

WALLER COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

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WALLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
FINANCIAL SECTION		
Independent Auditors' Report.....	1	
Management's Discussion and Analysis (Required Supplementary Information).....	5	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	14	A-1
Statement of Activities.....	15	A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	16	A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	19	A-4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	20	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....		
Statement of Fiduciary Net Position - Fiduciary Funds.....	24	A-7
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	25	A-8
Notes to the Financial Statements	27	
<u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	54	B-1
Road and Bridge.....	56	B-2
Schedule of Changes in the County's Net Pension Liability And Related Ratios -Waller County Pension Fund		
Schedule of County's Contributions - Waller County Pension Plan	57	B-3
Schedule of Changes in the County's Total OPEB Liability And Related Ratios -OPEB Plan	58	B-4
Schedule of Changes in the County's Total OPEB Liability And Related Ratios -OPEB Plan	59	B-5
Schedule of Changes in the County's Total OPEB Liability And Related Ratios -OPEB Plan	60	B-6
Notes to Required Supplementary Information.....	61	
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	64	C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Governmental Funds.....	65	C-2

WALLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	66	C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	76	C-4
Budgetary Comparison Schedules:		
Elections.....	88	C-5
Law Library.....	89	C-6
Title IV Juvenile Justice.....	90	C-7
District Clerk RMPF.....	91	C-8
RMPF County Clerk/District Clerk.....	92	C-9
RPF County Clerk.....	93	C-10
Preservation Fee Birth/Death County Clerk.....	94	C-11
Courthouse Security.....	95	C-12
Graffiti Eradication.....	96	C-13
JP Technology Fund.....	97	C-14
Family Protection Fee.....	98	C-15
Court Initiated Guardianship.....	99	C-16
Justice Court Security Fund.....	100	C-17
County Clerk Technology Fund.....	101	C-18
District Clerk Technology Fund.....	102	C-19
CC Records Preservation Digitization Fund.....	103	C-20
DC Records Preservation Digitization Fund.....	104	C-21
DA PreTrial Diversion.....	105	C-22
Juvenile Case Manager.....	106	C-23
COVID 19.....	107	C-24
Harvey Buyout Grant.....	108	C-25
Harvey Infrastructure.....	109	C-26
HAVA CARES ACT.....	110	C-27
SAVNS Grant #1446517 2013-2014.....	111	C-28
Formula Grant.....	112	C-29
CTIF Grant.....	113	C-30
Center for Tech and Life.....	114	C-31
Debt Service Fund:		
Budgetary Comparison Schedule:		
Debt Service Certificate Fund.....	115	C-32

WALLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	Page	Exhibit
Capital Projects Funds:		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	116	C-33
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	117	C-34
Fiduciary Funds:		
Private-Purpose Trust Funds:		
Combining Statement of Fiduciary Net Position.....	118	C-35
Combining Statement of Changes in Fiduciary Net Position.....	120	C-36
Custodial Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	122	C-37

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Financial Section

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RUTLEDGE CRAIN & COMPANY,PC
CERTIFIED PUBLIC ACCOUNTANTS
2401 Garden Park Court, Suite B
Arlington, Texas 76013

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Waller County, Texas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Waller County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Waller County, Texas, as of December 31, 2020, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, pension schedules, OPEB schedule, and notes to required supplementary information on pages 5-11, 54-56, 57-60, and 61, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2021 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.


September 13, 2021

Management's Discussion and Analysis

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As management of Waller County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020. 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, 2020, by \$46,605,084 (net position). Of this amount, \$2,942,742 (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 \$9,545,961.
- The County's governmental funds reported combined ending fund balances of \$27,482,257 a decrease of \$6,445,510 in comparison to the previous year. The on going construction of the Justice Center accounts for the majority of the decrease.
- The unassigned portion of the General Fund balance at the end of the year was \$22,454,356 or 80.03% of total General Fund expenditures and transfers out.
- Total General Obligation Debt of the County decreased by \$1,890,000 during the fiscal year with the 2020 payments.

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, liabilities, and deferred inflows of resources with the difference between these categories reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains fifty-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, and Criminal Justice Center Fund, each of which are considered to be major funds. Data from the other fifty-one 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 2020, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$46,605,084. 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, \$41,530,806 or 89.11 percent, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The County uses these assets to provide services to its citizen's, consequently; these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net assets totaling \$2,131,536 or 4.58 percent, are restricted for future debt service payments.

The remaining balance of unrestricted net position, \$2,942,742 or 6.31 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

WALLER COUNTY, TEXAS
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 DECEMBER 31, 2020
 (Unaudited)

