

WALLER COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014

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FOR THE YEAR ENDED DECEMBER 31, 2014

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Financial Section

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners
Comprising the Commissioners' Court of
Waller County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Waller County, Texas, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Waller County, Texas, as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5–11 and 44–46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of

the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

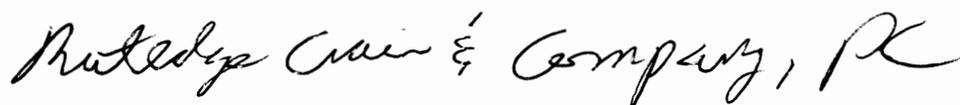
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Waller County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements, and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 4, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "PricewaterhouseCoopers, PC". The signature is written in black ink and is positioned above the date.

September 4, 2015

Management's Discussion and Analysis

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As management of Waller County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2014, by \$24,349,926 (net position). Of this amount, \$8,535,703 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$1,232,348.
- The County's governmental funds reported combined ending fund balances of \$18,872,898 an increase of \$3,534,936 in comparison to the previous year.
- The unassigned portion of the General Fund balance at the end of the year was \$9,813,803 or 56.72% of total General Fund expenditures and transfers out.
- Total General Obligation Debt of the County increased by \$5,000,000 during the fiscal year with the new 2014 Certificates of Obligation.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS: The government-wide financial statements are designed to provide readers with a broad overview of Waller County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Position and the Statement of Activities, are utilized to provide this financial overview.

The Statement of Net Position presents information on all of the County's assets, deferred outflows of resources, deferred inflows of resources and liabilities with the difference between these categories reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's 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. 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).

In addition, the statement of activities highlights government activities supported by taxes and intergovernmental revenues, along with program revenues classified to the corresponding government activity.

The government-wide financial statements can be found on pages 14 - 15 of this report.

FUND FINANCIAL STATEMENTS: The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

GOVERNMENTAL FUNDS: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the 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.

The County maintains fifty-one individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Road and Bridge Fund, and Capital Projects Series 2014, each of which are considered to be major funds. Data from the other forty-eight funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

FIDUCIARY FUNDS: Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement.

NOTES TO THE FINANCIAL STATEMENTS: The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements

OTHER INFORMATION: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

At the end of fiscal year 2014, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$24,349,926. This analysis focuses on the net position (Table 1) and changes in net position (Table 2).

NET POSITION: The largest portion of the County's net position, \$13,553,703 or 55.66 percent, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The County uses these assets to provide services to its citizen's, consequently; these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net assets totaling \$2,260,520 or 9.28 percent, are restricted for future debt service payments (\$205,514) and future capital renovations (\$2,055,006).

The remaining balance of unrestricted net position, \$8,535,703 or 35.06 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	2014	As Restated 2013	Increase (Decrease)
ASSETS			
Current and other assets	\$46,311,652	\$40,414,607	\$5,897,045
Capital assets	18,663,363	14,182,228	4,481,135
Total assets	<u>64,975,015</u>	<u>54,596,835</u>	<u>10,378,180</u>
LIABILITIES			
Other liabilities	3,266,377	2,723,110	543,267
Long-term liabilities	15,955,285	9,135,346	6,819,939
Total liabilities	<u>19,221,662</u>	<u>11,858,456</u>	<u>7,363,206</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	21,403,427	19,620,801	1,782,626
Total Deferred Inflows of Resources	<u>21,403,427</u>	<u>19,620,801</u>	<u>1,782,626</u>
NET ASSETS			
Invested in capital assets, net	13,553,703	14,072,569	(518,866)
Restricted for debt service	205,514	239,238	(33,724)
Restricted for capital projects	2,055,006	0	2,055,006
Unrestricted	8,535,703	8,805,771	(270,068)
	<u>\$24,349,926</u>	<u>\$23,117,578</u>	<u>\$1,232,348</u>

CHANGES IN NET POSITION: The net position of the County increased by \$1,232,348 for the fiscal year ended December 31, 2014. See page 15 for a detailed list of the items that contributed to current year increase in net position.

Table 2
Changes in Net Position

	2014	As Restated 2013	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$3,757,215	\$3,543,637	\$213,578
Operating grants and contributions	509,970	568,372	(58,402)
Capital grants and contributions	2,297,118	878,275	1,418,843
General revenues			
Taxes	20,087,111	19,322,590	764,521
Interest	238,988	158,986	80,002
Miscellaneous	132,597	417,481	(284,884)
Gain/Loss sale of capital assets	(41,951)	0	(41,951)
Total revenues	<u>26,981,048</u>	<u>24,889,341</u>	<u>2,091,707</u>
Expenses:			
General government	3,471,789	2,385,123	1,086,666
Financial administration	1,344,556	1,287,456	57,100
Public safety	6,516,268	5,748,145	768,123
Judicial	2,039,696	2,057,808	(18,112)
Legal	996,983	1,027,019	(30,036)
Public transportation	3,565,199	4,123,527	(558,328)
Culture and recreation	563,218	485,955	77,263
Nondepartmental	7,065,277	5,780,997	1,284,280
Interest on long-term debt	185,714	25,334	160,380
Total expenses	<u>25,748,700</u>	<u>22,921,364</u>	<u>2,827,336</u>
Increase (decrease) in net assets	1,232,348	1,967,977	(735,629)
Net assets - beginning of year	23,117,578	21,149,601	1,967,977
Net assets - end of year	<u>\$24,349,926</u>	<u>\$23,117,578</u>	<u>\$1,232,348</u>

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

GOVERNMENTAL FUNDS: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$18,872,898.

The General Fund is the main operating fund of the County. The General Fund had an increase in fund balance of \$2,014,364 and at the end of the current fiscal year unassigned fund balance was \$9,813,803. Key factors of the increase are as follows:

- Total governmental revenues increased \$1,212,877 or 6.72% compared to 2013 and was significantly due to an increase in ad valorem taxes of \$1,289,861. The increase in ad valorem taxes was the result of the increase of taxable values, and the construction of new improvements.
- Total governmental expenditures increased \$1,711,616 or 10.98% compared to 2013.

The Road and Bridge Fund had a decrease in the fund balance of \$510,831 and at the end of the current fiscal year the committed fund balance was \$711,145. The total amount of revenues received for the Road & Bridge Fund was \$4,633,622 and the expenditures were \$5,144,453. Key factors of the decrease are as follows:

- Total governmental revenues decreased \$431,483 or 8.52% compared to 2013 and was significantly due to the decrease of \$651,878 in miscellaneous revenue.
- Total governmental expenditures decreased \$288,615 or 5.31 % compared to 2013.

GENERAL FUND BUDGETARY HIGHLIGHTS. The Commissioners' Court adopts the annual budget for the County according to State statute. Appropriated budgets are approved and employed as a management control device during the fiscal year. The County maintains strict budgetary controls and sets its appropriations at the department level. Budget amendments and transfers may be made only with the approval of Commissioners' Court. There were no material changes between the original budget and the final amended budget.

Actual revenues were more than the budgeted revenues by \$439,334, the expenditure budget exceeded actual expenses by \$2,396,978, for an overall positive budget variance of \$3,846,186.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS: The County's investment in capital assets as of December 31, 2014, totals \$18,663,363 (net of accumulated depreciation). Investment in capital assets includes land, buildings, and infrastructure. The total increase in the County's investment in capital assets for the current year was 31.60 percent.

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

ASSETS	Governmental Activities		Increase (Decrease)
	2014	2013	
Land	\$440,812	\$440,812	0
Construction in progress	1,356,646	78,750	1,277,896
Buildings	607,187	561,335	45,852
Roads	12,106,489	10,822,355	1,284,134
Bridges	1,700,017	329,367	1,370,650
Machinery and equipment	2,452,212	1,949,608	502,604
Total capital assets			
	<u>\$18,663,363</u>	<u>\$14,182,227</u>	<u>4,481,136</u>

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

DEBT ADMINISTRATION: At the end of the current fiscal year, Waller County had total debt outstanding of \$15,955,285. Certificates of Obligations issued for capital renovations in the amount of \$5,000,000 are payable from annual appropriations of the Debt Service Fund and capital lease obligations for equipment in the amount of \$109,659 are payable from annual appropriations of the General Fund. The remainder of the debt consists of compensated absences payable of \$483,073 and a liability for unfunded other post-employment benefits of \$10,362,553.

Table 4
Outstanding Debt at Year End

Type of Debt	Governmental Activities	
	2014	2013
Certificates of obligation	\$ 5,000,000	\$ -
Capitalized lease obligations	109,659	235,709
Compensated absences	483,073	555,156
Liability for unfunded OPEB	10,362,553	8,344,481
Total	<u>\$15,955,285</u>	<u>\$9,135,346</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For fiscal year 2015, the Commissioners' Court adopted a budget of \$30,501,631 in estimated revenues and a property tax rate of \$0.686944 per hundred dollars of taxable value. This was the same rate as fiscal year 2014. This is estimated to provide an overall tax increase of \$1,880,057 over the 2014 budget. Reserves of the Road & Bridge Fund in the amount of \$1,038,168 were allocated to balance the budget for 2014 and \$2,394,962 reserves were needed to balance the budget for the General Fund.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Waller County Auditor, 836 Austin Street, Suite 221, Hempstead, Texas, 77445.

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Basic Financial Statements

WALLER COUNTY, TEXAS

STATEMENT OF NET POSITION

DECEMBER 31, 2014

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 14,921,284
<i>Investments</i>	11,731,780
Receivables (net of allowances for uncollectibles)	19,142,993
<i>Inventories</i>	196,113
<i>Prepaid items</i>	319,482
<i>Capital assets (net of accumulated depreciation)</i>	
<i>Land</i>	440,812
<i>Buildings</i>	607,187
<i>Roads</i>	12,106,489
<i>Bridges</i>	1,700,017
<i>Machinery and equipment</i>	2,452,212
<i>Construction in progress</i>	1,356,646
Total Assets	<u>64,975,015</u>
LIABILITIES	
<i>Accounts payable</i>	1,603,253
<i>Other payables and accruals</i>	406,094
<i>Due to other governments</i>	1,059,699
<i>Due to others</i>	197,331
Noncurrent liabilities:	
<i>Due within one year</i>	650,051
<i>Due in more than one year</i>	15,305,234
Total Liabilities	<u>19,221,662</u>
DEFERRED INFLOW OF RESOURCES	
<i>Unearned revenue</i>	21,403,427
Total Deferred Inflows of Resources	<u>21,403,427</u>
NET POSITION:	
Net Investment in Capital Assets	13,553,703
Restricted For:	
Debt Service	205,514
Capital Projects	2,055,006
Unrestricted	8,535,703
Total Net Position	<u>\$ 24,349,926</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					Governmental Activities
Governmental activities:					
General government	\$ 3,471,789	\$ 490,480	\$ 7,000	\$ 548,876	\$ (2,425,433)
Financial administration	1,344,556	79,939	--	--	(1,264,617)
Public Safety	6,516,268	147,648	299,989	110,692	(5,957,939)
Judicial	2,039,696	1,431,045	70,174	--	(538,477)
Legal	996,983	34,892	68,259	--	(893,832)
Public transportation	3,565,199	1,453,288	--	1,538,568	(573,343)
Culture and recreation	563,218	2,574	63,188	1,305	(496,151)
Nondepartmental	7,065,277	117,349	1,360	97,677	(6,848,891)
Interest on long-term debt	185,714	--	--	--	(185,714)
Total governmental activities	<u>25,748,700</u>	<u>3,757,215</u>	<u>509,970</u>	<u>2,297,118</u>	<u>(19,184,397)</u>
Total Primary Government	<u>\$ 25,748,700</u>	<u>\$ 3,757,215</u>	<u>\$ 509,970</u>	<u>\$ 2,297,118</u>	<u>(19,184,397)</u>
General Revenues:					
Taxes					20,087,111
Unrestricted Investment Earnings					238,988
Miscellaneous					132,597
Loss on Disposal of Capital Assets					(41,951)
Total General Revenues					<u>20,416,745</u>
Change in Net Position					1,232,348
Net Position - Beginning					23,137,171
Prior Period Adjustment					(19,593)
Net Position - Ending					<u>\$ 24,349,926</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
 BALANCE SHEET - GOVERNMENTAL FUNDS
 DECEMBER 31, 2014

