

WALLER COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022

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WALLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

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Financial Section

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RUTLEDGE CRAIN & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS

3214 W Park Row, Suite E
Pantego, Texas 76013

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Waller County, Texas (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the 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 the County as of December 31, 2022, 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.

Basis for Opinions

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

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, OPEB schedules, and notes to required supplementary information on pages 5–11 and 56–63 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Phillip C. Ober & Company, PC

September 12, 2023

Management's Discussion and Analysis

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WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022
(Unaudited)

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, 2022. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

- The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2022, by \$69,853,693 (net position). Of this amount, \$15,857,496 (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 \$11,192,807.
- The County's governmental funds reported combined ending fund balances of \$41,548,348 an increase of \$8,360,099 in comparison to the previous year.
- The unassigned portion of the General Fund balance at the end of the year was \$30,293,189 and \$4,500,000 is committed to construction.
- Total General Obligation Debt of the County increased by \$7,095,000 during the fiscal year with the 2022 payments and the issuance of additional debt.

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.

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022
(Unaudited)

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-four 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, American Rescue Plan Grant, and, Tax Notes Series 2022, each of which are considered to be major funds. Data from the other fifty 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 2022, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$69,853,693. 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, \$49,559,393 or 70.95%, 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 \$4,436,804 or 6.35%, are restricted for future debt service payments and capital projects.

The remaining balance of unrestricted net position, \$15,857,496 or 22.70%, may be used to meet the government's ongoing obligations to citizens and creditors.

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022
(Unaudited)

Table 1
Condensed Statement of Net Position

	12/31/2022	12/31/2021	Increase (Decrease)
ASSETS			
Current and other assets	\$ 113,207,852	\$ 90,047,350	\$ 23,160,502
Capital assets	99,077,477	89,205,871	9,871,606
Net pension asset	5,218,156	-	5,218,156
Total assets	<u>217,503,485</u>	<u>179,253,221</u>	<u>38,250,264</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>4,860,747</u>	<u>6,185,898</u>	<u>(1,325,151)</u>
LIABILITIES			
Other liabilities	10,997,278	5,139,440	5,857,838
Long-term liabilities	65,263,249	67,464,841	(2,201,592)
Total liabilities	<u>76,260,527</u>	<u>72,604,281</u>	<u>3,656,246</u>
DEFERRED INFLOWS OF RESOURCES	<u>76,250,012</u>	<u>54,173,952</u>	<u>22,076,060</u>
NET POSITION			
Invested in capital assets, net	49,559,393	47,421,594	2,137,799
Restricted for debt service	988,980	897,682	91,298
Restricted for capital projects	3,447,824	1,134,064	2,313,760
Unrestricted	15,857,496	9,207,546	6,649,950
	<u>\$ 69,853,693</u>	<u>\$ 58,660,886</u>	<u>\$ 11,192,807</u>

CHANGES IN NET POSITION: The net position of the County increased by \$11,192,807 for the fiscal year ended December 31, 2022. 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, 2022
(Unaudited)

Table 2
Changes in Net Position

	12/31/2022	12/31/2021	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$ 5,748,737	\$ 4,535,188	\$ 1,213,549
Operating grants and contributions	656,158	451,564	204,594
Capital grants and contributions	3,972,932	2,714,367	1,258,565
General revenues			
Taxes	45,032,781	39,793,425	5,239,356
Interest	958,913	368,605	590,308
Miscellaneous	1,050,591	5,005,175	(3,954,584)
Gain/Loss sale of capital assets	(13,080)	(52,298)	39,218
Total revenues	<u>57,407,032</u>	<u>52,816,026</u>	<u>4,591,006</u>
Expenses:			
General government	6,946,224	4,642,496	2,303,728
Financial administration	1,887,313	1,762,851	124,462
Public safety	11,218,314	9,993,298	1,225,016
Judicial	3,400,172	3,053,997	346,175
Legal	1,719,058	1,776,949	(57,891)
Public transportation	11,290,528	11,029,883	260,645
Health and welfare	132,351	-	132,351
Culture and recreation	578,283	567,144	11,139
Non departmental	7,545,520	6,452,133	1,093,387
Interest on long-term debt	1,496,462	1,396,238	100,224
Total expenses	<u>46,214,225</u>	<u>40,674,989</u>	<u>5,539,236</u>
Increase (decrease) in net position	11,192,807	12,141,037	(948,230)
Net position - beginning of year	58,660,886	46,605,084	12,055,802
Prior period adjustment	-	(85,235)	85,235
Net position - end of year	<u>\$ 69,853,693</u>	<u>\$ 58,660,886</u>	<u>\$ 11,192,807</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 \$41,548,348.

The General Fund is the main operating fund of the County. The General Fund had an increase in fund balance of \$6,007,796 and at the end of the current fiscal year unassigned fund balance was \$30,293,189. Key factors of the increase are as follows:

- Total governmental revenues increased \$5,548,333 or 16.84% compared to 2021 and was significantly due to an increase in ad valorem taxes of \$4,145,941. The increase in ad valorem taxes was the result of the increase of taxable values.
- Total governmental expenditures increased \$ 3,851,553 or 14.60% compared to 2021.

The Road and Bridge Fund had a decrease in the fund balance of \$207,376 and at the end of the current fiscal year fund balance was \$46,982. The total amount of revenues received for the Road & Bridge Fund was \$9,578,131 and the expenditures were \$13,200,521. Key factors of the changes are as follows:

- Total governmental revenues increased \$1,464,872 or 18.05% compared to 2021 and was significantly due to the increase in property tax revenue.
- Total governmental expenditures increased \$4,076,601 or 44.68% compared to 2021.

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 \$2,465,079 and the expenditure budget exceeded actual expenses by \$1,617,669 for an overall positive budget variance of \$4,082,748.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS: The County's investment in capital assets as of December 31, 2022, totals \$99,077,477 (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 9.33%.

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022
(Unaudited)

Table 3
Capital Assets at Year End

Asset	12/31/2022	12/31/2021	Increase (Decrease)
Land	\$ 2,256,196	\$ 1,407,446	\$ 848,750
Construction in progress	8,398,038	907,125	7,490,913
Buildings	50,362,872	52,613,183	(2,250,311)
Machinery and equipment	4,918,199	4,007,845	910,354
Right to use assets - equipment	1,819,867	1,416,421	403,446
Roads	28,894,284	28,361,675	532,609
Bridges	2,428,021	1,908,598	519,423
	<u>\$ 99,077,477</u>	<u>\$ 90,622,293</u>	<u>\$ 8,455,184</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 \$65,263,249. Certificates of Obligations issued for capital renovations in the amount of \$4,462,000, Tax Notes issued for capital equipment and design work in the amount of \$10,000,000 and General Obligation bonds issued for the construction of a new Justice Center in the amount of \$33,110,000 and are payable from annual appropriations of the Debt Service Fund. Capital lease obligations for equipment in the amount of \$1,871,056 are payable from annual appropriations of the General Fund. The remainder of the debt consists of compensated absences payable of \$684,012, a liability for unfunded other post-employment benefits (OPEB) of \$13,878,688 and net bond discounts and premium's in the amount of \$1,257,493.

Table 4
Outstanding Debt at Year End

Type of Debt	12/31/2022	12/31/2021	Increase (Decrease)
General obligation bonds	\$ 33,110,000	\$ 34,555,000	\$ (1,445,000)
Bond premium	1,705,692	1,672,749	32,943
Bond discount	(448,199)	(444,648)	(3,551)
Tax notes	10,000,000	4,295,000	5,705,000
Certificates of obligation	4,462,000	1,627,000	2,835,000
Leases payable	1,871,056	1,495,598	375,458
Compensated absences	684,012	488,378	195,634
Liability for unfunded OPEB retiree health	12,937,824	22,306,297	(9,368,473)
Liability for unfunded OPEB term life	940,864	910,763	30,101
	<u>\$ 65,263,249</u>	<u>\$ 66,906,137</u>	<u>\$ (1,642,888)</u>

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

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022
(Unaudited)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For fiscal year 2023, the Commissioners' Court adopted a budget of \$67,549,606 in estimated revenues and a property tax rate of \$0.548445 per hundred dollars of taxable value. This rate was \$.056187 lower than fiscal year 2022. This is estimated to provide an overall revenue increase of \$4,979,706 over the 2022 budget with \$2,805,361 in tax revenue to be raised from new property added to the tax roll this year.

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, TEXASSTATEMENT OF NET POSITION
DECEMBER 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 22,177,761
Investments	45,904,964
Receivables (net of allowances for uncollectibles)	44,145,987
Inventories	502,312
Prepaid items	476,828
Restricted assets:	
Capital assets (net of accumulated depreciation)	
Land	2,256,196
Construction in progress	8,398,038
Buildings	50,362,872
Machinery and equipment	4,918,199
Right to use assets - equipment	1,819,867
Roads	28,894,284
Bridges	2,428,021
Net pension asset	5,218,156
Total Assets	<u>217,503,485</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	<u>4,860,747</u>
Total Deferred Outflows of Resources	<u>4,860,747</u>
LIABILITIES	
Accounts payable	8,462,337
Other payables and accruals	1,109,620
Due to other governments	815,578
Due to others	609,743
Noncurrent liabilities:	
Due within one year	4,468,771
Due in more than one year	60,794,478
Total Liabilities	<u>76,260,527</u>
DEFERRED INFLOW OF RESOURCES	
Unearned revenue	<u>76,250,012</u>
Total Deferred Inflows of Resources	<u>76,250,012</u>
NET POSITION:	
Net Investment in Capital Assets	49,559,393
Restricted For:	
Debt Service	988,980
Capital Projects	3,447,824
Unrestricted	15,857,496
Total Net Position	<u>\$ 69,853,693</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

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:					
General government	\$ 6,946,224	\$ 1,129,561	\$ 84,417	\$ 2,912,020	\$ (2,820,226)
Financial administration	1,887,313	605,720	19,868	--	(1,261,725)
Public Safety	11,218,314	957,295	78,855	85,018	(10,097,146)
Judicial	3,400,172	1,482,176	54,025	--	(1,863,971)
Legal	1,719,058	216,566	124,165	--	(1,378,327)
Public transportation	11,290,528	1,293,257	214,697	379,257	(9,403,317)
Health and welfare	132,351	4,633	--	--	(127,718)
Culture and recreation	578,283	4,057	80,131	--	(494,095)
Nondepartmental	7,545,520	55,472	--	596,637	(6,893,411)
Interest on long-term debt	1,496,462	--	--	--	(1,496,462)
Total governmental activities	<u>46,214,225</u>	<u>5,748,737</u>	<u>656,158</u>	<u>3,972,932</u>	<u>(35,836,398)</u>
Total Primary Government	<u>\$ 46,214,225</u>	<u>\$ 5,748,737</u>	<u>\$ 656,158</u>	<u>\$ 3,972,932</u>	<u>(35,836,398)</u>
General Revenues:					
Taxes					45,032,781
Unrestricted Investment Earnings					958,913
Miscellaneous					1,050,591
Loss on Disposal of Capital Assets					(13,080)
Total General Revenues					<u>47,029,205</u>
Change in Net Position					11,192,807
Net Position - Beginning					58,660,886
Net Position - Ending					<u>\$ 69,853,693</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXASBALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	<u>General Fund</u>	<u>Road and Bridge</u>
ASSETS		
Cash and cash equivalents	\$ 8,855,519	\$ 2,087,047
Investments	35,282,437	8,097
Receivables (net of allowances for uncollectibles):		
Taxes	29,717,946	7,186,911
Fines	1,760,652	320,373
Intergovernmental	235,400	214,697
Due from other funds	745,480	--
Prepaid items	448,075	9,061
Total Assets	<u>\$ 77,045,509</u>	<u>\$ 9,826,186</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 1,827,230	\$ 236,901
Other payables and accruals	349,807	93,742
Due to other funds	--	--
Due to other governments	815,578	--
Due to others	609,743	--
Total Liabilities	<u>3,602,358</u>	<u>330,643</u>
Deferred Inflows of Resources		
Deferred revenue	30,149,765	7,491,794
Taxes collected in advance	8,052,122	1,956,767
Total Deferred Inflows of Resources	<u>38,201,887</u>	<u>9,448,561</u>
Fund balances:		
Nonspendable	448,075	9,061
Restricted	--	--
Committed to construction	4,500,000	--
Committed to road and bridge maintenance	--	37,921
Committed to justice administration	--	--
Unassigned	30,293,189	--
Total fund balances (deficits)	<u>35,241,264</u>	<u>46,982</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 77,045,509</u>	<u>\$ 9,826,186</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

American Rescue Plan Grant	Tax Notes Series 2022	Other Governmental Funds	Total Governmental Funds
\$ 8,013,739	\$ --	\$ 3,221,457	\$ 22,177,762
--	4,834,801	5,779,630	45,904,965
--	--	4,292,693	41,197,550
--	--	51,740	2,132,765
--	--	365,575	815,672
--	--	--	745,480
--	--	19,692	476,828
<u>\$ 8,013,739</u>	<u>\$ 4,834,801</u>	<u>\$ 13,730,787</u>	<u>\$ 113,451,022</u>
\$ 644,354	\$ 4,200,041	\$ 1,553,811	\$ 8,462,337
25,550	--	1,377	470,476
--	682,981	62,499	745,480
--	--	--	815,578
--	--	--	609,743
<u>669,904</u>	<u>4,883,022</u>	<u>1,617,687</u>	<u>11,103,614</u>
7,343,835	--	4,621,514	49,606,908
--	--	1,183,263	11,192,152
<u>7,343,835</u>	<u>--</u>	<u>5,804,777</u>	<u>60,799,060</u>
--	--	19,692	476,828
--	--	6,288,537	6,288,537
--	--	--	4,500,000
--	--	--	37,921
--	--	94	94
--	(48,221)	--	30,244,968
--	(48,221)	6,308,323	41,548,348
<u>\$ 8,013,739</u>	<u>\$ 4,834,801</u>	<u>\$ 13,730,787</u>	<u>\$ 113,451,022</u>

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WALLER COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2022

Total fund balances - governmental funds balance sheet	\$ 41,548,348
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	99,077,477
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,771,268
Payables for bond principal which are not due in the current period are not reported in the funds.	(47,572,000)
Payables for right-to-use leases which are not due in the current period are not reported in the funds.	(1,871,056)
Payables for debt interest which are not due in the current period are not reported in the funds.	(639,144)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(684,012)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	502,312
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	874,561
Recognition of the net pension asset is not reported in the funds.	5,218,156
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(9,261,080)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	4,499,576
Bond premiums/discounts are amortized in the SNA but not in the funds.	(1,257,493)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(13,878,688)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(8,835,703)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>361,171</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 69,853,693</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, 2022

	General Fund	Road and Bridge
Revenues:		
Taxes	\$ 33,377,704	\$ 7,323,650
Licenses and permits	193,959	1,138,167
Intergovernmental	1,193,306	248,062
Charges for services	979,439	--
Fines	1,634,261	114,339
Interest	666,591	59,117
Miscellaneous	437,064	694,796
Total revenues	<u>38,482,324</u>	<u>9,578,131</u>
Expenditures:		
Current:		
General government	3,989,988	--
Financial administration	1,920,667	--
Public safety	12,104,349	--
Judicial	3,119,212	--
Legal	1,537,624	--
Public transportation	--	12,447,449
Health and welfare	128,200	--
Culture and recreation	492,688	--
Nondepartmental	5,638,031	753,072
Capital outlay	1,284,695	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Bond issuance cost	--	--
Total expenditures	<u>30,215,454</u>	<u>13,200,521</u>
Excess (deficiency) of revenues over (under) expenditures	8,266,870	(3,622,390)
Other financing sources (uses):		
Transfers in	58,389	3,141,113
Transfers out	(3,158,763)	--
Proceeds of bond issue	--	--
Premium on bonds issued	--	--
Discount on bonds issued	--	--
Proceeds from capital lease	841,300	273,901
Total other financing sources (uses)	<u>(2,259,074)</u>	<u>3,415,014</u>
Net change in fund balances	6,007,796	(207,376)
Fund balances, January 1	29,233,468	254,358
Fund balances (deficits), December 31	<u>\$ 35,241,264</u>	<u>\$ 46,982</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

