

WALLER COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015

WALLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

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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, 2015, 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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, 2015, 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 44–50 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 and schedules 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

Change in Accounting Principle

As discussed in Note V. C. to the financial statements, in 2015 the County adopted new accounting guidance, *GASB Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.

A handwritten signature in black ink that reads "Rutledge Craig & Company, PC". The signature is written in a cursive, flowing style.

July 22, 2016

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, 2015. 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, 2015, by \$27,272,376 (net position). Of this amount, \$8,372,152 (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 \$2,922,450 (\$2,650,98 from operations).
- The County's governmental funds reported combined ending fund balances of \$19,955,368 an increase of \$1,146,595 in comparison to the previous year.
- The unassigned portion of the General Fund balance at the end of the year was \$9,810,874 or 51.78% of total General Fund expenditures and transfers out.
- Total General Obligation Debt of the County decreased by \$448,000 during the fiscal year with the 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 2015, 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 2015, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$27,272,376. 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, \$17,162,288 or 62.92 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 \$1,737,936 or 6.37 percent, are restricted for future debt service payments (\$257,788) and future capital renovations (\$1,480,148).

The remaining balance of unrestricted net position, \$8,372,152 or 30.69 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	2015	2014	Increase (Decrease)
ASSETS			
Current and other assets	\$48,468,817	\$46,311,652	\$2,157,165
Capital assets	21,287,713	18,663,363	2,624,350
Total assets	<u>69,756,530</u>	<u>64,975,015</u>	<u>4,781,515</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges	1,362,009	0	1,362,009
Total Deferred Outflows of Resources	<u>1,362,009</u>	<u>0</u>	<u>1,362,009</u>
LIABILITIES			
Other liabilities	2,797,793	3,266,377	(468,584)
Long-term liabilities	18,341,105	15,955,285	2,385,820
Total liabilities	<u>21,138,898</u>	<u>19,221,662</u>	<u>1,917,236</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	22,707,265	21,403,427	1,303,838
Total Deferred Inflows of Resources	<u>22,707,265</u>	<u>21,403,427</u>	<u>1,303,838</u>
NET ASSETS			
Invested in capital assets, net	17,162,288	13,553,703	3,608,585
Restricted for debt service	257,788	205,514	52,274
Restricted for capital projects	1,480,148	2,055,006	(574,858)
Unrestricted	8,372,152	8,535,703	(163,551)
	<u>\$27,272,376</u>	<u>\$24,349,926</u>	<u>\$2,922,450</u>

CHANGES IN NET POSITION: The net position of the County increased by \$2,922,450 (\$2,650,948) for the fiscal year ended December 31, 2015. See page 15 for a detailed list of the items that contributed to current year increase in net position.

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2015
(Unaudited)

Table 2
Changes in Net Position

	<u>2015</u>	<u>2014</u>	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$3,490,542	\$3,757,215	(\$266,673)
Operating grants and contributions	229,051	509,970	(280,919)
Capital grants and contributions	698,615	2,297,118	(1,598,503)
General revenues			
Taxes	22,905,683	20,087,111	2,818,572
Interest	345,306	238,988	106,318
Miscellaneous	636,098	132,597	503,501
Gain/Loss sale of capital assets	(18,630)	(41,951)	23,321
Total revenues	<u>28,286,665</u>	<u>26,981,048</u>	<u>1,305,617</u>
Expenses:			
General government	2,956,304	3,471,789	(515,485)
Financial administration	1,327,937	1,344,556	(16,619)
Public safety	6,565,416	6,516,268	49,148
Judicial	2,279,542	2,039,696	239,846
Legal	1,072,669	996,983	75,686
Public transportation	4,527,620	3,565,199	962,421
Culture and recreation	445,949	563,218	(117,269)
Non departmental	6,342,038	7,065,277	(723,239)
Interest on long-term debt	118,242	185,714	(67,472)
Total expenses	<u>25,635,717</u>	<u>25,748,700</u>	<u>(112,983)</u>
Increase (decrease) in net assets	2,650,948	1,232,348	1,418,600
Net assets - beginning of year	24,349,926	23,117,578	1,232,348
Implementation of GASB 68	335,626	0	335,626
Prior Period Adjustment	(64,124)	0	(64,124)
Net assets - end of year	<u>\$27,272,376</u>	<u>\$24,349,926</u>	<u>\$2,922,450</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 \$19,955,368.

The General Fund is the main operating fund of the County. The General Fund had an increase in fund balance of \$2,016,647 and at the end of the current fiscal year unassigned fund balance was \$9,810,874. Key factors of the increase are as follows:

- Total governmental revenues increased \$1,685,899 or 8.75% compared to 2014 and was significantly due to an increase in ad valorem taxes of \$1,533,058. 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 \$799,053 or 4.61% compared to 2014.

The Road and Bridge Fund had a decrease in the fund balance of \$367,106 and at the end of the current fiscal year and the committed fund balance was \$338,065. The total amount of revenues received for the Road & Bridge Fund was \$5,008,208 and the expenditures were \$6,316,153. Key factors of the changes are as follows:

- Total governmental revenues increased \$374,586 or 8.08% compared to 2014 and was significantly due to the increase in property tax revenue.
- Total governmental expenditures increased \$1,171,700 or 22.77 % compared to 2014.

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 \$867,636 and the expenditure budget exceeded actual expenses by \$3,627,973 for an overall positive budget variance of \$4,427,623.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS: The County's investment in capital assets as of December 31, 2015, totals \$21,287,713 (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 14.06 percent.

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

Asset	As Reported		Increase
	12/31/2015	12/31/2014	(Decrease)
Land	\$440,813	\$440,813	\$0
Construction in progress	361,186	1,356,646	(995,460)
Buildings	804,557	607,187	197,370
Roads	13,800,533	12,106,489	1,694,044
Bridges	1,892,925	1,700,017	192,908
Machinery and equipment	3,987,699	2,452,212	1,535,487
	<u>\$21,287,713</u>	<u>\$18,663,364</u>	<u>\$2,624,349</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 \$18,341,105. Certificates of Obligations issued for capital renovations in the amount of \$4,552,000 are payable from annual appropriations of the Debt Service Fund and capital lease obligations for equipment in the amount of \$91,269 are payable from annual appropriations of the General Fund. The remainder of the debt consists of compensated absences payable of \$589,010, a liability for unfunded other post-employment benefits of \$12,380,625 and a liability for net pension benefits of \$728,201.

Table 4
Outstanding Debt at Year End

Type of Debt	As Reported		Increase
	12/31/2015	12/31/2014	(Decrease)
Certificates of obligation	\$4,552,000	\$5,000,000	(\$448,000)
Capital lease obligations	91,269	109,659	(18,390)
Compensated absences	589,010	483,073	105,937
Liability for unfunded OPEB	12,380,625	10,362,553	2,018,072
Net pension liability	728,201	0	728,201
	<u>\$18,341,105</u>	<u>\$15,955,285</u>	<u>\$2,385,820</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 2016, the Commissioners' Court adopted a budget of \$33,086,520 in estimated revenues and a property tax rate of \$0.654806 per hundred dollars of taxable value. This rate was \$.032138 lower than fiscal year 2015. This is estimated to provide an overall tax increase of \$1,675,345 over the 2015 budget. Reserves of the General Fund in the amount of \$3,072,718 were allocated to balance the budget for 2016.

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, 2015

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 26,896,756
<i>Investments</i>	1,011,085
<i>Receivables (net of allowances for uncollectibles)</i>	19,830,086
<i>Inventories</i>	383,045
<i>Prepaid items</i>	347,845
<i>Capital assets (net of accumulated depreciation):</i>	
<i>Land</i>	440,813
<i>Buildings</i>	804,557
<i>Roads</i>	13,800,533
<i>Bridges</i>	1,892,925
<i>Machinery and equipment</i>	3,987,699
<i>Construction in progress</i>	361,186
Total Assets	<u>69,756,530</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	1,362,009
Total Deferred Outflows of Resources	<u>1,362,009</u>
LIABILITIES	
<i>Accounts payable</i>	948,680
<i>Other payables and accruals</i>	456,878
<i>Due to other governments</i>	1,157,175
<i>Due to others</i>	235,060
<i>Noncurrent liabilities:</i>	
<i>Due within one year</i>	665,121
<i>Due in more than one year</i>	17,675,984
Total Liabilities	<u>21,138,898</u>
DEFERRED INFLOW OF RESOURCES	
<i>Unearned revenue</i>	22,707,265
Total Deferred Inflows of Resources	<u>22,707,265</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	17,162,288
<i>Restricted For:</i>	
<i>Debt Service</i>	257,788
<i>Capital Projects</i>	1,480,148
<i>Unrestricted</i>	8,372,152
Total Net Position	<u>\$ 27,272,376</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

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:					
<i>General government</i>	\$ 2,956,304	\$ 505,786	\$ 98,219	\$ --	\$ (2,352,299)
<i>Financial administration</i>	1,327,937	81,675	--	--	(1,246,262)
<i>Public Safety</i>	6,565,416	110,242	17,709	268,509	(6,168,956)
<i>Judicial</i>	2,279,542	1,460,291	--	--	(819,251)
<i>Legal</i>	1,072,669	20,455	48,765	--	(1,003,449)
<i>Public transportation</i>	4,527,620	1,215,465	--	407,291	(2,904,864)
<i>Culture and recreation</i>	445,949	2,872	64,358	--	(378,719)
<i>Nondepartmental</i>	6,342,038	93,756	--	22,815	(6,225,467)
<i>Interest on long-term debt</i>	118,242	--	--	--	(118,242)
Total governmental activities	<u>25,635,717</u>	<u>3,490,542</u>	<u>229,051</u>	<u>698,615</u>	<u>(21,217,509)</u>
Total Primary Government	<u>\$ 25,635,717</u>	<u>\$ 3,490,542</u>	<u>\$ 229,051</u>	<u>\$ 698,615</u>	<u>(21,217,509)</u>
General Revenues:					
<i>Taxes</i>					22,905,683
<i>Unrestricted Investment Earnings</i>					345,306
<i>Miscellaneous</i>					636,098
<i>Loss on Disposal of Capital Assets</i>					(18,630)
Total General Revenues					<u>23,868,457</u>
Change in Net Position					2,650,948
Net Position - Beginning					24,349,926
Adjustment for Adoption of New Accounting Standard (Note V.C.)					335,626
Prior Period Adjustment					(64,124)
Net Position - Ending					<u>\$ 27,272,376</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS*BALANCE SHEET - GOVERNMENTAL FUNDS*