	General Fund	Road and Bridge
ASSETS		
<i>Cash and cash equivalents</i>	\$ 13,237,159	\$ 1,312,780
<i>Investments</i>	7,144,430	500,011
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	13,579,349	2,602,859
<i>Fines</i>	1,685,945	367,278
<i>Accounts</i>	--	--
<i>Intergovernmental</i>	66,035	--
<i>Due from other funds</i>	99,983	--
<i>Prepaid items</i>	319,482	--
Total Assets	<u>\$ 36,132,383</u>	<u>\$ 4,782,928</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 1,040,649	\$ 68,474
<i>Other payables and accruals</i>	300,676	56,636
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	1,059,699	--
<i>Due to others</i>	197,331	--
Total Liabilities	<u>2,598,355</u>	<u>125,110</u>
Deferred Inflows of Resources		
<i>Deferred revenue</i>	14,087,467	2,952,430
<i>Taxes collected in advance</i>	5,275,522	994,243
Total Deferred Inflows of Resources	<u>19,362,989</u>	<u>3,946,673</u>
Fund balances:		
<i>Nonspendable</i>	319,482	--
<i>Restricted</i>	37,754	--
<i>Committed to OPEB funding</i>	500,000	--
<i>Committed to construction</i>	3,500,000	--
<i>Committed to road and bridge maintenance</i>	--	711,145
<i>Committed to justice administration</i>	--	--
<i>Unassigned</i>	9,813,803	--
Total fund balances	<u>14,171,039</u>	<u>711,145</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 36,132,383</u>	<u>\$ 4,782,928</u>

The accompanying notes are an integral part of this statement.

Capital Projects Series 2014	Other Governmental Funds	Total Governmental Funds
\$ 311	\$ 371,032	\$ 14,921,282
2,178,600	1,908,739	11,731,780
--	461,236	16,643,444
--	54,997	2,108,220
--	165	165
--	325,129	391,164
--	--	99,983
--	--	319,482
<u>\$ 2,178,911</u>	<u>\$ 3,121,298</u>	<u>\$ 46,215,520</u>
\$ 123,905	\$ 370,225	\$ 1,603,253
--	6,935	364,247
--	99,983	99,983
--	--	1,059,699
--	--	197,331
<u>123,905</u>	<u>477,143</u>	<u>3,324,513</u>
--	530,470	17,570,367
--	177,977	6,447,742
<u>--</u>	<u>708,447</u>	<u>24,018,109</u>
--	--	319,482
2,055,006	1,952,089	4,044,849
--	--	500,000
--	--	3,500,000
--	--	711,145
--	25,238	25,238
--	(41,619)	9,772,184
<u>2,055,006</u>	<u>1,935,708</u>	<u>18,872,898</u>
<u>\$ 2,178,911</u>	<u>\$ 3,121,298</u>	<u>\$ 46,215,520</u>

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WALLER COUNTY, TEXAS
*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014*

Total fund balances - governmental funds balance sheet \$ 18,872,898

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

Capital assets used in governmental activities are not reported in the funds.	18,663,364
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,594,447
Payables for bond principal which are not due in the current period are not reported in the funds.	(5,000,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(109,660)
Payables for bond interest which are not due in the current period are not reported in the funds.	(41,847)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(483,072)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	196,113
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,020,236
Liability for unfunded retiree insurance benefits which is not due in current period is not reported in the funds.	<u>(10,362,553)</u>

Net position of governmental activities - Statement of Net Position \$ 24,349,926

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 16,974,306	\$ 3,120,329
<i>Licenses and permits</i>	80,737	1,257,194
<i>Intergovernmental</i>	388,678	33,007
<i>Charges for services</i>	495,037	--
<i>Fines</i>	1,002,324	120,430
<i>Interest</i>	228,182	6,263
<i>Miscellaneous</i>	91,923	96,399
Total revenues	<u>19,261,187</u>	<u>4,633,622</u>
Expenditures:		
Current:		
<i>General government</i>	3,297,593	--
<i>Financial administration</i>	1,342,226	--
<i>Public safety</i>	5,839,013	--
<i>Judicial</i>	1,983,028	--
<i>Legal</i>	889,887	--
<i>Public transportation</i>	--	4,723,573
<i>Culture and recreation</i>	363,951	--
<i>Nondepartmental</i>	3,586,390	420,880
Debt service:		
<i>Interest and fiscal charges</i>	--	--
<i>Bond issuance cost</i>	--	--
Total expenditures	<u>17,302,088</u>	<u>5,144,453</u>
Excess (deficiency) of revenues over (under) expenditures	1,959,099	(510,831)
Other financing sources (uses):		
<i>Transfers in</i>	55,265	--
<i>Transfers out</i>	--	--
<i>Proceeds of bond issue</i>	--	--
Total other financing sources (uses)	<u>55,265</u>	<u>--</u>
Net change in fund balances	2,014,364	(510,831)
Fund balances, January 1	12,155,177	1,221,976
Prior period adjustment	1,498	--
Fund balances, December 31	<u>\$ 14,171,039</u>	<u>\$ 711,145</u>

The accompanying notes are an integral part of this statement.

Capital Projects Series 2014	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 38,350	\$ 20,132,985
--	--	1,337,931
--	1,149,613	1,571,298
--	14,280	509,317
--	228,933	1,351,687
2,706	1,837	238,988
--	217,082	405,404
<u>2,706</u>	<u>1,650,095</u>	<u>25,547,610</u>
--	175,684	3,473,277
--	--	1,342,226
--	1,024,673	6,863,686
--	24,633	2,007,661
--	95,408	985,295
--	--	4,723,573
--	195,231	559,182
2,859,700	42,643	6,909,613
--	60,161	60,161
88,000	--	88,000
<u>2,947,700</u>	<u>1,618,433</u>	<u>27,012,674</u>
(2,944,994)	31,662	(1,465,064)
--	--	55,265
--	(55,265)	(55,265)
5,000,000	--	5,000,000
<u>5,000,000</u>	<u>(55,265)</u>	<u>5,000,000</u>
2,055,006	(23,603)	3,534,936
--	1,980,402	15,357,555
--	(21,091)	(19,593)
<u>\$ 2,055,006</u>	<u>\$ 1,935,708</u>	<u>\$ 18,872,898</u>

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WALLER COUNTY, TEXAS

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014*

Net change in fund balances - total governmental funds	\$ 3,534,936
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	4,815,827
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,759,309)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(41,951)
Donations of capital assets increase net position in the SOA but not in the funds.	1,466,569
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(45,876)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	64,948
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	126,050
(Increase) decrease in accrued interest from beginning of period to end of period.	(37,553)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	72,085
Special termination benefits are reported as the amount earned in the SOA, but as the amount paid in the funds.	(2,018,072)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	54,694
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(5,000,000)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,232,348</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014

	Private-purpose Trust Funds	Agency Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 7	\$ 7,280,501
<i>Investments</i>	113,787	--
<i>Capital assets</i>	1	--
Total Assets	<u>\$ 113,795</u>	<u>\$ 7,280,501</u>
LIABILITIES		
<i>Accounts payable</i>	--	239,081
<i>Other payables and accruals</i>	--	30,313
<i>Due to other governments</i>	--	3,228,342
<i>Due to others</i>	--	3,782,765
Total Liabilities	<u>--</u>	<u>7,280,501</u>
NET POSITION		
<i>Held in trust</i>	<u>\$ 113,795</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Private- Purpose Trusts
Additions:	
<i>Interest</i>	\$ 63
<i>Miscellaneous</i>	5,926
Total Additions	<u>5,989</u>
Deductions:	
<i>Administrative expenses</i>	442
<i>Payments to schools</i>	5,510
Total Deductions	<u>5,952</u>
Change in Net Position	37
<i>Net Position-Beginning of the Year</i>	113,758
Net Position-End of the Year	<u>\$ 113,795</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County, a political subdivision of the State of Texas is governed by an elected judge and four county commissioners which comprise the commissioner's court. The County's operational activities include general government, financial administration, public safety, judicial, legal, public transportation, culture and recreation, and nondepartmental expenditures.

The accounting policies of Waller County, Texas, conform to generally accepted accounting principals issued by the Governmental Accounting Standards Board which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the County's basic financial statements.

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all organizations, activities, functions and component units for which the County (the "primary government") is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. 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.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Road and Bridge Fund* accounts for the activities of the Road and Bridge department.

Additionally, the County reports the following fund types:

Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

The Debt Service Fund accounts for the accumulation of resources to be used for the payment of principal and interest.

Private Purpose Trust Funds are used to account for resources legally held in trust for use of other governmental entities. All resources of the funds, including any earnings on invested resources, may be used.

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, and/or other funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes, miscellaneous revenue, and interest income.

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter fund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles.

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the Waller County Central Appraisal District. Taxes are due without penalty until January 31, of the next calendar year. After January 31 the County has an enforceable lien with respect to both real and personal property. Under state law, property taxes levied on real property constitute a perpetual lien on the real property which cannot be forgiven without specific approval of the State Legislature. Taxes applicable to personal property can be deemed uncollectible by the County.

3. Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures 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 government-wide and fund financial statements.

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

Buildings	20 - 30 years
Infrastructure	20 - 45 years
Machinery and Equipment	5 - 10 years

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

5. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. All vacation and compensatory pay is accrued when incurred in the government-wide funds. A liability is reported for these amounts in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences are paid in the general, road and bridge, and grant fund.

6. Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as bond insurance, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, bond issuance and bond insurance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Fund equity

Nonspendable Fund Balance Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance - Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by the Commissioners Court through legislation, resolution or court order, unless the Commissioners Court removes or changes the specified use by taking the same type of action used to commit the amounts.

Assigned Fund Balance - Amounts that are constrained by the Commissioners Court, or by another County official or the finance division to which the Commissioners Court has delegated authority, that are to be used for specific purposes but are neither restricted nor committed.

Unassigned Fund Balance - Amounts that are available for any purpose; these amounts can be reported only in the County's General Fund.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure and both restricted and unrestricted amounts are available, the County considers restricted amounts to have been spent. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

	General Fund	Road & Bridge	Capital Projects	Other Funds	Total
Fund Balances					
Nonspendable for:					
Prepays	\$319,482	\$ --	\$ --	\$ --	\$319,482
Restricted for:					
Debt service	--	--	--	158,700	158,700
Justice administration	22,060	--	--	1,017,306	1,039,366
Grants	--	--	--	711,717	711,717
Construction	14,334	--	2,055,006	--	2,069,340
Other	1,360	--	--	64,366	65,726
	<u>37,754</u>	<u>--</u>	<u>2,055,006</u>	<u>1,952,089</u>	<u>4,044,849</u>
Committed to:					
Construction	3,500,000	--	--	--	3,500,000
Road and bridge	--	711,145	--	--	711,145
Justice administration	--	--	--	25,238	25,238
OPEB funding	500,000	--	--	--	500,000
	<u>4,000,000</u>	<u>711,145</u>	<u>--</u>	<u>25,238</u>	<u>4,736,383</u>
Unassigned	9,813,803	--	--	(41,619)	9,772,184
	<u>\$14,171,039</u>	<u>\$711,145</u>	<u>\$2,055,006</u>	<u>\$1,935,708</u>	<u>\$18,872,898</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

- A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.” The details of this \$196,113 difference are as follows:

Inventory	<u>\$ 196,113</u>
-----------	-------------------

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2014

- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities :

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Expenses in the Statement of Activities not requiring the use of current financial resources are not reported as expenditures in the funds." The details of this \$64,948 difference are as follows:

Change in inventory balances	<u>\$139,726</u>
------------------------------	------------------

III. DETAILED NOTES ON ALL FUNDS

- A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$22,201,792. All of the bank balance of \$21,747,859 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name. At year end, the County's depository had pledged securities, with a par value of \$27,074,265 and fair value \$27,493,713.