American Rescue Plan Grant	Tax Notes Series 2022	Other Governmental Funds	Total Governmental Funds
\$ --	\$ --	\$ 4,152,644	\$ 44,853,998
--	--	--	1,332,126
2,912,020	--	1,296,588	5,649,976
--	--	42,358	1,021,797
--	--	367,943	2,116,543
--	94,495	58,020	878,223
--	--	160,269	1,292,129
<u>2,912,020</u>	<u>94,495</u>	<u>6,077,822</u>	<u>57,144,792</u>
2,912,020	--	66,434	6,968,442
--	--	--	1,920,667
--	--	208,198	12,312,547
--	--	93,729	3,212,941
--	--	224,803	1,762,427
--	--	379,257	12,826,706
--	--	--	128,200
--	--	53,703	546,391
--	--	626,435	7,017,538
--	6,627,716	1,074,138	8,986,549
--	--	2,755,000	2,755,000
--	--	1,359,808	1,359,808
--	--	66,748	66,748
<u>2,912,020</u>	<u>6,627,716</u>	<u>6,908,253</u>	<u>59,863,964</u>
--	(6,533,221)	(830,431)	(2,719,172)
--	--	17,650	3,217,152
--	--	(58,389)	(3,217,152)
--	6,485,000	3,365,000	9,850,000
--	--	147,438	147,438
--	--	(33,368)	(33,368)
--	--	--	1,115,201
<u>--</u>	<u>6,485,000</u>	<u>3,438,331</u>	<u>11,079,271</u>
--	(48,221)	2,607,900	8,360,099
--	--	3,700,423	33,188,249
<u>\$ --</u>	<u>\$ (48,221)</u>	<u>\$ 6,308,323</u>	<u>\$ 41,548,348</u>

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WALLER COUNTY, TEXAS
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2022**

Net change in fund balances - total governmental funds	\$ 8,360,099
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	14,684,576
The depreciation of capital assets used in governmental activities is not reported in the funds.	(6,216,312)
The gain or loss on the sale of capital assets is not reported in the funds.	(13,080)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	184,782
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	50,397
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	2,755,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	739,743
(Increase) decrease in accrued interest from beginning of period to end of period.	(103,286)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(195,634)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	9,848
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(9,850,000)
Bond premiums/discounts are reported in the funds but not in the SOA.	(29,392)
Proceeds of right-to-use leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(1,115,201)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	605,178
Implementing GASB 75 required certain expenditures to be de-expended and recorded as deferred resource outflows.	<u>1,326,089</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 11,192,807</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2022

	Custodial Funds	Private-purpose Trust Funds
ASSETS		
Cash and cash equivalents	\$ 15,299,423	\$ 19,781
Investments	--	823,102
Capital assets	--	1
Total Assets	<u>15,299,423</u>	<u>\$ 842,884</u>
LIABILITIES		
Due to other governments	9,123,081	--
Due to others	2,891,340	--
Total Liabilities	<u>12,014,421</u>	<u>--</u>
NET POSITION	<u>\$ 3,285,002</u>	<u>\$ 842,884</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXASSTATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Custodial Funds	Private Purpose Trusts
ADDITIONS:		
Tax Collections	\$ 131,254,267	\$ --
Fees of office	3,855,986	--
Receipts from fiduciaries	1,957,640	--
Miscellaneous	505,458	14,268
Total Additions	<u>137,573,351</u>	<u>14,268</u>
DEDUCTIONS:		
Payments to county	54,692,867	--
Payments to other governments	27,306,252	--
Payments to beneficiaries	28,340,344	--
Other	30,587,757	18,294
Total Deductions	<u>140,927,220</u>	<u>18,294</u>
Change in Fiduciary Net Position	(3,353,869)	(4,026)
Net Position-Beginning of the Year	6,638,871	846,910
Net Position-End of the Year	<u>\$ 3,285,002</u>	<u>\$ 842,884</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, 2022

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, health and welfare, 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 position and the statement of activities) 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 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.

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.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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.

The *American Rescue Plan Grant Fund* accounts for the activities of a federal grant.

The *Tax Notes Series 2022 Fund* accounts for the construction of County Projects.

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.

Capital Projects Funds account for construction or acquisition of major capital facilities primarily from the proceeds of debt issues.

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.

Custodial Funds are used to account for assets held by the government 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, 2022

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

5. Compensated absences

Employees accumulate earned but unused vacation time. All vacation pay is accrued when incurred in the government-wide funds. A liability is reported for these amounts in governmental funds only if they have

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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, 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 insurance 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. Leases

The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements and proprietary fund financial statements. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

8. 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 deficit fund balances in other governmental funds.

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. The County has adopted a policy of maintaining four months of operating expenses in fund balance for the General Fund.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

	General Fund	Road & Bridge	American Rescue Plan	Tax Notes Series 2022	Other Funds	Total
Fund Balances						
Nonspendable for:						
Prepays	\$ 448,075	\$ 9,061	\$ --	\$ --	\$ 19,692	\$ 476,828
Restricted for:						
Debt service	--	--	--	--	866,689	866,689
Justice administration	--	--	--	--	1,657,910	1,657,910
Grants	--	--	--	--	25,123	25,123
Construction	--	--	--	--	3,496,045	3,496,045
Other	--	--	--	--	242,770	242,770
	--	--	--	--	6,288,537	6,288,537
Committed to:						
Construction	4,500,000	--	--	--	--	4,500,000
Road and bridge	--	37,921	--	--	--	37,921
Justice administration	--	--	--	--	94	94
OPEB funding	--	--	--	--	--	--
	4,500,000	37,921	--	--	94	4,538,015
Unassigned	30,293,189	--	--	(48,221)	--	30,244,968
	\$ 35,241,264	\$ 46,982	\$ --	\$ (48,221)	\$ 6,308,323	\$ 41,548,348

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 \$502,312 difference are as follows:

Inventory \$ 502,312

- 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 \$50,397 difference are as follows:

Change in inventory balances \$50,397

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

III. DETAILED NOTES ON ALL FUND

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand, deposits, and cash equivalents, was \$37,496,965, including \$15,319,204 in Fiduciary Funds. All of the bank balance of \$36,329,777 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 89,742,463 and fair value \$79,087,576. This pledge includes cash on hand and savings reflected in the financial statements as cash.

Investments

As of December 31, 2022, the County had the following investments, including \$823,102 in Fiduciary Funds:

Investment type:	Fair Value	Years to Maturity
Government sponsored investment pool (TexPool)	\$ 1,058,104	<60 days
Texas Class	45,669,962	<60 days
Total Fair Value	\$ 46,728,066	

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

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

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

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

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

TexPool and Texas Class are external investment pools and are not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pools are independently reviewed monthly. At December 31, 2022 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, 2022

B. Receivables

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

	General	Road and Bridge	NonMajor Other Funds	Total
Taxes receivable	\$ 30,069,647	\$7,268,985	\$ 4,325,565	\$41,664,197
Less allowance	(351,701)	(82,074)	(32,872)	(466,647)
	<u>\$ 29,717,946</u>	<u>\$7,186,911</u>	<u>\$ 4,292,693</u>	<u>\$41,197,550</u>
Fines receivable	\$ 2,257,864	\$ 752,134	\$ 120,508	\$ 3,130,506
Less allowance	(497,212)	(431,761)	(68,768)	(997,741)
	<u>\$ 1,760,652</u>	<u>\$ 320,373</u>	<u>\$ 51,740</u>	<u>\$ 2,132,765</u>
Accounts receivable	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Intergovernmental	<u>\$ 235,400</u>	<u>\$ 214,697</u>	<u>\$ 365,575</u>	<u>\$ 815,672</u>

C. Deferred Revenue

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

	Unavailable	Unearned	Total
Fines receivable (General Fund)	\$ 502,449	\$ --	\$ 502,449
Fines receivable (Road & Bridge)	320,373	--	320,373
Fines Receivable (Nonmajor Special Revenue Funds)	51,740	--	51,740
Grants Receivable (American Rescue Plan Grant)	--	7,312,903	7,312,903
Grants Receivable (Nonmajor Special Revenue Funds)	--	286,279	286,279
Current tax levy receivable (2022) (General Fund)	--	28,311,144	28,311,144
Current tax levy receivable (2022) (Road & Bridge)	--	6,876,250	6,876,250
Current tax levy receivable (2022) (Debt Service)	--	4,161,203	4,161,203
Taxes collected in advance (General Fund)	--	8,052,122	8,052,122
Taxes collected in advance (Road & Bridge)	--	1,956,767	1,956,767
Taxes collected in advance (Debt Service)	--	1,183,263	1,183,263
Delinquent property taxes receivable (General Fund)	1,336,172	--	1,336,172
Delinquent property taxes receivable (Road & Bridge)	295,171	--	295,171
Delinquent property taxes receivable (Debt Service)	122,292	--	122,292
Total deferred/unearned revenue for governmental funds	<u>\$2,628,197</u>	<u>\$58,139,931</u>	<u>\$60,768,128</u>

Reported in financial statements as:

Deferred revenue	\$49,575,976
Taxes collected in advance	11,192,152
Total	<u>\$60,768,128</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

D. Capital assets

Capital asset activity for the year ended December 31, 2022

	Balance 12/31/21	Additions	Retirements	Completed Construction	Balance 12/31/22
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 1,407,446	\$ 848,750	\$ --	\$ --	\$ 2,256,196
Construction in progress	907,125	8,121,123	--	(630,210)	8,398,038
Total capital assets not being depreciated	<u>2,314,571</u>	<u>8,969,873</u>	<u>--</u>	<u>(630,210)</u>	<u>10,654,234</u>
Capital assets, being depreciated:					
Buildings and improvements	57,920,184	32,700	(2,264,400)	--	55,688,484
Machinery and equipment	14,592,775	1,958,422	(223,230)	--	16,327,967
Right to use assets - equipment	1,416,421	1,115,201	--	--	2,531,622
Roads	38,085,032	2,574,880	(1,348,711)	--	39,311,201
Bridges	5,886,811	33,500	--	630,210	6,550,521
Total capital assets being depreciated	<u>117,901,223</u>	<u>5,714,703</u>	<u>(3,836,341)</u>	<u>630,210</u>	<u>120,409,795</u>
Less accumulated depreciation for:					
Buildings and improvements	(5,307,001)	(2,283,011)	2,264,400	--	(5,325,612)
Machinery and equipment	(10,584,930)	(1,034,988)	210,150	--	(11,409,768)
Right to use assets - equipment	--	(711,755)	--	--	(711,755)
Roads	(9,723,357)	(2,042,271)	1,348,711	--	(10,416,917)
Bridges	(3,978,213)	(144,287)	--	--	(4,122,500)
Total accumulated depreciation	<u>(29,593,501)</u>	<u>(6,216,312)</u>	<u>3,823,261</u>	<u>--</u>	<u>(31,986,552)</u>
Total capital assets being depreciated, net	<u>88,307,722</u>	<u>(501,609)</u>	<u>(13,080)</u>	<u>630,210</u>	<u>88,423,243</u>
Governmental activities capital assets, net	<u>\$ 90,622,293</u>	<u>\$ 8,468,264</u>	<u>\$ (13,080)</u>	<u>\$ --</u>	<u>\$ 99,077,477</u>

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

Governmental activities:

General government	\$ 61,063
Financial administration	6,383
Public safety	758,720
Judicial	265,408
Legal	23,140
Public transportation	2,972,452
Health and welfare	7,510
Culture and recreation	48,260
Nondepartmental	<u>2,073,376</u>
Total depreciation expense - governmental activities	<u>\$ 6,216,312</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Construction commitments

The County has active construction projects as of December 31, 2022, consisting of the following:

Project	Spent to Date	Remaining Commitment
Courthouse design	\$ 2,534,756	\$ 3,500,000
Judicial design	4,456,639	--
Bridges	840,733	51,352
Maintenance	531,547	--
Swing space	2,362	1,988,979
Macerator	12,280	264,316
Fuel depot	14,463	--
Canopy	5,258	--
	<u>\$ 8,398,038</u>	<u>\$ 5,804,647</u>

The Courthouse and judicial design projects are being financed by bond proceeds. The remaining projects are to be completed through operating funds. Remaining commitments which are pending contracts or approvals to complete are shown without a remaining commitment at this time.

E. Interfund Receivables/Payables and Transfers In/Out

Interfund receivables:

Fund	Due From	Due To
Major Governmental Funds		
General Fund	\$ 745,480	\$ --
Tax Notes - Series 2022	--	682,981
Total Major Funds	<u>745,480</u>	<u>682,981</u>
Nonmajor Governmental Funds		
JP Technology Fee	--	20,861
Justice Court Security	--	4,221
VOCA Grant -1	--	9,444
STEP CMV	--	1,515
Step Comprehensive	--	3,616
Tech Enhancement	--	2,842
MVCPA Auxilliary Grant	--	20,000
Total Nonmajor governmental funds	<u>--</u>	<u>62,499</u>
Totals	<u>\$ 745,480</u>	<u>\$ 745,480</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$ 58,389	\$ 3,158,763
Road and Bridge	3,141,113	--
Total Major Funds	3,199,502	3,158,763
Nonmajor Governmental Funds		
Courthouse Security	--	25,000
JP Technology Fund	--	21,848
Justice Court Security	--	9,041
Juvenile Case Manager	--	2,500
Voca Grant	12,315	
MVCPA Auxilliary Grant	5,335	--
Total Nonmajor governmental funds	17,650	58,389
Totals	\$ 3,217,152	\$ 3,217,152

Interfund transfers are made from the General Fund to the Road and Bridge Fund because the court only allocates \$0.07 of the approved total tax rate to this fund. The Road and Bridge Fund approved expenditures budget exceeds the tax revenue and other revenue generated in this fund and therefore requires a year end transfer.

The transfers from the various Special Revenue Funds to the General Fund are approved budget transfers for supplemental pay, office security and technology.

The transfers from the General Fund to the various special revenue funds are for the required local match which was approved in the grants.

F. Long-term debt

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

General Debt Currently Outstanding:

Purpose	Original Amount	Issue Date	Final Maturity	Interest Rate	Balance 12/31/22
General Long-Term Debt Issues					
Certificates of Obligation:					
Series 2014	\$5,000,000	2/13/14	2/15/24	2.380%	\$ 1,097,000
Series 2022	\$3,365,000	11/10/22	2/15/43	4.00%-5.00%	3,365,000
Tax Notes					
Series 2020	4,870,000	8/20/20	8/15/27	1.070%	3,515,000
Series 2022	6,845,000	5/26/22	2/15/29	2.750%	6,485,000
General Obligation Bonds					
Series 2018	28,930,000	6/01/18	2/15/38	3.00%-5.00%	25,140,000
Series 2017	9,375,000	12/01/17	2/15/38	3.00%-3.25%	7,970,000
Total General Long-Term Debt					<u>\$47,572,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Debt		
	Principal	Interest	Total
2023	\$ 3,562,000	\$ 1,569,482	\$ 5,131,482
2024	3,805,000	1,449,201	5,254,201
2025	3,360,000	1,335,113	4,695,113
2026	3,480,000	1,221,021	4,701,021
2027	3,600,000	1,102,129	4,702,129
2028-2032	12,885,000	3,897,050	16,782,050
2033-2037	12,880,000	1,860,060	14,740,060
2038-2042	3,750,000	213,519	3,963,519
2043	250,000	5,156	255,156
Total	<u>\$ 47,572,000</u>	<u>\$ 12,652,731</u>	<u>\$ 60,224,731</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Lease Obligations Currently Outstanding:

Description	Original	Date Made	Date Due	Rate	Balance 12/31/22
2019 Ford F-250 4x4	\$ 33,932	4/1/2019	3/31/24	7.99%	\$ 9,925
2019 Ford F-150 4x4	33,700	4/1/2019	3/31/24	7.71%	9,818
2019 Ford F-450 4x4	52,322	5/1/2019	4/30/24	10.90%	16,924
2020 Ford F-150 4x4	34,615	4/1/2020	3/31/25	8.49%	17,403
2020 Ford F-250 4x4	35,045	3/1/2020	2/28/25	9.83%	17,038
2021 Ford F-150 4x4	36,987	5/1/2021	4/30/26	7.90%	25,754
2022 Chevy Silverado LTD	46,705	7/1/2022	6/30/27	7.59%	42,327
2022 Chevy Silverado LTD	47,355	2/1/2022	1/31/27	7.77%	39,237
2022 Chevy Silverado LTD	46,851	3/1/2022	2/28/27	5.85%	39,637
2022 Chevy Silverado LTD	44,330	2/1/2022	1/31/27	7.93%	36,753
2022 Chevy Silverado LTD	44,330	2/1/2022	1/31/27	7.93%	36,753
2022 Chevy Silverado LTD	44,330	2/1/2022	1/31/27	7.93%	36,753
2016 Ford F-450 Chassis	37,230	2/1/2018	1/31/23	8.27%	1,124
2017 Ford F-450 Chassis	51,660	2/1/2018	1/31/23	11.95%	1,501
2018 Ford F-450 Chassis	55,301	5/1/2018	4/30/23	9.70%	4,854
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2019 Ford Police Interceptor	41,451	5/1/2019	4/30/23	6.85%	4,163
2020 Ford F-150 4x4	33,333	3/1/2020	2/29/24	0.41%	9,873
2020 Ford F-150 4x4	33,333	3/1/2020	2/29/24	0.41%	9,873
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.96%	23,431
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.96%	23,431
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.85%	23,455
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.62%	23,505
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.85%	23,455
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.96%	23,431
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.62%	23,505
2020 Ford Police Interceptor	55,352	10/1/2020	9/30/24	2.69%	24,862
2020 Ford Police Interceptor	55,352	10/1/2020	9/30/24	3.03%	24,784
2020 Ford Police Interceptor Utility	39,576	5/1/2020	4/30/24	1.23%	12,845
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	31,669
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	31,669
2021 Ford Police Interceptor	55,574	6/1/2021	5/31/25	5.45%	34,339
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	31,669
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	31,669
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	31,669