DECEMBER 31, 2015

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
ASSETS				
<i>Cash and cash equivalents</i>	\$ 22,500,111	\$ 1,719,994	\$ 2,676,649	\$ 26,896,754
<i>Investments</i>	--	--	1,011,085	1,011,085
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	14,118,629	2,642,969	472,703	17,234,301
<i>Fines</i>	1,858,619	401,652	40,309	2,300,580
<i>Accounts</i>	--	--	165	165
<i>Intergovernmental</i>	114,038	--	181,002	295,040
<i>Due from other funds</i>	102,822	--	--	102,822
<i>Prepaid items</i>	339,058	5,974	2,813	347,845
Total Assets	<u>\$ 39,033,277</u>	<u>\$ 4,770,589</u>	<u>\$ 4,384,726</u>	<u>\$ 48,188,592</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 343,730	\$ 496,143	\$ 108,807	\$ 948,680
<i>Other payables and accruals</i>	342,680	70,759	2,812	416,251
<i>Due to other funds</i>	--	--	102,822	102,822
<i>Due to other governments</i>	1,157,175	--	--	1,157,175
<i>Due to others</i>	235,060	--	--	235,060
Total Liabilities	<u>2,078,645</u>	<u>566,902</u>	<u>214,441</u>	<u>2,859,988</u>
Deferred Inflows of Resources:				
<i>Deferred revenue</i>	14,404,947	2,660,753	532,011	17,597,711
<i>Taxes collected in advance</i>	6,361,999	1,198,895	214,631	7,775,525
Total Deferred Inflows of Resources	<u>20,766,946</u>	<u>3,859,648</u>	<u>746,642</u>	<u>25,373,236</u>
Fund balances:				
<i>Nonspendable</i>	339,058	5,974	2,813	347,845
<i>Restricted</i>	37,754	--	3,382,465	3,420,219
<i>Committed to construction</i>	6,000,000	--	--	6,000,000
<i>Committed to road and bridge maintenance</i>	--	338,065	--	338,065
<i>Committed to justice administration</i>	--	--	38,365	38,365
<i>Unassigned</i>	9,810,874	--	--	9,810,874
Total fund balances	<u>16,187,686</u>	<u>344,039</u>	<u>3,423,643</u>	<u>19,955,368</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,033,277</u>	<u>\$ 4,770,589</u>	<u>\$ 4,384,726</u>	<u>\$ 48,188,592</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2015*

Total fund balances - governmental funds balance sheet	\$ 19,955,368
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.	21,287,713
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,595,714
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,552,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(91,269)
Payables for bond interest which are not due in the current period are not reported in the funds.	(40,627)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(589,010)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	383,045
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,070,260
Liability for unfunded retiree insurance benefits which is not due in current period is not reported in the funds.	(12,380,625)
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(728,201)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>1,362,009</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 27,272,376</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues:				
<i>Taxes</i>	\$ 18,507,364	\$ 3,786,512	\$ 610,540	\$ 22,904,416
<i>Licenses and permits</i>	85,368	984,355	--	1,069,723
<i>Intergovernmental</i>	378,369	33,003	771,500	1,182,872
<i>Charges for services</i>	494,784	--	13,873	508,657
<i>Fines</i>	996,860	163,364	257,159	1,417,383
<i>Interest</i>	309,237	8,788	27,281	345,306
<i>Miscellaneous</i>	175,104	32,186	104,932	312,222
Total revenues	<u>20,947,086</u>	<u>5,008,208</u>	<u>1,785,285</u>	<u>27,740,579</u>
Expenditures:				
Current:				
<i>General government</i>	2,826,693	--	70,254	2,896,947
<i>Financial administration</i>	1,342,196	--	--	1,342,196
<i>Public safety</i>	6,346,833	--	405,365	6,752,198
<i>Judicial</i>	2,259,071	--	16,900	2,275,971
<i>Legal</i>	1,032,475	--	108,411	1,140,886
<i>Public transportation</i>	--	5,860,928	407,291	6,268,219
<i>Culture and recreation</i>	415,384	--	36,071	451,455
<i>Nondepartmental</i>	3,878,489	455,225	661,180	4,994,894
Debt service:				
<i>Principal</i>	--	--	448,000	448,000
<i>Interest and fiscal charges</i>	--	--	119,759	119,759
Total expenditures	<u>18,101,141</u>	<u>6,316,153</u>	<u>2,273,231</u>	<u>26,690,525</u>
Excess (deficiency) of revenues over (under) expenditures	2,845,945	(1,307,945)	(487,946)	1,050,054
Other financing sources (uses):				
<i>Transfers in</i>	15,000	844,298	64,494	923,792
<i>Transfers out</i>	(844,298)	--	(79,494)	(923,792)
<i>Proceeds from capital lease</i>	--	96,541	--	96,541
Total other financing sources (uses)	<u>(829,298)</u>	<u>940,839</u>	<u>(15,000)</u>	<u>96,541</u>
Net change in fund balances	2,016,647	(367,106)	(502,946)	1,146,595
Fund balances, January 1	14,171,039	711,145	3,926,589	18,808,773
Fund balances, December 31	<u>\$ 16,187,686</u>	<u>\$ 344,039</u>	<u>\$ 3,423,643</u>	<u>\$ 19,955,368</u>

The accompanying notes are an integral part of this statement.

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, 2015*

Net change in fund balances - total governmental funds	\$ 1,146,595
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	4,156,336
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,998,531)
The gain or loss on the sale of capital assets is not reported in the funds.	(18,629)
Donations of capital assets increase net position in the SOA but not in the funds.	485,173
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	1,269
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	186,931
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	448,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	114,931
(Increase) decrease in accrued interest from beginning of period to end of period.	1,219
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(105,937)
Special termination benefits are reported as the amount earned in the SOA but as the amount paid in the funds.	(2,018,073)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	50,025
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(96,541)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	298,180
Change in net position of governmental activities - Statement of Activities	<u>\$ 2,650,948</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2015

	Private-purpose Trust Funds	Agency Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 52,109	\$ 8,589,247
<i>Investments</i>	62,097	--
<i>Intergovernmental receivable</i>	--	54,302
<i>Capital assets</i>	1	--
Total Assets	<u>\$ 114,207</u>	<u>\$ 8,643,549</u>
LIABILITIES		
<i>Accounts payable</i>	\$ --	\$ 263,319
<i>Other payables and accruals</i>	--	20,775
<i>Due to other governments</i>	--	4,991,535
<i>Due to others</i>	--	3,367,920
Total Liabilities	<u>--</u>	<u>8,643,549</u>
NET POSITION		
<i>Held in trust</i>	<u>\$ 114,207</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, 2015

	Private- Purpose Trusts
Additions:	
<i>Interest</i>	\$ 438
<i>Miscellaneous</i>	5,926
Total Additions	<u>6,364</u>
Deductions:	
<i>Administrative expenses</i>	442
<i>Payments to schools</i>	5,510
Total Deductions	<u>5,952</u>
Change in Net Position	412
<i>Net Position-Beginning of the Year</i>	113,795
Net Position-End of the Year	<u>\$ 114,207</u>

The accompanying notes are an integral part of this statement.

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WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

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, 2015

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, 2015

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, 2015

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, 2015

	General Fund	Road & Bridge	Other Funds	Total
Fund Balances				
Nonspendable for:				
Prepays	\$339,058	\$5,974	\$2,813	\$347,845
Restricted for:				
Debt service	--	--	209,127	209,127
Justice administration	22,060	--	993,789	1,015,849
Grants	--	--	596,379	596,379
Construction	14,334	--	1,480,148	1,494,482
Other	1,360	--	103,022	104,382
	<u>37,754</u>	<u>--</u>	<u>3,382,465</u>	<u>3,420,219</u>
Committed to:				
Construction	6,000,000	--	--	6,000,000
Road and bridge	--	338,065	--	338,065
Justice administration	--	--	38,365	38,365
OPEB funding	--	--	--	--
	<u>6,000,000</u>	<u>338,065</u>	<u>38,365</u>	<u>6,376,430</u>
Unassigned	<u>9,810,874</u>	<u>--</u>	<u>--</u>	<u>9,810,874</u>
	<u>\$16,187,686</u>	<u>\$344,039</u>	<u>\$3,423,643</u>	<u>\$19,955,368</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 \$383,045 difference are as follows:

Inventory	<u>\$ 383,045</u>
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WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

- 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 \$186,931 difference are as follows:

Change in inventory balances	<u>\$186,931</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 \$35,538,112. All of the bank balance of \$37,420,151 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 \$42,831,012 and fair value \$43,110,826.

Investments

As of December 31, 2015, the County had the following investments:

Investment type	Fair Value	Years to Maturity
Government sponsored investment pool (TexPool)	\$64,969	<60 days
First National Bank Savings	<u>1,008,213</u>	<60 days
Total Fair Value	<u><u>\$1,073,182</u></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 is an external investment pools and is 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, 2015 the fair value of the County's positions in the pool approximate the fair value of the shares.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

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	\$14,455,931	\$2,714,464	\$485,442	\$17,655,837
Less allowance	(337,302)	(71,495)	(12,739)	(421,536)
	<u>\$14,118,629</u>	<u>\$2,642,969</u>	<u>\$472,703</u>	<u>\$17,234,301</u>
Fines receivable	\$2,497,240	\$891,738	\$90,252	\$3,479,230
Less allowance	(638,621)	(490,086)	(49,943)	(1,178,650)
	<u>\$1,858,619</u>	<u>\$401,652</u>	<u>\$40,309</u>	<u>\$2,300,580</u>
Account receivable	\$ --	\$ --	\$165	\$165
Intergovernmental	<u>\$114,038</u>	<u>\$ --</u>	<u>\$181,002</u>	<u>\$295,040</u>

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)	\$628,299	\$ --	\$628,299
Fines receivable (Road & Bridge Fund)	401,652	--	401,652
Fines Receivable (Nonmajor Special Revenue Funds)	40,308	--	40,308
Current tax levy receivable (2015) (General Fund)	--	12,501,275	12,501,275
Current tax levy receivable (2015) (Road & Bridge Fund)	--	1,987,422	1,987,422
Current tax levy receivable (2015) (Debt Service Fund)	--	421,748	421,748
Taxes collected in advance (General Fund)	--	6,361,999	6,361,999
Taxes collected in advance (Road & Bridge Fund)	--	1,198,895	1,198,895
Taxes collected in advance (Debt Service Fund)	--	214,631	214,631
Grant receivable (SCAAP Fund)	--	21,295	21,295
Delinquent property taxes receivable (General Fund)	1,275,372	--	1,275,372
Delinquent property taxes receivable (Road & Bridge Fund)	271,679	--	271,679
Delinquent property taxes receivable (Debt Service Fund)	48,661	--	48,661
Total deferred/unearned revenue for governmental funds	<u>\$2,665,971</u>	<u>\$22,707,265</u>	<u>\$25,373,236</u>