Investments

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

Investment type	Fair Value	Years to Maturity
Government sponsored investment pool (TexPool)	\$1,139,869	<60 days
MBIA Private Investment Pool	10,705,698	<60 days
Total Fair Value	<u>\$11,845,567</u>	

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

Credit Risk. State law limits investments as described previously in Note I, D. 1.

Concentration of Credit Risk. The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

TexPool and MBIA are external investment pools and are not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pools are independently reviewed monthly. At December 31, 2014 the fair value of the County's positions in the pools approximate the fair value of the shares.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor, and internal service fund in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Road and Bridge	NonMajor Other Funds	Total
Taxes receivable	\$13,918,665	\$2,677,195	\$473,463	\$17,069,323
Less allowance	(339,316)	(74,336)	(12,227)	(425,879)
	<u>\$13,579,349</u>	<u>\$2,602,859</u>	<u>\$461,236</u>	<u>\$16,643,444</u>
Fines receivable	\$2,298,680	\$819,392	\$118,189	\$3,236,261
Less allowance	(612,735)	(452,114)	(63,192)	(1,128,041)
	<u>\$1,685,945</u>	<u>\$367,278</u>	<u>\$54,997</u>	<u>\$2,108,220</u>
Account receivable	\$ --	\$ --	\$165	\$165
Intergovernmental	\$66,035	\$ --	\$325,129	\$391,164

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Fines receivable (General Fund)	\$597,961	\$ --	\$597,961
Fines receivable (Road & Bridge Fund)	367,278	--	367,278
Fines Receivable (Nonmajor Special Revenue Funds)	71,328	--	71,328
Current tax levy receivable (2014) (General Fund)	--	12,222,085	12,222,085
Current tax levy receivable (2014) (Road & Bridge Fund)	--	2,305,517	2,305,517
Current tax levy receivable (2014) (Debt Service Fund)	--	412,329	412,329
Taxes collected in advance (General Fund)	--	5,275,522	5,275,522
Taxes collected in advance (Road & Bridge Fund)	--	994,243	994,243
Taxes collected in advance (Debt Service Fund)	--	177,977	177,977
Delinquent property taxes receivable (General Fund)	1,267,421	--	1,267,421
Delinquent property taxes receivable (Road & Bridge Fund)	279,635	--	279,635
Delinquent property taxes receivable (Debt Service Fund)	46,813	--	46,813
Total deferred/unearned revenue for governmental funds	<u>\$2,630,436</u>	<u>\$21,387,673</u>	<u>\$24,018,109</u>

Reported in financial statements as:
Deferred revenue
Taxes collected in advance
Total

\$17,570,367
6,447,742
\$24,018,109

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

C. Capital assets

Capital asset activity for the year ended December 31, 2014:

	Balance 12/31/13	Additions	Retirements	Completed Construction	Balance 12/31/14
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$440,812	\$ --	--	\$ --	\$440,812
Construction in progress	78,750	1,331,646	--	(53,750)	1,356,646
Total capital assets not being depreciated	519,562	1,331,646	--	(53,750)	1,797,458
Capital assets, being depreciated:					
Buildings and improvements	4,989,326	87,083	(100,000)	53,750	5,030,159
Roads	16,825,823	2,247,154	(894,855)	--	18,178,122
Bridges	3,522,705	1,466,569	(215,193)	--	4,774,081
Machinery and equipment	8,022,956	1,149,945	(513,094)	--	8,659,807
Total capital assets being depreciated	33,360,810	4,950,751	(1,723,142)	--	36,642,169
Less accumulated depreciation for:					
Buildings	(4,427,991)	(59,152)	64,171	--	(4,422,972)
Roads	(6,003,468)	(963,020)	894,855	--	(6,071,633)
Bridges	(3,193,338)	(95,919)	215,193	--	(3,074,064)
Machinery and equipment	(6,073,348)	(641,218)	506,971	--	(6,207,595)
Total accumulated depreciation	(19,698,145)	(1,759,309)	1,681,190	--	(19,776,264)
Total capital assets being depreciated, net	13,662,665	3,191,442	--	--	16,865,905
Governmental activities capital assets, net	<u>\$14,182,227</u>	<u>\$4,523,088</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$18,663,363</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$54,533
Financial administration	10,011
Public safety	267,833
Judicial	24,689
Legal	10,001
Public transportation	1,368,752
Culture and recreation	1,614
Nondepartmental	21,876
Total depreciation expense - governmental activities	<u>\$1,759,309</u>

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2014

D. Interfund Receivables/Payables and Transfers In/Out

Interfund receivables:

Fund	Due From	Due To
Major Governmental Funds		
General Fund	\$99,983	\$ --
Total Major Funds	99,983	--
Nonmajor Governmental Funds		
Elections	--	24,381
DA Pre Trial	--	15,000
Victim's Assistance	--	8,849
HSGP/CAD System	--	33,047
Victim's Assistance (VOCA)	--	10,235
JCM 2013-2014 #SF-14-J20-24946-03	--	983
TWBD 8/31/12 - 4/30/14	--	7,488
Total Nonmajor governmental funds	--	99,983
Totals	\$99,983	\$99,983

Interfund receivables/payables arise due to temporary overdrafts in pooled cash.

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$55,265	\$ --
Total Major Funds	55,265	--
Nonmajor Governmental Funds		
Elections	--	40,265
DA Pre Trial	--	15,000
Total Nonmajor governmental funds	--	55,265
Totals	\$55,265	\$55,265

Interfund transfers arise because of a transfer of excess operating funds from the Elections Fund and the DA Pre Trial Fund to the General Fund.

E. Long-term debt

The County issues general obligation bonds, certificates of obligation bonds, notes payable and capital lease obligations to provide funds for the acquisition and construction of major capital facilities. These issues are direct obligations and pledge the full faith and credit of the County.

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2014

The County issues general obligation bonds, certificates of obligation bonds, notes payable and capital lease obligations to provide funds for the acquisition and construction of major capital facilities. These issues are direct obligations and pledge the full faith and credit of the County.

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 12/31/14
General Long-Term Debt Issues					
Certificates of Obligation:					
Series 2014	\$5,000,000	2/13/14	2/15/24	2.380%	\$5,000,000
Total General Long-Term Debt					<u>\$5,000,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		
	Principal	Interest	Total
2015	\$448,000	\$113,669	\$561,669
2016	459,000	102,876	561,876
2017	470,000	91,820	561,820
2018	481,000	80,504	561,504
2019	493,000	68,913	561,913
2020-2024	2,649,000	160,590	2,809,590
Total	<u>\$5,000,000</u>	<u>\$618,372</u>	<u>\$5,618,372</u>

Capital Lease Obligations Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 12/31/14
Chipper/spreader	\$156,304	3/25/12	3/25/15	2.740%	\$53,534
Kubota tractor/mower	113,260	9/15/13	9/15/16	2.240%	56,125
					<u>\$109,659</u>

Capital lease obligation debt service requirements to maturity are as follows:

Year	Total
2015	\$84,038
2016	29,019
Total payments	113,057
Less imputed interest	(3,398)
Total Capital Lease Obligations	<u>\$109,659</u>

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2014

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2014 was as follows:

	Balance 12/31/13	Additions	Retirements	Balance 12/31/14	Due Within One Year
Governmental activities:					
Certificates of obligation	\$ --	\$5,000,000	--	\$5,000,000	\$448,000
Capital lease obligations	235,709	--	(126,050)	109,659	81,283
Compensated absences	555,156	483,071	(555,154)	483,073	120,768
Liability for unfunded OPEB	8,344,481	2,018,072	--	10,362,553	--
Governmental activity Long-Term Liabilities	\$9,135,346	\$7,501,143	(\$681,204)	\$15,955,285	\$650,051

For the governmental activities, claims and judgements are generally liquidated by the General Fund. Compensated absences are liquidated by the General Fund, Road and Bridge Fund, and Grant Fund.

V. OTHER INFORMATION

A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

B. Contingent Liabilities and Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is defendant in various lawsuits which normally occur in governmental operations. At December 31, 2014 after consultation with the County's attorney, it appears that these legal proceedings are not likely to have a material adverse impact on the County.

The District Clerk has invested trust funds at various financial institutions in accordance with court orders. The County has a fiduciary responsibility over these funds until their final disposition.

C. Employee Retirement Systems and Pension Plans

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 656 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years 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 County commissioners' court within the 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 contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 8.70% for calendar year 2014.

The contribution rate payable by the employee members is the rate of 7% as adopted by the Commissioners' Court. The employee contribution rate and the employer contribution rate may be changed by the Commissioners' Court with the options available in the TCDRS Act.

3. Annual Pension Cost

For the County's accounting year ended December 31, 2014, the annual pension cost for the TCDRS plan for its employees was \$843,135 and the actual contributions were \$843,135.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2012, the basis for determining the contribution rates for calendar year 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2014

Actuarial Valuation Information

Actuarial valuation date	12/31/13	12/31/12	12/31/11
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20.0	20.0	20.0
Actuarial valuation method	SAF: 5-yr smoothed value. ESF: Fund Value	SAF: 10-yr smoothed value. ESF: Fund Value	SAF: 10-yr smoothed value. ESF: Fund Value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	4.90%	5.40%	5.40%
Inflation	3.00%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	12/31/14	12/31/13	12/31/12
Annual Pension Cost (APC)	\$843,135	\$725,031	\$674,424
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

D. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

The Waller County Retiree Health Care Plan is not a formal document detailing the specific terms of the plan, but is a *substantive* plan - loosely defined as the benefits covered by the plan as understood by the employer and plan members at the time of each actuarial valuation.

Beginning in FY 2008, the County implemented GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions". In connection with such implementation, the County has commissioned a biennial actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. This study indicates an unfunded actuarial accrued liability as of January 1, 2014 of approximately \$23,967,365.

OPEB Plan Eligibility

The OPEB Plan provides retiree health-care benefits for all employees (except temporary staff) who must participate in TCDRS and are eligible to receive full retiree health care benefits. Members are eligible for retirement at age 60 with 8 years of service credit or at any age with 20 or 30 years of service credit or when member's age plus service credit totals 75 or 80. Members retiring under early retirement conditions are eligible for retiree health care benefits. Members who terminate employment are not eligible for retiree health care benefits until they retire and they must have left their deposits in the retirement system. Survivors of employees who die while actively employed are not eligible for coverage.

Employees who retire under a disability retirement are immediately eligible for retiree health care benefits. Employees who are not vested in the TCDRS plan cannot apply for disability retirement unless the injury was a result of their job duties. Vested members can apply for disability retirement whether the disability is job related or not. These members do not have to meet the age requirement for service retirement, but must have eight years of service. The injury or illness must keep the member from working in any job, not just his or her current job. Doctors must confirm that the employee's condition will not improve.

Spouses of retired employees are eligible to receive retiree health care benefits for a fee. Coverage continues to non-medicare eligible surviving spouses of deceased retirees for three years. Coverage becomes secondary when the spouse becomes eligible for Medicare.

Retirees are required to enroll in Medicare once eligible. Retiree pays full Medicare premiums. The County coverage becomes secondary when the retiree becomes eligible for Medicare coverage.

Retirees who decide to opt out of the health care plan will be eligible to opt back in when coverage from another entity ceases. There is no additional stipend provided for those who opt out of retiree health care.

Health Care Benefit

The health care coverage offered to active employees is available to retirees under 65 and their eligible dependents. The benefit includes medical and prescription drug. Dental coverage is offered for retirees and dependents, but retirees must pay 100% of the premium. Life insurance is offered for retirees, but retirees must pay 100% of the premium.