Table 1
 Condensed Statement of Net Position

	12/31/2020	12/31/2019	Increase (Decrease)
ASSETS			
Current and other assets	\$ 75,886,121	\$ 79,985,446	\$ (4,099,325)
Capital assets	84,678,152	65,020,962	19,657,190
Net pension asset	-	-	-
Total assets	<u>160,564,273</u>	<u>145,006,408</u>	<u>15,557,865</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>4,822,448</u>	<u>5,371,616</u>	<u>(549,168)</u>
LIABILITIES			
Other liabilities	6,110,685	7,602,970	(1,492,285)
Long-term liabilities	<u>67,913,762</u>	<u>67,996,956</u>	<u>(83,194)</u>
Total liabilities	<u>74,024,447</u>	<u>75,599,926</u>	<u>(1,575,479)</u>
DEFERRED INFLOWS OF RESOURCES	<u>44,757,190</u>	<u>37,718,975</u>	<u>7,038,215</u>
NET POSITION			
Invested in capital assets, net	41,530,806	33,190,342	8,340,464
Restricted for debt service	683,343	429,838	253,505
Restricted for capital projects	1,448,193	-	1,448,193
Unrestricted	<u>2,942,742</u>	<u>3,438,943</u>	<u>(496,201)</u>
	<u>\$ 46,605,084</u>	<u>\$ 37,059,123</u>	<u>\$ 9,545,961</u>

CHANGES IN NET POSITION: The net position of the County increased by \$9,545,961 for the fiscal year ended December 31, 2020. See page 15 for a detailed list of the items that contributed to current year increase in net position

Table 2
Changes in Net Position

	12/31/2020	12/31/2019	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$ 4,211,749	\$ 4,269,114	\$ (57,365)
Operating grants and contributions	587,597	462,043	125,554
Capital grants and contributions	1,973,885	222,786	1,751,099
General revenues			
Taxes	36,014,317	32,534,012	3,480,305
Interest	557,104	1,530,201	(973,097)
Miscellaneous	1,848,063	653,485	1,194,578
Gain/Loss sale of capital assets	-	(3,135)	3,135
Total revenues	<u>45,192,715</u>	<u>39,668,506</u>	<u>5,524,209</u>
Expenses:			
General government	3,951,590	3,444,200	507,390
Financial administration	1,734,876	1,594,529	140,347
Public safety	9,234,688	9,265,685	(30,997)
Judicial	2,971,392	2,863,885	107,507
Legal	1,663,311	1,495,470	167,841
Public transportation	6,455,478	5,732,072	723,406
Health and welfare	119,437	106,848	12,589
Culture and recreation	574,983	576,214	(1,231)
Non departmental	7,467,762	6,418,908	1,048,854
Interest on long-term debt	1,473,237	1,544,468	(71,231)
Total expenses	<u>35,646,754</u>	<u>33,042,279</u>	<u>2,604,475</u>
Increase (decrease) in net position	9,545,961	6,626,227	2,919,734
Net position - beginning of year	37,059,123	31,047,385	6,011,738
Restatement for GASB 75	-	(614,489)	614,489
Net position - end of year	<u>\$ 46,605,084</u>	<u>\$ 37,059,123</u>	<u>\$ 9,545,961</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 \$27,482,257.

The General Fund is the main operating fund of the County. The General Fund had an increase in fund balance of \$2,085,632 and at the end of the current fiscal year unassigned fund balance was \$22,454,356. Key factors of the increase are as follows:

- Total governmental revenues increased \$2,221,181 or 7.98% compared to 2019 and was significantly due to an increase in ad valorem taxes of \$2,852,494. The increase in ad valorem taxes was the result of the increase of taxable values.
- Total governmental expenditures increased \$ 3,541,901 or 14.76% compared to 2019.

The Road and Bridge Fund had a decrease in the fund balance of \$379,476 and at the end of the current fiscal year the total fund balance was \$4,217. The total amount of revenues received for the Road & Bridge Fund was \$6,996,479 and the expenditures were \$7,845,494. Key factors of the changes are as follows:

- Total governmental revenues increased \$546,684 or 8.47% compared to 2019 and was significantly due to the increase in property tax revenue.
- Total governmental expenditures decreased \$1,403,674 or 15.17% compared to 2019.

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 \$940,211 and the expenditure budget exceeded actual expenses by \$7,264,446 for an overall positive budget variance of \$8,204,657.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS: The County's investment in capital assets as of December 31, 2020, totals \$84,678,152 (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 30.23%.

Table 3
Capital Assets at Year End

Asset	12/31/2020	12/31/2019	Increase (Decrease)
Land	\$ 1,311,596	\$ 1,311,596	\$ -
Construction in progress	50,707,881	33,317,381	17,390,500
Buildings	1,511,875	1,638,757	(126,882)
Roads	24,399,669	22,498,584	1,901,085
Bridges	2,070,407	2,231,672	(161,265)
Machinery and equipment	4,676,724	4,022,972	653,752
	<u>\$ 84,678,152</u>	<u>\$ 65,020,962</u>	<u>\$ 19,657,190</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 \$67,913,761. Certificates of Obligations issued for capital renovations in the amount of \$2,144,000, Tax Notes issued for capital equipment in the amount of \$5,065,000 and General Obligation bonds issued for the construction of a new Justice Center in the amount of \$35,930,000 are payable from annual appropriations of the Debt Service Fund. Capital lease obligations for equipment in the amount of \$155,167 are payable from annual appropriations of the General Fund. The remainder of the debt consists of compensated absences payable of \$439,812, a liability for unfunded other post-employment benefits of \$22,457,446 and a liability for net pension benefits of \$420,965.