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

\$17,597,711
7,775,525
\$25,373,236

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

C. Capital assets

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

	Balance 12/31/14	Additions	Retirements	Completed Construction	Balance 12/31/15
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$440,813	\$ --	--	\$ --	\$440,813
Construction in progress	1,356,646	218,464	--	(1,213,924)	361,186
Total capital assets not being depreciated	1,797,459	218,464	--	(1,213,924)	801,999
Capital assets, being depreciated:					
Buildings and improvements	5,030,159	145,174	(27,693)	107,550	5,255,190
Roads	18,178,122	2,768,345	(530,231)	--	20,416,236
Bridges	4,774,081	311,622	--	--	5,085,703
Machinery and equipment	8,659,807	1,197,904	(85,864)	1,106,374	10,878,221
Total capital assets being depreciated	36,642,169	4,423,045	(643,788)	1,213,924	41,635,350
Less accumulated depreciation for:					
Buildings	(4,422,972)	(53,551)	25,890	--	(4,450,633)
Roads	(6,071,633)	(1,074,301)	530,231	--	(6,615,703)
Bridges	(3,074,064)	(118,714)	--	--	(3,192,778)
Machinery and equipment	(6,207,595)	(751,965)	69,038	--	(6,890,522)
Total accumulated depreciation	(19,776,264)	(1,998,531)	625,159	--	(21,149,636)
Total capital assets being depreciated, net	16,865,905	2,424,514	(18,629)	1,213,924	20,485,714
Governmental activities capital assets, net	<u>\$18,663,364</u>	<u>\$2,642,978</u>	<u>(\$18,629)</u>	<u>\$ --</u>	<u>\$21,287,713</u>

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

Governmental activities:

General government	\$92,963
Financial administration	8,296
Public safety	337,363
Judicial	35,470
Legal	8,711
Public transportation	1,484,076
Culture and recreation	1,614
Nondepartmental	30,038
Total depreciation expense - governmental activities	<u>\$1,998,531</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

D. Interfund Receivables/Payables and Transfers In/Out

Interfund receivables:

Fund	Due From	Due To
Major Governmental Funds		
General Fund	\$102,822	\$ --
Total Major Funds	102,822	--
Nonmajor Governmental Funds		
Victim's Assistance	--	1,821
HSGP/CAD System	--	101,001
Total Nonmajor governmental funds	--	102,822
Totals	\$102,822	\$102,822

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

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$15,000	\$ --
Road and Bridge	\$844,298	844,298
Total Major Funds	859,298	844,298
Nonmajor Governmental Funds		
DA Pre Trial	--	15,000
Juvenile Case Manager	--	983
Grant	--	63,511
Victim's Assistance	8,849	--
Victim's Assistance (VOCA)	14,026	--
TWBD	40,636	--
JCM	983	--
Total Nonmajor governmental funds	64,494	79,494
Totals	\$923,792	\$923,792

Interfund transfers arise because of a transfer of excess operating funds from the DA Pre Trial Fund to the General Fund, from the Juvenile Case Manager Fund to the JCM Fund, and a transfer from the Grant Fund to close out the Victim's Assistance, Victim's Assistance (VOCA) and the TWBD Fund. Additionally, the General Fund transferred funds to help subsidize shortfalls in the Road and Bridge Fund.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

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.

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 12/31/15
General Long-Term Debt Issues					
Certificates of Obligation:					
Series 2014	\$5,000,000	2/13/14	2/15/24	2.380%	\$4,552,000
Total General Long-Term Debt					<u>\$4,552,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		
	Principal	Interest	Total
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	505,000	57,037	562,037
2021-2024	2,144,000	103,553	2,247,553
Total	<u>\$4,552,000</u>	<u>\$504,703</u>	<u>\$5,056,703</u>

Capital Lease Obligations Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 12/31/15
Chipper/spreader	\$96,541	12/03/15	12/03/17	2.240%	\$62,893
Kubota tractor/mower	113,260	9/15/13	9/15/16	2.240%	28,376
					<u>\$91,269</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

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

Year	Total
2016	\$61,537
2017	<u>32,517</u>
Total payments	94,054
Less imputed interest	<u>(2,785)</u>
Total Capital Lease Obligations	<u><u>\$91,269</u></u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2015 was as follows:

	Balance 12/31/14	Additions	Retirements	Balance 12/31/15	Due Within One Year
Governmental activities:					
Certificates of obligation	\$5,000,000	\$ --	(\$448,000)	\$4,552,000	\$459,000
Capital lease obligations	109,659	96,541	(114,931)	91,269	58,844
Compensated absences	483,073	589,010	(483,073)	589,010	147,277
Liability for unfunded OPEB	10,362,553	2,018,072	--	12,380,625	--
Net pension liability	--	728,201	--	728,201	--
Governmental activity Long-Term Liabilities	<u>\$15,955,285</u>	<u>\$3,431,824</u>	<u>(\$1,046,004)</u>	<u>\$18,341,105</u>	<u>\$665,121</u>

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, 2015 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.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

C. Change in Generally Accepted Accounting Policy

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 and in November 2013 issued GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68. In addition to making changes to how annual pension expense is to be calculated for defined benefit pension plans, the standards also require that governmental entities record an asset or liability in their financial statements that is equal to the net pension asset or liability. Historically, governmental entities have only been required to record a liability, if any, for the difference between annual pension cost (APC) and the amount of APC contributed to the plan. Restatement of the 2014 financial statements is not practical because prior year information calculated under the provisions of GASB 68 and GASB 71 is not available. The County has reported the cumulative effect of applying GASB 68 and GASB 71 as a restatement of net position as of January 1, 2015. This restatement increased beginning net position of the County by \$335,626. The County has implemented new accounting guidance from Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27. Certain assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues and expenses are now recognized by governmental type activities.

D. Prior Year Adjustment

The effect of reclassifying certain probation funds to agency fund status was to decrease fund position by \$64,124.

Description	Governmental Activities
Net position - FYE 12/31/14	\$24,349,926
Total restatement	(64,124)
Restated net position - FY 12/31/14	<u>\$24,285,802</u>

E. Retirement Commitments

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 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, 78768-2034.

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Benefits

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	140
Inactive employees entitled to but not yet receiving benefits	10
Active employees	216
	<hr/>
	366
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 8.61%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2015, were \$899,973 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2014, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2014 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation. The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

(expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities - Developed	11.00%	5.35%
International Equities - Emerging	9.00%	6.35%
Investment - Grade Bonds	3.00%	0.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-0.20%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	25.00%	5.15%
	100.00%	

Discount Rate

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/13	\$34,935,895	\$34,428,388	\$507,507
Changes for the year:			
Service cost	1,124,034	0	1,124,034
Interest on total pension liability	2,811,471	0	2,811,471
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	164,247	0	164,247
Effect of of assumptions changes or inputs	0	0	0
Refund of contributions	(127,147)	(127,147)	0
Benefit payments	(1,458,616)	(1,458,616)	0
Administrative expenses	0	(27,389)	27,389
Member contributions	0	678,384	(678,384)
Net investment income	0	2,388,736	(2,388,736)
Employer contributions	0	843,133	(843,133)
Other	0	(3,806)	3,806
Net changes	2,513,989	2,293,295	220,694
Balance at 12/31/14	\$37,449,884	\$36,721,683	\$728,201

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$42,132,628	\$37,449,884	\$33,583,051
Fiduciary net position	36,721,683	36,721,683	36,721,683
Net Pension Liability (Asset)	\$5,410,945	\$728,201	(\$3,138,632)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended December 31, 2015, the County recognized pension expense of \$601,791. At December 31, 2015, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/14 Expense	Balance of Deferred Inflows 12/31/14	Balance of Deferred Outflows 12/31/2014
Investment (gains) or losses	\$423,563	12/31/2014	5.0	\$84,713	\$0	\$338,850
Economic/demographic gains or losses	164,247	12/31/2014	4.0	41,062	0	123,185
Employer contributions made subsequent to measurement date	899,976	01/01/2015	1.0		0	899,976
						<u>\$1,362,011</u>

For the County \$899,976 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended December 31,	
2016	\$125,774
2017	125,774
2018	125,774
2019	84,713
2020	0
	<u>\$462,035</u>

F. 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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

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 30 years of service credit or when member's age plus service credit totals 75. 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. 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 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.

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, 2015

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 Change in OPEB Obligation
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
December 31, 2015	\$2,561,498	\$543,426	20.8%	\$2,018,072

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2015

4. Net OPEB Liability

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

	12/31/15	12/31/14	12/31/13
Annual Required Contribution (ARC)	\$2,533,922	\$2,533,922	\$2,332,777
Interest on net OPEB (NOPEB)	375,502	375,502	291,706
Adjustment to ARC	(347,926)	(347,926)	(276,438)
Annual OPEB cost	2,561,498	2,561,498	2,348,045
Employer contributions	(543,426)	(543,426)	(485,909)
Change in OPEB	2,018,072	2,018,072	1,862,136
NOPEB - January 1	10,362,553	8,344,481	6,482,345
NOPEB - December 31	<u>\$12,380,625</u>	<u>\$10,362,553</u>	<u>\$8,344,481</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.