2. Funding Policies

The County has elected to fund the plan on a current pay as you go (PAYGO), i.e., the annual employer contributions each year are equal to the benefits that are paid on behalf of the retirees. Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.5%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an actuarial valuation performed as of December 31. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

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

Projections of benefits are based on the plan and include the types of benefits in force at the valuations date and the pattern of sharing benefit costs between the County and the plan

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2014

members to that point. Actuarial calculations reflect a long term perspective and employ methods and assumptions that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

Significant Actuarial Assumptions

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expense.
Mortality rates for males and females	Retirement Plans 2000 Healthy Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in actuary's report).
Actuarial Cost Method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates based on age (detailed in actuary report)
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	24 years

3. Annual OPEB Cost

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

The County's annual OPEB costs, contributions, percent contributed, and net OPEB cost are as follows:

Year Ended	OPEB Plan			
	Annual OPEB Cost	County Contribution	Percentage Contributed	Net OPEB Obligation
December 31, 2012	\$2,348,045	\$485,909	20.8%	\$1,862,136
December 31, 2013	\$2,348,045	\$485,909	20.8%	\$1,862,136
December 31, 2014	\$2,561,498	\$543,426	20.8%	\$2,018,072

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

4. Net OPEB Liability

The County's net OPEB liability for fiscal years ended December 31, 2014, 2013, and 2012 follows:

	12/31/14	12/31/13	12/31/12
Annual Required Contribution (ARC)	\$2,533,922	\$2,332,777	\$2,332,777
Interest on net OPEB (NOPEB)	375,502	291,706	207,909
Adjustment to ARC	(347,926)	(276,438)	(192,641)
Annual OPEB cost	2,561,498	2,348,045	2,348,045
Employer contributions	(543,426)	(485,909)	(485,909)
Change in OPEB	2,018,072	1,862,136	1,862,136
NOPEB - January 1	8,344,481	6,482,345	4,620,209
NOPEB - December 31	<u>\$10,362,553</u>	<u>\$8,344,481</u>	<u>\$6,482,345</u>

E. Concentrations of Credit Risk

Taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for filing property tax liens.

F. Prior Period Adjustment

An audit in the current year determined that certain accruals of grant revenue and deferrals of grant revenue in the prior year had not been made. The net effect of correcting these accruals and deferrals was to decrease net position/fund balances by \$19,593.

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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

WALLER COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 16,709,236	\$ 16,709,236	\$ 16,974,306	\$ 265,070
<i>Licenses and permits</i>	70,531	70,531	80,737	10,206
<i>Intergovernmental</i>	389,050	399,114	388,678	(10,436)
<i>Charges for services</i>	442,408	442,408	495,037	52,629
<i>Fines</i>	941,935	941,935	1,002,324	60,389
<i>Interest</i>	122,906	122,906	228,182	105,276
<i>Miscellaneous</i>	116,518	135,723	91,923	(43,800)
Total revenues	<u>18,792,584</u>	<u>18,821,853</u>	<u>19,261,187</u>	<u>439,334</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Commissioners' Court</i>	322,813	327,813	317,564	10,249
<i>County Clerk</i>	413,715	413,715	381,184	32,531
<i>Veterans Services</i>	33,129	33,129	31,722	1,407
<i>All Others</i>	2,090,033	1,780,505	2,356,451	(575,946)
<i>County Court</i>	5,000	5,000	3,770	1,230
<i>County Judge</i>	214,338	214,338	206,902	7,436
Total General Government	<u>3,079,028</u>	<u>2,774,500</u>	<u>3,297,593</u>	<u>(523,093)</u>
<i>Financial Administration</i>				
<i>County Auditor</i>	307,968	307,968	289,965	18,003
<i>County Treasurer</i>	227,500	227,500	229,584	(2,084)
<i>Central Appraisal District</i>	370,000	370,000	342,279	27,721
<i>Tax Assessor Collector</i>	492,029	492,029	480,398	11,631
Total Financial Administration	<u>1,397,497</u>	<u>1,397,497</u>	<u>1,342,226</u>	<u>55,271</u>
<i>Public Safety</i>				
<i>Short Term Detention</i>	252,500	252,500	156,013	96,487
<i>Jail</i>	1,683,384	1,798,060	1,748,728	49,332
<i>Juvenile Probation</i>	131,878	131,878	126,829	5,049
<i>Domestic Violence Grant</i>	69,500	69,500	58,507	10,993
<i>CSEC 911 Addressing Grant</i>	76,948	--	--	--
<i>Constable Precinct Number One</i>	59,921	62,457	59,261	3,196
<i>Constable Precinct Number Two</i>	99,943	79,459	70,678	8,781
<i>Constable Precinct Number Three</i>	95,126	67,201	61,747	5,454
<i>Constable Precinct Number Four</i>	61,777	108,879	102,618	6,261
<i>Health and Wellness Grant</i>	117,223	101,244	97,666	3,578
<i>Sheriff Administration</i>	2,704,563	2,615,881	2,600,098	15,783
<i>Sheriff Communication</i>	576,793	481,683	485,633	(3,950)
<i>Law Enforcement Vehicle Maintenance</i>	100,000	110,000	116,294	(6,294)
<i>Community Supervision Corrections</i>	9,000	9,000	9,805	(805)
<i>Juvenile Board</i>	4,207	4,207	4,304	(97)
<i>Department of Public Safety</i>	1,500	1,500	1,233	267
<i>911 Grant</i>	133,237	158,837	139,599	19,238
Total Public Safety	<u>6,177,500</u>	<u>6,052,286</u>	<u>5,839,013</u>	<u>213,273</u>

WALLER COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
District Judge - 506th District	\$ 155,528	\$ 155,528	\$ 146,481	\$ 9,047
District Judge - 155th District	--	--	3	(3)
County Court at Law	323,814	323,814	319,830	3,984
District Court	23,700	25,700	34,457	(8,757)
Justice Court	2,000	2,000	1,720	280
District Clerk	376,596	376,596	366,707	9,889
Justice of the Peace Precinct Number One	182,561	182,561	171,726	10,835
Justice of the Peace Precinct Number Two	143,720	143,720	139,591	4,129
Justice of the Peace Precinct Number Three	141,293	141,293	133,731	7,562
Justice of the Peace Precinct Number Four	224,174	224,174	233,117	(8,943)
Court Expense	499,080	499,080	382,350	116,730
Judicial Order	80,000	80,000	53,315	26,685
Total Judicial	2,152,466	2,154,466	1,983,028	171,438
<i>Legal</i>				
Criminal D.A.	918,867	918,867	889,887	28,980
Total Legal	918,867	918,867	889,887	28,980
<i>Culture and Recreation</i>				
County Library	337,121	339,826	331,951	7,875
Waller County Historical Commission	15,000	15,000	15,000	--
County Museum	17,000	17,000	17,000	--
Total Culture and Recreation	369,121	371,826	363,951	7,875
<i>Nondepartmental</i>				
Elections Administration	398,787	462,013	436,958	25,055
Maintenance of buildings	334,493	358,817	358,412	405
Texas Capital Grant	147,172	147,172	148,502	(1,330)
Indigent Health	1,357,262	1,357,262	144,929	1,212,333
Extension Service	157,722	157,722	144,966	12,756
Capital Outlay	--	1,115,500	--	1,115,500
Employee Benefits	2,431,138	2,431,138	2,352,623	78,515
Total Nondepartmental	4,826,574	6,029,624	3,586,390	2,443,234
Total expenditures	18,921,053	19,699,066	17,302,088	2,396,978
Excess (deficiency) of revenues over (under) expenditures	(128,469)	(877,213)	1,959,099	2,836,312
<i>Other financing sources (uses):</i>				
Transfers in	--	40,265	55,265	15,000
Transfers out	(1,693,376)	(993,376)	--	993,376
Total other financing sources (uses)	(1,693,376)	(953,111)	55,265	(1,008,376)
Net change in fund balances	(1,821,845)	(1,830,324)	2,014,364	3,844,688
Fund balance, January 1	12,155,177	12,155,177	12,155,177	--
Prior period adjustment	--	--	1,498	1,498
Fund balance, December 31	\$ 10,333,332	\$ 10,324,853	\$ 14,171,039	\$ 3,846,186

WALLER COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 3,059,971	\$ 3,059,971	\$ 3,120,329	\$ 60,358
<i>Licenses and permits</i>	890,553	890,553	1,257,194	366,641
<i>Intergovernmental</i>	42,810	42,810	33,007	(9,803)
<i>Fines</i>	149,891	149,891	120,430	(29,461)
<i>Interest</i>	25,464	25,464	6,263	(19,201)
<i>Miscellaneous</i>	55,791	127,791	96,399	(31,392)
Total revenues	<u>4,224,480</u>	<u>4,296,480</u>	<u>4,633,622</u>	<u>337,142</u>
Expenditures:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge Administration</i>	518,966	537,366	492,124	45,242
<i>Road and Bridge Maintenance</i>	5,136,888	4,490,488	4,231,449	259,039
Total Public Transportation	<u>5,655,854</u>	<u>5,027,854</u>	<u>4,723,573</u>	<u>304,281</u>
Nondepartmental				
<i>Employee Benefits</i>	434,550	434,550	420,880	13,670
Total Nondepartmental	<u>434,550</u>	<u>434,550</u>	<u>420,880</u>	<u>13,670</u>
Total expenditures	<u>6,090,404</u>	<u>5,462,404</u>	<u>5,144,453</u>	<u>317,951</u>
Excess (deficiency) of revenues over (under) expenditures	(1,865,924)	(1,165,924)	(510,831)	655,093
Other financing sources (uses):				
<i>Transfers in</i>	1,865,924	1,165,924	--	(1,165,924)
Total other financing sources (uses)	<u>1,865,924</u>	<u>1,165,924</u>	<u>--</u>	<u>(1,165,924)</u>
Net change in fund balances	--	--	(510,831)	(510,831)
Fund balance, January 1	1,221,976	1,221,976	1,221,976	--
Fund balance, December 31	<u>\$ 1,221,976</u>	<u>\$ 1,221,976</u>	<u>\$ 711,145</u>	<u>\$ (510,831)</u>

A. Pension Plan

Actuarial Valuation Information			
Actuarial valuation date	12/31/13	12/31/12	12/31/11
Actuarial value of assets	\$21,999,701	\$20,327,503	\$19,275,966
Actuarial Accrued Liability (AAL)	\$25,094,381	\$23,398,957	\$21,880,304
Unfunded AAL (UAAL)	\$3,094,680	\$3,071,454	\$2,604,338
Funded Ratio	87.67%	86.87%	88.10%
Annual Covered Payroll (actuarial)	\$8,928,955	\$8,624,341	\$8,594,368
UAAL as a Percentage of Covered Payroll	34.66%	35.61%	30.30%

B. Other Post-Employment Benefits (OPEB)

Actuarial Valuation Information			
Actuarial valuation date	12/31/14	12/31/13	12/31/12
Actuarial value of assets	N/A	N/A	N/A
Actuarial Accrued Liability (AAL)	\$23,967,365	\$22,016,364	\$2,201,636
Unfunded AAL (UAAL)	\$23,967,365	\$22,016,364	\$22,016,364
Funded Ratio	0.00%	0.00%	0.00%
Annual Covered Payroll (actuarial)	\$9,097,363	\$8,928,955	\$8,624,341
UAAL as a Percentage of Covered Payroll	263.45%	246.57%	255.28%

A. The plan receives an actuarial valuation biennially.

WALLER COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2014

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on the modified accrual basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Elections, Law Library, Title IV Juvenile Justice, RPF District Clerk, RMPF County Clerk/District Clerk, RPF County Clerk, Preservation Fee Birth/Death County Clerk, Courthouse Security, Graffiti Eradication, JP Technology Fund, Family Protection Fee, Court Initiated Guardianship, Justice Court Security Fund, County Clerk Technology Fund, District Clerk Technology Fund, CC Records Preservation Digitization Fund, DA Pretrial Diversion, Juvenile Case Manager, Fire Marshall Service, Victim’s Assistance, SCAAP, HSGP/CAD System, CDBG/DRP/Generators, TJJD Grant A 2014, TJJD Grant C 2014, TJJD Grant N 2014, JCM2013-2014#SF-14-J20-24946-03, FY14 Formula Grant, and the SAVNS Grant#1446517 2013-2014 Fund).