Table 4
Outstanding Debt at Year End

Type of Debt	12/31/2020	12/31/2019	Increase (Decrease)
General obligation bonds	\$ 35,930,000	\$ 37,225,000	\$ (1,295,000)
Bond premium	1,772,499	1,872,250	(99,751)
Bond discount	(471,128)	(497,608)	26,480
Tax notes	5,065,000	285,000	4,780,000
Certificates of obligation	2,144,000	2,649,000	(505,000)
Capital lease obligations	155,167	279,564	(124,397)
Compensated absences	439,812	391,472	48,340
Liability for unfunded OPEB retiree health	21,667,013	21,599,712	67,301
Liability for unfunded OPEB term life	790,433	603,050	187,383
Net pension liability (asset)	420,965	3,589,515	(3,168,550)
	<u>\$ 67,913,761</u>	<u>\$ 67,996,955</u>	<u>\$ (83,194)</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For fiscal year 2021, the Commissioners' Court adopted a budget of \$48,304,566 in estimated revenues and a property tax rate of \$0.616662 per hundred dollars of taxable value. This rate was \$.045563 lower than fiscal year 2020. This is estimated to provide an overall revenue increase of \$3,880,977 over the 2020 budget. Reserves of the General Fund in the amount of \$1,483,103 were allocated to balance the budget for 2021.

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020
(Unaudited)

Requests for Information

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

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Basic Financial Statements

WALLER COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 14,837,170
<i>Investments</i>	26,067,344
Receivables (net of allowances for uncollectibles)	33,934,923
<i>Inventories</i>	642,900
<i>Prepaid items</i>	403,784
<i>Capital assets (net of accumulated depreciation)</i>	
<i>Land</i>	1,311,596
<i>Buildings</i>	1,511,875
<i>Roads</i>	24,399,669
<i>Bridges</i>	2,070,407
<i>Machinery and equipment</i>	4,676,724
<i>Construction in progress</i>	50,707,881
Total Assets	<u>160,564,273</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred charges</i>	4,822,448
Total Deferred Outflows of Resources	<u>4,822,448</u>
LIABILITIES	
<i>Accounts payable</i>	3,675,328
<i>Other payables and accruals</i>	963,301
<i>Due to other governments</i>	893,784
<i>Due to others</i>	578,272
Noncurrent liabilities:	
<i>Due within one year</i>	2,921,214
<i>Due in more than one year</i>	64,992,548
Total Liabilities	<u>74,024,447</u>
DEFERRED INFLOW OF RESOURCES	
<i>Unearned revenue</i>	44,757,190
Total Deferred Inflows of Resources	<u>44,757,190</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	41,530,806
Restricted For:	
<i>Debt Service</i>	683,343
<i>Capital Projects</i>	1,448,193
<i>Unrestricted</i>	2,942,742
Total Net Position	<u>\$ 46,605,084</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues			Governmental Activities	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Primary Government:						
Governmental activities:						
<i>General government</i>	\$ 3,951,590	\$ 840,546	\$ 96,014	\$ --	\$ (3,015,030)	
<i>Financial administration</i>	1,734,876	428,113	--	--	(1,306,763)	
<i>Public Safety</i>	9,234,688	424,094	182,338	1,688,873	(6,939,383)	
<i>Judicial</i>	2,971,392	1,156,153	59,491	--	(1,755,748)	
<i>Legal</i>	1,663,311	74,193	171,941	--	(1,417,177)	
<i>Public transportation</i>	6,455,478	1,245,527	--	279,135	(4,930,816)	
<i>Health and welfare</i>	119,437	1,400	--	--	(118,037)	
<i>Culture and recreation</i>	574,983	2,201	77,813	--	(494,969)	
<i>Nondepartmental</i>	7,467,762	39,522	--	5,877	(7,422,363)	
<i>Interest on long-term debt</i>	1,473,237	--	--	--	(1,473,237)	
Total governmental activities	<u>35,646,754</u>	<u>4,211,749</u>	<u>587,597</u>	<u>1,973,885</u>	<u>(28,873,523)</u>	
Total Primary Government	<u>\$ 35,646,754</u>	<u>\$ 4,211,749</u>	<u>\$ 587,597</u>	<u>\$ 1,973,885</u>	<u>(28,873,523)</u>	
General Revenues:						
<i>Taxes</i>						36,014,317
<i>Unrestricted Investment Earnings</i>						557,104
<i>Miscellaneous</i>						1,848,063
Total General Revenues						<u>38,419,484</u>
Change in Net Position						9,545,961
Net Position - Beginning						37,059,123
Net Position - Ending						<u>\$ 46,605,084</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General Fund	Road and Bridge
ASSETS		
<i>Cash and cash equivalents</i>	\$ 7,072,312	\$ 2,795,497
<i>Investments</i>	24,665,364	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	21,752,816	4,812,833
<i>Fines</i>	1,986,077	452,465
<i>Accounts</i>	21,760	--
<i>Intergovernmental</i>	164,110	--
<i>Due from other funds</i>	1,277,423	--
<i>Prepaid items</i>	394,163	8,281
Total Assets	<u>\$ 57,334,025</u>	<u>\$ 8,069,076</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 1,056,656	\$ 961,893
<i>Other payables and accruals</i>	362,046	40,864
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	893,784	--
<i>Due to others</i>	578,272	--
Total Liabilities	<u>2,890,758</u>	<u>1,002,757</u>
Deferred Inflows of Resources		
<i>Deferred revenue</i>	22,408,704	4,447,284
<i>Taxes collected in advance</i>	8,186,044	2,614,818
Total Deferred Inflows of Resources	<u>30,594,748</u>	<u>7,062,102</u>
Fund balances:		
<i>Nonspendable</i>	394,163	8,281
<i>Restricted</i>	--	--
<i>Committed to construction</i>	1,000,000	--
<i>Committed to justice administration</i>	--	--
<i>Unassigned</i>	22,454,356	(4,064)
Total fund balances	<u>23,848,519</u>	<u>4,217</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 57,334,025</u>	<u>\$ 8,069,076</u>

The accompanying notes are an integral part of this statement.