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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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 17,896,754	\$ 17,896,754	\$ 18,507,364	\$ 610,610
<i>Licenses and permits</i>	64,092	64,092	85,368	21,276
<i>Intergovernmental</i>	384,781	405,569	378,369	(27,200)
<i>Charges for services</i>	453,112	453,112	494,784	41,672
<i>Fines</i>	932,343	932,343	996,860	64,517
<i>Interest</i>	146,052	146,052	309,237	163,185
<i>Miscellaneous</i>	96,118	181,528	175,104	(6,424)
Total revenues	<u>19,973,252</u>	<u>20,079,450</u>	<u>20,947,086</u>	<u>867,636</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Commissioners' Court</i>	337,935	376,735	361,768	14,967
<i>County Clerk</i>	421,960	421,960	406,136	15,824
<i>Veterans Services</i>	33,966	33,966	30,802	3,164
<i>All Others</i>	2,200,533	1,999,368	1,783,905	215,463
<i>County Court</i>	6,000	6,000	1,940	4,060
<i>County Judge</i>	240,117	254,367	242,142	12,225
Total General Government	<u>3,240,511</u>	<u>3,092,396</u>	<u>2,826,693</u>	<u>265,703</u>
<i>Financial Administration</i>				
<i>County Auditor</i>	317,141	317,141	311,302	5,839
<i>County Treasurer</i>	233,128	233,128	225,623	7,505
<i>Central Appraisal District</i>	379,520	379,520	336,821	42,699
<i>Tax Assessor Collector</i>	501,822	501,822	468,450	33,372
Total Financial Administration	<u>1,431,611</u>	<u>1,431,611</u>	<u>1,342,196</u>	<u>89,415</u>
<i>Public Safety</i>				
<i>Short Term Detention</i>	210,500	210,500	187,009	23,491
<i>Jail</i>	1,821,863	1,881,863	1,821,074	60,789
<i>Juvenile Probation</i>	135,000	135,000	129,802	5,198
<i>Domestic Violence Grant</i>	69,500	69,500	67,326	2,174
<i>Constable Precinct Number One</i>	61,486	99,513	97,877	1,636
<i>Constable Precinct Number Two</i>	70,435	110,281	95,149	15,132
<i>Constable Precinct Number Three</i>	65,090	152,606	135,679	16,927
<i>Constable Precinct Number Four</i>	60,899	67,457	58,825	8,632
<i>Health and Wellness Grant</i>	132,717	132,717	124,853	7,864
<i>Sheriff Administration</i>	2,953,534	2,883,107	2,823,890	59,217
<i>Sheriff Communication</i>	509,863	514,863	519,481	(4,618)
<i>Law Enforcement Vehicle Maintenance</i>	100,000	140,000	126,790	13,210
<i>Community Supervision Corrections</i>	9,000	9,000	8,580	420
<i>Juvenile Board</i>	4,203	4,203	4,094	109
<i>Department of Public Safety</i>	2,000	2,000	493	1,507
<i>911 Grant</i>	167,924	167,924	145,911	22,013
Total Public Safety	<u>6,374,014</u>	<u>6,580,534</u>	<u>6,346,833</u>	<u>233,701</u>

WALLER COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
<i>District Judge - 506th District</i>	\$ 161,767	\$ 168,767	\$ 159,279	\$ 9,488
<i>County Court at Law</i>	327,943	327,943	321,856	6,087
<i>District Court</i>	25,700	25,700	15,616	10,084
<i>Justice Court</i>	2,000	3,500	2,740	760
<i>District Clerk</i>	383,147	383,147	368,198	14,949
<i>Justice of the Peace Precinct Number One</i>	189,021	189,021	183,612	5,409
<i>Justice of the Peace Precinct Number Two</i>	188,047	188,047	153,981	34,066
<i>Justice of the Peace Precinct Number Three</i>	189,224	190,224	188,469	1,755
<i>Justice of the Peace Precinct Number Four</i>	279,483	279,483	274,402	5,081
<i>Court Expense</i>	560,463	553,463	485,843	67,620
<i>Judicial Order</i>	80,000	90,000	105,075	(15,075)
Total Judicial	<u>2,386,795</u>	<u>2,399,295</u>	<u>2,259,071</u>	<u>140,224</u>
<i>Legal</i>				
<i>Criminal D.A.</i>	923,735	1,063,600	1,032,475	31,125
Total Legal	<u>923,735</u>	<u>1,063,600</u>	<u>1,032,475</u>	<u>31,125</u>
<i>Public Transportation</i>				
<i>Culture and Recreation</i>				
<i>County Library</i>	388,262	389,704	383,384	6,320
<i>Waller County Historical Commission</i>	15,000	15,000	15,000	--
<i>County Museum</i>	17,000	17,000	17,000	--
Total Culture and Recreation	<u>420,262</u>	<u>421,704</u>	<u>415,384</u>	<u>6,320</u>
<i>Nondepartmental</i>				
<i>Elections Administration</i>	455,909	455,909	374,320	81,589
<i>Maintenance of buildings</i>	391,503	446,503	437,393	9,110
<i>Texas Capital Grant</i>	162,082	162,082	153,400	8,682
<i>Indigent Health</i>	1,484,312	1,484,312	202,391	1,281,921
<i>Extension Service</i>	155,113	155,113	119,758	35,355
<i>Capital Outlay</i>	1,500,000	1,355,000	46,750	1,308,250
<i>Employee Benefits</i>	2,681,055	2,681,055	2,544,477	136,578
Total Nondepartmental	<u>6,829,974</u>	<u>6,739,974</u>	<u>3,878,489</u>	<u>2,861,485</u>
Total expenditures	<u>21,606,902</u>	<u>21,729,114</u>	<u>18,101,141</u>	<u>3,627,973</u>
Excess (deficiency) of revenues over (under) expenditures	(1,633,650)	(1,649,664)	2,845,945	4,495,609
Other financing sources (uses):				
<i>Transfers in</i>	101,375	101,375	15,000	(86,375)
<i>Transfers out</i>	(862,687)	(862,687)	(844,298)	18,389
Total other financing sources (uses)	<u>(761,312)</u>	<u>(761,312)</u>	<u>(829,298)</u>	<u>(67,986)</u>
Net change in fund balances	<u>(2,394,962)</u>	<u>(2,410,976)</u>	<u>2,016,647</u>	<u>4,427,623</u>
Fund balance, January 1	14,171,039	14,171,039	14,171,039	--
Fund balance, December 31	<u>\$ 11,776,077</u>	<u>\$ 11,760,063</u>	<u>\$ 16,187,686</u>	<u>\$ 4,427,623</u>

WALLER COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 3,366,921	\$ 3,366,921	\$ 3,786,512	\$ 419,591
<i>Licenses and permits</i>	896,684	896,684	984,355	87,671
<i>Intergovernmental</i>	44,741	44,741	33,003	(11,738)
<i>Fines</i>	151,588	151,588	163,364	11,776
<i>Interest</i>	12,099	12,099	8,788	(3,311)
<i>Miscellaneous</i>	47,741	47,741	32,186	(15,555)
Total revenues	<u>4,519,774</u>	<u>4,519,774</u>	<u>5,008,208</u>	<u>488,434</u>
Expenditures:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge Administration</i>	615,322	649,165	612,369	36,796
<i>Road and Bridge Maintenance</i>	5,308,684	5,371,382	5,248,559	122,823
Total Public Transportation	<u>5,924,006</u>	<u>6,020,547</u>	<u>5,860,928</u>	<u>159,619</u>
<i>Nondepartmental</i>				
<i>Employee Benefits</i>	466,623	466,623	455,225	11,398
Total Nondepartmental	<u>466,623</u>	<u>466,623</u>	<u>455,225</u>	<u>11,398</u>
Total expenditures	<u>6,390,629</u>	<u>6,487,170</u>	<u>6,316,153</u>	<u>171,017</u>
Excess (deficiency) of revenues over (under) expenditures	(1,870,855)	(1,967,396)	(1,307,945)	659,451
Other financing sources (uses):				
<i>Transfers in</i>	832,687	832,687	844,298	11,611
<i>Proceeds from capital lease</i>	--	96,541	96,541	--
Total other financing sources (uses)	<u>832,687</u>	<u>929,228</u>	<u>940,839</u>	<u>(11,611)</u>
Net change in fund balances	(1,038,168)	(1,038,168)	(367,106)	671,062
Fund balance, January 1	711,145	711,145	711,145	--
Fund balance, December 31	<u>\$ (327,023)</u>	<u>\$ (327,023)</u>	<u>\$ 344,039</u>	<u>\$ 671,062</u>

WALLER COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET PENSION LIABILITY AND RELATED RATIOS
WALLER COUNTY PENSION FUND
LAST TEN PLAN YEARS *

	Plan Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Total pension liability:										
Service cost	\$ 1,124,034	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,811,471	--	--	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	--	--	--	--	--	--	--	--	--
Changes of assumptions	164,247	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,585,763)	--	--	--	--	--	--	--	--	--
Net change in total pension liability	2,513,989	--	--	--	--	--	--	--	--	--
Total pension liability - beginning	34,935,895	--	--	--	--	--	--	--	--	--
Total pension liability - ending (a)	\$ 37,449,884	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 843,133	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	678,384	--	--	--	--	--	--	--	--	--
Net investment income	2,388,736	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,585,763)	--	--	--	--	--	--	--	--	--
Administrative expense	(27,389)	--	--	--	--	--	--	--	--	--
Other	(3,806)	--	--	--	--	--	--	--	--	--
Net change in plan fiduciary net position	2,293,295	--	--	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	34,428,388	--	--	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	\$ 36,721,683	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 728,201	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	98.06%	--	--	--	--	--	--	--	--	--
Covered-employee payroll	\$ 9,691,202	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	7.51%	--	--	--	--	--	--	--	--	--

Notes to Schedule:

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

WALLER COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS
WALLER COUNTY PENSION PLAN
LAST TEN PLAN YEARS *

	Plan Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Actuarially determined contribution	\$ 843,133	\$ 725,029	\$ 674,422	\$ 623,950	\$ 648,871	\$ 533,911	\$ 475,858	\$ 467,354	\$ 402,368	\$ N/A
Contributions in relation to the actuarially determined contribution	(843,133)	(725,029)	(674,422)	(623,950)	(648,871)	(601,832)	(531,261)	(470,040)	(436,678)	N/A
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ (67,921)	\$ (55,403)	\$ (2,686)	\$ (34,310)	\$ --
Covered-employee payroll	\$ 9,691,202	\$ 8,928,955	\$ 8,624,341	\$ 8,594,368	\$ 8,640,090	\$ 8,597,604	\$ 7,589,444	\$ 6,714,853	\$ 6,238,260	\$ N/A
Contributions as a percentage of covered-employee payroll	8.70%	8.12%	7.82%	7.26%	7.51%	6.21%	6.27%	6.96%	6.45%	N/A

Notes to Schedule

Valuation date: December 31

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	3.5%, average, including inflation
Investment rate of return	8.0%, net of pension plan investment expense, including inflation
Retirement age	Experience based table of rates that are specific to the County's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009.
Mortality	In the 2014 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table. In prior years, those assumptions were based on the 1994 Group Annuity Mortality Table.