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Description	Original	Date Made	Date Due	Rate	Balance 12/31/22
2021 Ford Police Interceptor	\$ 52,354	5/1/2021	4/30/25	4.41%	\$ 31,669
2021 Ford Police Interceptor	55,574	6/1/2021	5/31/25	5.45%	34,339
2021 Chevy Silverado 1500	34,774	6/1/2021	5/31/25	1.79%	21,168
2021 Chevy Silverado	34,774	6/1/2021	5/31/25	1.79%	21,168
2021 Chevy Tahoe	39,017	8/1/2021	7/31/25	5.80%	25,897
2021 Chevy Tahoe	39,017	8/1/2021	7/31/25	5.80%	25,897
2021 Chevy Tahoe	39,017	8/1/2021	7/31/25	5.80%	25,897
2021 Chevy Tahoe	45,916	3/1/2022	2/28/26	6.82%	36,810
2021 Chevy Tahoe	45,916	3/1/2022	2/28/26	6.82%	36,810
2021 Chevy Tahoe	45,916	3/1/2022	2/28/26	6.82%	36,810
2021 Chevy Tahoe	38,815	1/1/2022	12/31/25	6.63%	29,442
2022 Chevy Tahoe	40,952	11/1/2022	10/31/26	9.26%	38,901
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.42%	38,682
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.26%	38,958
2022 Chevy Tahoe	44,275	11/1/2022	10/31/26	7.44%	41,630
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.00%	39,145
2023 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.09%	39,081
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.09%	39,081
2022 Chevy Tahoe	41,762	8/1/2022	7/31/26	7.68%	37,233
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	35,815
2022 Chevy Tahoe	40,172	11/1/2022	10/31/26	9.21%	37,687
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	35,815
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	35,815
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	35,815
2019 Ford F-150	46,368	9/1/2019	8/31/23	6.25%	8,676
2020 Ford Police Interceptor Utility	48,026	5/1/2020	4/30/24	3.99%	16,870
2020 Chevy Tahoe 4x2	39,978	4/1/2020	3/31/24	3.82%	13,204
2019 Ford Police Interceptor	38,724	7/1/2019	6/30/23	2.92%	5,327
2020 Ford F-150 4x4	33,333	3/1/2020	2/29/24	3.19%	9,075
2020 Chevrolet Trax	24,983	3/1/2020	2/28/25	9.97%	12,309
2019 Ford F-150	38,479	5/1/2019	4/30/24	10.49%	12,282
2021 Ford F-150	41,121	4/1/2021	3/31/26	7.23%	27,822
2022 Ford F-250	62,818	9/1/2022	8/31/27	9.77%	58,230
2021 Chevy Tahoe	41,966	2/1/2022	1/31/26	0.43%	32,018
2022 Chevy Equinox	27,040	8/1/2022	7/31/26	7.82%	24,420
2021 GMC Sierra 1500	35,434	2/1/2021	1/31/26	6.54%	23,019
					<u>\$ 1,871,056</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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

Year	Total
2023	\$ 789,461
2024	640,554
2025	405,197
2026	219,557
2027	<u>24,004</u>
Total payments	2,078,773
Less imputed interest	<u>(207,717)</u>
Total Capital Lease Obligations	<u>\$ 1,871,056</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2022 was as follows:

	Balance 12/31/21	Additions	Retirements	Balance 12/31/22	Due Within One Year
Governmental activities:					
Certificates of obligation	\$ 1,627,000	\$ 3,365,000	\$ (530,000)	\$ 4,462,000	\$ 542,000
General obligation bonds	34,555,000	--	(1,445,000)	33,110,000	1,510,000
Tax notes	4,295,000	6,485,000	(780,000)	10,000,000	1,510,000
Bond premium	1,672,749	132,694	(99,751)	1,705,692	129,238
Bond discount	<u>(444,648)</u>	<u>(30,031)</u>	<u>26,480</u>	<u>(448,199)</u>	<u>(33,153)</u>
	41,705,101	9,952,663	(2,828,271)	48,829,493	3,658,085
Leases payable	1,495,598	1,115,201	(739,743)	1,871,056	688,591
Compensated	488,378	317,729	(122,095)	684,012	122,095
Liability for unfunded OPEB health	22,306,297	--	(9,368,473)	12,937,824	--
Liability for unfunded OPEB life	<u>910,763</u>	<u>30,101</u>	<u>--</u>	<u>940,864</u>	<u>--</u>
Long-Term Liabilities	<u>\$ 66,906,137</u>	<u>\$ 11,415,694</u>	<u>\$ (13,058,981)</u>	<u>\$ 65,263,249</u>	<u>\$ 4,468,771</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

WALLER COUNTY, TEXAS
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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, 2022 after consultation with the County's attorney, it appears that these legal proceedings are not likely to have a material adverse impact on the County.

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

C. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has a tax abatement agreements with several manufacturing facilities under the authority of the Texas Property Redevelopment Act. The County has established an abatement policy for the value of eligible improvements, and a requirement for creating or preventing the loss of 10 jobs. The tax abatement amount is determined by the Waller County Central Appraisal District (WCCAD) under the terms of the abatement agreement. An abatement factor (given by WCCAD's Tax Abatement Registry) is used to determine the portion of assessed taxable value excluded to determine the taxable value subject to the County's tax rate. If a default of the abatement agreement occurs during the agreement period, the County may apply established procedures to recapture abated taxes. Generally, abatement recipients agree to make eligible improvements and meet proposed employment targets.

Certain property improvements made during the improvement period are exempt from property taxes according to a multiyear abatement schedule with decreasing amounts abated over a 10 year period. Property taxes assessed October 1, 2022 for fiscal year 2023 amounted to a 100% abatement or \$1,740,464. Property taxes assessed October 1, 2021 for fiscal year 2022 amounted to a 100% abatement or \$1,665,862.

D. 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 (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County commissioners' court within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	179
Inactive employees entitled to but not yet receiving benefits	233
Active employees	291
	<hr/>
	703
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 7.81%, 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, 2022, were \$1,854,344 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (NPL) 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, 2021 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 2.50% (made up of 2.00% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Actuarial assumptions used in the December 31, 2021, 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. New inflation, and other assumptions were reflected in the 2019 valuation. The long-term expected rate of return on pension plan investments is 7.6%. 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 (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These

WALLER COUNTY, TEXAS
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Year Ended December 31, 2022

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	11.50%	3.80%
Global Equities	2.50%	4.10%
International Equities - Developed	5.00%	3.80%
International Equities - Emerging	6.00%	4.30%
Investment Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships	2.00%	3.85%
Private Real Estate Partnerships	6.00%	5.10%
Private Equity	25.00%	6.80%
Hedge Funds	6.00%	1.55%
Cash Equivalents	2.00%	-1.05%
	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. 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).

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NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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 12/31/20	\$ 56,831,477	\$ 54,856,352	\$ 1,975,125
Changes for the year:			
Service cost	1,819,869	--	1,819,869
Interest on total pension liability	4,349,682	--	4,349,682
Effect of plan changes	1,236,370	--	1,236,370
Effect of economic/demographic gains or losses	(402,920)	--	(402,920)
Effect of of assumptions changes or inputs	(68,163)	--	(68,163)
Refund of contributions	(198,043)	(198,043)	--
Benefit payments	(2,692,249)	(2,692,249)	--
Administrative expenses	--	(35,758)	35,758
Member contributions	--	1,039,187	(1,039,187)
Net investment income	--	11,969,744	(11,969,744)
Employer contributions	--	1,159,435	(1,159,435)
Other	--	(4,489)	4,489
Net changes	4,044,546	11,237,827	(7,193,281)
Balance at 12/31/21	\$ 60,876,023	\$ 66,094,179	\$ (5,218,156)

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 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	6.6%	7.6%	8.6%
Total pension liability	\$ 69,189,184	\$ 60,876,023	\$ 53,975,631
Fiduciary net position	66,094,179	66,094,179	66,094,179
Net Pension Liability (Asset)	\$ 3,095,005	\$ (5,218,156)	\$ (12,118,548)

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
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Year Ended December 31, 2022

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

For the year ended December 31, 2021, the County recognized pension expense of \$713,179. At December 31, 2021, 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 12/31/21 Expense	Balance of Deferred Inflows 12/31/21	Balance of Deferred Outflows 12/31/21
Investment (gains) or losses	\$ (7,827,965)	12/31/2021	5.0	\$ (1,565,593)	\$ 6,262,372	\$ --
	(1,147,711)	12/31/2020	5.0	(229,542)	688,627	--
	(3,661,161)	12/31/2019	5.0	(732,232)	1,464,465	--
	4,460,475	12/31/2018	5.0	892,095	--	892,095
	(2,552,238)	12/31/2017	5.0	(510,448)	--	--
Economic/demographic gains or losses	(402,920)	12/31/2021	3.0	(134,307)	268,613	--
	(63,123)	12/31/2020	4.0	(15,781)	31,561	--
	545,611	12/31/2019	4.0	136,403	--	136,402
	(143,780)	12/31/2018	4.0	(35,945)	--	--
	(895,354)	12/31/2017	5.0	(179,071)	--	--
Assumptions changes or inputs	(68,163)	12/31/2021	3.0	(22,721)	45,442	--
	3,233,469	12/31/2020	4.0	808,367	--	1,616,735
	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
	183,741	12/31/2017	5.0	36,748	--	--
Employer contributions made subsequent to measurement date				--	--	1,854,344
				<u>\$ (1,552,027)</u>	<u>\$ 8,761,080</u>	<u>\$ 4,499,576</u>

For the County \$1,195,422 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, 2022. 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,

2022	\$ (863,312)
2023	(1,891,807)
2024	(1,795,136)
2025	(1,565,593)
	<u>\$ (6,115,848)</u>

WALLER COUNTY, TEXAS
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E. Other Post-Employment Benefits (OPEB)

1. Plan Description

General

The Waller County Retiree Health Care Plan, a single-employer 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.

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. Survivors of employees who die while actively employed are eligible for coverage if the employee was vested with TCDRS and survivors have been dependents on the employee's health coverage for at least three years.

Employees who retire under a TCDRS disability retirement are eligible for retiree health care benefits. 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 be vested with 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/children of retired employees are eligible to receive retiree health care benefits for a fee, if the spouse/children have been on the plan for three years prior to the employee's retirement. Coverage continues to non-medicare eligible surviving spouses of deceased retirees until medicare eligible. Coverage continues for children up to age twenty-five.

The County coverage stops when the retiree becomes eligible for Medicare coverage.

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.

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

	Employee Only	Employee & Family
Retired employees(includes 49 covered by a Medicare Supplement Plan)	73	--
Active employees	46	56
	<u>119</u>	<u>56</u>

Employees hired on or after January 1, 2016 are not eligible for retiree health benefits.

WALLER COUNTY, TEXAS
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2. Funding Policies

The County does not make annual contributions to the plan, but records as expense the changes in the Net OPEB Obligation, less employer contributions made equal to the benefits that are paid on behalf of the retirees each year.

Under this funding policy, GASB 75 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 4.31%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2022. The actuarial projection 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 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 Methods and Assumptions

Actuarial Valuation/Measurement Dates	12/31/22
Valuation Timing	Actuarially determined contributions rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Amortization method	
Recognition of economic/demographic gains or losses	Straight-line amortization over expected working life.
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Discount Rate	4.31% (1.81% real rate of return plus 2.50% inflation).
Health Care Cost Trend	Level 1.00%

WALLER COUNTY, TEXAS
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Significant Actuarial Methods and Assumptions

Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has medical costs under the limits in current law. Current legislative discussions include both repeal of the excise tax and postponement beyond 2022.
Mortality	RPH-2014 Total Table with Projection MP-2020.
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed.
Retirement Rates	See plan report.
Salary Scale	Does not apply.
Retirement Age	Members who are eligible for service retirement under TCDRS are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.

SENSITIVITY ANALYSIS:

	1% Decrease	Current Discount	1% Increase
<u>Healthcare Cost Trend Rate</u>	<u>3.5%</u>	<u>4.5%</u>	<u>5.5%</u>
Total OPEB Liability	\$ 11,137,064	\$ 12,937,824	\$ 15,219,617
% Difference	-13.90%	N/A	17.60%
	1.00% Decrease	Current Discount	1.00% Increase
<u>Healthcare Discount Rate</u>	<u>3.31%</u>	<u>4.31%</u>	<u>5.31%</u>
Total OPEB Liability	\$ 14,909,967	\$ 12,937,824	\$ 11,338,218
% Difference	-15.20%	N/A	12.40%

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Changes in the net OPEB liability

	Increase (Decrease)		
	Total OPEB	Plan Fiduciary	Net Liability
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/21	\$ 22,306,297	\$ --	\$ 22,306,297
Changes for the year:			
Service cost	709,300	--	709,300
Interest on total pension liability	482,308	--	482,308
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	(5,133,547)	--	(5,133,547)
Effect of assumptions changes or input	(4,896,123)	--	(4,896,123)
Benefit payments	(530,411)	--	(530,411)
Other	--	--	--
Net changes	(9,368,473)	--	(9,368,473)
Balance at 12/31/22	\$ 12,937,824	\$ --	\$ 12,937,824

Deferred Outflows of Resources and Deferred Inflows of Resources, by year, to be recognized in Future OPEB Expense (excluding County-provided contributions made subsequent to the measurement date).

	Original		Original	Amount	Balance of	Balance of
	Amount	Date				
or Outflow	(Inflow)	Established	Recognition	12/31/22	(Inflows)	Outflows
of Resources			Period	Expense	12/31/22	12/31/2022
Due to liabilities:						
Difference in expected and actual						
experience (actuarial (gains) or losses)						
or inputs	\$ (5,133,547)	12/31/22	5.4000	\$ (954,191)	\$ (4,179,356)	\$ --
	1,415,220	12/31/20	3.4000	(262,078)	(628,986)	--
Difference in assumption changes	(4,896,123)	12/31/22	5.4000	(910,061)	(3,986,062)	--
	361,851	12/31/20	3.4000	67,009	--	160,824
Employer contributions made						
Subsequent to measurement date						
				--	--	--
	\$ (2,059,321)			\$ (8,794,404)	\$ 160,824	

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Deferred Inflows/outflows to Be Recognized in Future Years

<u>Year ended December</u>	
2023	\$2,059,321
2024	(2,059,321)
2025	(1,942,276)
2026	(1,864,252)
2027	(708,410)
	<u>\$8,633,580</u>

F. Other Postemployment Benefits - Life Insurance

1. Plan Description

Waller County participates in the retiree Group Term Life program for the Texas County and District Retirement System (TCDRS), which is a statewide, multiple employer, public employee retirement system.

2. A brief description of benefit terms:

- a) All full-and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year and are eligible for the TCDRS pension plan. Only employers that have elected participation in the retiree Group Term Life (GTL) program are included in the OPEB plan.
- b) The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the retiree GTL program.
- c) The OPEB benefit is a fixed \$5,000 lump-sum benefit.
- d) No future increases are assumed in the \$5,000 benefit amount.
- e) Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year.

Membership Information:

*Employees covered by benefit terms**

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

Inactive employees (or their beneficiaries) currently receiving benefits	149
Inactive employees entitled to but not yet receiving benefits	84
Active employees	<u>291</u>
	<u>524</u>

* Membership counts for inactive employees currently receiving or entitled to but not yet receiving benefits will differ from GASB 68 as they include only those eligible for a SDBF benefit (i.e. excludes beneficiaries, non-vested terminations due a refund, etc.)

WALLER COUNTY, TEXAS
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3. Total OPEB Liability

Contributions made to the retiree GTL Program are held in the GTL Fund. The GTL Fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL Fund can be used to pay active GTL benefits which are not part of the OPEB plan.

4. Benefit Terms

Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year. The county's contribution rate for the retiree GTL program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$5,000.

* Membership counts for inactive employees currently receiving or entitled to but not yet receiving benefits will differ from GASB 68 as they include only those eligible for a SDBF benefit (i.e. excludes beneficiaries, non-vested terminations due a refund, etc.)

5. Actuarial Methods and Assumptions Used For GASB Calculations

All actuarial assumptions and methods that determined the total OPEB liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 75.