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County’s budget. Under the County’s budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners’ Court. A public hearing is then held and the Commissioners’ Court takes action on the proposed budget. Before determining the final budget, the Commissioners’ Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

Once the budget has been adopted by the Commissioners’ Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners’ Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners’ Court. No amendments may be made without Commissioners’ Court approval to the total budget for each department within a fund. Thus, the legal level of budgetary control is at the department level. The General Fund appropriations were increased by \$778,013 during the year, while the Road and Bridge Fund appropriations were decreased by \$628,000. The additional appropriations were budgeted to be paid by additional revenues, and available fund balance.

Encumbrance accounting is not employed by the County because it is not considered necessary to assure effective budgetary control.

B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2014, the following fund had expenditures exceeding appropriations:

Special Revenue Fund	
RMPF County Clerk/District Clerk	\$376

C. Deficit Fund Balances

For the year ended December 31, 2014 , the following funds had deficit fund balances:

Special Revenue Funds	
Victims Assistance	\$8,849
Victims Assistance (VOCA)	4,407
JCM 2013-2014#SF-14-J20-24946-03	983
TWBD 8/31/12 - 4/30/14	27,380

*Combining Statements and Budget Comparisons
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 252,448	\$ 118,584	\$ 371,032
<i>Investments</i>	1,692,740	215,999	1,908,739
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	461,236	461,236
<i>Fines</i>	54,997	--	54,997
<i>Accounts</i>	165	--	165
<i>Intergovernmental</i>	325,129	--	325,129
Total Assets	<u>\$ 2,325,479</u>	<u>\$ 795,819</u>	<u>\$ 3,121,298</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 370,225	\$ --	\$ 370,225
<i>Other payables and accruals</i>	6,935	--	6,935
<i>Due to other funds</i>	99,983	--	99,983
Total Liabilities	<u>477,143</u>	<u>--</u>	<u>477,143</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	71,328	459,142	530,470
<i>Taxes collected in advance</i>	--	177,977	177,977
Total Deferred Inflows of Resources	<u>71,328</u>	<u>637,119</u>	<u>708,447</u>
Fund balances:			
<i>Restricted</i>	1,793,389	158,700	1,952,089
<i>Committed to justice administration</i>	25,238	--	25,238
<i>Unassigned</i>	(41,619)	--	(41,619)
Total fund balances	<u>1,777,008</u>	<u>158,700</u>	<u>1,935,708</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,325,479</u>	<u>\$ 795,819</u>	<u>\$ 3,121,298</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ --	\$ 38,350	\$ 38,350
<i>Intergovernmental</i>	1,149,613	--	1,149,613
<i>Charges for services</i>	14,280	--	14,280
<i>Fines</i>	228,933	--	228,933
<i>Interest</i>	1,592	245	1,837
<i>Miscellaneous</i>	217,082	--	217,082
Total revenues	<u>1,611,500</u>	<u>38,595</u>	<u>1,650,095</u>
Expenditures:			
Current:			
<i>General government</i>	175,684	--	175,684
<i>Public safety</i>	1,024,673	--	1,024,673
<i>Judicial</i>	24,633	--	24,633
<i>Legal</i>	95,408	--	95,408
<i>Culture and recreation</i>	195,231	--	195,231
<i>Nondepartmental</i>	42,643	--	42,643
Debt service:			
<i>Interest and fiscal charges</i>	--	60,161	60,161
Total expenditures	<u>1,558,272</u>	<u>60,161</u>	<u>1,618,433</u>
Excess (deficiency) of revenues over (under) expenditures	53,228	(21,566)	31,662
Other financing sources (uses):			
<i>Transfers out</i>	(55,265)	--	(55,265)
Total other financing sources (uses)	<u>(55,265)</u>	<u>--</u>	<u>(55,265)</u>
Net change in fund balances	(2,037)	(21,566)	(23,603)
Fund balances, January 1	1,800,136	180,266	1,980,402
Prior period adjustment	(21,091)	--	(21,091)
Fund balances, December 31	<u>\$ 1,777,008</u>	<u>\$ 158,700</u>	<u>\$ 1,935,708</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	D.A. Warrant Seizure	District Attorney Apportionment	Sheriff Forfeiture	D.A. Warrant Forfeiture
ASSETS				
<i>Cash and cash equivalents</i>	\$ 7,331	\$ 4,740	\$ 13,382	\$ 155
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 7,331</u>	<u>\$ 4,740</u>	<u>\$ 13,382</u>	<u>\$ 155</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	7,331	4,740	13,382	155
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>7,331</u>	<u>4,740</u>	<u>13,382</u>	<u>155</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,331</u>	<u>\$ 4,740</u>	<u>\$ 13,382</u>	<u>\$ 155</u>

D.A. Worthless Check	Elections	District Attorney Forfeiture	Law Library	Title IV Juvenile Justice
\$ 752	\$ --	\$ 31,297	\$ 972	\$ 1
--	59,352	--	86,750	139,923
--	--	--	144	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 752</u>	<u>\$ 59,352</u>	<u>\$ 31,297</u>	<u>\$ 87,866</u>	<u>\$ 139,924</u>
\$ --	\$ 13,529	\$ --	\$ 550	\$ --
--	--	--	--	--
--	24,381	--	--	--
--	<u>37,910</u>	--	<u>550</u>	--
--	--	--	144	--
--	--	--	<u>144</u>	--
752	21,442	31,297	87,172	139,924
--	--	--	--	--
--	--	--	--	--
<u>752</u>	<u>21,442</u>	<u>31,297</u>	<u>87,172</u>	<u>139,924</u>
<u>\$ 752</u>	<u>\$ 59,352</u>	<u>\$ 31,297</u>	<u>\$ 87,866</u>	<u>\$ 139,924</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	RPF District Clerk	RMPF County Clerk District Clerk	RPF County Clerk	Preservation Fee Birth Death County Clerk
ASSETS				
<i>Cash and cash equivalents</i>	\$ 56	\$ 136	\$ 5,753	\$ 12
<i>Investments</i>	16,443	19,183	160,793	15,206
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	442	24,559	18,500	--
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	\$ 16,941	\$ 43,878	\$ 185,046	\$ 15,218
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 23,298	\$ --
<i>Other payables and accruals</i>	--	--	855	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	--	--	24,153	--
Deferred Inflows of Resources				
<i>Deferred revenue</i>	442	24,558	18,499	--
Total Deferred Inflows of Resources	442	24,558	18,499	--
Fund balances:				
<i>Restricted</i>	16,499	19,320	142,394	15,218
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	16,499	19,320	142,394	15,218
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,941	\$ 43,878	\$ 185,046	\$ 15,218

Courthouse Security	Graffiti Eradication	JP Technology Fee	Family Protection Fee	Court Initiated Guardianship
\$ 492	\$ --	\$ 466	\$ 586	\$ 641
80,443	591	209,358	16,083	15,520
9,750	7	56	102	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 90,685</u>	<u>\$ 598</u>	<u>\$ 209,880</u>	<u>\$ 16,771</u>	<u>\$ 16,161</u>
\$ --	\$ --	\$ 88	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	88	--	--
9,750	8	56	102	--
<u>9,750</u>	<u>8</u>	<u>56</u>	<u>102</u>	<u>--</u>
80,935	590	209,736	16,669	16,161
--	--	--	--	--
--	--	--	--	--
<u>80,935</u>	<u>590</u>	<u>209,736</u>	<u>16,669</u>	<u>16,161</u>
<u>\$ 90,685</u>	<u>\$ 598</u>	<u>\$ 209,880</u>	<u>\$ 16,771</u>	<u>\$ 16,161</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Justice Court Security	County Clerk Technology	District Clerk Technology	CC Records Preservation Digitization
ASSETS				
<i>Cash and cash equivalents</i>	\$ 118	\$ 846	\$ 815	\$ 558
<i>Investments</i>	51,139	1,488	--	12,001
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	546	--	815	--
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 51,803</u>	<u>\$ 2,334</u>	<u>\$ 1,630</u>	<u>\$ 12,559</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	546	--	815	--
Total Deferred Inflows of Resources	<u>546</u>	<u>--</u>	<u>815</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	51,257	2,334	815	12,559
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>51,257</u>	<u>2,334</u>	<u>815</u>	<u>12,559</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 51,803</u>	<u>\$ 2,334</u>	<u>\$ 1,630</u>	<u>\$ 12,559</u>

DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager	Fire Marshall Service	D.A. Worthless Check Trust
\$ 1,119	\$ --	\$ 25,073	\$ 15,125	\$ 5,298
12,683	107,020	--	--	--
76	--	--	--	--
--	--	165	--	--
--	--	--	--	--
<u>\$ 13,878</u>	<u>\$ 107,020</u>	<u>\$ 25,238</u>	<u>\$ 15,125</u>	<u>\$ 5,298</u>
\$ --	\$ --	\$ --	\$ 2,250	\$ --
--	--	--	--	--
--	15,000	--	--	--
--	<u>15,000</u>	--	<u>2,250</u>	--
76	--	--	--	--
<u>76</u>	--	--	--	--
13,802	92,020	--	12,875	5,298
--	--	25,238	--	--
--	--	--	--	--
<u>13,802</u>	<u>92,020</u>	<u>25,238</u>	<u>12,875</u>	<u>5,298</u>
<u>\$ 13,878</u>	<u>\$ 107,020</u>	<u>\$ 25,238</u>	<u>\$ 15,125</u>	<u>\$ 5,298</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Hospital Trust	Grant	Narc Program	Federal Forfeiture
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 1	\$ --	\$ --
<i>Investments</i>	2,870	666,657	16,408	2,829
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 2,870</u>	<u>\$ 666,658</u>	<u>\$ 16,408</u>	<u>\$ 2,829</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	2,870	666,658	16,408	2,829
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>2,870</u>	<u>666,658</u>	<u>16,408</u>	<u>2,829</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,870</u>	<u>\$ 666,658</u>	<u>\$ 16,408</u>	<u>\$ 2,829</u>

Imprest	Victim's Assistance	SCAAP	HSGP/CAD System	CDBG DRP Generators
\$ 5,229	\$ --	\$ 16,332	\$ --	\$ 31,988
--	--	--	--	--
--	--	--	--	--
--	--	--	95,000	188,830
<u>\$ 5,229</u>	<u>\$ --</u>	<u>\$ 16,332</u>	<u>\$ 95,000</u>	<u>\$ 220,818</u>
\$ --	\$ --	\$ --	\$ 61,953	\$ 200,225
--	--	--	--	--
--	8,849	--	33,047	--
--	<u>8,849</u>	--	<u>95,000</u>	<u>200,225</u>
--	--	16,332	--	--
--	--	<u>16,332</u>	--	--
5,229	--	--	--	20,593
--	--	--	--	--
--	(8,849)	--	--	--
<u>5,229</u>	<u>(8,849)</u>	--	--	<u>20,593</u>
<u>\$ 5,229</u>	<u>\$ --</u>	<u>\$ 16,332</u>	<u>\$ 95,000</u>	<u>\$ 220,818</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Victim's Assistance (VOCA)	HSGP Search & Rescue	TWBD 8/31/12 4/30/14
ASSETS			
<i>Cash and cash equivalents</i>	\$ --	\$ --	\$ --
<i>Investments</i>	--	--	--
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	--
<i>Accounts</i>	--	--	--
<i>Intergovernmental</i>	7,321	4,036	29,942
Total Assets	<u>\$ 7,321</u>	<u>\$ 4,036</u>	<u>\$ 29,942</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ 4,036	\$ 49,834
<i>Other payables and accruals</i>	1,493	--	--
<i>Due to other funds</i>	10,235	--	7,488
Total Liabilities	<u>11,728</u>	<u>4,036</u>	<u>57,322</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Restricted</i>	--	--	--
<i>Committed to justice administration</i>	--	--	--
<i>Unassigned</i>	(4,407)	--	(27,380)
Total fund balances (deficits)	<u>(4,407)</u>	<u>--</u>	<u>(27,380)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,321</u>	<u>\$ 4,036</u>	<u>\$ 29,942</u>