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

Other Post-Employment Benefits (OPEB)

Actuarial valuation date	Actuarial Valuation Information		
	12/31/15	12/31/14	12/31/13
Actuarial value of assets	N/A	N/A	N/A
Actuarial Accrued Liability (AAL)	\$23,967,365	\$23,967,365	\$22,016,364
Unfunded AAL (UAAL)	\$23,967,365	\$23,967,365	\$22,016,364
Funded Ratio	0.00%	0.00%	0.00%
Annual Covered Payroll (actuarial)	\$10,452,647	\$9,097,363	\$8,928,955
UAAL as a Percentage of Covered Payroll	229.29%	263.45%	246.57%

The plan receives an actuarial valuation biennially.

WALLER COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2015

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, SCAAP, HSGP/CAD System, CETRZ Grant), and the Debt Service 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 \$122,212 during the year, and the Road and Bridge Fund appropriations were increased by \$96,541. 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, 2015, the following fund had expenditures exceeding appropriations:

Special Revenue Fund

Elections Fund	\$52,891
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C. Deficit Fund Balances

For the year ended December 31, 2015, there were no deficit fund balances.

*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, 2015

	Special Revenue Funds	Debt Service Fund	Capital Projects Series 2014	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,775,001	\$ 421,463	\$ 480,185	\$ 2,676,649
<i>Investments</i>	2,872	--	1,008,213	1,011,085
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	472,703	--	472,703
<i>Fines</i>	40,309	--	--	40,309
<i>Accounts</i>	165	--	--	165
<i>Intergovernmental</i>	181,002	--	--	181,002
<i>Prepaid items</i>	2,813	--	--	2,813
Total Assets	<u>\$ 2,002,162</u>	<u>\$ 894,166</u>	<u>\$ 1,488,398</u>	<u>\$ 4,384,726</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 100,557	\$ --	\$ 8,250	\$ 108,807
<i>Other payables and accruals</i>	2,812	--	--	2,812
<i>Due to other funds</i>	102,822	--	--	102,822
Total Liabilities	<u>206,191</u>	<u>--</u>	<u>8,250</u>	<u>214,441</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	61,603	470,408	--	532,011
<i>Taxes collected in advance</i>	--	214,631	--	214,631
Total Deferred Inflows of Resources	<u>61,603</u>	<u>685,039</u>	<u>--</u>	<u>746,642</u>
Fund balances:				
<i>Nonspendable</i>	2,813	--	--	2,813
<i>Restricted</i>	1,693,190	209,127	1,480,148	3,382,465
<i>Committed to justice administration</i>	38,365	--	--	38,365
Total fund balances	<u>1,734,368</u>	<u>209,127</u>	<u>1,480,148</u>	<u>3,423,643</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,002,162</u>	<u>\$ 894,166</u>	<u>\$ 1,488,398</u>	<u>\$ 4,384,726</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Special Revenue Funds	Debt Service Fund	Capital Projects Series 2014	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ --	\$ 610,540	\$ --	\$ 610,540
<i>Intergovernmental</i>	771,500	--	--	771,500
<i>Charges for services</i>	13,873	--	--	13,873
<i>Fines</i>	257,159	--	--	257,159
<i>Interest</i>	12,808	1,556	12,917	27,281
<i>Miscellaneous</i>	104,932	--	--	104,932
Total revenues	<u>1,160,272</u>	<u>612,096</u>	<u>12,917</u>	<u>1,785,285</u>
Expenditures:				
Current:				
<i>General government</i>	70,254	--	--	70,254
<i>Public safety</i>	405,365	--	--	405,365
<i>Judicial</i>	16,900	--	--	16,900
<i>Legal</i>	108,411	--	--	108,411
<i>Public transportation</i>	407,291	--	--	407,291
<i>Culture and recreation</i>	36,071	--	--	36,071
<i>Nondepartmental</i>	73,405	--	587,775	661,180
Debt service:				
<i>Principal</i>	--	448,000	--	448,000
<i>Interest and fiscal charges</i>	6,090	113,669	--	119,759
Total expenditures	<u>1,123,787</u>	<u>561,669</u>	<u>587,775</u>	<u>2,273,231</u>
Excess (deficiency) of revenues over (under) expenditures	36,485	50,427	(574,858)	(487,946)
Other financing sources (uses):				
<i>Transfers in</i>	64,494	--	--	64,494
<i>Transfers out</i>	(79,494)	--	--	(79,494)
Total other financing sources (uses)	<u>(15,000)</u>	<u>--</u>	<u>--</u>	<u>(15,000)</u>
Net change in fund balances	21,485	50,427	(574,858)	(502,946)
Fund balances, January 1	1,712,883	158,700	2,055,006	3,926,589
Fund balances, December 31	<u>\$ 1,734,368</u>	<u>\$ 209,127</u>	<u>\$ 1,480,148</u>	<u>\$ 3,423,643</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
ASSETS				
<i>Cash and cash equivalents</i>	\$ 4,681	\$ 5,403	\$ 5,934	\$ 12,040
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	9,568	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 14,249</u>	<u>\$ 5,403</u>	<u>\$ 5,934</u>	<u>\$ 12,040</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>	9,567	--	--	--
Total Deferred Inflows of Resources	<u>9,567</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	4,682	5,403	5,934	12,040
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	<u>4,682</u>	<u>5,403</u>	<u>5,934</u>	<u>12,040</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,249</u>	<u>\$ 5,403</u>	<u>\$ 5,934</u>	<u>\$ 12,040</u>

D.A. Warrant Forfeiture	D.A. Worthless Check	Elections	District Attorney Forfeiture	Law Library
\$ 90	\$ 1,132	\$ 31,491	\$ 6,647	\$ 94,100
--	--	--	--	--
--	--	--	--	224
--	--	--	--	--
--	--	--	--	--
<u>\$ 90</u>	<u>\$ 1,132</u>	<u>\$ 31,491</u>	<u>\$ 6,647</u>	<u>\$ 94,324</u>
\$ --	\$ --	\$ --	\$ --	\$ 550
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>550</u>
--	--	--	--	224
--	--	--	--	224
--	--	--	--	--
90	1,132	31,491	6,647	93,550
--	--	--	--	--
<u>90</u>	<u>1,132</u>	<u>31,491</u>	<u>6,647</u>	<u>93,550</u>
<u>\$ 90</u>	<u>\$ 1,132</u>	<u>\$ 31,491</u>	<u>\$ 6,647</u>	<u>\$ 94,324</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Title IV Juvenile Justice	RPF District Clerk	RMPF County Clerk District Clerk	RPF County Clerk
ASSETS				
<i>Cash and cash equivalents</i>	\$ 140,897	\$ 24,752	\$ 29,946	\$ 167,213
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	673	17,486	1,822
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	2,813
Total Assets	<u>\$ 140,897</u>	<u>\$ 25,425</u>	<u>\$ 47,432</u>	<u>\$ 171,848</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	1,320
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,320</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	673	17,485	1,821
Total Deferred Inflows of Resources	<u>--</u>	<u>673</u>	<u>17,485</u>	<u>1,821</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	2,813
<i>Restricted</i>	140,897	24,752	29,947	165,894
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	<u>140,897</u>	<u>24,752</u>	<u>29,947</u>	<u>168,707</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 140,897</u>	<u>\$ 25,425</u>	<u>\$ 47,432</u>	<u>\$ 171,848</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Family Protection Fee
\$ 16,494	\$ 91,749	\$ 595	\$ 223,778	\$ 19,211
--	--	--	--	--
--	8,327	7	97	150
--	--	--	--	--
--	--	--	--	--
<u>\$ 16,494</u>	<u>\$ 100,076</u>	<u>\$ 602</u>	<u>\$ 223,875</u>	<u>\$ 19,361</u>
\$ --	\$ --	\$ --	\$ 126	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>126</u>	<u>--</u>
--	8,327	8	96	150
--	<u>8,327</u>	<u>8</u>	<u>96</u>	<u>150</u>
--	--	--	--	--
16,494	91,749	594	223,653	19,211
--	--	--	--	--
<u>16,494</u>	<u>91,749</u>	<u>594</u>	<u>223,653</u>	<u>19,211</u>
<u>\$ 16,494</u>	<u>\$ 100,076</u>	<u>\$ 602</u>	<u>\$ 223,875</u>	<u>\$ 19,361</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	<u>Court Initiated Guardianship</u>	<u>Justice Court Security</u>	<u>County Clerk Technology</u>	<u>District Clerk Technology</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 18,987	\$ 56,944	\$ 2,966	\$ 1,166
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	737	--	1,102
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 18,987</u>	<u>\$ 57,681</u>	<u>\$ 2,966</u>	<u>\$ 2,268</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>	--	738	--	1,102
Total Deferred Inflows of Resources	<u>--</u>	<u>738</u>	<u>--</u>	<u>1,102</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	18,987	56,943	2,966	1,166
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	<u>18,987</u>	<u>56,943</u>	<u>2,966</u>	<u>1,166</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 18,987</u>	<u>\$ 57,681</u>	<u>\$ 2,966</u>	<u>\$ 2,268</u>

CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager	Fire Marshall Service
\$ 15,149	\$ 14,688	\$ 66,844	\$ 38,200	\$ 40,257
--	--	--	--	--
--	116	--	--	--
--	--	--	165	--
--	--	--	--	--
<u>\$ 15,149</u>	<u>\$ 14,804</u>	<u>\$ 66,844</u>	<u>\$ 38,365</u>	<u>\$ 40,257</u>
\$ --	\$ --	\$ --	\$ --	\$ 2,600
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,600</u>
--	117	--	--	--
--	<u>117</u>	--	--	--
--	--	--	--	--
15,149	14,687	66,844	--	37,657
--	--	--	38,365	--
<u>15,149</u>	<u>14,687</u>	<u>66,844</u>	<u>38,365</u>	<u>37,657</u>
<u>\$ 15,149</u>	<u>\$ 14,804</u>	<u>\$ 66,844</u>	<u>\$ 38,365</u>	<u>\$ 40,257</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	D.A. Worthless Check Trust	Hospital Trust	Grant	Narc Program
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,380	\$ --	\$ 581,841	\$ 6,461
<i>Investments</i>	--	2,872	--	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	\$ 5,380	\$ 2,872	\$ 581,841	\$ 6,461
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	--	--	--	--
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	--	--	--
Total Deferred Inflows of Resources	--	--	--	--
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	5,380	2,872	581,841	6,461
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	5,380	2,872	581,841	6,461
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,380	\$ 2,872	\$ 581,841	\$ 6,461