Criminal Justice Center	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 4,969,359	\$ 14,837,168
--	1,401,979	26,067,343
--	3,211,718	29,777,367
--	66,156	2,504,698
--	--	21,760
--	1,466,988	1,631,098
--	--	1,277,423
--	1,340	403,784
<u>\$ --</u>	<u>\$ 11,117,540</u>	<u>\$ 76,520,641</u>
\$ --	\$ 1,656,779	\$ 3,675,328
--	835	403,745
--	1,277,423	1,277,423
--	--	893,784
--	--	578,272
<u>--</u>	<u>2,935,037</u>	<u>6,828,552</u>
--	3,323,853	30,179,841
--	1,229,129	12,029,991
<u>--</u>	<u>4,552,982</u>	<u>42,209,832</u>
--	1,340	403,784
--	3,627,130	3,627,130
--	--	1,000,000
--	1,051	1,051
--	--	22,450,292
<u>--</u>	<u>3,629,521</u>	<u>27,482,257</u>
<u>\$ --</u>	<u>\$ 11,117,540</u>	<u>\$ 76,520,641</u>

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WALLER COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020*

Total fund balances - governmental funds balance sheet	\$ 27,482,257
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.	84,678,152
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,787,549
Payables for bond principal which are not due in the current period are not reported in the funds.	(43,139,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(155,167)
Payables for bond interest which are not due in the current period are not reported in the funds.	(559,554)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(439,812)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	642,900
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,250,439
Recognition of the County's net pension liability is not reported in the funds.	(420,965)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(4,379,854)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	4,324,501
Bond premiums/discounts are amortized in the SNA but not in the funds.	(1,301,370)
Recognition of the County's net OPEB liability is not reported in the funds.	(22,457,446)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(1,205,491)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>497,946</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 46,605,084</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 26,798,363	\$ 5,501,741
<i>Licenses and permits</i>	182,554	1,061,378
<i>Intergovernmental</i>	846,956	16,846
<i>Charges for services</i>	561,376	--
<i>Fines</i>	1,036,865	108,147
<i>Interest</i>	399,045	34,182
<i>Miscellaneous</i>	222,755	274,185
Total revenues	<u>30,047,914</u>	<u>6,996,479</u>
Expenditures:		
Current:		
<i>General government</i>	3,836,753	--
<i>Financial administration</i>	1,725,467	--
<i>Public safety</i>	7,046,513	--
<i>Judicial</i>	2,895,066	--
<i>Legal</i>	1,438,642	--
<i>Public transportation</i>	--	7,245,683
<i>Health and welfare</i>	108,577	--
<i>Culture and recreation</i>	454,949	--
<i>Nondepartmental</i>	4,725,105	599,811
<i>Capital outlay</i>	5,298,517	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
<i>Bond issuance cost</i>	--	--
Total expenditures	<u>27,529,589</u>	<u>7,845,494</u>
Excess (deficiency) of revenues over (under) expenditures	2,518,325	(849,015)
Other financing sources (uses):		
<i>Transfers in</i>	96,560	469,539
<i>Transfers out</i>	(529,253)	--
<i>Proceeds of bond issue</i>	--	--
Total other financing sources (uses)	<u>(432,693)</u>	<u>469,539</u>
Net change in fund balances	2,085,632	(379,476)
Fund balances, January 1	<u>21,762,887</u>	<u>383,693</u>
Fund balances, December 31	<u>\$ 23,848,519</u>	<u>\$ 4,217</u>

The accompanying notes are an integral part of this statement.

Criminal Justice Center	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 3,512,947	\$ 35,813,051
--	--	1,243,932
--	2,294,405	3,158,207
--	3,665	565,041
--	449,313	1,594,325
70,443	53,434	557,104
--	93,671	590,611
<u>70,443</u>	<u>6,407,435</u>	<u>43,522,271</u>
--	92,964	3,929,717
--	--	1,725,467
--	1,882,734	8,929,247
--	48,918	2,943,984
--	178,179	1,616,821
--	248,935	7,494,618
--	--	108,577
--	59,185	514,134
--	115,726	5,440,642
9,668,719	3,776,208	18,743,444
--	1,890,000	1,890,000
--	1,442,877	1,442,877
--	58,253	58,253
<u>9,668,719</u>	<u>9,793,979</u>	<u>54,837,781</u>
(9,598,276)	(3,386,544)	(11,315,510)
--	59,714	625,813
--	(96,560)	(625,813)
--	4,870,000	4,870,000
<u>--</u>	<u>4,833,154</u>	<u>4,870,000</u>
(9,598,276)	1,446,610	(6,445,510)
9,598,276	2,182,911	33,927,767
<u>\$ --</u>	<u>\$ 3,629,521</u>	<u>\$ 27,482,257</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, 2020*

