</u>	<u>(9,982)</u>
Total State Funds	<u>396,687</u>	<u>406,687</u>	<u>396,620</u>	<u>(10,067)</u>
Total Intergovernmental	<u>396,687</u>	<u>406,687</u>	<u>396,620</u>	<u>(10,067)</u>
Interest Income	<u>-</u>	<u>-</u>	<u>3,812</u>	<u>3,812</u>
Total Revenues	<u>396,687</u>	<u>406,687</u>	<u>400,432</u>	<u>(6,255)</u>
EXPENDITURES				
Judicial:				
Title IV-E Funds				
Operations	<u>-</u>	<u>-</u>	<u>712</u>	<u>(712)</u>
Total Title IV-E Funds	<u>-</u>	<u>-</u>	<u>712</u>	<u>(712)</u>
TJPC-A-94-236				
Salary, Other Pay, And Benefits	363,661	363,661	335,180	28,481
Operations	<u>33,026</u>	<u>33,026</u>	<u>51,526</u>	<u>(18,500)</u>
Total TJPC-A-94-236	<u>396,687</u>	<u>396,687</u>	<u>386,706</u>	<u>9,981</u>
HGAC Services Grant				
Operations	<u>-</u>	<u>10,000</u>	<u>9,915</u>	<u>85</u>
Total HGAC Services Grant	<u>-</u>	<u>10,000</u>	<u>9,915</u>	<u>85</u>
Total Judicial	<u>396,687</u>	<u>406,687</u>	<u>397,333</u>	<u>9,354</u>
Total Expenditures	<u>396,687</u>	<u>406,687</u>	<u>397,333</u>	<u>9,354</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>3,099</u>	<u>3,099</u>
FUND BALANCES, BEGINNING	<u>84,055</u>	<u>84,055</u>	<u>84,055</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 84,055</u>	<u>\$ 84,055</u>	<u>\$ 87,154</u>	<u>\$ 3,099</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, 2023

	<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>
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 1,157,503	\$ 1,157,503	\$ 1,343,898	\$ 186,395
Delinquent Taxes	32,000	32,000	20,882	(11,118)
Total Ad Valorem Taxes	<u>1,189,503</u>	<u>1,189,503</u>	<u>1,364,780</u>	<u>175,277</u>
Penalty and Interest	25,000	25,000	22,094	(2,906)
Interest Income	<u>1,800</u>	<u>1,800</u>	<u>38,185</u>	<u>36,385</u>
Total Revenues	<u>1,216,303</u>	<u>1,216,303</u>	<u>1,425,059</u>	<u>208,756</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	990,000	990,000	990,000	-
Interest and Fiscal Charges	<u>382,868</u>	<u>382,868</u>	<u>382,868</u>	-
Total Debt Service	<u>1,372,868</u>	<u>1,372,868</u>	<u>1,372,868</u>	-
Total Expenditures	<u>1,372,868</u>	<u>1,372,868</u>	<u>1,372,868</u>	-
NET CHANGE IN FUND BALANCES	(156,565)	(156,565)	52,191	208,756
FUND BALANCES, BEGINNING	<u>292,640</u>	<u>292,640</u>	<u>292,640</u>	-
FUND BALANCES, ENDING	<u>\$ 136,075</u>	<u>\$ 136,075</u>	<u>\$ 344,831</u>	<u>\$ 208,756</u>



CUSTODIAL FUNDS

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

SEPTEMBER 30, 2023

	Custodial Funds	
	Adult Probation	Walker County Public Safety Communications Center
ASSETS		
Cash and Cash Equivalents	\$ 507,594	\$ 639,245
Prepaid Insurance	3,536	-
Total Assets	<u>511,130</u>	<u>639,245</u>
LIABILITIES		
Accounts Payable	11,647	3,840
Due to Other Governments	57,470	-
Accrued Liabilities	64,336	21,617
Total Liabilities	<u>133,453</u>	<u>25,457</u>
NET POSITION		
Restricted for Individuals, Organizations, and Other Governments	<u>377,677</u>	<u>613,788</u>
Total Net Position	<u>\$ 377,677</u>	<u>\$ 613,788</u>

Custodial Funds

District Clerk	County Clerk	Tax Assessor	County Officials Trust & Agency Funds	Total Custodial Funds
\$ 1,518,700	\$ 1,155,551	\$ 2,263,407	\$ 98,899	\$ 6,183,396
-	-	-	-	3,536
<u>1,518,700</u>	<u>1,155,551</u>	<u>2,263,407</u>	<u>98,899</u>	<u>6,186,932</u>
53,783	15,222	-	-	84,492
-	-	2,263,407	-	2,320,877
-	-	-	-	85,953
<u>53,783</u>	<u>15,222</u>	<u>2,263,407</u>	<u>-</u>	<u>2,491,322</u>
1,464,917	1,140,329	-	98,899	3,695,610
<u>\$ 1,464,917</u>	<u>\$ 1,140,329</u>	<u>\$ -</u>	<u>\$ 98,899</u>	<u>\$ 3,695,610</u>

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds	
	Adult Probation	Walker County Public Safety Communications Center
ADDITIONS		
Taxes and Fees Collected on Behalf of Other Governments	\$ -	\$ -
Contributions from Other Governments	1,650,306	754,627
Bonds Received	-	-
Interest Earnings	17,703	19,601
Taxes Sales	-	-
Civil Registry and Trust Fees	-	-
Miscellaneous Additions	2,262	858
Total Additions	<u>1,670,271</u>	<u>775,086</u>
DEDUCTIONS		
Taxes and Fees Collected on Behalf of State Comptroller	-	-
Disbursements on Behalf of Contracting Entities	1,668,437	729,794
Bonds Returned	-	-
Credit Card Fees	-	-
Charge Back	-	-
Refund	-	-
Administrative Expenses	-	-
Taxes Sales Returned	-	-
Civil Registry and Trust Fees	-	-
Total Deductions	<u>1,668,437</u>	<u>729,794</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	1,834	45,292
NET POSITION, BEGINNING	<u>375,843</u>	<u>568,496</u>
NET POSITION, ENDING	<u>\$ 377,677</u>	<u>\$ 613,788</u>