Federal Forfeiture	Imprest	SCAAP	CDBG DRP Generators	Victim's Assistance (VOCA)
\$ 2,848	\$ 5,229	\$ 21,295	\$ 20,593	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	3,313
--	--	--	--	--
<u>\$ 2,848</u>	<u>\$ 5,229</u>	<u>\$ 21,295</u>	<u>\$ 20,593</u>	<u>\$ 3,313</u>
\$ --	\$ --	\$ --	\$ 20,593	\$ --
--	--	--	--	1,492
--	--	--	--	1,821
--	--	--	20,593	3,313
--	--	21,295	--	--
--	--	21,295	--	--
--	--	--	--	--
2,848	5,229	--	--	--
--	--	--	--	--
<u>2,848</u>	<u>5,229</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 2,848</u>	<u>\$ 5,229</u>	<u>\$ 21,295</u>	<u>\$ 20,593</u>	<u>\$ 3,313</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	JAG Patrol Vehicles	HSGP Radios Digital	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ --	\$ --	\$ 1,775,001
<i>Investments</i>	--	--	2,872
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	40,309
<i>Accounts</i>	--	--	165
<i>Intergovernmental</i>	76,688	101,001	181,002
<i>Prepaid items</i>	--	--	2,813
Total Assets	<u>\$ 76,688</u>	<u>\$ 101,001</u>	<u>\$ 2,002,162</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 76,688	\$ --	\$ 100,557
<i>Other payables and accruals</i>	--	--	2,812
<i>Due to other funds</i>	--	101,001	102,822
Total Liabilities	<u>76,688</u>	<u>101,001</u>	<u>206,191</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	--	--	61,603
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>61,603</u>
Fund balances:			
<i>Nonspendable</i>	--	--	2,813
<i>Restricted</i>	--	--	1,693,190
<i>Committed to justice administration</i>	--	--	38,365
Total fund balances	<u>--</u>	<u>--</u>	<u>1,734,368</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 76,688</u>	<u>\$ 101,001</u>	<u>\$ 2,002,162</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, 2015

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ 5,381	\$ 32,634	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	7,610
<i>Interest</i>	42	22	79	120
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>42</u>	<u>5,403</u>	<u>32,713</u>	<u>7,730</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	9,072
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	2,691	--	31,519	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
<i>Interest and fiscal charges</i>	--	--	--	--
Total expenditures	<u>2,691</u>	<u>--</u>	<u>31,519</u>	<u>9,072</u>
Excess (deficiency) of revenues over (under) expenditures	(2,649)	5,403	1,194	(1,342)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(2,649)	5,403	1,194	(1,342)
Fund balances, January 1	7,331	--	4,740	13,382
Fund balances, December 31	<u>\$ 4,682</u>	<u>\$ 5,403</u>	<u>\$ 5,934</u>	<u>\$ 12,040</u>

D.A. Warrant Forfeiture	D.A. Worthless Check	Elections	District Attorney Forfeiture	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
6,010	987	--	--	12,340
15	5	189	151	638
--	735	62,751	6,843	--
<u>6,025</u>	<u>1,727</u>	<u>62,940</u>	<u>6,994</u>	<u>12,978</u>
--	--	--	--	--
--	--	--	--	--
--	1,347	--	31,644	6,600
--	--	--	--	--
--	--	52,891	--	--
6,090	--	--	--	--
<u>6,090</u>	<u>1,347</u>	<u>52,891</u>	<u>31,644</u>	<u>6,600</u>
(65)	380	10,049	(24,650)	6,378
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
(65)	380	10,049	(24,650)	6,378
155	752	21,442	31,297	87,172
<u>\$ 90</u>	<u>\$ 1,132</u>	<u>\$ 31,491</u>	<u>\$ 6,647</u>	<u>\$ 93,550</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Title IV Juvenile Justice	RPF District Clerk	RMPF County Clerk District Clerk	RPF County Clerk
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	8,100	14,948	90,961
<i>Interest</i>	973	153	197	1,088
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>973</u>	<u>8,253</u>	<u>15,145</u>	<u>92,049</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	4,518	65,736
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
<i>Interest and fiscal charges</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>4,518</u>	<u>65,736</u>
Excess (deficiency) of revenues over (under) expenditures	973	8,253	10,627	26,313
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	973	8,253	10,627	26,313
Fund balances, January 1	139,924	16,499	19,320	142,394
Fund balances, December 31	<u>\$ 140,897</u>	<u>\$ 24,752</u>	<u>\$ 29,947</u>	<u>\$ 168,707</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Family Protection Fee
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,166	30,710	--	21,497	2,415
110	618	4	1,520	127
--	--	--	--	--
<u>1,276</u>	<u>31,328</u>	<u>4</u>	<u>23,017</u>	<u>2,542</u>
--	--	--	--	--
--	--	--	9,100	--
--	--	--	--	--
--	--	--	--	--
--	20,514	--	--	--
--	--	--	--	--
<u>--</u>	<u>20,514</u>	<u>--</u>	<u>9,100</u>	<u>--</u>
1,276	10,814	4	13,917	2,542
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1,276	10,814	4	13,917	2,542
15,218	80,935	590	209,736	16,669
<u>\$ 16,494</u>	<u>\$ 91,749</u>	<u>\$ 594</u>	<u>\$ 223,653</u>	<u>\$ 19,211</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Court Initiated Guardianship	Justice Court Security	County Clerk Technology	District Clerk Technology
Revenues:				
<i>Intergovernmental</i>	\$ 2,700	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	5,304	613	344
<i>Interest</i>	126	382	19	7
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>2,826</u>	<u>5,686</u>	<u>632</u>	<u>351</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
<i>Interest and fiscal charges</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	2,826	5,686	632	351
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	2,826	5,686	632	351
Fund balances, January 1	16,161	51,257	2,334	815
Fund balances, December 31	<u>\$ 18,987</u>	<u>\$ 56,943</u>	<u>\$ 2,966</u>	<u>\$ 1,166</u>

CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager	Fire Marshall Service
\$ --	\$ --	\$ 21,000	\$ --	\$ --
--	--	--	13,873	--
2,490	8,580	--	--	43,084
100	105	694	237	198
--	--	--	--	--
<u>2,590</u>	<u>8,685</u>	<u>21,694</u>	<u>14,110</u>	<u>43,282</u>
--	--	--	--	--
--	--	31,870	--	18,500
--	7,800	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>7,800</u>	<u>31,870</u>	<u>--</u>	<u>18,500</u>
2,590	885	(10,176)	14,110	24,782
--	--	--	--	--
--	--	(15,000)	(983)	--
<u>--</u>	<u>--</u>	<u>(15,000)</u>	<u>(983)</u>	<u>--</u>
2,590	885	(25,176)	13,127	24,782
12,559	13,802	92,020	25,238	12,875
<u>\$ 15,149</u>	<u>\$ 14,687</u>	<u>\$ 66,844</u>	<u>\$ 38,365</u>	<u>\$ 37,657</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	D.A. Worthless Check Trust	Hospital Trust	Grant	Narc Program
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	--	--
Fines	--	--	--	--
Interest	89	2	4,726	53
Miscellaneous	34,603	--	--	--
Total revenues	<u>34,692</u>	<u>2</u>	<u>4,726</u>	<u>53</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	26,032	10,000
Judicial	--	--	--	--
Legal	34,610	--	--	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>34,610</u>	<u>--</u>	<u>26,032</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	82	2	(21,306)	(9,947)
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	(63,511)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(63,511)</u>	<u>--</u>
Net change in fund balances	82	2	(84,817)	(9,947)
Fund balances, January 1	5,298	2,870	666,658	16,408
Fund balances, December 31	<u>\$ 5,380</u>	<u>\$ 2,872</u>	<u>\$ 581,841</u>	<u>\$ 6,461</u>

Federal Forfeiture	Imprest	Victim's Assistance	SCAAP	CDBG DRP Generators
\$ --	\$ --	\$ --	\$ 11,170	\$ --
--	--	--	--	--
--	--	--	--	--
19	--	--	--	--
--	--	--	--	--
<u>19</u>	<u>--</u>	<u>--</u>	<u>11,170</u>	<u>--</u>
--	--	--	--	--
--	--	--	11,170	20,593
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>11,170</u>	<u>20,593</u>
19	--	--	--	(20,593)
--	--	8,849	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>8,849</u>	<u>--</u>	<u>--</u>
19	--	8,849	--	(20,593)
2,829	5,229	(8,849)	--	20,593
<u>\$ 2,848</u>	<u>\$ 5,229</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Victim's Assistance (VOCA)	HSGP Search & Rescue	JAG Patrol Vehicles
Revenues:			
<i>Intergovernmental</i>	\$ 39,058	\$ 51,762	\$ 76,688
<i>Charges for services</i>	--	--	--
<i>Fines</i>	--	--	--
<i>Interest</i>	--	--	--
<i>Miscellaneous</i>	--	--	--
Total revenues	<u>39,058</u>	<u>51,762</u>	<u>76,688</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	--
<i>Public safety</i>	48,677	51,762	76,688
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public transportation</i>	--	--	--
<i>Culture and recreation</i>	--	--	--
<i>Nondepartmental</i>	--	--	--
Debt service:			
<i>Interest and fiscal charges</i>	--	--	--
Total expenditures	<u>48,677</u>	<u>51,762</u>	<u>76,688</u>
Excess (deficiency) of revenues over (under) expenditures	(9,619)	--	--
Other financing sources (uses):			
<i>Transfers in</i>	14,026	--	--
<i>Transfers out</i>	--	--	--
Total other financing sources (uses)	<u>14,026</u>	<u>--</u>	<u>--</u>
Net change in fund balances	4,407	--	--
Fund balances, January 1	(4,407)	--	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