Net change in fund balances - total governmental funds	\$ (6,445,510)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	21,068,798
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,897,436)
Donations of capital assets increase net position in the SOA but not in the funds.	1,485,828
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	203,267
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(69,172)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,890,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	124,397
(Increase) decrease in accrued interest from beginning of period to end of period.	27,893
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(48,340)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(18,651)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(4,870,000)
Bond premiums are reported in the funds but not in the SOA.	73,271
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(38,882)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	<u>(939,502)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 9,545,961</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2020

	Private-purpose Trust Funds	Custodial Funds
ASSETS		
<i>Cash and cash equivalents</i>	\$ 51,190	\$ 13,481,177
<i>Investments</i>	811,625	--
Total Assets	<u>862,815</u>	<u>13,481,177</u>
LIABILITIES		
<i>Accounts payable</i>	15,568	316,823
<i>Other payables and accruals</i>	--	30,639
<i>Due to other governments</i>	--	7,392,714
<i>Due to others</i>	--	5,741,001
Total Liabilities	<u>15,568</u>	<u>13,481,177</u>
NET POSITION		
<i>Held in trust</i>	<u>\$ 847,247</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Private- Purpose Trusts
Additions:	
<i>Interest</i>	\$ 6,581
<i>Miscellaneous</i>	--
Total Additions	<u>6,581</u>
Deductions:	
<i>Administrative expenses</i>	33,073
<i>Payments to schools</i>	--
Total Deductions	<u>33,073</u>
Change in Net Position	(26,492)
<i>Net Position-Beginning of the Year</i>	<u>873,739</u>
Net Position-End of the Year	<u>\$ 847,247</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, 2020

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, 2020

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 *Criminal Justice Center Capital Projects Fund* accounts for construction or acquisition of major capital facilities primarily from the proceeds of debt issues.

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.

The Capital Projects Fund accounts 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.

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.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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 matured, for example, as a result of employee resignations and retirements. Compensated absences are paid in the general, road and bridge, and grant fund.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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. Fund Equity

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

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

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

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

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

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure and both restricted and unrestricted amounts are available, the County considers restricted amounts to have been spent. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used. 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, 2020

	General Fund	Road & Bridge	Other Funds	Total
Fund Balances				
Nonspendable for:				
Prepays	\$ 394,163	\$ 8,281	\$ 1,340	\$ 403,784
Restricted for:				
Debt service	--	--	527,420	527,420
Justice administration	--	--	1,437,869	1,437,869
Grants	--	--	86,138	86,138
Construction	--	--	1,448,193	1,448,193
Other	--	--	127,510	127,510
	--	--	3,627,130	3,627,130
Committed to:				
Construction	1,000,000	--	--	1,000,000
Road and bridge	--	--	--	--
Justice administration	--	--	1,051	1,051
OPEB funding	--	--	--	--
	1,000,000	--	1,051	1,001,051
Unassigned	22,454,356	(4,064)	--	22,450,292
	<u>\$ 23,848,519</u>	<u>\$ 4,217</u>	<u>\$ 3,629,521</u>	<u>\$ 27,482,257</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.” The details of this \$642,900 difference are as follows:

Inventory	<u>\$ 642,900</u>
-----------	-------------------

- 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 (\$69,172) difference are as follows:

Change in inventory balances	<u>(\$ 69,172)</u>
------------------------------	--------------------

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2020

III. DETAILED NOTES ON ALL FUND

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$28,369,537, including \$13,532,367 in Fiduciary Funds. All of the bank balance of \$28,559,866 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 \$30,664,007 and fair value \$31,625,268. This pledge includes cash on hand and savings reflected in the financial statements as cash.

Investments

As of December 31, 2020, the County had the following investments, including \$811,625 in Fiduciary Funds:

Investment type:	Fair Value	Years to Maturity
Government sponsored investment pool (TexPool)	\$ 1,208,164	<60 days
Texas Class	25,670,805	<60 days
Total Fair Value	\$ 26,878,969	

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, 2020 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, 2020

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	\$ 22,105,687	\$4,890,604	\$ 3,250,699	\$30,246,990
Less allowance	<u>(352,871)</u>	<u>(77,771)</u>	<u>(38,981)</u>	<u>(469,623)</u>
	<u>\$ 21,752,816</u>	<u>\$4,812,833</u>	<u>\$ 3,211,718</u>	<u>\$29,777,367</u>
Fines receivable	\$ 2,714,803	\$1,005,952	\$ 146,607	\$ 3,867,362
Less allowance	<u>(728,726)</u>	<u>(553,487)</u>	<u>(80,451)</u>	<u>(1,362,664)</u>
	<u>\$ 1,986,077</u>	<u>\$ 452,465</u>	<u>\$ 66,156</u>	<u>\$ 2,504,698</u>
Accounts receivable	<u>\$ 21,760</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 21,760</u>
Intergovernmental	<u>\$ 164,110</u>	<u>\$ --</u>	<u>\$ 1,466,988</u>	<u>\$ 1,631,098</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 revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Fines receivable (General Fund)	\$ 731,817	\$ --	\$ 731,817
Fines receivable (Road & Bridge)	452,465	--	452,465
Fines Receivable (Nonmajor Special Revenue Funds)	66,158	--	66,158
Grants Receivable (Nonmajor Special Revenue Funds)		45,976	45,976
Current tax levy receivable (2020) (General Fund)	--	20,341,338	20,341,338
Current tax levy receivable (2020) (Road & Bridge)	--	3,698,741	3,698,741
Current tax levy receivable (2020) (Debt Service)	--	3,055,796	3,055,796
Taxes collected in advance (General Fund)	--	8,186,044	8,186,044
Taxes collected in advance (Road & Bridge)	--	2,614,818	2,614,818
Taxes collected in advance (Debt Service)	--	1,229,129	1,229,129
Delinquent property taxes receivable (General Fund)	1,335,549	--	1,335,549
Delinquent property taxes receivable (Road & Bridge)	296,078	--	296,078
Delinquent property taxes receivable (Debt Service)	155,923	--	155,923
Total deferred/unearned revenue for governmental funds	<u>\$3,037,990</u>	<u>\$39,171,842</u>	<u>\$42,209,832</u>