Custodial Funds				
District Clerk	County Clerk	Tax Assessor	County Officials Trust & Agency Funds	Total Custodial Funds
\$ -	\$ -	\$ 40,698,843	\$ -	\$ 40,698,843
-	-	-	-	2,404,933
28,750	59,100	-	-	87,850
8,385	12,995	31,564	-	90,248
117,494	-	-	-	117,494
551,225	149,307	-	-	700,532
-	-	-	-	3,120
<u>705,854</u>	<u>221,402</u>	<u>40,730,407</u>	<u>-</u>	<u>44,103,020</u>
-	-	39,970,022	-	39,970,022
-	-	710,080	-	3,108,311
70,865	35,274	-	-	106,139
-	-	46,508	-	46,508
-	-	1,971	-	1,971
-	-	1,826	-	1,826
2,091	1,409	-	-	3,500
90,011	-	-	-	90,011
<u>232,328</u>	<u>230,081</u>	<u>-</u>	<u>5,712</u>	<u>468,121</u>
<u>395,295</u>	<u>266,764</u>	<u>40,730,407</u>	<u>5,712</u>	<u>43,796,409</u>
310,559	(45,362)	-	(5,712)	306,611
<u>1,154,358</u>	<u>1,185,691</u>	<u>-</u>	<u>104,611</u>	<u>3,388,999</u>
<u>\$ 1,464,917</u>	<u>\$ 1,140,329</u>	<u>\$ -</u>	<u>\$ 98,899</u>	<u>\$ 3,695,610</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.	162
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property taxes.	175
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	185
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.	191
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.	194
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			
	2023	2022	2021	2020
Governmental Activities:				
Net Investment in Capital Assets	\$ 8,365,769	\$ 7,378,421	\$ 6,724,724	\$ 6,359,402
Restricted	3,577,991	3,065,411	2,957,742	2,640,864
Unrestricted	<u>(4,616,427)</u>	<u>(5,129,150)</u>	<u>(11,962,454)</u>	<u>(14,523,512)</u>
Total Governmental Activities Net Position	<u>\$ 7,327,333</u>	<u>\$ 5,314,682</u>	<u>\$(2,279,988)</u>	<u>\$(5,523,246)</u>
Primary Government:				
Net Investment in Capital Assets	\$ 8,365,769	\$ 7,378,421	\$ 6,724,724	\$ 6,359,402
Restricted	3,577,991	3,065,411	2,957,742	2,640,864
Unrestricted	<u>(4,616,427)</u>	<u>(5,129,150)</u>	<u>(11,962,454)</u>	<u>(14,523,512)</u>
Total Primary Government Net Position	<u>\$ 7,327,333</u>	<u>\$ 5,314,682</u>	<u>\$(2,279,988)</u>	<u>\$(5,523,246)</u>

TABLE 1

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 6,711,863	\$ 7,970,991	\$ 8,868,866	\$ 9,685,620	\$ 10,521,448	\$ 11,004,750
2,397,599	2,255,968	2,129,888	1,863,075	1,584,821	83,580
<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>(9,765,392)</u>	<u>(5,191,383)</u>	<u>(5,497,318)</u>	<u>5,487,590</u>
<u>\$ (6,325,761)</u>	<u>\$ (4,147,855)</u>	<u>\$ 1,233,362</u>	<u>\$ 6,357,312</u>	<u>\$ 6,608,951</u>	<u>\$ 16,575,920</u>
\$ 6,711,863	\$ 7,970,991	\$ 8,868,866	\$ 9,685,620	\$ 10,521,448	\$ 11,004,750
2,397,599	2,255,968	2,129,888	1,863,075	1,584,821	83,580
<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>(9,765,392)</u>	<u>(5,191,383)</u>	<u>(5,497,318)</u>	<u>5,487,590</u>
<u>\$ (6,325,761)</u>	<u>\$ (4,147,855)</u>	<u>\$ 1,233,362</u>	<u>\$ 6,357,312</u>	<u>\$ 6,608,951</u>	<u>\$ 16,575,920</u>

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

LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2023	2022	2021	2020
Expenses				
Governmental Activities:				
General Government	\$ 5,420,240	\$ 4,840,370	\$ 4,713,783	\$ 4,172,911
Financial	3,153,331	2,809,201	2,709,368	2,747,854
Judicial	12,736,567	11,575,838	11,448,657	11,286,973
Public Safety	13,584,692	12,519,918	12,236,689	11,104,545
Correction and Rehabilitation	6,898,165	4,711,929	4,737,083	4,533,106
Health & Welfare	2,445,921	1,193,022	1,161,542	1,042,758
Culture and Education	348,053	310,671	258,917	222,415
Public Transportation	8,422,240	8,884,378	6,746,741	6,318,026
Interest & Fiscal Charges	373,165	401,789	426,925	429,556
Total Governmental Activities	<u>53,382,374</u>	<u>47,247,116</u>	<u>44,439,705</u>	<u>41,858,144</u>
 Total Primary Government	 <u>\$ 53,382,374</u>	 <u>\$ 47,247,116</u>	 <u>\$ 44,439,705</u>	 <u>\$ 41,858,144</u>
 Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$ 1,465,062	\$ 1,008,478	\$ 1,067,964	\$ 932,187
Financial	1,173,157	1,111,421	936,303	903,069
Judicial	664,056	680,158	764,806	764,009
Public Safety	3,428,014	3,754,778	3,679,997	3,094,928
Correction and Rehabilitation	247,611	297,050	441,952	394,608
Health & Welfare	666,028	463,303	463,028	403,238
Culture and Education	-	-	508	1,105
Public Transportation	1,464,282	1,547,116	1,587,127	1,507,086
Operating Grants and Contributions	12,267,423	16,003,817	11,087,611	8,664,102
Capital Grants and Contributions	-	-	-	-
Total Governmental Activities	<u>21,375,633</u>	<u>24,866,121</u>	<u>20,029,296</u>	<u>16,664,332</u>
 Total Primary Government	 <u>\$ 21,375,633</u>	 <u>\$ 24,866,121</u>	 <u>\$ 20,029,296</u>	 <u>\$ 16,664,332</u>
 Net (Expense)/Revenue				
Governmental Activities	(32,006,741)	(22,380,995)	(24,410,409)	(25,193,812)
Business-Type Activities	-	-	-	-
Total Primary Government Net Expense	<u>\$ (32,006,741)</u>	<u>\$ (22,380,995)</u>	<u>\$ (24,410,409)</u>	<u>\$ (25,193,812)</u>