Actuarial assumptions –

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal.
Amortization Method:	
Recognition of economic/ demographic gains or losses	Straight - Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight - Line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Cost of living adjustment	Does not apply
Investment rate of return (Discount Rate)	2.00% - 20 Year Bond GO Index published by bondbuyer.com as of December 27, 2020.
Cost-of-Living Adjustment	Does not apply
Disability	See Table 1 of December 31, 2021 GASB-75 Report.
Mortality	See Table 2 of December 31, 2021 GASB-75 Report.
Retirement	See Table 3 of December 31, 2021 GASB-75 Report.
Other Termination of Employment	See Table 4 of December 31, 2021 GASB-75 Report.

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Changes in the Total OPEB Liability

	Increase (Decrease)
	OPEB Liability
Balance at 12/31/19	\$ 910,763
Changes for the year:	
Service cost	31,157
Interest	19,718
Change of benefit terms	--
Difference between expected and actual experience	(16,261)
Changes of assumptions	19,240
Amortization of prior year assets	--
Benefit payments	(23,753)
Net changes	30,101
Balance at 12/31/20	\$ 940,864

Sensitivity of the total OPEB liability to changes in the discount rate –

The following presents the total OPEB liability of the County, calculated using the discount rate of 2.06%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.06%) or 1 percentage point higher (3.60%) than the current rate:

	1% Decrease 1.06%	Current Discount Rate 2.06%	1% Increase 3.06%
Total OPEB Liability	\$1,153,173	\$940,864	\$780,032
% Difference	22.6%		-17.1%

Deferred Outflows of Resources and Deferred Inflows of Resources, by year, to be recognized in Future OPEB Expense (excluding County-provided contributions made subsequent to the measurement date).

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$59,327 will be recognized as a reduction of the net OPEB liability for the measurement year ending December 31, 2022 (i.e. recognized in the County's financial statements for the year ending December 31, 2023). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

WALLER COUNTY, TEXAS
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	Original Amount (Inflow or Outflow of Resources	Date Established	Original Recognition Period	Amount Recognized in 12/31/21 Expense	Balance of Deferred (Inflows) 12/31/21	Balance of Deferred Outflows 12/31/2021
Due to liabilities:						
Difference in expected and actual experience						
(actuarial (gains) or losses)	\$ (16,261)	12/31/21	5.0000	\$ (3,252)	\$13,009	\$ --
or inputs	(4,991)	12/30/20	5.0000	(998)	\$2,995	--
	369	12/31/19	5.0000	74	--	147
	698	12/31/18	6.0000	116	--	234
	(10,548)	12/31/17	6.0000	(1,758)	1,758	--
Difference in assumption changes						
	19,240	12/31/21	5.0000	3,848	--	15,392
	101,520	12/31/20	5.0000	20,304	--	60,912
	166,762	12/31/19	5.0000	33,352	--	66,706
	(70,613)	12/31/18	4.0000	(11,769)	23,537	--
	29,975	12/31/17	5.0000	4,996	--	4,995
				44,913	41,299	148,386
Employer contributions made subsequent to measurement date						
				--	--	59,327
				--	--	59,327
				\$ 44,913	\$ 41,299	\$ 207,713

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended December	
2022	\$ 44,912
2023	41,679
2024	19,901
2025	595
2026	--
	<u>\$ 107,087</u>

G. Deferred Compensation Plan

The County adopted a Section 457(b) Deferred Compensation Plan in 1996, and amended and restated the plan as of December 27, 2011. All employees are eligible to participate, and there are no employer contributions. The balance at December 31, 2022 was \$793,016, a decrease of \$80,088 from the balance at December 31, 2021.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

H. 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.

I. Prior Period Adjustments.

During the current year the County implemented GASB 87. This change in accounting policy resulted in the restatement of right to use assets - equipment and leases payable in the amount of \$1,416,421. There was no effect on net position.

J. Commitments and Contingences

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. A contingent liability was not established because potential reimbursements, cannot be determined at this time. The County anticipates such amounts, if any, will be immaterial.

The County has been named as defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

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, 2022

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 32,846,253	\$ 32,846,253	\$ 33,377,704	\$ 531,451
Licenses and permits	135,374	135,374	193,959	58,585
Intergovernmental	763,414	821,529	1,193,306	371,777
Charges for services	507,042	740,042	979,439	239,397
Fines	1,171,767	1,171,767	1,634,261	462,494
Interest	--	--	666,591	666,591
Miscellaneous	255,280	302,280	437,064	134,784
Total revenues	35,679,130	36,017,245	38,482,324	2,465,079
Expenditures:				
Current:				
General Government				
Commissioners' Court	425,068	518,733	505,244	13,489
County Clerk	592,627	592,627	562,706	29,921
Veterans Services	45,907	45,907	29,477	16,430
All Others	3,389,133	2,649,985	2,612,902	37,083
County Court	10,000	10,000	1,320	8,680
County Judge	297,006	297,006	278,339	18,667
Total General Government	4,759,741	4,114,258	3,989,988	124,270
Financial Administration				
County Auditor	448,561	448,561	442,275	6,286
County Treasurer	335,332	335,332	320,093	15,239
Central Appraisal District	628,010	576,010	575,124	886
Tax Assessor Collector	666,311	666,311	583,175	83,136
Total Financial Administration	2,078,214	2,026,214	1,920,667	105,547
Public Safety				
Juvenile Probation Grants 2	471,242	494,123	417,753	76,370
Jail	3,024,374	3,026,544	2,772,997	253,547
Juvenile Probation	224,531	232,095	296,227	(64,132)
Juvenile Detention	71,000	133,751	133,513	238
Fire Marshall	339,982	375,782	425,787	(50,005)
Courthouse Security	339,677	339,677	297,449	42,228
Constable Precinct Number One	86,000	91,094	81,502	9,592
Constable Precinct Number Two	99,379	112,944	103,014	9,930
Constable Precinct Number Three	94,914	97,318	85,211	12,107
Constable Precinct Number Four	104,440	112,811	80,226	32,585
Animal Control	166,969	174,969	163,383	11,586
Sheriff Administration	5,479,697	5,709,249	6,316,298	(607,049)
Sheriff Communication	934,312	934,312	751,359	182,953
Law Enforcement Vehicle Maintenance	160,000	165,000	165,384	(384)
Community Supervision Corrections	10,500	10,500	9,047	1,453
Juvenile Board	4,283	4,283	4,407	(124)
Department of Public Safety	2,000	2,000	792	1,208
Total Public Safety	11,613,300	12,016,452	12,104,349	(87,897)

WALLER COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial				
District Judge - 506th District	\$ 222,649	\$ 224,649	\$ 220,888	\$ 3,761
County Court at Law	412,849	412,849	409,671	3,178
District Court	38,250	38,250	23,704	14,546
Justice Court	10,000	10,000	8,490	1,510
District Clerk	460,950	460,950	420,474	40,476
Justice of the Peace Precinct Number One	276,182	276,182	271,280	4,902
Justice of the Peace Precinct Number Two	225,457	225,457	217,276	8,181
Justice of the Peace Precinct Number Three	236,880	236,880	226,679	10,201
Justice of the Peace Precinct Number Four	361,528	361,528	344,900	16,628
Court Expense	827,500	825,500	814,187	11,313
Judicial Order	140,000	140,000	161,663	(21,663)
Total Judicial	<u>3,212,245</u>	<u>3,212,245</u>	<u>3,119,212</u>	<u>93,033</u>
Legal				
Criminal D.A.	<u>1,701,759</u>	<u>1,701,759</u>	<u>1,537,624</u>	<u>164,135</u>
Total Legal	<u>1,701,759</u>	<u>1,701,759</u>	<u>1,537,624</u>	<u>164,135</u>
Culture and Recreation				
County Library	469,691	471,713	457,688	14,025
Waller County Historical Commission	15,000	15,000	15,000	--
County Museum	20,000	20,000	20,000	--
Total Culture and Recreation	<u>504,691</u>	<u>506,713</u>	<u>492,688</u>	<u>14,025</u>
Health and Welfare				
Recycle Center	<u>129,853</u>	<u>129,853</u>	<u>128,200</u>	<u>1,653</u>
Total Health and Welfare	<u>129,853</u>	<u>129,853</u>	<u>128,200</u>	<u>1,653</u>
Nondepartmental				
Elections Administration	550,935	550,935	574,327	(23,392)
Information Technology	319,350	319,350	240,599	78,751
Maintenance of buildings	975,943	1,060,313	1,045,077	15,236
Indigent Health	1,000,000	210,000	129,109	80,891
Extension Service	230,543	230,543	176,446	54,097
Employee Benefits	3,918,361	3,474,696	3,472,473	2,223
Total Nondepartmental	<u>6,995,132</u>	<u>5,845,837</u>	<u>5,638,031</u>	<u>207,806</u>
Capital outlay	<u>1,500,000</u>	<u>2,279,792</u>	<u>1,284,695</u>	<u>995,097</u>
Total expenditures	<u>32,494,935</u>	<u>31,833,123</u>	<u>30,215,454</u>	<u>1,617,669</u>
Excess (deficiency) of revenues over (under) expenditures	3,184,195	4,184,122	8,266,870	4,082,748
Other financing sources (uses):				
Transfers in	100,000	105,828	58,389	(47,439)
Transfers out	(3,284,195)	(3,169,195)	(3,158,763)	10,432
Proceeds from capital lease	--	--	841,300	841,300
Total other financing sources (uses)	<u>(3,184,195)</u>	<u>(3,063,367)</u>	<u>(2,259,074)</u>	<u>(804,293)</u>
Net change in fund balances	--	1,120,755	6,007,796	4,887,041
Fund balance, January 1	<u>29,233,468</u>	<u>29,233,468</u>	<u>29,233,468</u>	--
Fund balance, December 31	<u>\$ 29,233,468</u>	<u>\$ 30,354,223</u>	<u>\$ 35,241,264</u>	<u>\$ 4,887,041</u>

WALLER COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 7,213,794	\$ 7,213,794	\$ 7,323,650	\$ 109,856
Licenses and permits	1,054,160	1,054,160	1,138,167	84,007
Intergovernmental	44,058	44,058	248,062	204,004
Fines	136,272	136,272	114,339	(21,933)
Interest	--	--	59,117	59,117
Miscellaneous	180,954	180,954	694,796	513,842
Total revenues	<u>8,629,238</u>	<u>8,629,238</u>	<u>9,578,131</u>	<u>948,893</u>
Expenditures:				
Current:				
Public Transportation				
Road and Bridge Administration	959,395	897,557	868,751	28,806
Road and Bridge Maintenance	9,963,341	11,209,858	11,578,698	(368,840)
Total Public Transportation	<u>10,922,736</u>	<u>12,107,415</u>	<u>12,447,449</u>	<u>(340,034)</u>
Nondepartmental				
Employee Benefits	790,697	753,057	753,072	(15)
Total Nondepartmental	<u>790,697</u>	<u>753,057</u>	<u>753,072</u>	<u>(15)</u>
Total expenditures	<u>11,713,433</u>	<u>12,860,472</u>	<u>13,200,521</u>	<u>(340,049)</u>
Excess (deficiency) of revenues over (under) expenditures	(3,084,195)	(4,231,234)	(3,622,390)	608,844
Other financing sources (uses):				
Transfers in	3,084,195	3,084,195	3,141,113	56,918
Proceeds from capital lease	--	--	273,901	273,901
Total other financing sources (uses)	<u>3,084,195</u>	<u>3,084,195</u>	<u>3,415,014</u>	<u>(330,819)</u>
Net change in fund balances	--	(1,147,039)	(207,376)	939,663
Fund balance, January 1	254,358	254,358	254,358	--
Fund balance, December 31	<u>\$ 254,358</u>	<u>\$ (892,681)</u>	<u>\$ 46,982</u>	<u>\$ 939,663</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									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total pension liability:										
Service cost	\$ 1,819,869	\$ 1,535,472	\$ 1,449,211	\$ 1,441,785	\$ 1,457,849	\$ 1,359,446	\$ 1,175,789	\$ 1,124,034	\$ --	\$ --
Interest	4,349,682	4,125,696	3,853,427	3,637,234	3,461,886	3,175,239	3,015,428	2,811,471	--	--
Changes of benefit terms	1,236,370	--	--	--	--	--	(198,135)	--	--	--
Differences between expected and actual experience	(402,920)	(63,123)	--	(143,780)	(895,354)	53,227	(610,479)	164,247	--	--
Changes of assumptions	(68,163)	3,233,469	545,611	--	183,741	--	423,210	--	--	--
Benefit payments, including refunds of employee contributions	(2,890,292)	(2,744,723)	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--	--
Net change in total pension liability	4,044,546	6,086,791	3,440,097	2,790,997	2,293,383	2,818,954	1,951,371	2,513,989	--	--
Total pension liability - beginning	56,831,477	50,744,686	47,304,589	44,513,592	42,220,209	39,401,255	37,449,884	34,935,895	--	--
Total pension liability - ending (a)	\$ 60,876,023	\$ 56,831,477	\$ 50,744,686	\$ 47,304,589	\$ 44,513,592	\$ 42,220,209	\$ 39,401,255	\$ 37,449,884	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,159,435	\$ 1,112,456	\$ 956,576	\$ 988,756	\$ 968,388	\$ 986,458	\$ 899,974	\$ 843,133	\$ --	\$ --
Contributions - employee	1,039,187	1,020,601	930,002	883,945	873,545	808,573	731,684	678,384	--	--
Net investment income	11,969,744	5,197,528	7,179,416	(838,825)	5,726,617	2,695,767	119,932	2,388,736	--	--
Benefit payments, including refunds of employee contributions	(2,890,292)	(2,744,723)	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--	--
Administrative expense	(35,758)	(40,139)	(38,349)	(35,112)	(29,836)	(29,379)	(26,344)	(27,389)	--	--
Other	(4,489)	(13,092)	(10,846)	(2,973)	(1,257)	(18,362)	(25,780)	(3,806)	--	--
Net change in plan fiduciary net position	11,237,827	4,532,631	6,608,647	(1,148,451)	5,622,718	2,674,099	(154,976)	2,293,295	--	--
Plan fiduciary net position - beginning	54,856,352	50,323,721	43,715,074	44,863,524	39,240,806	36,566,707	36,721,683	34,428,388	--	--
Plan fiduciary net position - ending (b)	\$ 66,094,179	\$ 54,856,352	\$ 50,323,721	\$ 43,715,073	\$ 44,863,524	\$ 39,240,806	\$ 36,566,707	\$ 36,721,683	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ (5,218,156)	\$ 1,975,125	\$ 420,965	\$ 3,589,516	\$ (349,932)	\$ 2,979,403	\$ 2,834,548	\$ 728,201	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	108.57%	96.52%	99.17%	92.41%	100.79%	92.94%	92.81%	98.06%	--	--
Covered payroll	\$ 14,845,533	\$ 14,580,013	\$ 13,285,744	\$ 12,627,791	\$ 12,627,791	\$ 11,551,047	\$ 10,452,630	\$ 9,691,202	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	-35.15%	13.55%	3.17%	28.43%	-2.77%	27.12%	27.12%	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 FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 1,854,344	\$ 1,159,436	\$ 1,112,456	\$ 956,436	\$ 1,039,266	\$ 1,019,553	\$ 986,458	\$ 899,973	\$ 843,133	\$ 725,029
Contributions in relation to the actuarially determined contribution	(1,854,344)	(1,159,436)	(1,112,456)	(956,436)	(1,039,266)	(1,019,553)	(986,458)	(899,973)	(843,133)	(725,029)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 16,950,124	\$ 14,845,533	\$ 14,580,014	\$ 13,285,744	\$ 12,479,218	\$ 11,551,047	\$ 11,551,047	\$ 10,452,647	\$ 9,691,202	\$ 8,928,955
Contributions as a percentage of covered payroll	10.94%	7.81%	7.63%	7.20%	8.33%	8.83%	8.54%	8.61%	8.70%	8.12%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, 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	18.0 years (based on contribution rate calculated in 12/31/20 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.5%, net of pension plan investment expenses, including inflation.
Cost-of Living Adjustments	Cost of living adjustments for Waller County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-losing adjustments is included in the GASB calculations. No assumption for future cost-of-living is included in the funding valuation.
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the RP-2014 Healthy Annuitant Mortality Table for males and 110 % of the RP-2014Healthy Annuitant Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected; 2017: New mortality assumptions were reflected; 2019: New inflation, mortality, and other assumptions were reflected.

WALLER COUNTY, TEXAS

SCHEDULE OF CHANGES IN THE COUNTY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
WALLER COUNTY RETIREE HEALTH CARE PLAN
LAST TEN PLAN YEARS *

	Fiscal Year Ended									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB liability:										
Service cost	\$ 709,300	\$ 709,300	\$ 753,899	\$ 753,899	\$ 724,207	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	482,308	468,668	905,455	832,209	821,816	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(5,133,547)	--	(1,415,220)	--	--	--	--	--	--	--
Changes of assumptions or other inputs	(4,896,123)	--	361,851	--	--	--	--	--	--	--
Benefit payments	(530,411)	(538,684)	(538,684)	(568,332)	(568,332)	--	--	--	--	--
Net change in total OPEB liability	(9,368,473)	639,284	67,301	1,017,776	977,691	--	--	--	--	--
Total OPEB liability - beginning	22,306,297	21,667,013	21,599,712	20,581,936	19,604,245	--	--	--	--	--
Total OPEB liability - ending	\$ 12,937,824	\$ 22,306,297	\$ 21,667,013	\$ 21,599,712	\$ 20,581,936	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 6,116,226	\$ 6,217,768	\$ 6,217,768	\$ 7,993,893	\$ 7,993,893	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	211.53%	358.75%	348.47%	270.20%	257.47%	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2022.