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

\$30,179,841
12,029,991
\$42,209,832

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

D. Capital assets

Capital asset activity for the year ended December 31, 2020

	Balance 12/31/19	Additions	Retirements	Completed Construction	Balance 12/31/20
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 1,311,596	\$ --	\$ --	\$ --	\$ 1,311,596
Construction in progress	33,317,381	17,390,500	--	--	50,707,881
Total capital assets not being depreciated	34,628,977	17,390,500	--	--	52,019,477
Capital assets, being depreciated:					
Buildings and improvements	6,690,423	--	--	--	6,690,423
Roads	29,790,659	3,616,004	(642,460)	--	32,764,203
Bridges	5,886,811	--	--	--	5,886,811
Machinery and equipment	13,496,650	1,548,122	(307,820)	--	14,736,952
Total capital assets being depreciated	55,864,543	5,164,126	(950,280)	--	60,078,389
Less accumulated depreciation for:					
Buildings	(5,051,666)	(126,882)	--	--	(5,178,548)
Roads	(7,292,075)	(1,714,919)	642,460	--	(8,364,534)
Bridges	(3,655,139)	(161,265)	--	--	(3,816,404)
Machinery and equipment	(9,473,678)	(894,370)	307,820	--	(10,060,228)
Total accumulated depreciation	(25,472,558)	(2,897,436)	950,280	--	(27,419,714)
Total capital assets being depreciated, net	30,391,985	2,266,690	--	--	32,658,675
Governmental activities capital assets, net	\$ 65,020,962	\$ 19,657,190	\$ --	\$ --	\$ 84,678,152

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

Governmental activities:

General government	\$ 11,337
Public safety	286,304
Judicial	28,438
Legal	26,243
Public transportation	2,353,750
Health and welfare	9,877
Culture and recreation	56,247
Nondepartmental	125,240
Total depreciation expense - governmental activities	<u>\$ 2,897,436</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Construction commitments

The County has an active construction project as of December 31, 2020, consisting of the following:

Project	Spent to Date	Remaining Commitment
Criminal Justice Center	\$ 43,704,537	\$ --
Precinct 4	6,112,045	--
McAllister Road Bridge	69,120	306,335
Library	822,179	117,974
	<u>\$ 50,707,881</u>	<u>\$ 424,309</u>

The Crime Justice Center is being financed by bond proceeds. The remaining projects are to be completed through operating funds.

E. Interfund Receivables/Payables and Transfers In/Out

Interfund receivables:

Fund	Due From	Due To
Major Governmental Funds		
General Fund	\$ 1,277,423	\$ --
Total Major Funds	<u>1,277,423</u>	<u>--</u>
Nonmajor Governmental Funds		
Courthouse Security	--	7,778
JP Technology Fee		17,042
Justice Court Security	--	8,165
Tech Enhancement	--	28,809
Covid 19	--	1,215,629
Total Nonmajor governmental funds	<u>--</u>	<u>1,277,423</u>
Totals	<u>\$ 1,277,423</u>	<u>\$ 1,277,423</u>

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

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2020

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$ 96,560	\$ 529,253
Road and Bridge	469,539	--
Total Major Funds	566,099	529,253
Nonmajor Governmental Funds		
Courthouse Security	--	50,000
JP Technology Fund	--	22,026
Justice Court Security	--	9,534
Victim's Assistance (VOCA)	20,144	--
Juvenile Case Manager	--	15,000
VAW Grant	24,071	--
Step CMV 0044	2,369	--
Step Comprehensive S-1YG-00138	3,673	--
HAVA Cares Act	9,457	--
Total Nonmajor governmental funds	59,714	96,560
Totals	\$ 625,813	\$ 625,813

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.