TABLE 2

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 4,390,540	\$ 4,358,180	\$ 6,496,973	\$ 5,543,255	\$ 5,034,941	\$ 4,981,792
2,749,478	2,529,932	2,455,399	2,333,148	2,228,163	2,010,372
11,927,277	11,102,287	11,589,784	10,040,223	9,785,092	9,308,556
10,977,285	10,136,547	9,566,499	9,142,524	7,358,381	8,034,882
4,563,127	4,387,983	4,345,175	3,860,155	3,809,298	3,240,101
808,512	707,113	653,677	799,830	1,101,500	687,926
237,007	226,851	279,911	278,594	267,349	246,614
7,069,206	6,211,591	7,445,266	5,917,477	5,255,590	4,604,784
517,375	501,513	518,479	535,128	551,478	637,620
<u>43,239,807</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>\$ 43,239,807</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>
\$ 921,051	\$ 848,792	\$ 771,922	\$ 819,957	\$ 745,490	\$ 842,054
840,111	750,706	676,956	687,049	668,773	544,054
774,956	748,720	731,024	705,742	646,069	769,676
2,973,748	2,453,193	2,798,656	2,630,156	3,089,754	2,810,452
312,459	285,823	365,119	383,983	195,042	199,606
329,115	296,098	216,964	221,049	197,043	162,037
824	-	-	-	-	-
1,772,066	1,886,447	1,616,998	1,868,567	1,823,854	2,040,526
8,540,287	6,488,447	8,046,362	8,891,973	6,840,859	6,284,264
-	-	-	99,640	393,558	40,301
<u>16,464,617</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>\$ 16,464,617</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>
(26,775,190)	(26,403,771)	(28,127,162)	(22,142,218)	(20,791,350)	(20,059,677)
-	-	-	-	-	-
<u>\$ (26,775,190)</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>

WALKER COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2023	2022	2021	2020
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes				
Property Taxes	\$ 26,153,642	\$ 23,946,450	\$ 22,253,777	\$ 21,131,719
Sales Taxes	5,104,600	5,027,193	4,503,361	4,063,552
Other Taxes	40,076	106,225	69,792	60,045
Alcoholic Beverage Taxes	142,341	130,309	134,100	116,264
Investment Earnings	2,119,639	303,796	23,332	247,609
Other	459,094	461,692	552,397	377,138
Total Governmental Activities	<u>\$ 34,019,392</u>	<u>\$ 29,975,665</u>	<u>\$ 27,536,759</u>	<u>\$ 25,996,327</u>
 Total primary government	 <u>\$ 34,019,392</u>	 <u>\$ 29,975,665</u>	 <u>\$ 27,536,759</u>	 <u>\$ 25,996,327</u>
 Change in Net Position				
Governmental Activities	\$ 2,012,651	\$ 7,594,670	\$ 3,126,350	\$ 802,515
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	-	-	116,908	-
Total Primary Government	<u>\$ 2,012,651</u>	<u>\$ 7,594,670</u>	<u>\$ 3,243,258</u>	<u>\$ 802,515</u>

TABLE 2

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 19,692,053	\$ 19,532,967	\$ 18,691,980	\$ 17,975,921	\$ 17,294,805	\$ 16,804,691
3,868,217	3,824,119	3,704,825	3,261,313	3,293,984	3,114,639
45,642	149,997	20,335	34,120	28,452	20,494
129,944	115,860	114,489	133,244	123,386	113,186
584,475	347,850	151,111	70,920	24,256	17,952
276,953	648,967	320,472	415,061	283,576	238,396
<u>\$ 24,597,284</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>\$ 24,597,284</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>
\$ (2,177,906)	\$ (1,784,011)	\$ (5,123,950)	\$ (251,639)	\$ 257,109	\$ 249,681
-	-	-	-	(10,224,078)	-
-	(4,527,777)	-	-	-	-
-	(56,803)	-	-	-	-
-	987,374	-	-	-	-
-	-	-	-	-	-
<u>\$ (2,177,906)</u>	<u>\$ (5,381,217)</u>	<u>\$ (5,123,950)</u>	<u>\$ (251,639)</u>	<u>\$ (9,966,969)</u>	<u>\$ 249,681</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
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
2022	23,946,450	5,027,193	106,225	130,309	29,210,177
2023	26,153,642	5,104,600	40,076	142,341	31,440,659

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

LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2023	2022	2021	2020
General Fund				
Nonspendable - Prepaid				
Expenditures	\$ 301,720	\$ 293,486	\$ 164,795	\$ 115,742
Committed for Projects	11,386,053	6,288,071	2,958,500	2,101,265
Assigned - One Time Allocation	1,743,144	6,478,432	2,652,382	2,249,175
Unassigned	<u>10,488,107</u>	<u>9,540,428</u>	<u>12,556,250</u>	<u>9,299,766</u>
Total General Fund	<u>\$ 23,919,024</u>	<u>\$ 22,600,417</u>	<u>\$ 18,331,927</u>	<u>\$ 13,765,948</u>
 All Other Governmental Funds				
Nonspendable	\$ 19,056	\$ 125,531	\$ 96,019	\$ 1,078
Restricted - Debt Service	344,831	292,640	293,311	259,009
Restricted - Other				
Governmental Funds	3,228,655	2,781,004	2,669,089	2,391,584
Restricted - Capital Projects	-	-	-	-
Committed for				
Public Transportation	4,129,625	4,045,326	3,375,580	3,917,215
Committed for Public Safety	3,722,927	2,583,533	1,478,719	1,118,237
Unassigned	<u>(526)</u>	<u>-</u>	<u>(330)</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 11,444,568</u>	<u>\$ 9,828,034</u>	<u>\$ 7,912,388</u>	<u>\$ 7,687,123</u>

TABLE 4

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 48,036	\$ 38,918	\$ 34,146	\$ 34,146	\$ 35,538	\$ 30,081
1,759,793	1,490,076	1,311,619	1,794,683	1,499,348	1,054,938
2,540,980	1,974,688	2,204,972	1,638,021	1,747,376	1,580,532
8,386,079	7,337,147	6,057,982	6,013,553	5,516,930	5,006,369
<u>\$ 12,734,888</u>	<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
227,620	194,244	180,334	180,420	159,259	176,508
2,128,820	2,102,748	1,956,903	1,652,320	1,412,114	1,054,960
-	-	-	-	629,092	975,602
2,682,756	2,220,474	2,708,608	3,726,799	1,964,019	1,391,850
830,375	809,392	1,155,639	1,279,654	1,518,682	1,125,825
-	-	-	-	-	-
<u>\$ 5,869,571</u>	<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>