TJJJ Grant 2014	TJJJ Grant C 2014	TJJJ Grant N 2014	JCM 2013-2014 #SF-14-J20- 24946-03	TJJJ Grant A
\$ 6,911	\$ 5,931	\$ 17,059	\$ --	\$ 39,184
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 6,911</u>	<u>\$ 5,931</u>	<u>\$ 17,059</u>	<u>\$ --</u>	<u>\$ 39,184</u>
\$ 6,911	\$ 5,931	\$ --	\$ --	\$ 1,620
--	--	--	--	4,587
--	--	--	983	--
<u>6,911</u>	<u>5,931</u>	<u>--</u>	<u>983</u>	<u>6,207</u>
--	--	--	--	--
--	--	--	--	--
--	--	17,059	--	32,977
--	--	--	--	--
--	--	--	(983)	--
<u>--</u>	<u>--</u>	<u>17,059</u>	<u>(983)</u>	<u>32,977</u>
<u>\$ 6,911</u>	<u>\$ 5,931</u>	<u>\$ 17,059</u>	<u>\$ --</u>	<u>\$ 39,184</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	TJJD Grant C	TJJD Grant N	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 5,209	\$ 8,880	\$ 252,448
<i>Investments</i>	--	--	1,692,740
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	54,997
<i>Accounts</i>	--	--	165
<i>Intergovernmental</i>	--	--	325,129
Total Assets	<u>\$ 5,209</u>	<u>\$ 8,880</u>	<u>\$ 2,325,479</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ 370,225
<i>Other payables and accruals</i>	--	--	6,935
<i>Due to other funds</i>	--	--	99,983
Total Liabilities	<u>--</u>	<u>--</u>	<u>477,143</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	--	--	71,328
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>71,328</u>
Fund balances:			
<i>Restricted</i>	5,209	8,880	1,793,389
<i>Committed to justice administration</i>	--	--	25,238
<i>Unassigned</i>	--	--	(41,619)
Total fund balances (deficits)	<u>5,209</u>	<u>8,880</u>	<u>1,777,008</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,209</u>	<u>\$ 8,880</u>	<u>\$ 2,325,479</u>

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WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	D.A. Warrant Seizure	District Attorney Apportionment	Sheriff Forfeiture	D.A. Warrant Forfeiture
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ 28,213	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	3,120	--	15,999	--
<i>Interest</i>	37	53	113	1
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>3,157</u>	<u>28,266</u>	<u>16,112</u>	<u>1</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	12,462	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	1,282	23,706	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>1,282</u>	<u>23,706</u>	<u>12,462</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,875	4,560	3,650	1
Other financing sources (uses):				
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,875	4,560	3,650	1
Fund balances (deficits), January 1	5,456	180	9,732	154
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 7,331</u>	<u>\$ 4,740</u>	<u>\$ 13,382</u>	<u>\$ 155</u>

D.A. Worthless Check	Elections	District Attorney Forfeiture	Law Library	Title IV Juvenile Justice
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	10,440	--
5	19	251	26	44
2,438	86,162	21,332	--	--
<u>2,443</u>	<u>86,181</u>	<u>21,583</u>	<u>10,466</u>	<u>44</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,656	--	28,342	6,600	--
--	--	--	--	--
--	24,474	--	--	--
<u>2,656</u>	<u>24,474</u>	<u>28,342</u>	<u>6,600</u>	<u>--</u>
(213)	61,707	(6,759)	3,866	44
--	(40,265)	--	--	--
<u>--</u>	<u>(40,265)</u>	<u>--</u>	<u>--</u>	<u>--</u>
(213)	21,442	(6,759)	3,866	44
965	--	38,056	83,306	139,880
--	--	--	--	--
<u>\$ 752</u>	<u>\$ 21,442</u>	<u>\$ 31,297</u>	<u>\$ 87,172</u>	<u>\$ 139,924</u>

WALLER COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014*

	RPF District Clerk	RMPF County Clerk District Clerk	RPF County Clerk	Preservation Fee Birth Death County Clerk
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	6,577	11,896	88,658	1,243
<i>Interest</i>	4	9	61	5
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>6,581</u>	<u>11,905</u>	<u>88,719</u>	<u>1,248</u>
Expenditures:				
Current:				
<i>General government</i>	--	31,826	143,858	--
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>31,826</u>	<u>143,858</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	6,581	(19,921)	(55,139)	1,248
Other financing sources (uses):				
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	6,581	(19,921)	(55,139)	1,248
Fund balances (deficits), January 1	9,918	39,241	197,533	13,970
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 16,499</u>	<u>\$ 19,320</u>	<u>\$ 142,394</u>	<u>\$ 15,218</u>

Courthouse Security	Graffiti Eradication	JP Technology Fee	Family Protection Fee	Court Initiated Guardianship
\$ --	\$ --	\$ --	\$ --	\$ 2,610
--	--	--	--	--
31,188	--	23,263	2,355	--
21	--	61	4	4
--	--	--	--	--
<u>31,209</u>	<u>--</u>	<u>23,324</u>	<u>2,359</u>	<u>2,614</u>
--	--	--	--	--
--	--	9,133	--	--
--	--	--	--	--
--	--	--	--	--
18,169	--	--	--	--
<u>18,169</u>	<u>--</u>	<u>9,133</u>	<u>--</u>	<u>--</u>
13,040	--	14,191	2,359	2,614
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
13,040	--	14,191	2,359	2,614
67,895	590	195,545	14,310	13,547
--	--	--	--	--
<u>\$ 80,935</u>	<u>\$ 590</u>	<u>\$ 209,736</u>	<u>\$ 16,669</u>	<u>\$ 16,161</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Justice Court Security	County Clerk Technology	District Clerk Technology	CC Records Preservation Digitization
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	5,752	497	241	2,070
<i>Interest</i>	14	--	--	4
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>5,766</u>	<u>497</u>	<u>241</u>	<u>2,074</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	5,766	497	241	2,074
Other financing sources (uses):				
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	5,766	497	241	2,074
Fund balances (deficits), January 1	45,491	1,837	574	10,485
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 51,257</u>	<u>\$ 2,334</u>	<u>\$ 815</u>	<u>\$ 12,559</u>

DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager	Fire Marshall Service	D.A. Worthless Check Trust
\$ --	\$ 30,500	\$ --	\$ --	\$ --
--	--	14,280	--	--
7,259	--	--	18,375	--
5	30	--	--	74
--	--	--	--	32,542
<u>7,264</u>	<u>30,530</u>	<u>14,280</u>	<u>18,375</u>	<u>32,616</u>
--	--	--	--	--
--	20,000	--	5,500	--
15,500	--	--	--	--
--	--	--	--	32,822
--	--	--	--	--
<u>15,500</u>	<u>20,000</u>	<u>--</u>	<u>5,500</u>	<u>32,822</u>
(8,236)	10,530	14,280	12,875	(206)
--	(15,000)	--	--	--
--	(15,000)	--	--	--
(8,236)	(4,470)	14,280	12,875	(206)
22,038	96,490	10,958	--	5,504
--	--	--	--	--
<u>\$ 13,802</u>	<u>\$ 92,020</u>	<u>\$ 25,238</u>	<u>\$ 12,875</u>	<u>\$ 5,298</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Hospital Trust	Grant	Narc Program	Federal Forfeiture
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	--	--
Fines	--	--	--	--
Interest	--	633	7	--
Miscellaneous	--	--	287	--
Total revenues	<u>--</u>	<u>633</u>	<u>294</u>	<u>--</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	18,998	--
Judicial	--	--	--	--
Legal	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>18,998</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	633	(18,704)	--
Other financing sources (uses):				
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	633	(18,704)	--
Fund balances (deficits), January 1	2,870	666,025	35,112	2,829
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 2,870</u>	<u>\$ 666,658</u>	<u>\$ 16,408</u>	<u>\$ 2,829</u>

Imprest	Victim's Assistance	SCAAP	HSGP/CAD System	CDBG DRP Generators
\$ 26,423	\$ 24,889	\$ 18,366	\$ 95,000	\$ 491,180
--	--	--	--	--
--	--	--	--	--
107	--	--	--	--
--	--	--	--	57,696
<u>26,530</u>	<u>24,889</u>	<u>18,366</u>	<u>95,000</u>	<u>548,876</u>
--	--	--	--	--
27,938	30,145	18,366	95,000	528,283
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>27,938</u>	<u>30,145</u>	<u>18,366</u>	<u>95,000</u>	<u>528,283</u>
(1,408)	(5,256)	--	--	20,593
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(1,408)	(5,256)	--	--	20,593
6,637	(6,445)	23,943	--	--
--	2,852	(23,943)	--	--
<u>\$ 5,229</u>	<u>\$ (8,849)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 20,593</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Victim's Assistance (VOCA)	HSGP Search & Rescue	TWBD 8/31/12 4/30/14	TJJD Grant 2014
Revenues:				
<i>Intergovernmental</i>	\$ 11,656	\$ 4,036	\$ 81,052	\$ 113,282
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	16,625	--
Total revenues	<u>11,656</u>	<u>4,036</u>	<u>97,677</u>	<u>113,282</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	16,063	4,036	--	150,934
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	125,057	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>16,063</u>	<u>4,036</u>	<u>125,057</u>	<u>150,934</u>
Excess (deficiency) of revenues over (under) expenditures	(4,407)	--	(27,380)	(37,652)
Other financing sources (uses):				
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(4,407)	--	(27,380)	(37,652)
Fund balances (deficits), January 1	--	--	--	37,652
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ (4,407)</u>	<u>\$ --</u>	<u>\$ (27,380)</u>	<u>\$ --</u>

TJJD Grant C 2014	TJJD Grant N 2014	JCM 2013-2014 #SF-14-J20- 24946-03	FY14 Formula Grant	TJJD Grant A
\$ 1,360	\$ 8,879	\$ 43,339	\$ 70,174	\$ 84,565
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,360</u>	<u>8,879</u>	<u>43,339</u>	<u>70,174</u>	<u>84,565</u>
--	--	--	--	--
5,993	700	38,667	--	51,588
--	--	--	--	--
--	--	--	70,174	--
--	--	--	--	--
<u>5,993</u>	<u>700</u>	<u>38,667</u>	<u>70,174</u>	<u>51,588</u>
(4,633)	8,179	4,672	--	32,977
--	--	--	--	--
<u>(4,633)</u>	<u>8,179</u>	<u>4,672</u>	<u>--</u>	<u>32,977</u>
4,633	8,880	(5,655)	--	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ 17,059</u>	<u>\$ (983)</u>	<u>\$ --</u>	<u>\$ 32,977</u>

WALLER COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	TJJD Grant C	TJJD Grant N	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
<i>Intergovernmental</i>	\$ 5,209	\$ 8,880	\$ 1,149,613
<i>Charges for services</i>	--	--	14,280
<i>Fines</i>	--	--	228,933
<i>Interest</i>	--	--	1,592
<i>Miscellaneous</i>	--	--	217,082
Total revenues	<u>5,209</u>	<u>8,880</u>	<u>1,611,500</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	175,684
<i>Public safety</i>	--	--	1,024,673
<i>Judicial</i>	--	--	24,633
<i>Legal</i>	--	--	95,408
<i>Culture and recreation</i>	--	--	195,231
<i>Nondepartmental</i>	--	--	42,643
Total expenditures	<u>--</u>	<u>--</u>	<u>1,558,272</u>
Excess (deficiency) of revenues over (under) expenditures	5,209	8,880	53,228
Other financing sources (uses):			
<i>Transfers out</i>	--	--	(55,265)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(55,265)</u>
Net change in fund balances	5,209	8,880	(2,037)
Fund balances (deficits), January 1	--	--	1,800,136
Prior period adjustment	--	--	(21,091)
Fund balances (deficits), December 31	<u>\$ 5,209</u>	<u>\$ 8,880</u>	<u>\$ 1,777,008</u>