There were no changes of assumptions in 2022. The following are the discount rates used in each period:

2022	4.31%
2021	4.50%
2020	4.50%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	NA

* 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, TEXASSCHEDULE OF CHANGES IN THE COUNTY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
WALLER COUNTY GROUP TERM LIFE PLAN
LAST TEN PLAN YEARS *

	Year Ended December 31,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB liability:										
Service cost	\$ 31,157	\$ 26,539	\$ 17,840	\$ 19,526	\$ 19,180	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	19,718	22,048	24,998	22,761	23,550	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(16,261)	(4,991)	369	698	(10,548)	--	--	--	--	--
Changes of assumptions or other inputs	19,240	101,520	166,762	(70,613)	29,975	--	--	--	--	--
Benefit payments	(23,753)	(24,786)	(22,586)	(22,730)	(24,958)	--	--	--	--	--
Net change in total OPEB liability	30,101	120,330	187,383	(50,358)	37,199	--	--	--	--	--
Total OPEB liability - beginning	910,763	790,433	603,050	653,408	616,209	--	--	--	--	--
Total OPEB liability - ending	<u>\$ 940,864</u>	<u>\$ 910,763</u>	<u>\$ 790,433</u>	<u>\$ 603,050</u>	<u>\$ 653,408</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-employee payroll	\$ 14,845,533	\$ 14,580,013	\$ 13,285,744	\$ 12,627,791	\$ 12,479,218	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered-employee payroll	6.34%	6.25%	5.95%	4.78%	5.24%	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2021.

There were no changes of assumptions in 2021. The following are the discount rates used in each period.

2021	2.06%
2020	2.12%
2019	2.74%
2018	4.10%
2017	3.44%
2016	NA
2016	NA
2014	NA
2013	NA
2012	NA

* 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
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2022

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, DA Warrant Seizure, Chapter 19 Voters Registration, District Attorney Apportionment, Sheriff Forfeiture, D.A. Warrant Forfeiture, D.A. Worthless Check, Elections, District Attorney Federal Seized Fund, Law Library, Title IV Juvenile Justice, District Clerk RMPF, 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, DC Records Preservation Digitization Fund, DA Pretrial Diversion, Juvenile Case Manager, Constable Pct 4 Article 59 Forfeiture, D.A. Worthless Trust Fund, Hospital Trust, STEP Comprehensive 5-1YG-00138, Formula Grant, MVCPA Auxillary Grant, and the Debt Service Certificate 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 decreased by \$666,812 during the year, and the Road and Bridge Fund appropriations were increased by \$1,147,039. 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, 2022, the following fund had expenditures which exceeded appropriations:

District Attorney Apportionment	\$23,700
DA Warrant Forfeitures	20,999
District Attorney Federal Seized Funds	27,054
District Attorney Worthless Trust Fund	14,379
MVCPA Auxilliary Grant	1,335
Debt Service Certificate Fund	520

C. Deficit Fund Balances

For the year ended December 31, 2022, there were no fund deficits.

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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, 2022

	Special Revenue Funds	Debt Service Certificate Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 1,864,071	\$ 1,350,293	\$ 7,093	\$ 3,221,457
Investments	991,282	690,460	4,097,888	5,779,630
Receivables (net of allowances for uncollectibles):				
Taxes	--	4,292,693	--	4,292,693
Fines	51,740	--	--	51,740
Intergovernmental	365,575	--	--	365,575
Prepaid items	19,692	--	--	19,692
Total Assets	<u>\$ 3,292,360</u>	<u>\$ 6,333,446</u>	<u>\$ 4,104,981</u>	<u>\$ 13,730,787</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 944,875	\$ --	\$ 608,936	\$ 1,553,811
Other payables and accruals	1,377	--	--	1,377
Due to other funds	62,499	--	--	62,499
Total Liabilities	<u>1,008,751</u>	<u>--</u>	<u>608,936</u>	<u>1,617,687</u>
Deferred Inflows of Resources				
Deferred revenue	338,020	4,283,494	--	4,621,514
Taxes collected in advance	--	1,183,263	--	1,183,263
Total Deferred Inflows of Resources	<u>338,020</u>	<u>5,466,757</u>	<u>--</u>	<u>5,804,777</u>
Fund balances:				
Nonspendable	19,692	--	--	19,692
Restricted	1,925,803	866,689	3,496,045	6,288,537
Committed to justice administration	94	--	--	94
Total fund balances	<u>1,945,589</u>	<u>866,689</u>	<u>3,496,045</u>	<u>6,308,323</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,292,360</u>	<u>\$ 6,333,446</u>	<u>\$ 4,104,981</u>	<u>\$ 13,730,787</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds	Debt Service Certificate Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Taxes	\$ --	\$ 4,152,644	\$ --	\$ 4,152,644
Intergovernmental	1,296,588	--	--	1,296,588
Charges for services	42,358	--	--	42,358
Fines	367,943	--	--	367,943
Interest	17,569	16,653	23,798	58,020
Miscellaneous	160,269	--	--	160,269
Total revenues	<u>1,884,727</u>	<u>4,169,297</u>	<u>23,798</u>	<u>6,077,822</u>
Expenditures:				
Current:				
General government	66,434	--	--	66,434
Public safety	208,198	--	--	208,198
Judicial	93,729	--	--	93,729
Legal	224,803	--	--	224,803
Public transportation	379,257	--	--	379,257
Culture and recreation	53,703	--	--	53,703
Nondepartmental	626,435	--	--	626,435
Capital outlay	--	--	1,074,138	1,074,138
Debt service:				
Principal	--	2,755,000	--	2,755,000
Interest and fiscal charges	24,565	1,335,243	--	1,359,808
Bond issuance cost	--	--	66,748	66,748
Total expenditures	<u>1,677,124</u>	<u>4,090,243</u>	<u>1,140,886</u>	<u>6,908,253</u>
Excess (deficiency) of revenues over (under) expenditures	207,603	79,054	(1,117,088)	(830,431)
Other financing sources (uses):				
Transfers in	17,650	--	--	17,650
Transfers out	(58,389)	--	--	(58,389)
Proceeds of bond issue	--	--	3,365,000	3,365,000
Premium on bonds issued	--	--	147,438	147,438
Discount on bonds issued	--	--	(33,368)	(33,368)
Total other financing sources (uses)	<u>(40,739)</u>	<u>--</u>	<u>3,479,070</u>	<u>3,438,331</u>
Net change in fund balances	166,864	79,054	2,361,982	2,607,900
Fund balances, January 1	1,778,725	787,635	1,134,063	3,700,423
Fund balances, December 31	<u>\$ 1,945,589</u>	<u>\$ 866,689</u>	<u>\$ 3,496,045</u>	<u>\$ 6,308,323</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	<u>D.A. Warrant Seizure</u>	<u>Chapter 19 Voter's Registration</u>	<u>District Attorney Apportionment</u>	<u>Sheriff Forfeiture</u>
ASSETS				
Cash and cash equivalents	\$ 186,215	\$ 5,894	\$ 18,597	\$ 18,788
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Fines	--	--	--	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 186,215</u>	<u>\$ 5,894</u>	<u>\$ 18,597</u>	<u>\$ 18,788</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Other payables and accruals	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	186,215	5,894	18,597	18,788
Committed to justice administration	--	--	--	--
Total fund balances	<u>186,215</u>	<u>5,894</u>	<u>18,597</u>	<u>18,788</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 186,215</u>	<u>\$ 5,894</u>	<u>\$ 18,597</u>	<u>\$ 18,788</u>

<u>D.A. Warrant Forfeiture</u>	<u>D.A. Worthless Check</u>	<u>Elections</u>	<u>District Attorney Federal Seized Funds</u>	<u>Law Library</u>
\$ 12,506	\$ 955	\$ 124,732	\$ 27,536	\$ 58,769
--	--	44,498	--	123,136
--	--	--	--	1,800
--	--	--	--	--
<u>\$ 12,506</u>	<u>\$ 955</u>	<u>\$ 169,230</u>	<u>\$ 27,536</u>	<u>\$ 183,705</u>
\$ --	\$ --	\$ 16,613	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>16,613</u>	<u>--</u>	<u>--</u>
--	--	--	--	1,800
--	--	--	--	1,800
--	--	--	--	--
12,506	955	152,617	27,536	181,905
--	--	--	--	--
<u>12,506</u>	<u>955</u>	<u>152,617</u>	<u>27,536</u>	<u>181,905</u>
<u>\$ 12,506</u>	<u>\$ 955</u>	<u>\$ 169,230</u>	<u>\$ 27,536</u>	<u>\$ 183,705</u>

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2022

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
ASSETS				
Cash and cash equivalents	\$ 14,531	\$ 1,996	\$ 42,032	\$ 283,222
Investments	75,811	20,397	28,508	218,215
Receivables (net of allowances for uncollectibles):				
Fines	--	3,765	24,978	2,567
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	19,692
Total Assets	<u>\$ 90,342</u>	<u>\$ 26,158</u>	<u>\$ 95,518</u>	<u>\$ 523,696</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ 4,700
Other payables and accruals	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,700</u>
Deferred Inflows of Resources				
Deferred revenue	--	3,765	24,978	2,567
Total Deferred Inflows of Resources	<u>--</u>	<u>3,765</u>	<u>24,978</u>	<u>2,567</u>
Fund balances:				
Nonspendable	--	--	--	19,692
Restricted	90,342	22,393	70,540	496,737
Committed to justice administration	--	--	--	--
Total fund balances	<u>90,342</u>	<u>22,393</u>	<u>70,540</u>	<u>516,429</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 90,342</u>	<u>\$ 26,158</u>	<u>\$ 95,518</u>	<u>\$ 523,696</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ 7,060	\$ 13,792	\$ --	\$ --	\$ 749
21,977	136,125	640	123,654	685
--	9,505	--	2,657	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 29,037</u>	<u>\$ 159,422</u>	<u>\$ 640</u>	<u>\$ 126,311</u>	<u>\$ 1,434</u>
\$ --	\$ 1,080	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	20,861	--
--	1,080	--	20,861	--
--	9,505	--	2,657	--
--	9,505	--	2,657	--
--	--	--	--	--
29,037	148,837	640	102,793	1,434
--	--	--	--	--
<u>29,037</u>	<u>148,837</u>	<u>640</u>	<u>102,793</u>	<u>1,434</u>
<u>\$ 29,037</u>	<u>\$ 159,422</u>	<u>\$ 640</u>	<u>\$ 126,311</u>	<u>\$ 1,434</u>

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2022

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
ASSETS				
Cash and cash equivalents	\$ 8,301	\$ 17,588	\$ --	\$ 2,025
Investments	29,334	31,875	31,873	5,152
Receivables (net of allowances for uncollectibles):				
Fines	143	75	513	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 37,778</u>	<u>\$ 49,538</u>	<u>\$ 32,386</u>	<u>\$ 7,177</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Other payables and accruals	--	--	--	--
Due to other funds	--	--	4,221	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>4,221</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue	144	75	513	--
Total Deferred Inflows of Resources	<u>144</u>	<u>75</u>	<u>513</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	37,634	49,463	27,652	7,177
Committed to justice administration	--	--	--	--
Total fund balances	<u>37,634</u>	<u>49,463</u>	<u>27,652</u>	<u>7,177</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 37,778</u>	<u>\$ 49,538</u>	<u>\$ 32,386</u>	<u>\$ 7,177</u>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ 1,189	\$ 8,987	\$ 21,545	\$ 73,775	\$ 94
2,614	25,725	35,990	--	--
1,387	--	2,824	--	1,526
--	--	--	--	--
--	--	--	--	--
<u>\$ 5,190</u>	<u>\$ 34,712</u>	<u>\$ 60,359</u>	<u>\$ 73,775</u>	<u>\$ 1,620</u>
\$ --	\$ --	\$ 8,987	\$ --	\$ --
--	--	--	270	--
--	--	--	--	--
--	--	8,987	270	--
1,387	--	2,824	--	1,526
<u>1,387</u>	<u>--</u>	<u>2,824</u>	<u>--</u>	<u>1,526</u>
--	--	--	--	--
3,803	34,712	48,548	73,505	--
--	--	--	--	94
<u>3,803</u>	<u>34,712</u>	<u>48,548</u>	<u>73,505</u>	<u>94</u>
\$ 5,190	\$ 34,712	\$ 60,359	\$ 73,775	\$ 1,620

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2022

	Constable Pct 4 Article 59 Forfeiture	Court Facility	Justice Court Support	D.A. Worthless Trust Fund
ASSETS				
Cash and cash equivalents	\$ 1,798	\$ 18,082	\$ 22,917	\$ 4,532
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Fines	--	--	--	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 1,798</u>	<u>\$ 18,082</u>	<u>\$ 22,917</u>	<u>\$ 4,532</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Other payables and accruals	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	1,798	18,082	22,917	4,532
Committed to justice administration	--	--	--	--
Total fund balances	<u>1,798</u>	<u>18,082</u>	<u>22,917</u>	<u>4,532</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,798</u>	<u>\$ 18,082</u>	<u>\$ 22,917</u>	<u>\$ 4,532</u>

Hospital Trust	Narc Program	Federal Forfeiture	Imprest	SCAAP
\$ -- 3,090	\$ -- 11	\$ 189,386 31,983	\$ 24,868 --	\$ 64,910 --
-- --	-- --	-- --	-- --	-- --
<u>\$ 3,090</u>	<u>\$ 11</u>	<u>\$ 221,369</u>	<u>\$ 24,868</u>	<u>\$ 64,910</u>
\$ -- -- --	\$ -- -- --	\$ -- -- --	\$ -- -- --	\$ -- -- --
-- --	-- --	221,369 221,369	-- --	64,910 64,910
-- 3,090 -- <u>3,090</u>	-- 11 -- <u>11</u>	-- -- <u>--</u>	-- 24,868 -- <u>24,868</u>	-- -- <u>--</u>
<u>\$ 3,090</u>	<u>\$ 11</u>	<u>\$ 221,369</u>	<u>\$ 24,868</u>	<u>\$ 64,910</u>

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2022

	<u>VOCA Grant-1</u>	<u>STEP CMV 00044</u>	<u>STEP Comprehensi S-1YG-00138</u>	<u>Harvey Buyout Grant</u>
ASSETS				
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ 14
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Fines	--	--	--	--
Intergovernmental	10,450	1,616	3,616	107,467
Prepaid items	--	--	--	--
Total Assets	<u>\$ 10,450</u>	<u>\$ 1,616</u>	<u>\$ 3,616</u>	<u>\$ 107,481</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ 104,625
Other payables and accruals	1,006	101	--	--
Due to other funds	9,444	1,515	3,616	2,842
Total Liabilities	<u>10,450</u>	<u>1,616</u>	<u>3,616</u>	<u>107,467</u>
 Deferred Inflows of Resources				
Deferred revenue	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Fund balances:				
Nonspendable	--	--	--	--
Restricted	--	--	--	14
Committed to justice administration	--	--	--	--
Total fund balances	<u>--</u>	<u>--</u>	<u>--</u>	<u>14</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,450</u>	<u>\$ 1,616</u>	<u>\$ 3,616</u>	<u>\$ 107,481</u>

Harvey Infrastructure	MVCPA Auxiliary Radio	Reimb. Auditable Voting Machines	Center for Tech and Life	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 231	\$ --	\$ 574,525	\$ 11,919	\$ 1,864,071
--	--	--	--	991,282
--	--	--	--	51,740
222,426	20,000	--	--	365,575
--	--	--	--	19,692
<u>\$ 222,657</u>	<u>\$ 20,000</u>	<u>\$ 574,525</u>	<u>\$ 11,919</u>	<u>\$ 3,292,360</u>
\$ 222,426	\$ --	\$ 574,525	\$ 11,919	\$ 944,875
--	--	--	--	1,377
--	20,000	--	--	62,499
<u>222,426</u>	<u>20,000</u>	<u>574,525</u>	<u>11,919</u>	<u>1,008,751</u>
--	--	--	--	338,020
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>338,020</u>
--	--	--	--	19,692
231	--	--	--	1,925,803
--	--	--	--	94
<u>231</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,945,589</u>
<u>\$ 222,657</u>	<u>\$ 20,000</u>	<u>\$ 574,525</u>	<u>\$ 11,919</u>	<u>\$ 3,292,360</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
Revenues:				
Intergovernmental	\$ --	\$ --	\$ 35,562	\$ --
Charges for services	--	--	--	--
Fines	1,169	--	--	12,860
Interest	495	12	25	33
Miscellaneous	--	--	--	--
Total revenues	<u>1,664</u>	<u>12</u>	<u>35,587</u>	<u>12,893</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	5,416
Judicial	--	--	--	--
Legal	96,374	--	32,747	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>96,374</u>	<u>--</u>	<u>32,747</u>	<u>5,416</u>
Excess (deficiency) of revenues over (under) expenditures	(94,710)	12	2,840	7,477
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(94,710)	12	2,840	7,477
Fund balances (deficits), January 1	280,925	5,882	15,757	11,311
Fund balances, December 31	<u>\$ 186,215</u>	<u>\$ 5,894</u>	<u>\$ 18,597</u>	<u>\$ 18,788</u>