WALKER COUNTY, TEXAS

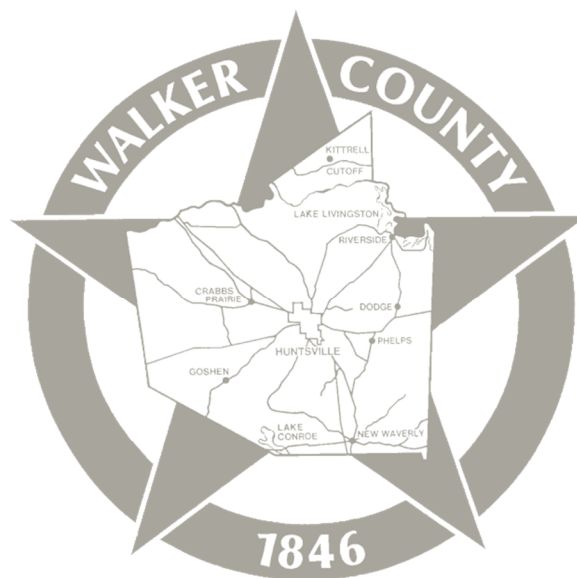
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	Fiscal Year			
	2023	2022	2021	2020
Revenues				
Property Taxes	\$ 26,015,507	\$ 24,079,771	\$ 22,268,385	\$ 21,168,262
Other Taxes	5,287,017	5,263,727	4,707,253	4,239,861
Licenses and Permits	665,791	463,125	460,771	398,743
Intergovernmental	13,211,580	16,406,655	11,458,980	9,052,270
Charges for Services	6,875,144	6,657,815	6,640,792	6,056,939
Fines	659,636	789,155	975,570	753,169
Interest Income	2,022,945	288,357	21,781	229,319
Other	387,879	400,876	552,397	369,640
Total Revenues	<u>\$ 55,125,499</u>	<u>\$ 54,349,481</u>	<u>\$ 47,085,929</u>	<u>\$ 42,268,203</u>
Expenditures				
General Government	\$ 4,798,393	\$ 4,446,194	\$ 4,147,848	\$ 3,751,617
Financial	3,013,218	2,828,873	2,554,778	2,609,861
Judicial	12,058,163	11,626,185	10,744,055	10,602,139
Public Safety	14,251,124	13,655,139	11,044,282	10,363,766
Corrections and Rehabilitation	5,650,083	3,817,833	3,442,366	3,309,736
Health & Welfare	2,391,358	1,186,540	1,105,919	990,625
Culture and Education	335,917	311,764	246,378	212,620
Public Transportation	8,142,984	8,774,310	7,522,911	6,009,220
Debt Service				
Principal	1,175,029	1,190,959	1,160,959	1,135,959
Interest	384,135	414,048	442,098	469,398
Total Expenditures	<u>\$ 52,200,404</u>	<u>\$ 48,251,845</u>	<u>\$ 42,411,594</u>	<u>\$ 39,454,941</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 2,925,095</u>	<u>\$ 6,097,636</u>	<u>\$ 4,674,335</u>	<u>\$ 2,813,262</u>
Other Financing Sources (Uses)				
Transfers In	\$ 2,487,521	\$ 2,378,165	\$ 1,783,542	\$ 2,634,372
Transfers Out	(2,487,521)	(2,378,165)	(1,783,542)	(2,634,372)
Issuance of Debt	-	-	-	-
Sale of Capital Assets	10,046	86,500	1	35,350
Sources (Uses)	<u>\$ 10,046</u>	<u>\$ 86,500</u>	<u>\$ 1</u>	<u>\$ 35,350</u>
Net Change In Fund Balances	2,935,141	6,184,136	4,674,336	2,848,612
Debt Service as A Percentage of Noncapital Expenditures	3.18%	3.49%	3.96%	4.19%

TABLE 5

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 20,386,263	\$ 19,515,667	\$ 18,547,489	\$ 17,181,150	\$ 17,181,150	\$ 16,774,474
4,043,803	4,089,976	3,839,649	3,445,822	3,445,822	3,248,319
325,521	295,998	216,827	224,649	224,649	161,392
8,895,254	6,798,805	8,348,978	8,492,303	8,492,303	6,340,871
5,909,375	5,418,480	5,576,992	5,611,276	5,611,276	5,610,425
1,151,594	1,217,903	1,100,612	1,414,356	1,414,356	1,530,692
568,697	347,850	151,111	24,257	24,257	17,952
258,600	648,966	341,611	364,409	364,409	399,198
<u>\$ 41,539,107</u>	<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>
\$ 4,608,625	\$ 4,249,401	\$ 4,127,171	\$ 3,235,748	\$ 3,235,748	\$ 3,005,714
2,526,550	2,361,129	2,314,602	2,147,626	2,147,626	2,057,822
10,928,756	10,450,395	10,995,766	9,621,632	9,621,632	9,319,085
9,629,547	9,217,046	8,931,995	8,532,630	8,532,630	7,559,836
3,044,274	3,104,984	2,945,935	2,979,371	2,979,371	7,745,408
780,324	677,829	613,494	1,211,316	1,211,316	670,722
223,708	203,872	261,618	264,068	264,068	244,993
6,684,294	6,078,834	7,269,313	5,304,471	5,304,471	4,606,788
880,000	865,000	845,000	815,000	815,000	800,000
493,568	510,868	527,768	560,667	560,667	576,668
<u>\$ 39,799,646</u>	<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>\$ 1,739,461</u>	<u>\$ 614,287</u>	<u>\$ (709,393)</u>	<u>\$ 2,085,693</u>	<u>\$ 2,085,693</u>	<u>\$ (2,503,713)</u>
\$ 1,684,316	\$ 1,741,162	\$ 1,613,245	\$ 1,807,837	\$ 1,807,837	\$ 2,015,985
(1,684,316)	(1,741,162)	(1,613,245)	(1,807,837)	(1,807,837)	(2,015,985)
677,877	-	-	-	-	-
19,434	-	-	-	-	-
<u>\$ 697,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2,436,772	614,287	(709,393)	2,085,693	2,085,693	(2,503,713)
3.58%	3.76%	3.65%	4.20%	4.20%	4.55%



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
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
2023	26,015,507	5,104,600	40,076	142,341	5,287,017	31,302,524

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

WALKER COUNTY, TEXAS

TAXABLE ASSESSED VALUE BY GROUPING(1)