HSGP Radios Digital	TWBD 8/31/12 4/30/14	JCM 2013-2014 #SF-14-J20- 24946-03	CETRZ Grant Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 101,001	\$ 22,815	\$ --	\$ 407,291	\$ 771,500
--	--	--	--	13,873
--	--	--	--	257,159
--	--	--	--	12,808
--	--	--	--	104,932
<u>101,001</u>	<u>22,815</u>	<u>--</u>	<u>407,291</u>	<u>1,160,272</u>
--	--	--	--	70,254
101,001	--	--	--	405,365
--	--	--	--	16,900
--	--	--	--	108,411
--	--	--	407,291	407,291
--	36,071	--	--	36,071
--	--	--	--	73,405
--	--	--	--	6,090
<u>101,001</u>	<u>36,071</u>	<u>--</u>	<u>407,291</u>	<u>1,123,787</u>
--	(13,256)	--	--	36,485
--	40,636	983	--	64,494
--	--	--	--	(79,494)
<u>--</u>	<u>40,636</u>	<u>983</u>	<u>--</u>	<u>(15,000)</u>
--	27,380	983	--	21,485
--	(27,380)	(983)	--	1,712,883
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,734,368</u>

WALLER COUNTY, TEXAS
 ELECTIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 189	\$ 189
<i>Miscellaneous</i>	86,375	62,751	(23,624)
Total revenues	<u>86,375</u>	<u>62,940</u>	<u>(23,435)</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Elections</i>	--	52,891	(52,891)
Total Nondepartmental	<u>--</u>	<u>52,891</u>	<u>(52,891)</u>
Total expenditures	<u>--</u>	<u>52,891</u>	<u>(52,891)</u>
Excess (deficiency) of revenues over (under) expenditures	86,375	10,049	(76,326)
Other financing sources (uses):			
<i>Transfers out</i>	(86,375)	--	86,375
Total other financing sources (uses)	<u>(86,375)</u>	<u>--</u>	<u>86,375</u>
Net change in fund balances	--	10,049	10,049
Fund balance, January 1	21,442	21,442	--
Fund balance, December 31	<u>\$ 21,442</u>	<u>\$ 31,491</u>	<u>\$ 10,049</u>

WALLER COUNTY, TEXAS
 LAW LIBRARY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 12,340	\$ 12,340
<i>Interest</i>	--	638	638
Total revenues	<u>--</u>	<u>12,978</u>	<u>12,978</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>	84,968	6,600	78,368
Total Legal	<u>84,968</u>	<u>6,600</u>	<u>78,368</u>
Total expenditures	<u>84,968</u>	<u>6,600</u>	<u>78,368</u>
Net change in fund balances	(84,968)	6,378	91,346
Fund balance, January 1	87,172	87,172	--
Fund balance, December 31	<u>\$ 2,204</u>	<u>\$ 93,550</u>	<u>\$ 91,346</u>

WALLER COUNTY, TEXAS
 TITLE IV JUVENILE JUSTICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Interest	\$ --	\$ 973	\$ 973
Total revenues	<u> --</u>	<u> 973</u>	<u> 973</u>
Expenditures:			
Current:			
Judicial			
Title V Juvenile Justice	139,881	--	139,881
Total Judicial	<u>139,881</u>	<u> --</u>	<u>139,881</u>
Total expenditures	<u>139,881</u>	<u> --</u>	<u>139,881</u>
Net change in fund balances	(139,881)	973	140,854
Fund balance, January 1	139,924	139,924	--
Fund balance, December 31	<u>\$ 43</u>	<u>\$ 140,897</u>	<u>\$ 140,854</u>

WALLER COUNTY, TEXAS
 RPF DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 5,000	\$ 8,100	\$ 3,100
<i>Interest</i>	--	153	153
Total revenues	<u>5,000</u>	<u>8,253</u>	<u>3,253</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation</i>	10,000	--	10,000
Total Judicial	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Net change in fund balances	(5,000)	8,253	13,253
Fund balance, January 1	16,499	16,499	--
Fund balance, December 31	<u>\$ 11,499</u>	<u>\$ 24,752</u>	<u>\$ 13,253</u>

WALLER COUNTY, TEXAS
RMPF COUNTY CLERK/DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 14,948	\$ 14,948
<i>Interest</i>	--	197	197
Total revenues	<u>--</u>	<u>15,145</u>	<u>15,145</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Management</i>	61,285	4,518	56,767
Total General Government	<u>61,285</u>	<u>4,518</u>	<u>56,767</u>
Total expenditures	<u>61,285</u>	<u>4,518</u>	<u>56,767</u>
Net change in fund balances	(61,285)	10,627	71,912
Fund balance, January 1	19,320	19,320	--
Fund balance, December 31	<u>\$ (41,965)</u>	<u>\$ 29,947</u>	<u>\$ 71,912</u>

WALLER COUNTY, TEXAS
 RPF COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 100,000	\$ 90,961	\$ (9,039)
<i>Interest</i>	--	1,088	1,088
Total revenues	<u>100,000</u>	<u>92,049</u>	<u>(7,951)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Preservation</i>	201,192	65,736	135,456
Total General Government	<u>201,192</u>	<u>65,736</u>	<u>135,456</u>
Total expenditures	<u>201,192</u>	<u>65,736</u>	<u>135,456</u>
Net change in fund balances	(101,192)	26,313	127,505
Fund balance, January 1	142,394	142,394	--
Fund balance, December 31	<u>\$ 41,202</u>	<u>\$ 168,707</u>	<u>\$ 127,505</u>

WALLER COUNTY, TEXAS
PRESERVATION FEE BIRTH/DEATH COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 1,166	\$ 1,166
<i>Interest</i>	--	110	110
Total revenues	<u>--</u>	<u>1,276</u>	<u>1,276</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>TJPC-Y</i>	<u>13,969</u>	<u>--</u>	<u>13,969</u>
Total Public Safety	<u>13,969</u>	<u>--</u>	<u>13,969</u>
Total expenditures	<u>13,969</u>	<u>--</u>	<u>13,969</u>
Net change in fund balances	(13,969)	1,276	15,245
Fund balance, January 1	15,218	15,218	--
Fund balance, December 31	<u>\$ 1,249</u>	<u>\$ 16,494</u>	<u>\$ 15,245</u>

WALLER COUNTY, TEXAS
 COURTHOUSE SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 30,710	\$ 30,710
<i>Interest</i>	--	618	618
Total revenues	<u>--</u>	<u>31,328</u>	<u>31,328</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Courthouse Security</i>	75,552	20,514	55,038
Total Nondepartmental	<u>75,552</u>	<u>20,514</u>	<u>55,038</u>
Total expenditures	<u>75,552</u>	<u>20,514</u>	<u>55,038</u>
Net change in fund balances	(75,552)	10,814	86,366
Fund balance, January 1	80,935	80,935	--
Fund balance, December 31	<u>\$ 5,383</u>	<u>\$ 91,749</u>	<u>\$ 86,366</u>

WALLER COUNTY, TEXAS
GRAFFITI ERADICATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ --	\$ 4	\$ 4
Total revenues	<u> --</u>	<u> 4</u>	<u> 4</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>TJPC-A/SEPT/ 2000/AUG 2001</i>	598	--	598
Total Public Safety	<u> 598</u>	<u> --</u>	<u> 598</u>
Total expenditures	<u> 598</u>	<u> --</u>	<u> 598</u>
Net change in fund balances	(598)	4	602
Fund balance, January 1	590	590	--
Fund balance, December 31	<u>\$ (8)</u>	<u>\$ 594</u>	<u>\$ 602</u>

WALLER COUNTY, TEXAS
JP TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 21,497	\$ 21,497
<i>Interest</i>	--	1,520	1,520
Total revenues	<u>--</u>	<u>23,017</u>	<u>23,017</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Technology</i>	198,504	9,100	189,404
Total <i>Judicial</i>	<u>198,504</u>	<u>9,100</u>	<u>189,404</u>
Total expenditures	<u>198,504</u>	<u>9,100</u>	<u>189,404</u>
Net change in fund balances	(198,504)	13,917	212,421
Fund balance, January 1	209,736	209,736	--
Fund balance, December 31	<u>\$ 11,232</u>	<u>\$ 223,653</u>	<u>\$ 212,421</u>

WALLER COUNTY, TEXAS
 FAMILY PROTECTION FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 2,415	\$ 2,415
<i>Interest</i>	--	127	127
Total revenues	<u>--</u>	<u>2,542</u>	<u>2,542</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Docket Management</i>	14,310	--	14,310
Total Judicial	<u>14,310</u>	<u>--</u>	<u>14,310</u>
Total expenditures	<u>14,310</u>	<u>--</u>	<u>14,310</u>
Net change in fund balances	(14,310)	2,542	16,852
Fund balance, January 1	16,669	16,669	--
Fund balance, December 31	<u>\$ 2,359</u>	<u>\$ 19,211</u>	<u>\$ 16,852</u>

WALLER COUNTY, TEXAS
COURT INITIATED GUARDIANSHIP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 2,700	\$ 2,700
<i>Interest</i>	--	126	126
Total revenues	<u>--</u>	<u>2,826</u>	<u>2,826</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Special Revenue Support Court Initiative</i>	13,547	--	13,547
Total Judicial	<u>13,547</u>	<u>--</u>	<u>13,547</u>
Total expenditures	<u>13,547</u>	<u>--</u>	<u>13,547</u>
Net change in fund balances	(13,547)	2,826	16,373
Fund balance, January 1	16,161	16,161	--
Fund balance, December 31	<u>\$ 2,614</u>	<u>\$ 18,987</u>	<u>\$ 16,373</u>

WALLER COUNTY, TEXAS
JUSTICE COURT SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 6,000	\$ 5,304	\$ (696)
<i>Interest</i>	--	382	382
Total revenues	<u>6,000</u>	<u>5,686</u>	<u>(314)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Probation Grants</i>	46,018	--	46,018
Total Public Safety	<u>46,018</u>	<u>--</u>	<u>46,018</u>
Total expenditures	<u>46,018</u>	<u>--</u>	<u>46,018</u>
Net change in fund balances	(40,018)	5,686	45,704
Fund balance, January 1	51,257	51,257	--
Fund balance, December 31	<u>\$ 11,239</u>	<u>\$ 56,943</u>	<u>\$ 45,704</u>

WALLER COUNTY, TEXAS
 COUNTY CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 613	\$ 613
<i>Interest</i>	--	19	19
Total revenues	<u>--</u>	<u>632</u>	<u>632</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Technology</i>	1,837	--	1,837
Total General Government	<u>1,837</u>	<u>--</u>	<u>1,837</u>
Total expenditures	<u>1,837</u>	<u>--</u>	<u>1,837</u>
Net change in fund balances	(1,837)	632	2,469
Fund balance, January 1	2,334	2,334	--
Fund balance, December 31	<u>\$ 497</u>	<u>\$ 2,966</u>	<u>\$ 2,469</u>