<u>D.A. Warrant Forfeiture</u>	<u>D.A. Worthless Check</u>	<u>Elections</u>	<u>District Attorney Federal Seized Funds</u>	<u>Law Library</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
37,000	105	--	--	32,041
11	2	908	57	2,010
--	--	54,717	65,434	--
<u>37,011</u>	<u>107</u>	<u>55,625</u>	<u>65,491</u>	<u>34,051</u>
--	--	--	--	--
--	--	--	--	--
--	136	--	55,278	153
--	--	--	--	--
--	--	16,613	--	--
24,565	--	--	--	--
<u>24,565</u>	<u>136</u>	<u>16,613</u>	<u>55,278</u>	<u>153</u>
12,446	(29)	39,012	10,213	33,898
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
12,446	(29)	39,012	10,213	33,898
60	984	113,605	17,323	148,007
<u>\$ 12,506</u>	<u>\$ 955</u>	<u>\$ 152,617</u>	<u>\$ 27,536</u>	<u>\$ 181,905</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	--	--
Fines	--	2,624	28,483	177,739
Interest	1,212	842	522	3,898
Miscellaneous	--	--	--	--
Total revenues	<u>1,212</u>	<u>3,466</u>	<u>29,005</u>	<u>181,637</u>
Expenditures:				
Current:				
General government	--	--	12,665	53,769
Public safety	--	--	--	--
Judicial	93	55,000	--	--
Legal	--	--	--	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>93</u>	<u>55,000</u>	<u>12,665</u>	<u>53,769</u>
Excess (deficiency) of revenues over (under) expenditures	1,119	(51,534)	16,340	127,868
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,119	(51,534)	16,340	127,868
Fund balances (deficits), January 1	89,223	73,927	54,200	388,561
Fund balances, December 31	<u>\$ 90,342</u>	<u>\$ 22,393</u>	<u>\$ 70,540</u>	<u>\$ 516,429</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,923	55,472	--	15,153	117
356	2,175	9	1,983	12
--	--	--	--	--
<u>2,279</u>	<u>57,647</u>	<u>9</u>	<u>17,136</u>	<u>129</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	25,363	--
--	--	--	--	--
--	13,185	--	--	--
--	--	--	--	--
<u>--</u>	<u>13,185</u>	<u>--</u>	<u>25,363</u>	<u>--</u>
2,279	44,462	9	(8,227)	129
--	--	--	--	--
<u>--</u>	<u>(25,000)</u>	<u>--</u>	<u>(21,848)</u>	<u>--</u>
<u>--</u>	<u>(25,000)</u>	<u>--</u>	<u>(21,848)</u>	<u>--</u>
2,279	19,462	9	(30,075)	129
26,758	129,375	631	132,868	1,305
<u>\$ 29,037</u>	<u>\$ 148,837</u>	<u>\$ 640</u>	<u>\$ 102,793</u>	<u>\$ 1,434</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
Revenues:				
Intergovernmental	\$ --	\$ 6,340	\$ --	\$ --
Charges for services	--	--	--	--
Fines	105	--	565	539
Interest	475	528	513	84
Miscellaneous	--	--	--	--
Total revenues	<u>580</u>	<u>6,868</u>	<u>1,078</u>	<u>623</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	580	6,868	1,078	623
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	(9,041)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(9,041)</u>	<u>--</u>
Net change in fund balances	580	6,868	(7,963)	623
Fund balances (deficits), January 1	37,054	42,595	35,615	6,554
Fund balances, December 31	<u>\$ 37,634</u>	<u>\$ 49,463</u>	<u>\$ 27,652</u>	<u>\$ 7,177</u>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ --	\$ --	\$ --	\$ 39,282	\$ --
--	--	--	--	1,401
296	80	1,672	--	--
43	420	612	130	4
--	--	--	--	--
<u>339</u>	<u>500</u>	<u>2,284</u>	<u>39,412</u>	<u>1,405</u>
--	--	--	--	--
--	--	13,273	--	--
--	--	--	12,668	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>13,273</u>	<u>12,668</u>	<u>--</u>
339	500	(10,989)	26,744	1,405
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(2,500)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(2,500)</u>
339	500	(10,989)	26,744	(1,095)
3,464	34,212	59,537	46,761	1,189
<u>\$ 3,803</u>	<u>\$ 34,712</u>	<u>\$ 48,548</u>	<u>\$ 73,505</u>	<u>\$ 94</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Constable Pct 4 Article 59 Forfeiture	Court Facility	Justice Court Support	D.A. Worthless Trust Fund
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	18,063	22,894	--
Fines	--	--	--	--
Interest	1	19	23	31
Miscellaneous	--	--	--	18,006
Total revenues	<u>1</u>	<u>18,082</u>	<u>22,917</u>	<u>18,037</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	18,151
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>18,151</u>
Excess (deficiency) of revenues over (under) expenditures	1	18,082	22,917	(114)
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1	18,082	22,917	(114)
Fund balances (deficits), January 1	1,797	--	--	4,646
Fund balances, December 31	<u>\$ 1,798</u>	<u>\$ 18,082</u>	<u>\$ 22,917</u>	<u>\$ 4,532</u>

Hospital Trust	Narc Program	Federal Forfeiture	Imprest	SCAAP
\$ --	\$ --	\$ 48,361	\$ 19,570	\$ 7,681
--	--	--	--	--
--	--	--	--	--
49	--	--	37	--
--	--	--	--	--
<u>49</u>	<u>--</u>	<u>48,361</u>	<u>19,607</u>	<u>7,681</u>
--	--	--	--	--
--	--	48,361	9,178	7,681
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>48,361</u>	<u>9,178</u>	<u>7,681</u>
49	--	--	10,429	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
49	--	--	10,429	--
3,041	11	--	14,439	--
<u>\$ 3,090</u>	<u>\$ 11</u>	<u>\$ --</u>	<u>\$ 24,868</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, 2022

	VOCA Grant-1	STEP CMV 00044	STEP Comprehensi S-1YG-00138	Harvey Buyout Grant
Revenues:				
Intergovernmental	\$ 37,343	\$ 1,616	\$ 3,616	\$ 331,222
Charges for services	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	3
Miscellaneous	--	--	--	--
Total revenues	<u>37,343</u>	<u>1,616</u>	<u>3,616</u>	<u>331,225</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	49,658	1,616	3,616	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public transportation	--	--	--	331,222
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>49,658</u>	<u>1,616</u>	<u>3,616</u>	<u>331,222</u>
Excess (deficiency) of revenues over (under) expenditures	(12,315)	--	--	3
Other financing sources (uses):				
Transfers in	12,315	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>12,315</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	--	3
Fund balances (deficits), January 1	--	--	--	11
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 14</u>

Harvey Infrastructure	HSGP/OEM Radio	SAVNS Grant #1446517 2013-2014	Formula Grant	MVCPA Auxiliary Radio
\$ 48,035	\$ 57,337	\$ 12,395	\$ 53,703	\$ 20,000
--	--	--	--	--
--	--	--	--	--
35	--	--	--	--
--	--	--	--	--
<u>48,070</u>	<u>57,337</u>	<u>12,395</u>	<u>53,703</u>	<u>20,000</u>
--	--	--	--	--
--	57,337	--	--	25,335
--	--	9,296	--	--
48,035	--	--	--	--
--	--	--	53,703	--
--	--	--	--	--
<u>48,035</u>	<u>57,337</u>	<u>9,296</u>	<u>53,703</u>	<u>25,335</u>
35	--	3,099	--	(5,335)
--	--	--	--	5,335
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,335</u>
35	--	3,099	--	--
196	--	(3,099)	--	--
<u>\$ 231</u>	<u>\$ --</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, 2022

	Reimb. Auditable Voting Machines	Center for Tech and Life	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
Intergovernmental	\$ 574,525	\$ --	\$ 1,296,588
Charges for services	--	--	42,358
Fines	--	--	367,943
Interest	--	--	17,569
Miscellaneous	--	22,112	160,269
Total revenues	<u>574,525</u>	<u>22,112</u>	<u>1,884,727</u>
Expenditures:			
Current:			
General government	--	--	66,434
Public safety	--	--	208,198
Judicial	--	--	93,729
Legal	--	--	224,803
Public transportation	--	--	379,257
Culture and recreation	--	--	53,703
Nondepartmental	574,525	22,112	626,435
Debt service:			
Interest and fiscal charges	--	--	24,565
Total expenditures	<u>574,525</u>	<u>22,112</u>	<u>1,677,124</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	207,603
Other financing sources (uses):			
Transfers in	--	--	17,650
Transfers out	--	--	(58,389)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(40,739)</u>
Net change in fund balances	--	--	166,864
Fund balances (deficits), January 1	--	--	1,778,725
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,945,589</u>

WALLER COUNTY, TEXAS

D.A. WARRANT SEIZURE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 1,169	\$ 1,169	\$ --
Interest	--	495	495
Total revenues	<u>1,169</u>	<u>1,664</u>	<u>495</u>
Expenditures:			
Current:			
Legal			
D.A. Warrants	171,462	96,374	75,088
Total Legal	<u>171,462</u>	<u>96,374</u>	<u>75,088</u>
Total expenditures	<u>171,462</u>	<u>96,374</u>	<u>75,088</u>
Excess (deficiency) of revenues over (under) expenditures	(170,293)	(94,710)	75,583
Other financing sources (uses):			
Transfers in	171,462	--	(171,462)
Total other financing sources (uses)	<u>171,462</u>	<u>--</u>	<u>(171,462)</u>
Net change in fund balances	1,169	(94,710)	(95,879)
Fund balance, January 1	280,925	280,925	--
Fund balance, December 31	<u>\$ 282,094</u>	<u>\$ 186,215</u>	<u>\$ (95,879)</u>

WALLER COUNTY, TEXAS
 CHAPTER 19 VOTERS REGISTRATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Interest	\$ --	\$ 12	\$ 12
Total revenues	<u>--</u>	<u>12</u>	<u>12</u>
Expenditures:			
Current:			
General Government			
Voter Registrar	5,822	--	5,822
Total General Government	<u>5,822</u>	<u>--</u>	<u>5,822</u>
Total expenditures	<u>5,822</u>	<u>--</u>	<u>5,822</u>
Excess (deficiency) of revenues over (under) expenditures	(5,822)	12	5,834
Other financing sources (uses):			
Transfers in	5,822	--	(5,822)
Total other financing sources (uses)	<u>5,822</u>	<u>--</u>	<u>(5,822)</u>
Net change in fund balances	--	12	12
Fund balance, January 1	5,882	5,882	--
Fund balance, December 31	<u>\$ 5,882</u>	<u>\$ 5,894</u>	<u>\$ 12</u>

WALLER COUNTY, TEXAS
 DISTRICT ATTORNEY APPORTIONMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ --	\$ 35,562	\$ 35,562
Interest	--	25	25
Total revenues	<u>--</u>	<u>35,587</u>	<u>35,587</u>
Expenditures:			
Current:			
Legal			
D.A. Apportionment	<u>9,047</u>	<u>32,747</u>	<u>(23,700)</u>
Total Legal	<u>9,047</u>	<u>32,747</u>	<u>(23,700)</u>
Total expenditures	<u>9,047</u>	<u>32,747</u>	<u>(23,700)</u>
Excess (deficiency) of revenues over (under) expenditures	(9,047)	2,840	11,887
Other financing sources (uses):			
Transfers in	<u>9,047</u>	--	<u>(9,047)</u>
Total other financing sources (uses)	<u>9,047</u>	--	<u>(9,047)</u>
Net change in fund balances	--	2,840	2,840
Fund balance, January 1	<u>15,757</u>	<u>15,757</u>	--
Fund balance, December 31	<u>\$ 15,757</u>	<u>\$ 18,597</u>	<u>\$ 2,840</u>

WALLER COUNTY, TEXAS
 SHERIFF FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 12,860	\$ 12,860
Interest	<u>--</u>	<u>33</u>	<u>33</u>
Total revenues	<u>--</u>	<u>12,893</u>	<u>12,893</u>
Expenditures:			
Public Safety			
Sheriff Forfeiture	<u>6,577</u>	<u>5,416</u>	<u>1,161</u>
Total Public Safety	<u>6,577</u>	<u>5,416</u>	<u>1,161</u>
Total expenditures	<u>6,577</u>	<u>5,416</u>	<u>1,161</u>
Excess (deficiency) of revenues over (under) expenditures	(6,577)	7,477	14,054
Other financing sources (uses):			
Transfers in	<u>6,577</u>	<u>--</u>	<u>(6,577)</u>
Total other financing sources (uses)	<u>6,577</u>	<u>--</u>	<u>(6,577)</u>
Net change in fund balances	--	7,477	7,477
Fund balance, January 1	<u>11,311</u>	<u>11,311</u>	<u>--</u>
Fund balance, December 31	<u>\$ 11,311</u>	<u>\$ 18,788</u>	<u>\$ 7,477</u>

WALLER COUNTY, TEXAS
D.A. WARRANT FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 37,000	\$ 37,000
Interest	<u>--</u>	<u>11</u>	<u>11</u>
Total revenues	<u>--</u>	<u>37,011</u>	<u>37,011</u>
Expenditures:			
Current:			
Debt service:			
Interest and fiscal charges	<u>3,566</u>	<u>24,565</u>	<u>(20,999)</u>
Total Debt Service	<u>3,566</u>	<u>24,565</u>	<u>(20,999)</u>
Total expenditures	<u>3,566</u>	<u>24,565</u>	<u>(20,999)</u>
Excess (deficiency) of revenues over (under) expenditures	(3,566)	12,446	16,012
Other financing sources (uses):			
Transfers in	<u>3,566</u>	<u>--</u>	<u>(3,566)</u>
Total other financing sources (uses)	<u>3,566</u>	<u>--</u>	<u>(3,566)</u>
Net change in fund balances	--	12,446	12,446
Fund balance, January 1	<u>60</u>	<u>60</u>	<u>--</u>
Fund balance, December 31	<u>\$ 60</u>	<u>\$ 12,506</u>	<u>\$ 12,446</u>

WALLER COUNTY, TEXAS

D.A. WORTHLESS CHECK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 105	\$ 105
Interest	<u>--</u>	<u>2</u>	<u>2</u>
Total revenues	<u>--</u>	<u>107</u>	<u>107</u>
Expenditures:			
Current:			
Legal			
D.A. Worthless Check	<u>362</u>	<u>136</u>	<u>226</u>
Total Legal	<u>362</u>	<u>136</u>	<u>226</u>
Total expenditures	<u>362</u>	<u>136</u>	<u>226</u>
Excess (deficiency) of revenues over (under) expenditures	(362)	(29)	333
Other financing sources (uses):			
Transfers in	<u>362</u>	<u>--</u>	<u>(362)</u>
Total other financing sources (uses)	<u>362</u>	<u>--</u>	<u>(362)</u>
Net change in fund balances	--	(29)	(29)
Fund balance, January 1	984	984	--
Fund balance, December 31	<u>\$ 984</u>	<u>\$ 955</u>	<u>\$ (29)</u>

WALLER COUNTY, TEXAS
 ELECTIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 908	\$ 908
Miscellaneous	<u>121,602</u>	<u>54,717</u>	<u>(66,885)</u>
Total revenues	<u>121,602</u>	<u>55,625</u>	<u>(65,977)</u>
Expenditures:			
Current:			
Nondepartmental			
Elections	<u>161,571</u>	<u>16,613</u>	<u>144,958</u>
Total Nondepartmental	<u>161,571</u>	<u>16,613</u>	<u>144,958</u>
Total expenditures	<u>161,571</u>	<u>16,613</u>	<u>144,958</u>
Excess (deficiency) of revenues over (under) expenditures	(39,969)	39,012	78,981
Other financing sources (uses):			
Transfers in	<u>39,969</u>	<u>--</u>	<u>(39,969)</u>
Total other financing sources (uses)	<u>39,969</u>	<u>--</u>	<u>(39,969)</u>
Net change in fund balances	--	39,012	39,012
Fund balance, January 1	<u>113,605</u>	<u>113,605</u>	<u>--</u>
Fund balance, December 31	<u>\$ 113,605</u>	<u>\$ 152,617</u>	<u>\$ 39,012</u>