LAST TEN FISCAL YEARS

State Code	Description	Grouping	FY 2023	FY 2022	FY 2021	FY 2020
A	Single Family Residence	residential	\$ 2,984,415,046	\$ 2,491,564,323	\$ 2,226,159,256	\$ 2,058,101,156
B	MultiFamily Residence	residential	712,037,967	646,035,264	579,536,997	532,399,780
C	Vacant Lot	land	400,890,004	355,659,576	294,371,370	256,975,853
D1	Qualified Ag Land	land	2,089,325,497	1,837,572,306	1,761,282,123	1,666,625,013
D2	Non Qualified Land	land	40,050,579	37,501,822	40,083,547	31,244,886
E	Farm or Ranch Improv.	commercial	591,694,555	501,604,942	460,449,500	437,530,357
F1	Commercial Real	commercial	691,734,475	598,719,046	551,368,068	517,215,873
F2	Industrial Real Property	commercial	43,888,400	38,396,640	36,977,980	31,357,000
G1	Oil and Gas	minerals	14,401,858	8,395,685	12,456,402	14,444,424
G3	Minerals-Non Producing	minerals	-	-	-	272,970
J1	Water Systems	personal	15,020	15,310	11,380	11,380
J2	Gas Distribution System	personal	3,629,930	3,179,700	2,888,940	2,684,950
J3	Electric Company	personal	108,750,810	89,327,750	55,059,680	51,214,620
J4	Telephone Company	personal	6,956,820	7,241,930	7,558,910	7,932,950
J5	RailRoad	personal	31,112,840	29,305,650	27,234,570	26,072,760
J6	Pipelnd Company	personal	160,762,560	145,757,380	102,173,970	58,817,830
J7	Cable Television Co.	personal	13,014,040	10,742,040	8,607,600	7,108,040
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	171,827,790	168,816,440	176,946,000	170,602,040
L2	Industrial Personal	personal	138,544,340	116,884,910	147,708,440	110,882,100
M1	Tangible Other	personal	73,193,798	66,765,220	59,180,341	56,754,833
N	Intangible Property	personal	-	-	90,000	12,000
O	Residential Inventory	personal	36,562,850	18,832,180	1,379,270	1,861,100
S	Special Inventory Tax	personal	34,215,450	28,365,200	24,883,300	21,926,636
		personal	7,848	-	-	-
			<u>\$ 8,347,125,437</u>	<u>\$ 7,200,776,274</u>	<u>\$ 6,576,500,604</u>	<u>\$ 6,062,141,511</u>
Less:						
	Productivity Loss (Ag and Timber Use)		(2,038,016,184)	(1,784,448,172)	(1,706,245,850)	(1,612,792,260)
	Homestead Cap (10% cap on residential homesteads)		(115,754,301)	(38,089,119)	(24,283,007)	(40,362,809)
	Tax Ceiling and Over 65 and disabled exemption		(123,964,655)	(108,151,197)	(96,558,915)	(89,463,943)
	Other Exemptions /Deductions		<u>(23,195,003)</u>	<u>(20,108,300)</u>	<u>(25,842,210)</u>	<u>(8,882,920)</u>
	Total Exemptions		<u>\$ (2,300,930,143)</u>	<u>\$ (1,950,796,788)</u>	<u>\$ (1,852,929,982)</u>	<u>\$ (1,751,501,932)</u>
	Taxable Assessed Value		<u>\$ 6,046,195,294</u>	<u>\$ 5,249,979,486</u>	<u>\$ 4,723,570,622</u>	<u>\$ 4,310,639,579</u>
	Total Direct Tax Rate		\$0.4490	\$0.4799	\$0.4808	\$0.5018

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

TABLE 7

FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105	\$ 1,365,140,626	\$ 1,214,424,490	\$ 1,171,963,250
417,058,091	293,163,679	264,497,190	259,866,510	243,410,560	240,178,120
164,090,119	136,212,443	109,705,616	94,325,461	84,045,429	81,439,934
1,434,444,668	1,437,057,066	1,372,420,453	1,327,441,283	1,116,282,909	1,108,156,711
27,266,834	24,873,642	22,293,751	17,888,182	15,206,290	11,979,881
508,200,002	529,868,225	471,715,766	456,971,752	415,792,778	377,940,875
449,975,277	419,979,707	402,765,906	379,402,379	340,586,809	323,489,681
30,536,920	30,384,800	28,426,490	26,470,380	24,033,940	23,838,600
10,627,212	12,120,638	5,862,802	8,361,917	10,520,067	4,663,359
274,070	275,360	275,360	275,360	275,360	275,360
11,380	11,380	11,380	11,380	4,000	4,000
2,484,360	2,388,940	2,278,490	1,961,270	1,686,520	1,531,050
50,364,330	52,375,130	49,994,160	46,003,490	41,235,270	38,883,940
8,255,750	9,502,360	9,733,410	9,389,820	10,158,600	11,128,710
29,957,890	23,792,480	22,035,800	20,481,730	18,452,040	16,640,630
57,109,570	53,217,130	34,602,700	33,711,030	34,937,800	26,260,590
7,202,120	7,179,210	6,108,870	5,818,520	5,750,570	5,659,900
92,960	31,800	31,800	31,800	31,800	31,800
138,619,340	153,588,670	140,311,380	135,741,450	123,936,440	118,823,670
105,939,110	94,682,930	101,689,710	151,800,590	148,850,040	153,479,910
48,218,328	45,576,241	47,222,669	48,656,088	42,782,260	44,088,289
-	-	-	-	-	-
1,830,190	2,249,640	3,140,504	1,199,600	1,953,840	2,665,130
18,121,660	15,354,080	16,099,610	14,795,200	11,180,020	10,926,260
-	-	-	-	-	-
<u>\$ 5,255,145,784</u>	<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>
(1,382,874,611)	(1,386,106,672)	(1,323,148,574)	(1,282,993,441)	(1,072,732,022)	(1,061,987,752)
(13,196,335)	(15,617,546)	(9,911,926)	(19,201,950)	(6,118,846)	(4,844,955)
(82,443,721)	(77,410,748)	(71,774,857)	(68,932,746)	(66,620,346)	(61,884,961)
<u>(8,136,546)</u>	<u>(12,745,699)</u>	<u>(20,823,045)</u>	<u>(56,427,523)</u>	<u>(62,907,910)</u>	<u>(75,629,347)</u>
<u>\$ (1,486,651,213)</u>	<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>\$ 3,768,494,571</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>
\$0.5494	\$0.5185	\$0.6157	\$0.6206	\$0.6589	\$0.6778

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
2014	1,412,141,370	725,269,156	1,201,576,526	3,338,987,052
2015	1,457,835,050	780,413,527	1,215,534,628	3,453,783,205
2016	1,625,007,136	862,844,511	1,439,654,926	3,927,506,573
2017	1,694,657,295	902,908,162	1,504,419,820	4,101,985,277
2018	1,898,283,205	980,232,732	1,598,143,151	4,476,659,088
2019	2,161,523,694	988,712,199	1,625,801,621	4,776,037,514
2020	2,590,500,936	986,103,230	1,954,845,752	5,531,449,918
2021	2,805,696,253	1,048,795,548	2,095,737,040	5,950,228,841
2022	3,137,599,587	1,138,720,628	2,230,733,704	6,507,053,919
2023	3,696,453,013	1,327,317,430	2,530,266,080	7,554,036,523