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WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 12/31/20
General Long-Term Debt Issues					
Certificates of Obligation:					
Series 2014	\$5,000,000	2/13/14	2/15/24	2.380%	\$ 2,144,000
Tax Notes					
Series 2018	455,000	2/28/18	8/15/22	2.740%	195,000
Series 2020	4,870,000	8/20/20	8/15/27	1.070%	4,870,000
General Obligation Bonds					
Series 2018	28,930,000	6/01/18	2/15/38	3.00%-5.00%	27,205,000
Series 2017	9,375,000	12/01/17	2/15/38	3.00%-3.25%	8,725,000
Total General Long-Term Debt					<u>\$43,139,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2021	\$ 2,662,000	\$ 1,419,234	\$ 4,081,234
2022	2,755,000	1,334,725	4,089,725
2023	2,742,000	1,245,875	3,987,875
2024	2,825,000	1,154,314	3,979,314
2025	2,350,000	1,069,894	3,419,894
2025-2029	10,875,000	4,061,112	14,936,112
2030-2034	11,245,000	2,226,557	13,471,557
2035-2039	7,685,000	399,703	8,084,703
Total	<u>\$ 43,139,000</u>	<u>\$ 12,911,414</u>	<u>\$ 56,050,414</u>

Capital Lease Obligations Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 12/31/20
Fuel truck and roller	227,647	4/17/20	6/9/22	4.019%	\$ 155,167
					<u>\$ 155,167</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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

Year	Total
2021	\$ 82,499
2022	82,498
Total payments	164,997
Less imputed interest	(9,830)
Total Capital Lease Obligations	<u>\$ 155,167</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2020 was as follows:

	Balance 12/31/19	Additions	Retirements	Balance 12/31/20	Due Within One Year
Governmental activities:					
Certificates of obligation	\$ 2,649,000	\$ --	\$ (505,000)	\$ 2,144,000	\$ 517,000
General obligation bonds	37,225,000	--	(1,295,000)	35,930,000	1,375,000
Tax notes	285,000	4,870,000	(90,000)	5,065,000	770,000
Bond premium	1,872,250	--	(99,751)	1,772,499	99,751
Bond discount	(497,608)	--	26,480	(471,128)	(26,480)
	<u>41,533,642</u>	<u>4,870,000</u>	<u>(1,963,271)</u>	<u>44,440,371</u>	<u>2,735,271</u>
Capital lease obligations	279,564	--	(124,397)	155,167	75,990
Compensated absences	391,472	453,384	(405,044)	439,812	109,953
Liability for unfunded OPEB health	21,599,712	67,301	--	21,667,013	--
Liability for unfunded OPEB life	603,050	187,383	--	790,433	--
Net pension liability (asset)	3,589,515	--	(3,168,550)	420,965	--
Long-Term Liabilities	<u>\$ 67,996,955</u>	<u>\$ 5,578,068</u>	<u>\$(5,661,262)</u>	<u>\$ 67,913,761</u>	<u>\$ 2,921,214</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.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

B. Contingent Liabilities and Commitments

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

The County is defendant in various lawsuits which normally occur in governmental operations. At December 31, 2020 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, 2020 for fiscal year 2021 amounted to a 100% abatement or \$1,665,862. Property taxes assessed October 1, 2019 for fiscal year 2020 amounted to a 100% abatement or \$838,265.

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

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

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	155
Inactive employees entitled to but not yet receiving benefits	201
Active employees	259
	<hr/>
	615
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 7.63%, 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, 2020, were \$1,112,454 and were equal to the required contributions.

4. Net Pension Asset

The County's Net Pension Liability (NPL) was measured as of December 31, 2019, 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, 2019 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 2.75% (made up of 2.25% 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, 2019, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2014 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2015 valuation. The long-term expected rate of return on pension plan investments is 8.0%. 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.

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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 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	14.50%	5.20%
Private Equity	20.00%	8.20%
Global Equities	2.50%	5.50%
International Equities - Developed	7.00%	5.20%
International Equities - Emerging	7.00%	5.70%
Investment Grade Bonds	3.00%	-0.20%
Strategic Credit	12.00%	3.14%
Direct Lending	11.00%	7.16%
Distressed Debt	4.00%	6.90%
REIT Equities	3.00%	4.50%
Master Limited Partnerships	2.00%	8.40%
Private Real Estate Partnerships	6.00%	5.50%
Hedge Funds	8.00%	2.30%
	100.00%	

Discount Rate

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/18	\$ 47,304,589	\$ 43,715,074	\$ 3,589,515
Changes for the year:			
Service cost	1,449,211	--	1,449,211
Interest on total pension liability	3,853,427	--	3,853,427
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	545,611	--	545,611
Effect of of assumptions changes or inputs	--	--	--
Refund of contributions	(141,633)	(141,633)	--
Benefit payments	(2,266,519)	(2,266,519)	--
Administrative expenses	--	(38,349)	38,349
Member contributions	--	930,002	(930,002)
Net investment income	--	7,179,416	(7,179,416)
Employer contributions	--	956,576	(956,576)
Other	--	(10,846)	10,846
Net changes	3,440,097	6,608,647	(3,168,550)
Balance at 12/31/19	\$ 50,744,686	\$ 50,323,721	\$ 420,965

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

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

	1%	Current	1%
	Decrease	Discount Rate	Increase
	7.1%	8.1%	9.1%
Total pension liability	\$ 57,181,752	\$ 50,744,686	\$ 45,347,266
Fiduciary net position	50,323,721	50,323,721	50,323,721
Net Pension Liability (Asset)	\$ 6,858,031	\$ 420,965	\$ (4,976,455)

Pension Plan Fiduciary Net Position

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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