WALLER COUNTY, TEXAS
 ELECTIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 19	\$ 19
Miscellaneous	87,879	86,162	(1,717)
Total revenues	<u>87,879</u>	<u>86,181</u>	<u>(1,698)</u>
Expenditures:			
Current:			
Nondepartmental			
Elections	87,879	24,474	63,405
Total Nondepartmental	<u>87,879</u>	<u>24,474</u>	<u>63,405</u>
Total expenditures	<u>87,879</u>	<u>24,474</u>	<u>63,405</u>
Excess (deficiency) of revenues over (under) expenditures	--	61,707	61,707
Other financing sources (uses):			
Transfers out	--	(40,265)	(40,265)
Total other financing sources (uses)	<u>--</u>	<u>(40,265)</u>	<u>(40,265)</u>
Net change in fund balances	--	21,442	21,442
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ 21,442</u>	<u>\$ 21,442</u>

WALLER COUNTY, TEXAS
 LAW LIBRARY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 77,920	\$ 10,440	\$ (67,480)
<i>Interest</i>	--	26	26
Total revenues	<u>77,920</u>	<u>10,466</u>	<u>(67,454)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>	77,920	6,600	71,320
Total Legal	<u>77,920</u>	<u>6,600</u>	<u>71,320</u>
Total expenditures	<u>77,920</u>	<u>6,600</u>	<u>71,320</u>
Net change in fund balances	--	3,866	3,866
Fund balance, January 1	83,306	83,306	--
Fund balance, December 31	<u>\$ 83,306</u>	<u>\$ 87,172</u>	<u>\$ 3,866</u>

WALLER COUNTY, TEXAS
 TITLE IV JUVENILE JUSTICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ 139,788	\$ 44	\$ (139,744)
Total revenues	<u>139,788</u>	<u>44</u>	<u>(139,744)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Title V Juvenile Justice</i>	139,788	--	139,788
Total Judicial	<u>139,788</u>	<u>--</u>	<u>139,788</u>
Total expenditures	<u>139,788</u>	<u>--</u>	<u>139,788</u>
Net change in fund balances	--	44	44
Fund balance, January 1	139,880	139,880	--
Fund balance, December 31	<u>\$ 139,880</u>	<u>\$ 139,924</u>	<u>\$ 44</u>

WALLER COUNTY, TEXAS
 RPF DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 7,178	\$ 6,577	\$ (601)
<i>Interest</i>	--	4	4
Total revenues	<u>7,178</u>	<u>6,581</u>	<u>(597)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservtion</i>	7,178	--	7,178
Total Judicial	<u>7,178</u>	<u>--</u>	<u>7,178</u>
Total expenditures	<u>7,178</u>	<u>--</u>	<u>7,178</u>
Net change in fund balances	--	6,581	6,581
Fund balance, January 1	9,918	9,918	--
Fund balance, December 31	<u>\$ 9,918</u>	<u>\$ 16,499</u>	<u>\$ 6,581</u>

WALLER COUNTY, TEXAS
RMPF COUNTY CLERK/DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 31,450	\$ 11,896	\$ (19,554)
<i>Interest</i>	--	9	9
Total revenues	<u>31,450</u>	<u>11,905</u>	<u>(19,545)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Management</i>	31,450	31,826	(376)
Total General Government	<u>31,450</u>	<u>31,826</u>	<u>(376)</u>
Total expenditures	<u>31,450</u>	<u>31,826</u>	<u>(376)</u>
Net change in fund balances	--	(19,921)	(19,921)
Fund balance, January 1	39,241	39,241	--
Fund balance, December 31	<u>\$ 39,241</u>	<u>\$ 19,320</u>	<u>\$ (19,921)</u>

WALLER COUNTY, TEXAS
 RPF COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 200,017	\$ 88,658	\$ (111,359)
<i>Interest</i>	--	61	61
Total revenues	<u>200,017</u>	<u>88,719</u>	<u>(111,298)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Preservation</i>	200,017	143,858	56,159
Total General Government	<u>200,017</u>	<u>143,858</u>	<u>56,159</u>
Total expenditures	<u>200,017</u>	<u>143,858</u>	<u>56,159</u>
Net change in fund balances	--	(55,139)	(55,139)
Fund balance, January 1	197,533	197,533	--
Fund balance, December 31	<u>\$ 197,533</u>	<u>\$ 142,394</u>	<u>\$ (55,139)</u>

WALLER COUNTY, TEXAS
 PRESERVATION FEE BIRTH/DEATH COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 12,714	\$ 1,243	\$ (11,471)
<i>Interest</i>	--	5	5
Total revenues	<u>12,714</u>	<u>1,248</u>	<u>(11,466)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>TJPC-Y</i>	12,714	--	12,714
Total Public Safety	<u>12,714</u>	<u>--</u>	<u>12,714</u>
Total expenditures	<u>12,714</u>	<u>--</u>	<u>12,714</u>
Net change in fund balances	--	1,248	1,248
Fund balance, January 1	13,970	13,970	--
Fund balance, December 31	<u>\$ 13,970</u>	<u>\$ 15,218</u>	<u>\$ 1,248</u>

WALLER COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 59,143	\$ 31,188	\$ (27,955)
<i>Interest</i>	--	21	21
Total revenues	<u>59,143</u>	<u>31,209</u>	<u>(27,934)</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Courthouse Security</i>	59,143	18,169	40,974
Total Nondepartmental	<u>59,143</u>	<u>18,169</u>	<u>40,974</u>
Total expenditures	<u>59,143</u>	<u>18,169</u>	<u>40,974</u>
Net change in fund balances	--	13,040	13,040
Fund balance, January 1	67,895	67,895	--
Fund balance, December 31	<u>\$ 67,895</u>	<u>\$ 80,935</u>	<u>\$ 13,040</u>

WALLER COUNTY, TEXAS
GRAFFITI ERADICATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 590	\$ --	\$ (590)
Total revenues	<u>590</u>	<u>--</u>	<u>(590)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>TJPC-A/SEPT/ 2000/AUG 2001</i>	590	--	590
Total Public Safety	<u>590</u>	<u>--</u>	<u>590</u>
Total expenditures	<u>590</u>	<u>--</u>	<u>590</u>
Net change in fund balances	--	--	--
Fund balance, January 1	590	590	--
Fund balance, December 31	<u>\$ 590</u>	<u>\$ 590</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
JP TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 182,358	\$ 23,263	\$ (159,095)
<i>Interest</i>	--	61	61
Total revenues	<u>182,358</u>	<u>23,324</u>	<u>(159,034)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Technology</i>	182,358	9,133	173,225
Total Judicial	<u>182,358</u>	<u>9,133</u>	<u>173,225</u>
Total expenditures	<u>182,358</u>	<u>9,133</u>	<u>173,225</u>
Net change in fund balances	--	14,191	14,191
Fund balance, January 1	195,545	195,545	--
Fund balance, December 31	<u>\$ 195,545</u>	<u>\$ 209,736</u>	<u>\$ 14,191</u>

WALLER COUNTY, TEXAS
 FAMILY PROTECTION FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 12,037	\$ 2,355	\$ (9,682)
<i>Interest</i>	--	4	4
Total revenues	<u>12,037</u>	<u>2,359</u>	<u>(9,678)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Docket Management</i>	12,037	--	12,037
Total Judicial	<u>12,037</u>	<u>--</u>	<u>12,037</u>
Total expenditures	<u>12,037</u>	<u>--</u>	<u>12,037</u>
Net change in fund balances	--	2,359	2,359
Fund balance, January 1	14,310	14,310	--
Fund balance, December 31	<u>\$ 14,310</u>	<u>\$ 16,669</u>	<u>\$ 2,359</u>

WALLER COUNTY, TEXAS
 COURT INITIATED GUARDIANSHIP
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 10,855	\$ 2,610	\$ (8,245)
Interest	--	4	4
Total revenues	<u>10,855</u>	<u>2,614</u>	<u>(8,241)</u>
Expenditures:			
Current:			
Judicial			
Special Revenue Support Court Initiative	10,855	--	10,855
Total Judicial	<u>10,855</u>	<u>--</u>	<u>10,855</u>
Total expenditures	<u>10,855</u>	<u>--</u>	<u>10,855</u>
Net change in fund balances	--	2,614	2,614
Fund balance, January 1	13,547	13,547	--
Fund balance, December 31	<u>\$ 13,547</u>	<u>\$ 16,161</u>	<u>\$ 2,614</u>

WALLER COUNTY, TEXAS
JUSTICE COURT SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 39,700	\$ 5,752	\$ (33,948)
<i>Interest</i>	--	14	14
Total revenues	<u>39,700</u>	<u>5,766</u>	<u>(33,934)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Probation Grants</i>	39,700	--	39,700
Total Public Safety	<u>39,700</u>	<u>--</u>	<u>39,700</u>
Total expenditures	<u>39,700</u>	<u>--</u>	<u>39,700</u>
Net change in fund balances	--	5,766	5,766
Fund balance, January 1	45,491	45,491	--
Fund balance, December 31	<u>\$ 45,491</u>	<u>\$ 51,257</u>	<u>\$ 5,766</u>

WALLER COUNTY, TEXAS
 COUNTY CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 1,357	\$ 497	\$ (860)
Total revenues	<u>1,357</u>	<u>497</u>	<u>(860)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Technology</i>	1,357	--	1,357
Total General Government	<u>1,357</u>	<u>--</u>	<u>1,357</u>
Total expenditures	<u>1,357</u>	<u>--</u>	<u>1,357</u>
Net change in fund balances	--	497	497
Fund balance, January 1	1,837	1,837	--
Fund balance, December 31	<u>\$ 1,837</u>	<u>\$ 2,334</u>	<u>\$ 497</u>

WALLER COUNTY, TEXAS
DISTRICT CLERK TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 283	\$ 241	\$ (42)
Total revenues	<u>283</u>	<u>241</u>	<u>(42)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Preservation and Digitization</i>	283	--	283
Total Judicial	<u>283</u>	<u>--</u>	<u>283</u>
Total expenditures	<u>283</u>	<u>--</u>	<u>283</u>
Net change in fund balances	--	241	241
Fund balance, January 1	574	574	--
Fund balance, December 31	<u>\$ 574</u>	<u>\$ 815</u>	<u>\$ 241</u>

WALLER COUNTY, TEXAS
CC RECORDS PRESERVATION DIGITIZATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 8,022	\$ 2,070	\$ (5,952)
<i>Interest</i>	--	4	4
Total revenues	<u>8,022</u>	<u>2,074</u>	<u>(5,948)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Preservation and Digitization</i>	8,022	--	8,022
Total General Government	<u>8,022</u>	<u>--</u>	<u>8,022</u>
Total expenditures	<u>8,022</u>	<u>--</u>	<u>8,022</u>
Net change in fund balances	--	2,074	2,074
Fund balance, January 1	10,485	10,485	--
Fund balance, December 31	<u>\$ 10,485</u>	<u>\$ 12,559</u>	<u>\$ 2,074</u>