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

TABLE 8

Personal Property Total	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Direct Tax Rate	Total Value as a Percentage of Actual Value
435,062,598	1,204,347,015	2,569,702,635	0.6778	68.09%
451,754,627	1,208,379,124	2,697,158,708	0.6589	69.06%
478,239,245	1,427,555,660	2,978,190,158	0.6206	67.60%
439,398,645	1,425,658,402	3,115,725,520	0.6157	68.61%
472,345,989	1,491,880,665	3,457,124,412	0.5185	69.85%
479,108,270	1,286,651,213	3,768,494,571	0.5494	71.71%
530,691,593	1,851,501,932	4,310,639,579	0.5018	71.11%
626,271,763	1,852,929,982	4,723,570,622	0.4808	71.82%
693,722,355	1,950,796,788	5,249,979,486	0.4799	72.91%
793,088,914	2,300,930,143	6,046,195,294	0.4490	72.43%

WALKER COUNTY, TEXAS

TABLE 9

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County:										
Operating	0.4255	0.4529	0.4508	0.4690	0.5123	0.5408	0.5708	0.5724	0.6071	0.6209
Debt Service	<u>0.0235</u>	<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>
Total	0.4490	0.4799	0.4808	0.5018	0.5494	0.5815	0.6157	0.6206	0.6589	0.6778
Huntsville ISD										
Operating	0.8975	0.9149	0.9628	1.0230	1.1000	1.1000	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.1450</u>	<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>
Total	1.0425	1.0599	1.0378	1.0980	1.1750	1.1800	1.1800	1.1800	1.2100	1.2100
Richards ISD										
Operating	0.8646	0.8820	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.1738</u>	<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>
Total	1.0384	1.0770	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400	1.0400
City of Huntsville										
Operating	0.2385	0.2482	0.2399	0.2519	0.2620	0.2745	0.2838	0.2833	0.2862	0.2920
Debt Service	<u>0.0541</u>	<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>
Total	0.2926	0.3075	0.3062	0.3148	0.3422	0.3666	0.3809	0.3838	0.4106	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	0.0999	0.1090	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918	0.0817
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>0.1107</u>
Total	0.0999	0.1090	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918	0.1924
Hospital District										
Operating	0.1027	0.1136	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537	0.1590
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	0.1027	0.1136	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537	0.1590
Fire District #1										
Operating	0.0600	0.0600	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0600	0.0600	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Fire District #2										
Operating	0.1000	0.1000	0.1000	0.0855	0.0748	0.0678	0.1000	0.1000	0.1000	0.1000
Debt Service	<u>0.0000</u>	<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>
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	0.0935	0.1000	0.1000	0.1000	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	0.0935	0.1000	0.1000	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Totals										
Operating Total	3.8251	3.9409	4.0678	4.1912	4.5009	4.5223	4.5553	4.4465	4.5188	4.4336
Debt Service Total	<u>0.5864</u>	<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>
Total	4.4115	4.5572	4.4291	4.5664	4.9084	4.9573	5.0273	4.9352	5.0650	5.0998

WALKER COUNTY, TEXAS**TABLE 10****PRINCIPAL PROPERTY TAXPAYERS****CURRENT YEAR AND TEN YEARS AGO**

<u>Taxpayer</u>	For the Fiscal Year Ending 09/30/23	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Texas Inc	\$119,474,650	1.98%
Grand Prix Pipeline LLC	57,296,096	0.95%
EnergyTransfer GC NGL Pipelines LP	53,627,706	0.89%
Sterling - Huntsville LLC	37,921,632	0.63%
Oneok Arbuckle II Pipeline LLC	37,389,070	0.62%
PEP-SHSU LLC	35,061,179	0.58%
American Campus Community	31,839,438	0.53%
Breckenridge Group Huntsville Texas LP	30,935,213	0.51%
Weatherford US LP	29,918,537	0.49%
Union Pacific Railroad Co	28,775,710	0.48%

<u>Taxpayer</u>	For the Fiscal Year Ending 09/30/14	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Texas Inc	\$30,043,320	1.22%
Weatherford US LP	27,791,220	1.13%
Diamond URS Huntsville LLC	21,013,610	0.85%
Sycamore Ave Associates, LLC A Delaware LLC	18,746,530	0.76%
University House Huntsville LLC	18,709,220	0.76%
Vesper Forum LLC	15,337,140	0.62%
Huntsville Place LP	14,297,660	0.58%
Union Pacific Railroad Co	13,830,860	0.56%
Vesper Encore Huntsville LLC a Delaware LLC	12,305,450	0.50%
UFP New Waverly LLC	11,319,333	0.46%

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
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%
2023		26,215,908	25,785,758	98.4%

(1) Original Tax Levy

TABLE 11

Collections in Subsequent Years		Total Collections to Date	
		Amount	Percentage of Levy
\$	173,856	\$ 16,331,895	98.4%
	404,310	17,033,224	99.7%
	449,561	17,667,303	99.6%
	461,286	18,328,410	99.6%
	497,849	19,201,120	99.7%
	454,418	19,987,116	100.0%
	213,642	20,621,218	98.5%
	249,285	21,783,354	99.1%
	489,202	24,062,575	98.9%
	-	25,785,758	98.4%

WALKER COUNTY**TABLE 12****RATIOS OF OUTSTANDING DEBT BY TYPE**

LAST TEN FISCAL YEARS

Fiscal Year	General Obligations Bonds(1)	Notes Payable	SBITA's	Total	Percentage of Personal Income	Population	Debt Per Capita
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
2023	10,534,915	-	194,961	10,729,876	0.41%	78,870	136.05

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
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
2023	10,534,915	349,336	10,185,579	0.17%	130.62

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, 2023

<u>Governmental Unit</u>	(1) <u>Debt Outstanding</u>	(2) <u>Estimated Percentage Applicable</u>	(3) <u>Estimated Share of Overlapping Debt</u>
Huntsville I.S.D.	\$ 127,640,000	100%	\$ 127,640,000
New Waverly I.S.D.	41,413,691	100%	41,413,691
City of Huntsville	45,195,000	100%	45,195,000
City of New Waverly	-	100%	-
City of Riverside	-	100%	-
Subtotal Overlapping Debt			<u>214,248,691</u>
Walker County direct debt			<u>10,534,915</u>
Total direct and overlapping debt			<u>\$ 224,783,606</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 2022	FY 2021	FY 2020
Debt limit (Based on 25% of Value Real Property)	\$ 2,086,781,359	\$ 1,644,125,151	\$ 1,775,655,163	\$ 1,636,778,208
Total net debt applicable to limit	<u>10,242,275</u>	<u>11,177,360</u>	<u>12,141,689</u>	<u>13,110,991</u>
Legal debt margin	<u>2,076,539,084</u>	<u>1,632,947,791</u>	<u>1,763,513,474</u>	<u>1,623,667,217</u>
Total net debt applicable to the limit as a percentage of debt limit	0.49%	0.68%	0.70%	0.80%