WALLER COUNTY, TEXAS

DISTRICT ATTORNEY FEDERAL SEIZED FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 57	\$ 57
Miscellaneous	<u>--</u>	<u>65,434</u>	<u>65,434</u>
Total revenues	<u>--</u>	<u>65,491</u>	<u>65,491</u>
Expenditures:			
Current:			
Legal			
D.A. Forfeiture	<u>28,224</u>	<u>55,278</u>	<u>(27,054)</u>
Total Legal	<u>28,224</u>	<u>55,278</u>	<u>(27,054)</u>
Total expenditures	<u>28,224</u>	<u>55,278</u>	<u>(27,054)</u>
Excess (deficiency) of revenues over (under) expenditures	(28,224)	10,213	38,437
Other financing sources (uses):			
Transfers in	<u>28,224</u>	<u>--</u>	<u>(28,224)</u>
Total other financing sources (uses)	<u>28,224</u>	<u>--</u>	<u>(28,224)</u>
Net change in fund balances	--	10,213	10,213
Fund balance, January 1	<u>17,323</u>	<u>17,323</u>	<u>--</u>
Fund balance, December 31	<u>\$ 17,323</u>	<u>\$ 27,536</u>	<u>\$ 10,213</u>

WALLER COUNTY, TEXAS
 LAW LIBRARY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fines	\$ 10,040	\$ 32,041	\$ 22,001
Interest	--	2,010	2,010
Total revenues	<u>10,040</u>	<u>34,051</u>	<u>24,011</u>
Expenditures:			
Current:			
Legal			
Law Library	145,041	153	144,888
Total Legal	<u>145,041</u>	<u>153</u>	<u>144,888</u>
Total expenditures	<u>145,041</u>	<u>153</u>	<u>144,888</u>
Excess (deficiency) of revenues over (under) expenditures	(135,001)	33,898	168,899
Other financing sources (uses):			
Transfers in	135,001	--	(135,001)
Total other financing sources (uses)	<u>135,001</u>	<u>--</u>	<u>(135,001)</u>
Net change in fund balances	--	33,898	33,898
Fund balance, January 1	148,007	148,007	--
Fund balance, December 31	<u>\$ 148,007</u>	<u>\$ 181,905</u>	<u>\$ 33,898</u>

WALLER COUNTY, TEXAS
 TITLE IV JUVENILE JUSTICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 1,212	\$ 1,212
Total revenues	<u> --</u>	<u> 1,212</u>	<u> 1,212</u>
Expenditures:			
Current:			
Judicial			
Title V Juvenile Justice	123,664	93	123,571
Total Judicial	<u>123,664</u>	<u> 93</u>	<u>123,571</u>
Total expenditures	<u>123,664</u>	<u> 93</u>	<u>123,571</u>
Excess (deficiency) of revenues over (under) expenditures	(123,664)	1,119	124,783
Other financing sources (uses):			
Transfers in	149,664	--	(149,664)
Transfers out	<u>(26,000)</u>	<u> --</u>	<u> 26,000</u>
Total other financing sources (uses)	<u>123,664</u>	<u> --</u>	<u>(123,664)</u>
Net change in fund balances	--	1,119	1,119
Fund balance, January 1	89,223	89,223	--
Fund balance, December 31	<u>\$ 89,223</u>	<u>\$ 90,342</u>	<u>\$ 1,119</u>

WALLER COUNTY, TEXAS
DISTRICT CLERK RMPF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fines	\$ 3,624	\$ 2,624	\$ (1,000)
Interest	--	842	842
Total revenues	<u>3,624</u>	<u>3,466</u>	<u>(158)</u>
Expenditures:			
Current:			
Judicial			
District Clerk Records Preservation	71,189	55,000	16,189
Total Judicial	<u>71,189</u>	<u>55,000</u>	<u>16,189</u>
Total expenditures	<u>71,189</u>	<u>55,000</u>	<u>16,189</u>
Excess (deficiency) of revenues over (under) expenditures	(67,565)	(51,534)	16,031
Other financing sources (uses):			
Transfers in	67,565	--	(67,565)
Total other financing sources (uses)	<u>67,565</u>	<u>--</u>	<u>(67,565)</u>
Net change in fund balances	--	(51,534)	(51,534)
Fund balance, January 1	73,927	73,927	--
Fund balance, December 31	<u>\$ 73,927</u>	<u>\$ 22,393</u>	<u>\$ (51,534)</u>

WALLER COUNTY, TEXAS
RMPF COUNTY CLERK/DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fines	\$ 5,641	\$ 28,483	\$ 22,842
Interest	--	522	522
Total revenues	<u>5,641</u>	<u>29,005</u>	<u>23,364</u>
Expenditures:			
Current:			
General Government			
Records Management	50,683	12,665	38,018
Total General Government	<u>50,683</u>	<u>12,665</u>	<u>38,018</u>
Total expenditures	<u>50,683</u>	<u>12,665</u>	<u>38,018</u>
Excess (deficiency) of revenues over (under) expenditures	(45,042)	16,340	61,382
Other financing sources (uses):			
Transfers in	45,042	--	(45,042)
Total other financing sources (uses)	<u>45,042</u>	<u>--</u>	<u>(45,042)</u>
Net change in fund balances	--	16,340	16,340
Fund balance, January 1	54,200	54,200	--
Fund balance, December 31	<u>\$ 54,200</u>	<u>\$ 70,540</u>	<u>\$ 16,340</u>

WALLER COUNTY, TEXAS

EXHIBIT C-17

RPF COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ 107,220	\$ 177,739	\$ 70,519
Interest	--	3,898	3,898
Total revenues	<u>107,220</u>	<u>181,637</u>	<u>74,417</u>
Expenditures:			
Current:			
General Government			
Records Preservation	417,469	53,769	363,700
Total General Government	<u>417,469</u>	<u>53,769</u>	<u>363,700</u>
Total expenditures	<u>417,469</u>	<u>53,769</u>	<u>363,700</u>
Excess (deficiency) of revenues over (under) expenditures	(310,249)	127,868	438,117
Other financing sources (uses):			
Transfers in	310,249	--	(310,249)
Total other financing sources (uses)	<u>310,249</u>	<u>--</u>	<u>(310,249)</u>
Net change in fund balances	--	127,868	127,868
Fund balance, January 1	388,561	388,561	--
Fund balance, December 31	<u>\$ 388,561</u>	<u>\$ 516,429</u>	<u>\$ 127,868</u>

WALLER COUNTY, TEXAS

EXHIBIT C-18

PRESERVATION FEE BIRTH/DEATH COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ 1,543	\$ 1,923	\$ 380
Interest	--	356	356
Total revenues	<u>1,543</u>	<u>2,279</u>	<u>736</u>
Expenditures:			
Current:			
General Government			
Preservation Fee Birth/DeathCounty Clerk	26,375	--	26,375
Total General Government	<u>26,375</u>	<u>--</u>	<u>26,375</u>
Total expenditures	<u>26,375</u>	<u>--</u>	<u>26,375</u>
Excess (deficiency) of revenues over (under) expenditures	(24,832)	2,279	27,111
Other financing sources (uses):			
Transfers in	24,832	--	(24,832)
Total other financing sources (uses)	<u>24,832</u>	<u>--</u>	<u>(24,832)</u>
Net change in fund balances	--	2,279	2,279
Fund balance, January 1	26,758	26,758	--
Fund balance, December 31	<u>\$ 26,758</u>	<u>\$ 29,037</u>	<u>\$ 2,279</u>

WALLER COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 26,807	\$ 55,472	\$ 28,665
Interest	--	2,175	2,175
Total revenues	<u>26,807</u>	<u>57,647</u>	<u>30,840</u>
Expenditures:			
Current:			
Nondepartmental			
Courthouse Security	127,988	13,185	114,803
Total Nondepartmental	<u>127,988</u>	<u>13,185</u>	<u>114,803</u>
Total expenditures	<u>127,988</u>	<u>13,185</u>	<u>114,803</u>
Excess (deficiency) of revenues over (under) expenditures	(101,181)	44,462	145,643
Other financing sources (uses):			
Transfers in	126,181	--	(126,181)
Transfers out	(25,000)	(25,000)	--
Total other financing sources (uses)	<u>101,181</u>	<u>(25,000)</u>	<u>(126,181)</u>
Net change in fund balances	--	19,462	19,462
Fund balance, January 1	129,375	129,375	--
Fund balance, December 31	<u>\$ 129,375</u>	<u>\$ 148,837</u>	<u>\$ 19,462</u>

WALLER COUNTY, TEXAS

EXHIBIT C-20

GRAFFITI ERADICATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Interest	\$ --	\$ 9	\$ 9
Total revenues	<u> --</u>	<u> 9</u>	<u> 9</u>
Expenditures:			
Current:			
Public Safety			
Graffiti Eradication	<u> 631</u>	<u> --</u>	<u> 631</u>
Total Public Safety	<u> 631</u>	<u> --</u>	<u> 631</u>
Total expenditures	<u> 631</u>	<u> --</u>	<u> 631</u>
Excess (deficiency) of revenues over (under) expenditures	(631)	9	640
Other financing sources (uses):			
Transfers in	<u> 631</u>	<u> --</u>	<u> (631)</u>
Total other financing sources (uses)	<u> 631</u>	<u> --</u>	<u> (631)</u>
Net change in fund balances	--	9	9
Fund balance, January 1	<u> 631</u>	<u> 631</u>	<u> --</u>
Fund balance, December 31	<u>\$ 631</u>	<u>\$ 640</u>	<u>\$ 9</u>

WALLER COUNTY, TEXAS

JP TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Fines	\$ 10,979	\$ 15,153	\$ 4,174
Interest	--	1,983	1,983
Total revenues	<u>10,979</u>	<u>17,136</u>	<u>6,157</u>
Expenditures:			
Current:			
Judicial			
Justice Court Technology	<u>121,196</u>	<u>25,363</u>	<u>95,833</u>
Total Judicial	<u>121,196</u>	<u>25,363</u>	<u>95,833</u>
Total expenditures	<u>121,196</u>	<u>25,363</u>	<u>95,833</u>
Excess (deficiency) of revenues over (under) expenditures	(110,217)	(8,227)	101,990
Other financing sources (uses):			
Transfers in	160,217	--	(160,217)
Transfers out	<u>(50,000)</u>	<u>(21,848)</u>	<u>28,152</u>
Total other financing sources (uses)	<u>110,217</u>	<u>(21,848)</u>	<u>(132,065)</u>
Net change in fund balances	--	(30,075)	(30,075)
Fund balance, January 1	<u>132,868</u>	<u>132,868</u>	--
Fund balance, December 31	<u>\$ 132,868</u>	<u>\$ 102,793</u>	<u>\$ (30,075)</u>

WALLER COUNTY, TEXAS
 FAMILY PROTECTION FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 1,755	\$ 105	\$ (1,650)
Interest	--	475	475
Total revenues	<u>1,755</u>	<u>580</u>	<u>(1,175)</u>
Expenditures:			
Current:			
Judicial			
Docket Management	36,034	--	36,034
Total Judicial	<u>36,034</u>	<u>--</u>	<u>36,034</u>
Total expenditures	<u>36,034</u>	<u>--</u>	<u>36,034</u>
Excess (deficiency) of revenues over (under) expenditures	(34,279)	580	34,859
Other financing sources (uses):			
Transfers in	34,279	--	(34,279)
Total other financing sources (uses)	<u>34,279</u>	<u>--</u>	<u>(34,279)</u>
Net change in fund balances	--	580	580
Fund balance, January 1	37,054	37,054	--
Fund balance, December 31	<u>\$ 37,054</u>	<u>\$ 37,634</u>	<u>\$ 580</u>

WALLER COUNTY, TEXAS
 COURT INITIATED GUARDIANSHIP
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 2,420	\$ 6,340	\$ 3,920
Interest	--	528	528
Total revenues	<u>2,420</u>	<u>6,868</u>	<u>4,448</u>
Expenditures:			
Current:			
Judicial			
Special Revenue Support Court Initiative	40,696	--	40,696
Total Judicial	<u>40,696</u>	<u>--</u>	<u>40,696</u>
Total expenditures	<u>40,696</u>	<u>--</u>	<u>40,696</u>
Excess (deficiency) of revenues over (under) expenditures	(38,276)	6,868	45,144
Other financing sources (uses):			
Transfers in	38,276	--	(38,276)
Total other financing sources (uses)	<u>38,276</u>	<u>--</u>	<u>(38,276)</u>
Net change in fund balances	--	6,868	6,868
Fund balance, January 1	42,595	42,595	--
Fund balance, December 31	<u>\$ 42,595</u>	<u>\$ 49,463</u>	<u>\$ 6,868</u>

WALLER COUNTY, TEXAS
 JUSTICE COURT SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 526	\$ 565	\$ 39
Interest	--	513	513
Total revenues	<u>526</u>	<u>1,078</u>	<u>552</u>
Expenditures:			
Current:			
Public Safety			
Juvenile Probation Grants	38,715	--	38,715
Total Public Safety	<u>38,715</u>	<u>--</u>	<u>38,715</u>
Total expenditures	<u>38,715</u>	<u>--</u>	<u>38,715</u>
Excess (deficiency) of revenues over (under) expenditures	(38,189)	1,078	39,267
Other financing sources (uses):			
Transfers in	48,189	--	(48,189)
Transfers out	(10,000)	(9,041)	959
Total other financing sources (uses)	<u>38,189</u>	<u>(9,041)</u>	<u>(47,230)</u>
Net change in fund balances	--	(7,963)	(7,963)
Fund balance, January 1	35,615	35,615	--
Fund balance, December 31	<u>\$ 35,615</u>	<u>\$ 27,652</u>	<u>\$ (7,963)</u>

WALLER COUNTY, TEXAS
COUNTY CLERK TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 217	\$ 539	\$ 322
Interest	--	84	84
Total revenues	<u>217</u>	<u>623</u>	<u>406</u>
Expenditures:			
Current:			
General Government			
County Clerk Technology	6,279	--	6,279
Total General Government	<u>6,279</u>	<u>--</u>	<u>6,279</u>
Total expenditures	<u>6,279</u>	<u>--</u>	<u>6,279</u>
Excess (deficiency) of revenues over (under) expenditures	(6,062)	623	6,685
Other financing sources (uses):			
Transfers in	6,062	--	(6,062)
Total other financing sources (uses)	<u>6,062</u>	<u>--</u>	<u>(6,062)</u>
Net change in fund balances	--	623	623
Fund balance, January 1	6,554	6,554	--
Fund balance, December 31	<u>\$ 6,554</u>	<u>\$ 7,177</u>	<u>\$ 623</u>

WALLER COUNTY, TEXAS
DISTRICT CLERK TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 163	\$ 296	\$ 133
Interest	--	43	43
Total revenues	<u>163</u>	<u>339</u>	<u>176</u>
Expenditures:			
Current:			
Judicial			
District Clerk Preservation and Digitization	<u>3,344</u>	<u>--</u>	<u>3,344</u>
Total Judicial	<u>3,344</u>	<u>--</u>	<u>3,344</u>
Total expenditures	<u>3,344</u>	<u>--</u>	<u>3,344</u>
Excess (deficiency) of revenues over (under) expenditures	(3,181)	339	3,520
Other financing sources (uses):			
Transfers in	<u>3,181</u>	<u>--</u>	<u>(3,181)</u>
Total other financing sources (uses)	<u>3,181</u>	<u>--</u>	<u>(3,181)</u>
Net change in fund balances	--	339	339
Fund balance, January 1	<u>3,464</u>	<u>3,464</u>	<u>--</u>
Fund balance, December 31	<u>\$ 3,464</u>	<u>\$ 3,803</u>	<u>\$ 339</u>

WALLER COUNTY, TEXAS

CC RECORDS PRESERVATION DIGITIZATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 1,930	\$ 80	\$ (1,850)
Interest	--	420	420
Total revenues	<u>1,930</u>	<u>500</u>	<u>(1,430)</u>
Expenditures:			
Current:			
General Government			
County Clerk Preservation and Digitization	<u>32,972</u>	<u>--</u>	<u>32,972</u>
Total General Government	<u>32,972</u>	<u>--</u>	<u>32,972</u>
Total expenditures	<u>32,972</u>	<u>--</u>	<u>32,972</u>
Excess (deficiency) of revenues over (under) expenditures	(31,042)	500	31,542
Other financing sources (uses):			
Transfers in	<u>31,042</u>	<u>--</u>	<u>(31,042)</u>
Total other financing sources (uses)	<u>31,042</u>	<u>--</u>	<u>(31,042)</u>
Net change in fund balances	--	500	500
Fund balance, January 1	<u>34,212</u>	<u>34,212</u>	<u>--</u>
Fund balance, December 31	<u>\$ 34,212</u>	<u>\$ 34,712</u>	<u>\$ 500</u>