WALLER COUNTY, TEXAS
DA PRETRIAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 30,500	\$ 30,500
<i>Interest</i>	<u>35,000</u>	<u>30</u>	<u>(34,970)</u>
Total revenues	<u>35,000</u>	<u>30,530</u>	<u>(4,470)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Probation</i>	<u>20,000</u>	<u>20,000</u>	<u>--</u>
Total Public Safety	<u>20,000</u>	<u>20,000</u>	<u>--</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	15,000	10,530	(4,470)
Other financing sources (uses):			
<i>Transfers out</i>	<u>(15,000)</u>	<u>--</u>	<u>15,000</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>--</u>	<u>15,000</u>
Net change in fund balances	--	10,530	10,530
Fund balance, January 1	96,490	96,490	--
Fund balance, December 31	<u>\$ 96,490</u>	<u>\$ 107,020</u>	<u>\$ 10,530</u>

WALLER COUNTY, TEXAS
 JUVENILE CASE MANAGER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 6,017	\$ 14,280	\$ 8,263
Total revenues	<u>6,017</u>	<u>14,280</u>	<u>8,263</u>
Other financing sources (uses):			
<i>Transfers out</i>	(6,017)	--	6,017
Total other financing sources (uses)	<u>(6,017)</u>	<u>--</u>	<u>6,017</u>
Net change in fund balances	--	14,280	14,280
Fund balance, January 1	10,958	10,958	--
Fund balance, December 31	<u>\$ 10,958</u>	<u>\$ 25,238</u>	<u>\$ 14,280</u>

WALLER COUNTY, TEXAS
 FIRE MARSHALL SERVICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 27,000	\$ 18,375	\$ (8,625)
Total revenues	<u>27,000</u>	<u>18,375</u>	<u>(8,625)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>CSEC 911 Addressing Grant</i>	27,000	5,500	21,500
Total Public Safety	<u>27,000</u>	<u>5,500</u>	<u>21,500</u>
Total expenditures	<u>27,000</u>	<u>5,500</u>	<u>21,500</u>
Net change in fund balances	--	12,875	12,875
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ 12,875</u>	<u>\$ 12,875</u>

WALLER COUNTY, TEXAS
VICTIM'S ASSISTANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 37,136	\$ 24,889	\$ (12,247)
Total revenues	<u>37,136</u>	<u>24,889</u>	<u>(12,247)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Victims Assistance Grant</i>	46,420	30,145	16,275
Total Public Safety	<u>46,420</u>	<u>30,145</u>	<u>16,275</u>
Total expenditures	<u>46,420</u>	<u>30,145</u>	<u>16,275</u>
Excess (deficiency) of revenues over (under) expenditures	(9,284)	(5,256)	4,028
Other financing sources (uses):			
<i>Transfers in</i>	9,284	--	(9,284)
Total other financing sources (uses)	<u>9,284</u>	<u>--</u>	<u>(9,284)</u>
Net change in fund balances	--	(5,256)	(5,256)
Fund balance (deficit), January 1	(6,445)	(6,445)	--
Prior period adjustment	2,852	2,852	--
Fund balance (deficit), December 31	<u>\$ (3,593)</u>	<u>\$ (8,849)</u>	<u>\$ (5,256)</u>

WALLER COUNTY, TEXAS
SCAAP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 10,755	\$ 18,366	\$ 7,611
Total revenues	<u>10,755</u>	<u>18,366</u>	<u>7,611</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>WSNTF Grant</i>	34,698	18,366	16,332
Total Public Safety	<u>34,698</u>	<u>18,366</u>	<u>16,332</u>
Total expenditures	<u>34,698</u>	<u>18,366</u>	<u>16,332</u>
Excess (deficiency) of revenues over (under) expenditures	(23,943)	--	23,943
Other financing sources (uses):			
<i>Transfers in</i>	(23,943)	--	23,943
Total other financing sources (uses)	<u>(23,943)</u>	<u>--</u>	<u>23,943</u>
Net change in fund balances	(47,886)	--	47,886
Fund balance, January 1	23,943	23,943	--
Prior period adjustment	(23,943)	(23,943)	--
Fund balance, December 31	<u>\$ (47,886)</u>	<u>\$ --</u>	<u>\$ 47,886</u>

WALLER COUNTY, TEXAS
 HSGP/CAD SYSTEM
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 95,000	\$ 95,000	\$ --
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Homeland Security</i>	95,000	95,000	--
Total Public Safety	<u>95,000</u>	<u>95,000</u>	<u>--</u>
Total expenditures	<u>95,000</u>	<u>95,000</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
CDBG/DRP/GENERATORS.....
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 474,147	\$ 491,180	\$ 17,033
<i>Miscellaneous</i>	57,696	57,696	--
Total revenues	<u>531,843</u>	<u>548,876</u>	<u>17,033</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Texas Community Development Block Grant</i>	531,843	528,283	3,560
Total Public Safety	<u>531,843</u>	<u>528,283</u>	<u>3,560</u>
Total expenditures	<u>531,843</u>	<u>528,283</u>	<u>3,560</u>
Net change in fund balances	--	20,593	20,593
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ 20,593</u>	<u>\$ 20,593</u>

WALLER COUNTY, TEXAS
TJJD GRANT A 2014
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 206,046	\$ 113,282	\$ (92,764)
Total revenues	<u>206,046</u>	<u>113,282</u>	<u>(92,764)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>TJJD Grant1</i>	226,811	150,934	75,877
Total Public Safety	<u>226,811</u>	<u>150,934</u>	<u>75,877</u>
Total expenditures	<u>226,811</u>	<u>150,934</u>	<u>75,877</u>
Excess (deficiency) of revenues over (under) expenditures	(20,765)	(37,652)	(16,887)
Other financing sources (uses):			
<i>Transfers in</i>	20,765	--	(20,765)
Total other financing sources (uses)	<u>20,765</u>	<u>--</u>	<u>(20,765)</u>
Net change in fund balances	--	(37,652)	(37,652)
Fund balance, January 1	37,652	37,652	--
Fund balance, December 31	<u>\$ 37,652</u>	<u>\$ --</u>	<u>\$ (37,652)</u>

WALLER COUNTY, TEXAS
TJJD GRANT C 2014
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 12,500	\$ 1,360	\$ (11,140)
Total revenues	<u>12,500</u>	<u>1,360</u>	<u>(11,140)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>TJJD Grant1</i>	12,500	5,993	6,507
Total Public Safety	<u>12,500</u>	<u>5,993</u>	<u>6,507</u>
Total expenditures	<u>12,500</u>	<u>5,993</u>	<u>6,507</u>
Net change in fund balances	--	(4,633)	(4,633)
Fund balance, January 1	4,633	4,633	--
Fund balance, December 31	<u>\$ 4,633</u>	<u>\$ --</u>	<u>\$ (4,633)</u>

WALLER COUNTY, TEXAS
TJJD GRANT N 2014
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 21,310	\$ 8,879	\$ (12,431)
Total revenues	<u>21,310</u>	<u>8,879</u>	<u>(12,431)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>TJJD Grant1</i>	21,310	700	20,610
Total Public Safety	<u>21,310</u>	<u>700</u>	<u>20,610</u>
Total expenditures	<u>21,310</u>	<u>700</u>	<u>20,610</u>
Net change in fund balances	--	8,179	8,179
Fund balance, January 1	8,880	8,880	--
Fund balance, December 31	<u>\$ 8,880</u>	<u>\$ 17,059</u>	<u>\$ 8,179</u>

WALLER COUNTY, TEXAS
JCM 2013-2014 #SF-14-J20-24946-03
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 45,411	\$ 43,339	\$ (2,072)
Total revenues	<u>45,411</u>	<u>43,339</u>	<u>(2,072)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Case Manager</i>	56,362	38,667	17,695
Total Public Safety	<u>56,362</u>	<u>38,667</u>	<u>17,695</u>
Total expenditures	<u>56,362</u>	<u>38,667</u>	<u>17,695</u>
Net change in fund balances	--	4,672	4,672
Fund balance, January 1	(5,655)	(5,655)	--
Fund balance, December 31	<u>\$ (5,655)</u>	<u>\$ (983)</u>	<u>\$ 4,672</u>

WALLER COUNTY, TEXAS
 FY14 FORMULA GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 70,174	\$ 70,174	\$ --
Total revenues	<u>70,174</u>	<u>70,174</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Culture and Recreation</i>			
<i>Lone Star Library Grant</i>	70,174	70,174	--
Total Culture and Recreation	<u>70,174</u>	<u>70,174</u>	<u>--</u>
Total expenditures	<u>70,174</u>	<u>70,174</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
SAVNS GRANT #1446517 2013-2014
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 16,500	\$ --	\$ (16,500)
Total revenues	<u>16,500</u>	<u>--</u>	<u>(16,500)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>D.A. DVG Grant</i>	16,500	--	16,500
Total Legal	<u>16,500</u>	<u>--</u>	<u>16,500</u>
Total expenditures	<u>16,500</u>	<u>--</u>	<u>16,500</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2014

	Permanent School	Permanent School Available
ASSETS		
<i>Cash and cash equivalents</i>	\$ --	\$ 6
<i>Investments</i>	--	1
<i>Capital assets</i>	1	--
Total Assets	<u>\$ 1</u>	<u>\$ 7</u>
LIABILITIES		
NET POSITION		
<i>Held in trust</i>	<u>\$ 1</u>	<u>\$ 7</u>

<u>Ogg Trust</u>	<u>Dismuke Estate Trust</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-7)</u>
\$ 1	\$ --	\$ 7
51,737	62,049	113,787
--	--	1
<u>\$ 51,738</u>	<u>\$ 62,049</u>	<u>\$ 113,795</u>
<u>\$ 51,738</u>	<u>\$ 62,049</u>	<u>\$ 113,795</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Permanent School	Permanent School Available	Ogg Trust
Additions:			
Interest	\$ --	\$ 28	16
Miscellaneous	--	5,926	--
Total Additions	<u>--</u>	<u>5,954</u>	<u>16</u>
Deductions:			
Administrative expenses	--	442	--
Payments to schools	--	5,510	--
Total Deductions	<u>--</u>	<u>5,952</u>	<u>--</u>
Change in Net Position	--	2	16
Net Position-Beginning of the Year	1	5	51,722
Net Position-End of the Year	<u>\$ 1</u>	<u>\$ 7</u>	<u>\$ 51,738</u>

EXHIBIT C-35

Dismuke Estate Trust	Total Private-Purpose Trust Funds (See Exhibit A-8)
\$ 19	\$ 63
<u> --</u>	<u>5,926</u>
<u> 19</u>	<u>5,989</u>
--	442
<u> --</u>	<u>5,510</u>
<u> --</u>	<u>5,952</u>
19	37
62,030	113,758
<u>\$ 62,049</u>	<u>\$ 113,795</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2014

	Officers Agency Fund	JP \$3 Automated Revenue	Merchant E Filing Account
ASSETS			
<i>Cash and cash equivalents</i>	\$ 7,007,503	\$ 1	\$ 1,817
Total Assets	<u>\$ 7,007,503</u>	<u>\$ 1</u>	<u>\$ 1,817</u>
<i>Accounts payable</i>	\$ --	\$ 1	\$ --
<i>Other payables and accruals</i>	--	--	--
<i>Due to other governments</i>	3,228,342	--	--
<i>Due to others</i>	3,779,161	--	1,817
Total Liabilities	<u>\$ 7,007,503</u>	<u>\$ 1</u>	<u>\$ 1,817</u>

Interchange Improvements Woods Road	County Clerk Credit Card	JP 4 Wells Fargo	Payroll Clearing Fund	Total Agency Funds (See Exhibit A-7)
\$ 943	\$ 45	\$ 799	\$ 269,393	\$ 7,280,501
<u>\$ 943</u>	<u>\$ 45</u>	<u>\$ 799</u>	<u>\$ 269,393</u>	<u>\$ 7,280,501</u>
\$ --	\$ --	\$ --	\$ 239,080	\$ 239,081
--	--	--	30,313	30,313
--	--	--	--	3,228,342
943	45	799	--	3,782,765
<u>\$ 943</u>	<u>\$ 45</u>	<u>\$ 799</u>	<u>\$ 269,393</u>	<u>\$ 7,280,501</u>

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