Legal Debt Margin Calculation for Current Fiscal Year

Assessed value	<u>\$ 6,046,195,294</u>
Add back: exempt real property	2,300,930,143
Total assessed value	<u>\$ 8,347,125,437</u>
Debt limit (25% of total assessed value)	\$ 2,086,781,359
Debt applicable to limit:	
General obligation debt	\$ 10,534,915
Less: Amount set aside for repayment of general obligation debt	292,640
Total net debt applicable to limit	<u>10,242,275</u>
Legal debt margin	<u>\$ 2,076,539,084</u>

TABLE 15

FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
\$ 1,194,009,379	\$ 1,119,164,772	\$ 1,025,496,319	\$ 981,876,643	\$ 863,445,801	\$ 834,746,763
<u>14,052,380</u>	<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>1,179,956,999</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>
1.18%	1.34%	1.46%	1.70%	2.03%	2.21%

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
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%
2023	78,870	2,600,169	33,345	n/a	7,106	5.4%

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>	2023		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Texas Department of Criminal Justice	6102	1	33.34%
Sam Houston State University	2601	2	14.21%
Huntsville Independent School District	983	3	5.37%
Huntsville Memorial Hospital	557	4	3.04%
Wal-Mart	492	5	2.69%
H-E-B	377	6	2.06%
Walker County	312	7	1.70%
City of Huntsville	288	8	1.57%
Weatherford Completion and Oilfield Services	262	9	1.43%
Bayes Achievement Center	185	10	1.01%

<u>Employer</u>	2014		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Texas Department of Criminal Justice	6081	1	46.20%
Sam Houston State University	2106	2	16.00%
Huntsville Independent School District	995	3	7.56%
Huntsville Memorial Hospital	569	4	4.32%
Wal-Mart	485	5	3.68%
Walker County	405	6	3.08%
Region VI Education Service Center	300	7	2.28%
City of Huntsville	270	8	2.05%
Weatherford Completion Center	255	9	1.94%
Gulf Coast Trade Center	200	10	1.52%

WALKER COUNTY, TEXAS

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function	Full-time Equivalent Employees as of September 30			
	2023	2022	2021	2020
Operating				
General Government				
Elected	2	2	2	2
Employees	28.83	28	28	29.5
Judicial				
Elected	6	7.5	7.5	7.5
Employees	48.43	47.5	47.5	46.5
Financial				
Elected	2	2	2	2
Appointed	2	2	2	2
Employees	24.5	24	24	24
Public Safety				
Elected	5	5	5	5
Employees-Certified	46	45	44	43
Employees-Non-Certified	7.63	9.5	8.5	8.5
Employee-Certified/Noncertified				
Employees - EMS	40.49	38	39	39
Corrections and Rehabilitation				
Employees-Certified	41	40	40	40
Employees-Non-Certified	4.63	4.5	4.5	3.5
Health and Welfare				
Employees	9.79	8.5	8	7.5
Culture and Education				
Employees	3.3	5	5	5
Public Transportation				
Elected	4	4	4	4
Employees	36.5	36.5	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	44	43
Total	389.1	386	383	380

TABLE 18

Full-time Equivalent Employees as of September 30					
2019	2018	2017	2016	2015	2014
2	2	2	2	2	2
29.5	30.5	30.5	30	29	27
7.5	7.5	7.5	7.5	7.5	7.5
46.5	46.5	45.5	46	45.5	44.5
2	2	2	2	2	2
2	2	2	2	2	2
23.5	23	23	21.5	21.5	21
5	5	5	5	5	5
42	39	36	33	33	31
8	7.5	7.5	7.5	7.5	8.5
39	39	39	39	39	39
39	39	39	39	40.5	40.5
3.5	3.5	3.5	3.5	3.5	3.5
7.5	7.5	7.5	7.5	7.5	7.5
5	4	4	4	4	4
4	4	4	4	4	4
35	34.5	34.5	34.5	34.5	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
27	29.5	29.5	29	29	29
43	44	44	44	45	45
377	376	372	367	368	363

WALKER COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

	2023	2022	2021	2020
Function				
Sheriff Office/Constables				
Papers Served	1,500	1,466	1,283	1,373
Jail				
Bookings at Jail	2,825	2,935	2,450	3,128
Average Daily Jail Population	196	188	188	211
Highest Daily Jail Population	220	212	217	233
Health and Welfare				
Permits Issued	1,500	1,456	900	1,139
Judicial/Courts				
Number of indigent cases	1,515	1,465	1,098	1,074
Cases filed District Courts-Civil	553	442	419	501
Cases filed District Courts-Criminal	555	574	552	458
Cases filed District Courts-Family	453	473	560	612
Cases disposed -County Court at Law	983	1,118	784	1,015
Cases filed in Court at Law-Criminal	698	751	953	695
Cases filed County Court at Law-Civil	191	209	253	297
Cases filed in JP Courts-Traffic/Non Traffic Misdemeanors	4,104	3,761	3,955	4,823
Cases filed in JP Courts - Civil	1,458	1,269	1,268	1,083
Cases Disposed of - JP Courts	3,671	3,552	4,731	5,250
County Clerk				
Documents recorded	9,594	12,450	12,329	11,165
Adult Probation				
Offenders Supervised	2,754	2,777	2,622	2,762
Juvenile Probation				
Juveniles Supervised	75	95	69	77

TABLE 19

2019	2018	2017	2016	2015	2014
1,949	1,779	1,880	1,942	1,975	1,647
3,762	3,719	3,791	3,671	3,806	3,015
202	172	162	171	154	147
242	211	193	228	179	196
1,129	823	1,080	1,164	1,020	861
1,133	1,191	1,383	1,219	1,127	1,092
591	498	561	521	499	587
400	526	436	443	628	466
476	575	521	595	533	559
807	933	908	935	1,107	1,337
763	866	927	796	944	893
366	292	251	225	284	282
7,477	8,716	6,817	7,747	8,276	9,172
1,305	1,054	819	818	801	714
7,455	7,454	6,750	7,806	8,084	8,864
8,795	8,983	8,983	10,296	9,160	10,172
3,148	3,291	3,363	3,293	3,258	3,400
105	69	74	61	67	63