WALLER COUNTY, TEXAS

EXHIBIT C-28

DC RECORDS PRESERVATION DIGITIZATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ 5,653	\$ 1,672	\$ (3,981)
Interest	--	612	612
Total revenues	<u>5,653</u>	<u>2,284</u>	<u>(3,369)</u>
Expenditures:			
Current:			
Judicial			
District Clerk Records Preservation	55,930	13,273	42,657
Total Judicial	<u>55,930</u>	<u>13,273</u>	<u>42,657</u>
Total expenditures	<u>55,930</u>	<u>13,273</u>	<u>42,657</u>
Excess (deficiency) of revenues over (under) expenditures	(50,277)	(10,989)	39,288
Other financing sources (uses):			
Transfers in	50,277	--	(50,277)
Total other financing sources (uses)	<u>50,277</u>	<u>--</u>	<u>(50,277)</u>
Net change in fund balances	--	(10,989)	(10,989)
Fund balance, January 1	59,537	59,537	--
Fund balance, December 31	<u>\$ 59,537</u>	<u>\$ 48,548</u>	<u>\$ (10,989)</u>

WALLER COUNTY, TEXAS

DA PRETRIAL DIVERSION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 19,500	\$ 39,282	\$ 19,782
Interest	--	130	130
Total revenues	<u>19,500</u>	<u>39,412</u>	<u>19,912</u>
Expenditures:			
Current:			
Legal			
D.A. Pre Trial Diversion	<u>79,853</u>	<u>12,668</u>	<u>67,185</u>
Total Legal	<u>79,853</u>	<u>12,668</u>	<u>67,185</u>
Total expenditures	<u>79,853</u>	<u>12,668</u>	<u>67,185</u>
Excess (deficiency) of revenues over (under) expenditures	(60,353)	26,744	87,097
Other financing sources (uses):			
Transfers in	<u>60,353</u>	--	<u>(60,353)</u>
Total other financing sources (uses)	<u>60,353</u>	--	<u>(60,353)</u>
Net change in fund balances	--	26,744	26,744
Fund balance, January 1	<u>46,761</u>	<u>46,761</u>	--
Fund balance, December 31	<u>\$ 46,761</u>	<u>\$ 73,505</u>	<u>\$ 26,744</u>

WALLER COUNTY, TEXAS
 JUVENILE CASE MANAGER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for services	\$ 1,482	\$ 1,401	\$ (81)
Interest	--	4	4
Total revenues	<u>1,482</u>	<u>1,405</u>	<u>(77)</u>
Other financing sources (uses):			
Transfers in	1,051	--	(1,051)
Transfers out	<u>(2,533)</u>	<u>(2,500)</u>	<u>33</u>
Total other financing sources (uses)	<u>(1,482)</u>	<u>(2,500)</u>	<u>(1,018)</u>
Net change in fund balances	--	(1,095)	(1,095)
Fund balance, January 1	1,189	1,189	--
Fund balance, December 31	<u>\$ 1,189</u>	<u>\$ 94</u>	<u>\$ (1,095)</u>

WALLER COUNTY, TEXAS

CONSTABLE PCT 4 ARTICLE 59 FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ --	\$ 1	\$ 1
Total revenues	<u> --</u>	<u> 1</u>	<u> 1</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Constable Precinct Number Four</i>	1,779	--	1,779
Total Public Safety	<u>1,779</u>	<u> --</u>	<u>1,779</u>
Total expenditures	<u>1,779</u>	<u> --</u>	<u>1,779</u>
Excess (deficiency) of revenues over (under) expenditures	(1,779)	1	1,780
Other financing sources (uses):			
<i>Transfers in</i>	1,779	--	(1,779)
Total other financing sources (uses)	<u>1,779</u>	<u> --</u>	<u>(1,779)</u>
Net change in fund balances	--	1	1
Fund balance, January 1	1,797	1,797	--
Fund balance, December 31	<u>\$ 1,797</u>	<u>\$ 1,798</u>	<u>\$ 1</u>

WALLER COUNTY, TEXAS
 D.A. WORTHLESS TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 31	\$ 31
Miscellaneous	<u>--</u>	<u>18,006</u>	<u>18,006</u>
Total revenues	<u>--</u>	<u>18,037</u>	<u>18,037</u>
Expenditures:			
Current:			
Legal			
D.A. Worthless Check	<u>3,772</u>	<u>18,151</u>	<u>(14,379)</u>
Total Legal	<u>3,772</u>	<u>18,151</u>	<u>(14,379)</u>
Total expenditures	<u>3,772</u>	<u>18,151</u>	<u>(14,379)</u>
Excess (deficiency) of revenues over (under) expenditures	(3,772)	(114)	3,658
Other financing sources (uses):			
Transfers in	<u>3,772</u>	<u>--</u>	<u>(3,772)</u>
Total other financing sources (uses)	<u>3,772</u>	<u>--</u>	<u>(3,772)</u>
Net change in fund balances	--	(114)	(114)
Fund balance, January 1	<u>4,646</u>	<u>4,646</u>	<u>--</u>
Fund balance, December 31	<u>\$ 4,646</u>	<u>\$ 4,532</u>	<u>\$ (114)</u>

WALLER COUNTY, TEXAS
HOSPITAL TRUST
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Interest	\$ --	\$ 49	\$ 49
Total revenues	<u> --</u>	<u> 49</u>	<u> 49</u>
Expenditures:			
Current:			
General Government	<u> 3,041</u>	<u> </u>	<u> 3,041</u>
Total General Government	<u> 3,041</u>	<u> </u>	<u> 3,041</u>
Total expenditures	<u> 3,041</u>	<u> </u>	<u> 3,041</u>
Excess (deficiency) of revenues over (under) expenditures	(3,041)	49	3,090
Other financing sources (uses):			
Transfers in	<u> 3,041</u>	<u> </u>	<u> (3,041)</u>
Total other financing sources (uses)	<u> 3,041</u>	<u> </u>	<u> (3,041)</u>
Net change in fund balances	--	49	49
Fund balance, January 1	<u> 3,041</u>	<u> 3,041</u>	<u> --</u>
Fund balance, December 31	<u>\$ 3,041</u>	<u>\$ 3,090</u>	<u>\$ 49</u>

WALLER COUNTY, TEXAS
 STEP COMPREHENSIVE 5-1YG-00138
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-34

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 21,978	\$ 3,616	\$ (18,362)
Total revenues	<u>21,978</u>	<u>3,616</u>	<u>(18,362)</u>
Expenditures:			
Current:			
Public Safety			
Sheriff Administration	28,910	3,616	25,294
Total Public Safety	<u>28,910</u>	<u>3,616</u>	<u>25,294</u>
Total expenditures	<u>28,910</u>	<u>3,616</u>	<u>25,294</u>
Excess (deficiency) of revenues over (under) expenditures	(6,932)	--	6,932
Other financing sources (uses):			
Transfers in	6,932	--	(6,932)
Total other financing sources (uses)	<u>6,932</u>	<u>--</u>	<u>(6,932)</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
 FORMULA GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-35

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 53,703	\$ 53,703	\$ --
Total revenues	<u>53,703</u>	<u>53,703</u>	<u>--</u>
Expenditures:			
Current:			
Public Transportation			
Culture and Recreation			
Lone Star Library Grant	53,703	53,703	--
Total Culture and Recreation	<u>53,703</u>	<u>53,703</u>	<u>--</u>
Total expenditures	<u>53,703</u>	<u>53,703</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
 MVCPA AUXILARY GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 20,000	\$ 20,000	\$ --
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>--</u>
Expenditures:			
Current:			
Public Safety			
Sheriff Administration	24,000	25,335	(1,335)
Total Public Safety	<u>24,000</u>	<u>25,335</u>	<u>(1,335)</u>
Total expenditures	<u>24,000</u>	<u>25,335</u>	<u>(1,335)</u>
Excess (deficiency) of revenues over (under) expenditures	(4,000)	(5,335)	(1,335)
Other financing sources (uses):			
Transfers in	4,000	5,335	1,335
Total other financing sources (uses)	<u>4,000</u>	<u>5,335</u>	<u>1,335</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 CERTIFICATE FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Taxes	\$ 4,027,356	\$ 4,152,644	\$ 125,288
Interest	13,503	16,653	3,150
Total revenues	<u>4,040,859</u>	<u>4,169,297</u>	<u>128,438</u>
Expenditures:			
Debt service:			
Principal	2,755,000	2,755,000	--
Interest and fiscal charges	<u>1,334,723</u>	<u>1,335,243</u>	<u>(520)</u>
Total Debt Service	<u>4,089,723</u>	<u>4,090,243</u>	<u>(520)</u>
Total expenditures	<u>4,089,723</u>	<u>4,090,243</u>	<u>(520)</u>
Excess (deficiency) of revenues over (under) expenditures	(48,864)	79,054	127,918
Other financing sources (uses):			
Transfers in	<u>48,864</u>	<u>--</u>	<u>(48,864)</u>
Total other financing sources (uses)	<u>48,864</u>	<u>--</u>	<u>(48,864)</u>
Net change in fund balances	--	79,054	79,054
Fund balance, January 1	<u>787,635</u>	<u>787,635</u>	<u>--</u>
Fund balance, December 31	<u>\$ 787,635</u>	<u>\$ 866,689</u>	<u>\$ 79,054</u>

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2022

	Tax Notes Series 2020	County Courthouse Project	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
Cash and cash equivalents	\$ 7,093	\$ --	\$ 7,093
Investments	<u>682,331</u>	<u>3,415,557</u>	<u>4,097,888</u>
Total Assets	<u>\$ 689,424</u>	<u>\$ 3,415,557</u>	<u>\$ 4,104,981</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>--</u>	<u>608,936</u>	<u>608,936</u>
Total Liabilities	<u>--</u>	<u>608,936</u>	<u>608,936</u>
Fund balances:			
Restricted	<u>689,424</u>	<u>2,806,621</u>	<u>3,496,045</u>
Total fund balances	<u>689,424</u>	<u>2,806,621</u>	<u>3,496,045</u>
Total Liabilities and Fund Balances	<u>\$ 689,424</u>	<u>\$ 3,415,557</u>	<u>\$ 4,104,981</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Tax Notes Series 2020	County Courthouse Project	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
Interest	\$ 18,201	\$ 5,597	\$ 23,798
Total revenues	<u>18,201</u>	<u>5,597</u>	<u>23,798</u>
Expenditures:			
Current:			
Capital outlay	462,840	611,298	1,074,138
Debt service:			
Bond issuance cost	--	66,748	66,748
Total expenditures	<u>462,840</u>	<u>678,046</u>	<u>1,140,886</u>
Excess (deficiency) of revenues over (under) expenditures	(444,639)	(672,449)	(1,117,088)
Other financing sources (uses):			
Proceeds of bond issue	--	3,365,000	3,365,000
Premium on bonds issued	--	147,438	147,438
Discount on bonds issued	--	(33,368)	(33,368)
Total other financing sources (uses)	<u>--</u>	<u>3,479,070</u>	<u>3,479,070</u>
Net change in fund balances	(444,639)	2,806,621	2,361,982
Fund balances, January 1	1,134,063	--	1,134,063
Fund balances, December 31	<u>\$ 689,424</u>	<u>\$ 2,806,621</u>	<u>\$ 3,496,045</u>

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WALLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	Total Custodial Funds (See Exhibit A-7)
ASSETS	
Cash and cash equivalents	15,299,423
Total Assets	<u>15,299,423</u>
Due to other governments	9,123,081
Due to others	2,891,340
Total Liabilities	<u>12,014,421</u>
NET POSITION	<u>\$ 3,285,002</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Officers Custodial Fund	JP #1 Report Account	JP #2 Report Account	JP #3 Report Account
Additions:				
<i>Tax collections</i>	\$ 131,254,267	\$ --	\$ --	\$ --
<i>Fees of office</i>	1,136,858	319,496	191,052	137,957
<i>Receipts from fiduciaries</i>	1,957,640	--	--	--
<i>Miscellaneous</i>	505,309	45	11	15
Total Additions	<u>134,854,074</u>	<u>319,541</u>	<u>191,063</u>	<u>137,972</u>
Deductions:				
<i>Payments to county</i>	51,973,590	319,541	191,063	137,972
<i>Payments to other governments</i>	27,306,252	--	--	--
<i>Payments to beneficiaries</i>	28,340,344	--	--	--
<i>Other</i>	30,587,757	--	--	--
Total Deductions	<u>138,207,943</u>	<u>319,541</u>	<u>191,063</u>	<u>137,972</u>
Change in Net Position	(3,353,869)	--	--	--
Net Position-Beginning of the Year	6,638,871	--	--	--
Net Position-End of the Year	<u>\$ 3,285,002</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

JP #4 Report Account	District Clerk E File	County Clerk Recording Fee	County Clerk Credit Card	County Clerk E-Filing Account	District Clerk Credit Card Account
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
262,037	120,772	502,557	143,283	88,208	89,715
--	--	--	--	--	--
8	7	13	3	6	6
<u>262,045</u>	<u>120,779</u>	<u>502,570</u>	<u>143,286</u>	<u>88,214</u>	<u>89,721</u>
262,045	120,779	502,570	143,286	88,214	89,721
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>262,045</u>	<u>120,779</u>	<u>502,570</u>	<u>143,286</u>	<u>88,214</u>	<u>89,721</u>
--	--	--	--	--	--
--	--	--	--	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL CUSTODIAL TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

	R&B Credit Card	FM Credit Card Account	Environmental Credit Card Account	JP 1 E-File Account
Additions:				
<i>Tax collections</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	506,905	193,482	121,270	5,939
<i>Receipts from fiduciaries</i>	--	--	--	--
<i>Miscellaneous</i>	16	11	4	3
Total Additions	<u>506,921</u>	<u>193,493</u>	<u>121,274</u>	<u>5,942</u>
Deductions:				
<i>Payments to county</i>	506,921	193,493	121,274	5,942
<i>Payments to other governments</i>	--	--	--	--
<i>Payments to beneficiaries</i>	--	--	--	--
<i>Other</i>	--	--	--	--
Total Deductions	<u>506,921</u>	<u>193,493</u>	<u>121,274</u>	<u>5,942</u>
Change in Net Position	--	--	--	--
Net Position-Beginning of the Year	--	--	--	--
Net Position-End of the Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

JP 2 E-File Account	JP 3 E-File Account	JP 4 E-File Account	Treasurer	Total Pension Trust Funds (See Exhibit A-8)
\$ --	\$ --	\$ --	\$ --	\$ 131,254,267
6,181	3,056	8,758	18,460	3,855,986
--	--	--	--	1,957,640
--	1	--	--	505,458
<u>6,181</u>	<u>3,057</u>	<u>8,758</u>	<u>18,460</u>	<u>137,573,351</u>
6,181	3,057	8,758	18,460	54,692,867
--	--	--	--	27,306,252
--	--	--	--	28,340,344
--	--	--	--	30,587,757
<u>6,181</u>	<u>3,057</u>	<u>8,758</u>	<u>18,460</u>	<u>140,927,220</u>
--	--	--	--	(3,353,869)
--	--	--	--	6,638,871
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,285,002</u>

WALLER COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2022

	Permanent School	Permanent School Available
ASSETS		
Cash and cash equivalents	\$ --	\$
Investments	--	756,278
Capital assets	<u>1</u>	<u>--</u>
Total Assets	<u>1</u>	<u>756,278</u>
NET POSITION	<u>\$ 1</u>	<u>\$ 756,278</u>

<u>Ogg Trust</u>	<u>Dismuke Estate Trust</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-7)</u>
\$ 19,782	\$ --	\$ 19,781
--	66,823	823,102
<u>19,782</u>	<u>66,823</u>	<u>1</u>
		<u>842,884</u>
<u>\$ 19,782</u>	<u>\$ 66,823</u>	<u>\$ 842,884</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Permanent School	Permanent School Available	Ogg Trust
Additions:			
Miscellaneous	\$ --	\$ 13,173	\$ 51
Total Additions	<u> --</u>	<u>13,173</u>	<u>51</u>
Deductions:			
Other	--	2,030	16,264
Total Deductions	<u> --</u>	<u>2,030</u>	<u>16,264</u>
Change in Net Position	--	11,143	(16,213)
Net Position-Beginning of the Year	1	745,135	35,995
Net Position-End of the Year	<u>\$ 1</u>	<u>\$ 756,278</u>	<u>\$ 19,782</u>

EXHIBIT C-43

Dismuke Estate Trust	Total Private-Purpose Trust Funds (See Exhibit A-8)
\$ 1,044	\$ 14,268
<u>1,044</u>	<u>14,268</u>
--	18,294
--	<u>18,294</u>
1,044	(4,026)
65,779	846,910
<u>\$ 66,823</u>	<u>\$ 842,884</u>

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