WALLER COUNTY, TEXAS
 DISTRICT CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 344	\$ 344
<i>Interest</i>	--	7	7
Total revenues	<u>--</u>	<u>351</u>	<u>351</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Preservation and Digitization</i>	975	--	975
Total Judicial	<u>975</u>	<u>--</u>	<u>975</u>
Total expenditures	<u>975</u>	<u>--</u>	<u>975</u>
Net change in fund balances	(975)	351	1,326
Fund balance, January 1	815	815	--
Fund balance, December 31	<u>\$ (160)</u>	<u>\$ 1,166</u>	<u>\$ 1,326</u>

WALLER COUNTY, TEXAS
CC RECORDS PRESERVATION DIGITIZATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 2,490	\$ 2,490
<i>Interest</i>	--	100	100
Total revenues	<u>--</u>	<u>2,590</u>	<u>2,590</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Preservation and Digitization</i>	10,486	--	10,486
Total General Government	<u>10,486</u>	<u>--</u>	<u>10,486</u>
Total expenditures	<u>10,486</u>	<u>--</u>	<u>10,486</u>
Net change in fund balances	(10,486)	2,590	13,076
Fund balance, January 1	12,559	12,559	--
Fund balance, December 31	<u>\$ 2,073</u>	<u>\$ 15,149</u>	<u>\$ 13,076</u>

WALLER COUNTY, TEXAS
DC RECORDS PRESERVATION DIGITIZATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 8,580	\$ 8,580
<i>Interest</i>	--	105	105
Total revenues	<u>--</u>	<u>8,685</u>	<u>8,685</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation</i>	22,039	7,800	14,239
Total Judicial	<u>22,039</u>	<u>7,800</u>	<u>14,239</u>
Total expenditures	<u>22,039</u>	<u>7,800</u>	<u>14,239</u>
Net change in fund balances	(22,039)	885	22,924
Fund balance, January 1	13,802	13,802	--
Fund balance, December 31	<u>\$ (8,237)</u>	<u>\$ 14,687</u>	<u>\$ 22,924</u>

WALLER COUNTY, TEXAS
DA PRETRIAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 47,414	\$ 21,000	\$ (26,414)
<i>Interest</i>	--	694	694
Total revenues	<u>47,414</u>	<u>21,694</u>	<u>(25,720)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Probation</i>	32,414	31,870	544
Total Public Safety	<u>32,414</u>	<u>31,870</u>	<u>544</u>
Total expenditures	<u>32,414</u>	<u>31,870</u>	<u>544</u>
Excess (deficiency) of revenues over (under) expenditures	15,000	(10,176)	(25,176)
Other financing sources (uses):			
<i>Transfers out</i>	(15,000)	(15,000)	--
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>--</u>
Net change in fund balances	--	(25,176)	(25,176)
Fund balance, January 1	92,020	92,020	--
Fund balance, December 31	<u>\$ 92,020</u>	<u>\$ 66,844</u>	<u>\$ (25,176)</u>

WALLER COUNTY, TEXAS
 JUVENILE CASE MANAGER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ 10,794	\$ 13,873	\$ 3,079
<i>Interest</i>	--	237	237
Total revenues	<u>10,794</u>	<u>14,110</u>	<u>3,316</u>
Other financing sources (uses):			
<i>Transfers out</i>	(10,794)	(983)	9,811
Total other financing sources (uses)	<u>(10,794)</u>	<u>(983)</u>	<u>9,811</u>
Net change in fund balances	--	13,127	13,127
Fund balance, January 1	25,238	25,238	--
Fund balance, December 31	<u>\$ 25,238</u>	<u>\$ 38,365</u>	<u>\$ 13,127</u>

WALLER COUNTY, TEXAS
 FIRE MARSHALL SERVICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 40,000	\$ 43,084	\$ 3,084
<i>Interest</i>	--	198	198
Total revenues	<u>40,000</u>	<u>43,282</u>	<u>3,282</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>CSEC 911 Addressing Grant</i>	40,000	18,500	21,500
Total Public Safety	<u>40,000</u>	<u>18,500</u>	<u>21,500</u>
Total expenditures	<u>40,000</u>	<u>18,500</u>	<u>21,500</u>
Net change in fund balances	--	24,782	24,782
Fund balance, January 1	12,875	12,875	--
Fund balance, December 31	<u>\$ 12,875</u>	<u>\$ 37,657</u>	<u>\$ 24,782</u>

WALLER COUNTY, TEXAS
 SCAAP
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 16,133	\$ 11,170	\$ (4,963)
Total revenues	<u>16,133</u>	<u>11,170</u>	<u>(4,963)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>WSNTF Grant</i>	32,465	11,170	21,295
Total Public Safety	<u>32,465</u>	<u>11,170</u>	<u>21,295</u>
Total expenditures	<u>32,465</u>	<u>11,170</u>	<u>21,295</u>
Net change in fund balances	(16,332)	--	16,332
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ (16,332)</u>	<u>\$ --</u>	<u>\$ 16,332</u>

WALLER COUNTY, TEXAS
HSGP/RADIOS-DIGITAL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 101,201	\$ 101,001	\$ (200)
Total revenues	<u>101,201</u>	<u>101,001</u>	<u>(200)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Homeland Security</i>	101,201	101,001	200
Total Public Safety	<u>101,201</u>	<u>101,001</u>	<u>200</u>
Total expenditures	<u>101,201</u>	<u>101,001</u>	<u>200</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
 CETRZ GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 407,291	\$ 407,291	\$ --
Total revenues	<u>407,291</u>	<u>407,291</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Road and Bridge Maintenance</i>	407,291	407,291	--
Total Public Transportation	<u>407,291</u>	<u>407,291</u>	<u>--</u>
Total expenditures	<u>407,291</u>	<u>407,291</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
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 561,319	\$ 610,540	\$ 49,221
<i>Interest</i>	350	1,556	1,206
Total revenues	<u>561,669</u>	<u>612,096</u>	<u>50,427</u>
Expenditures:			
Debt service:			
<i>Principal</i>	448,000	448,000	--
<i>Interest and fiscal charges</i>	113,669	113,669	--
<i>Total Debt Service</i>	<u>561,669</u>	<u>561,669</u>	<u>--</u>
Total expenditures	<u>561,669</u>	<u>561,669</u>	<u>--</u>
Net change in fund balances	--	50,427	50,427
Fund balance, January 1	158,700	158,700	--
Fund balance, December 31	<u>\$ 158,700</u>	<u>\$ 209,127</u>	<u>\$ 50,427</u>

WALLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
DECEMBER 31, 2015

	<u>Permanent School</u>	<u>Permanent School Available</u>
ASSETS		
<i>Cash and cash equivalents</i>	\$ --	\$ 9
<i>Investments</i>	--	--
<i>Capital assets</i>	1	--
Total Assets	<u>\$ 1</u>	<u>\$ 9</u>
 LIABILITIES		
 NET POSITION		
<i>Held in trust</i>	<u>\$ 1</u>	<u>\$ 9</u>

<u>Ogg Trust</u>	<u>Dismuke Estate Trust</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-7)</u>
\$ 52,100	\$ --	\$ 52,109
--	62,097	62,097
--	--	1
<u>\$ 52,100</u>	<u>\$ 62,097</u>	<u>\$ 114,207</u>
<u>\$ 52,100</u>	<u>\$ 62,097</u>	<u>\$ 114,207</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	362
Miscellaneous	--	5,926	--
Total Additions	<u>--</u>	<u>5,954</u>	<u>362</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	362
Net Position-Beginning of the Year	1	7	51,738
Net Position-End of the Year	<u>\$ 1</u>	<u>\$ 9</u>	<u>\$ 52,100</u>

EXHIBIT C-30

Dismuke Estate Trust	Total Private-Purpose Trust Funds (See Exhibit A-8)
\$ 48	\$ 438
<u> --</u>	<u> 5,926</u>
<u> 48</u>	<u> 6,364</u>
--	442
<u> --</u>	<u> 5,510</u>
<u> --</u>	<u> 5,952</u>
48	412
62,049	113,795
<u>\$ 62,097</u>	<u>\$ 114,207</u>

WALLER COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**DECEMBER 31, 2015*

	TJJD Grant A	TJJD Grant C	TJJD Grant N	Officers Agency Fund
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 803	\$ 16,210	\$ 8,293,890
<i>Intergovernmental</i>	54,302	--	--	--
Total Assets	<u>\$ 54,302</u>	<u>\$ 803</u>	<u>\$ 16,210</u>	<u>\$ 8,293,890</u>
<i>Accounts payable</i>	\$ 439	\$ 803	\$ 16,210	\$ --
<i>Other payables and accruals</i>	4,183	--	--	--
<i>Due to other governments</i>	49,680	--	--	4,941,855
<i>Due to others</i>	--	--	--	3,352,035
Total Liabilities	<u>\$ 54,302</u>	<u>\$ 803</u>	<u>\$ 16,210</u>	<u>\$ 8,293,890</u>

Merchant E Filing Account	Interchange Improvements Woods Road	County Clerk IRS	County Clerk Credit Card	JP 4 Wells Fargo
\$ 908	\$ 951	\$ 21	\$ 1,007	\$ 11,033
--	--	--	--	--
<u>\$ 908</u>	<u>\$ 951</u>	<u>\$ 21</u>	<u>\$ 1,007</u>	<u>\$ 11,033</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
908	951	21	1,007	11,033
<u>\$ 908</u>	<u>\$ 951</u>	<u>\$ 21</u>	<u>\$ 1,007</u>	<u>\$ 11,033</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

DECEMBER 31, 2015

	County Clerk E-Filing Account	District Clerk Credit Card Account	Payroll Clearing Fund	Total Agency Funds (See Exhibit A-7)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,935	\$ 30	\$ 262,459	\$ 8,589,247
<i>Intergovernmental</i>	--	--	--	54,302
Total Assets	<u>\$ 1,935</u>	<u>\$ 30</u>	<u>\$ 262,459</u>	<u>\$ 8,643,549</u>
<i>Accounts payable</i>	\$ --	\$ --	\$ 245,867	\$ 263,319
<i>Other payables and accruals</i>	--	--	16,592	20,775
<i>Due to other governments</i>	--	--	--	4,991,535
<i>Due to others</i>	1,935	30	--	3,367,920
Total Liabilities	<u>\$ 1,935</u>	<u>\$ 30</u>	<u>\$ 262,459</u>	<u>\$ 8,643,549</u>