WALKER COUNTY, TEXAS

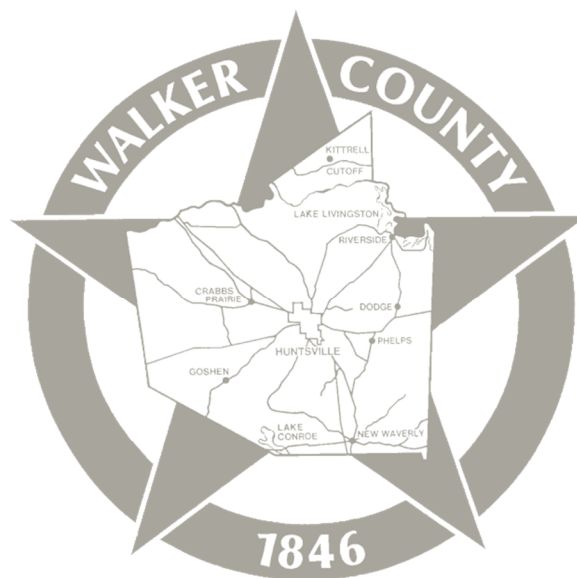
CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function	2023	2022	2021	2020
Public Safety				
Sheriff Office				
Stations	1	1	1	1
Patrol Units	38	38	37	37
Jail	1	1	1	1
Number of beds	268	268	268	268
Road & Bridge				
Miles of roads	577.01	563.98	549.52	549.52
Courts				
District Courts	2	2	2	2
County Court at Law	1	1	1	1
JP Courts	4	4	4	4

TABLE 20

2019	2018	2017	2016	2015	2014
1	1	1	1	1	1
37	35	35	35	35	35
1	1	1	1	1	1
268	268	268	268	268	268
541.87	535.84	539.72	539.72	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 the 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, 2023, 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 25, 2024.

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 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 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 25, 2024



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

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Walker County, Texas (the "County") compliance with the types of compliance requirements identified as subject to audit in the (OMB) *Compliance Supplement* and the State of Texas Grant Management Standards (TxGMS) 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, 2023. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal and State Program

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 TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS 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 program. 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 TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, 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 or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 and TxGMS. Accordingly, this report is not suitable for any other purpose.

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

Waco, Texas
March 25, 2024

WALKER COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	\$ 115,852	\$ 115,852
Total Forest Service Schools and Roads Cluster			115,852	115,852
Total Passed through Texas State Comptroller of Public Accounts			115,852	115,852
Total U. S. Department of Agriculture			115,852	115,852
<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	1,141,133	-
Total Passed through Texas General Land Office			1,141,133	-
Passed through Texas Department of Agriculture:				
CDBG Disaster Recovery	14.228	7220490	319,180	319,180
Total Passed through Texas Department of Agriculture			319,180	319,180
Total 14.228			1,460,313	319,180
Total U. S. Department of Housing and Urban Development			1,460,313	319,180
<u>U. S. Department of Justice</u>				
Direct programs:				
State Criminal Alien Assistance Program	16.606	N/A	21,146	-
Total direct programs			21,146	-
Passed through Texas Office of the Governor - Criminal Justice Division:				
Victims of Crime Act Formula Grant Program	16.575	3872602	66,089	-
Total Passed through Texas Office of the Governor - Criminal Justice Division			66,089	-
Passed through City of Huntsville, Texas:				
2022 Justice Assistance Grant Program (JAG)	16.738	15PBJA-22-GG-01881-JAGX	6,453	-
Total Passed through City of Huntsville, Texas			6,453	-
Total U. S. Department of Justice			93,688	-
<u>U. S. Department of Treasury</u>				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Fund - COVID-19	21.027	2020	3,830,559	-
Total U. S. Department of Treasury			3,830,559	-
<u>U. S. Department of Health and Human Services</u>				
Passed through Health Resources & Services Administration				
COVID-19 Provider Relief Fund	93.498	N/A	35,160	-
Total Passed through Health Resources & Services Administration			35,160	-
Total U.S. Department of Health and Human Services			35,160	-
<u>U. S. Office of National Drug Control Policy</u>				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G21HN0025A	26,053	-
Total U.S. Office of National Drug Control Policy			26,053	-
<u>U.S. Department of Homeland Security</u>				
Passed through Texas Division of Emergency Management:				
Disaster Grants- Public Assistance	97.036	4485-DR-TX	149,512	-
Disaster Grants- Public Assistance	97.036	4485-DR-TX	21,910	-
Disaster Grants- Public Assistance	97.036	4416-DR-TX	1,176	-
Total 97.036			172,598	-
Total Passed through Texas Division of Emergency Management			172,598	-
Total U.S. Department of Homeland Security			172,598	-
Total Expenditures of Federal Awards			\$ 5,734,223	\$ 435,032

WALKER COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	\$ 59,766	\$ -
Total Office of Court Administration		59,766	-
<u>Office of the Governor</u>			
Direct Program:			
Prosecution of Prison Crimes - Criminal	SF-11-A10-14918-20	1,488,387	-
Total Office of the Governor		1,488,387	-
<u>Texas Commission on Environmental Quality</u>			
Direct Program:			
Community Collection Event and Fliers	23-16-12	95,731	-
Tire Collection Event	20-16-04	9,068	-
Total Texas Commission on Environmental Quality		104,799	-
<u>Office of Attorney General</u>			
Direct Program:			
Statewide Victim Information and Notification Everyday System	20192044900-516-01	17,511	-
Total Office of Attorney General		17,511	-
<u>Office of the Governor - Criminal Justice Division</u>			
Passed through Houston-Galveston Area Council:			
Regional Juvenile Mental Health Services	26067	9,915	-
Total passed through Houston-Galveston Area Council		9,915	-
Total Office of the Governor - Criminal Justice Division		9,915	-
<u>Texas Department of State Health Services</u>			
Passed through Southeast Texas Trauma Regional Advisory Council:			
EMS Trauma Care System	N/A	14,214	-
Total Southeast Texas Trauma Regional Advisory Council		14,214	-
Total Texas Department of State Health Services		14,214	-
<u>Texas Department of Motor Vehicles</u>			
Passed through Montgomery County:			
Texas Department of Motor Vehicles	608-21-1700000	98,448	-
Total passed through Montgomery County		98,448	-
Total Texas Department of Motor Vehicles		98,448	-
<u>Office of the Secretary of the State</u>			
Direct Program:			
Chapter 19 Voter Funds	N/A	2,632	-
Total Office of Secretary of State		2,632	-
Total Expenditures of State Awards		\$ 1,795,672	\$ -
Total Expenditures of Federal and State Awards		\$ 7,529,895	\$ 435,032

WALKER COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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, 2023. 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, 2023

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not
considered a material weakness? None reported

Noncompliance material to financial statements
noted? None

Federal and State Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not
considered a material weakness? None reported

Type of auditor's report issued on compliance
for major programs Unmodified

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

Identification of major programs:

Assistance Listing Number(s):	Name of Program or Cluster:
21.027	Coronavirus State and Local Fiscal Recovery Fund - COVID-19
State	Prosecution of Prison Crimes - Criminal

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

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

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

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

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

None

Findings and Questioned Costs for Federal and State Awards

None

WALKER COUNTY, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

NONE