For the year ended December 31, 2019, the County recognized pension expense of \$1,151,478. At December 31, 2019, 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 12/31/19 Expense	Balance of Deferred Inflows 12/31/19	Balance of Deferred Outflows 12/31/19
Investment (gains) or losses	\$ (3,661,161)	12/31/2019	5.0	\$ (732,232)	\$ 2,928,929	\$ --
	4,460,475	12/31/2018	5.0	892,095	--	2,676,285
	(2,552,238)	12/31/2017	5.0	(510,448)	1,020,894	--
	265,276	12/31/2016	5.0	53,055	--	53,055
	2,869,952	12/31/2015	5.0	573,990	--	--
Economic/demographic gains or losses	5,454,611	12/31/2019	4.0	136,403	--	409,208
	(143,780)	12/31/2018	4.0	(35,945)	71,890	--
	(895,354)	12/31/2017	5.0	(179,071)	558,141	--
	53,227	12/31/2016	4.0	13,306	--	--
	(610,479)	12/31/2015	4.0	--	--	--
Assumptions changes or inputs	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
	183,741	12/31/2017	5.0	36,748	--	73,497
	--	12/31/2016	4.0	--	--	--
	423,210	12/31/2015	4.0	--	--	--
Employer contributions made subsequent to measurement date				--	--	1,112,456
				<u>\$ 247,901</u>	<u>\$ 4,579,854</u>	<u>\$ 4,324,501</u>

For the County \$1,112,456 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, 2020. 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,	
2021	\$ (339,395)
2022	(392,446)
2023	296,265
2024	(732,233)
	<u>\$ (1,167,809)</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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, 2020 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	71	2
Active employees	58	49
	<u>129</u>	<u>51</u>

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2020

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 4.5%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2020. 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	12/31/20
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.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula This allocation is based on each participant's service between date of hire and date of expected termination.
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	2.12% (-0.38% real rate of return plus 2.50% inflation).
Health Care Cost Trend	Level 4.50%

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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	3.5%
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>	3.5%	4.5%	5.5%
Total OPEB Liability	\$ 18,006,724	\$ 21,667,013	\$ 26,490,535
% Difference	-16.90%	N/A	22.30%
	1.00% Decrease	Current Discount	1.00% Increase
<u>Healthcare Discount Rate</u>	1.10%	2.10%	3.10%
Total OPEB Liability	\$ 18,420,208	\$ 21,667,013	\$ 25,795,242
% Difference	-15.00%	N/A	19.10%

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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 12/31/19	\$ 21,599,712	\$ --	\$ 21,599,712
Changes for the year:			
Service cost	753,899	--	753,899
Interest on total pension liability	905,455	--	905,455
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	(1,415,220)	--	(1,415,220)
Effect of assumptions changes or input	361,851	--	361,851
Benefit payments	(538,684)	--	(538,684)
Other	--	--	--
Net changes	67,301	--	67,301
Balance at 12/31/20	\$ 21,667,013	\$ --	\$ 21,667,013

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	12/31/20	(Inflows)	Outflows
of Resources			Period	Expense	12/31/20	12/31/2020
Due to liabilities:						
Difference in expected and actual experience (actuarial (gains) or losses) or inputs						
	\$(1,415,220)	12/31/20	5.4000	\$ (262,078)	\$ (1,153,142)	\$ --
Difference in assumption changes						
	361,851	12/31/20	5.4000	67,009	--	294,842
Employer contributions made						
Subsequent to measurement date						
				--	--	--
	\$ (195,069)			\$ (1,153,142)	\$	294,842

WALLER COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended December 31, 2020

Deferred Inflows/outflows to Be Recognized in Future Years

<u>Year ended December</u>	
2021	\$ (195,069)
2022	(195,069)
2023	(195,069)
2024	(195,069)
2025	(78,024)
	<u>\$ (858,300)</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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	140
Inactive employees entitled to but not yet receiving benefits	86
Active employees	269
	<u>495</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
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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, 2019 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, 2019 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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)	4.10% - 20 Year Bond GO Index published by bondbuyer.com as of December 27, 2019.
Cost-of-Living Adjustment	Does not apply
Disability	See Table 1 of December 31, 2019 GASB-75 Report.
Mortality	See Table 2 of December 31, 2019 GASB-75 Report.
Retirement	See Table 3 of December 31, 2019 GASB-75 Report.
Other Termination of Employment	See Table 4 of December 31, 2019 GASB-75 Report.

Changes in the Total OPEB Liability

	Increase (Decrease)
	OPEB Liability
Balance at 12/31/18	\$ 603,050
Changes for the year:	
Service cost	17,840
Interest	24,998
Change of benefit terms	--
Difference between expected and actual experience	369
Changes of assumptions	166,762
Amortization of prior year assets	--
Benefit payments	(22,586)
Net changes	187,383
Balance at 12/31/19	\$ 790,433

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

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 2.70%, 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 (1.70%) or 1 percentage point higher (3.70%) than the current rate:

	1% Decrease 1.74%	Current Discount Rate 2.74%	1% Increase 3.74%
Total OPEB Liability	\$959,222	\$790,433	\$662,202

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 \$22,583 will be recognized as a reduction of the net OPEB liability for the measurement year ending December 31, 2019 (i.e. recognized in the County's financial statements for the year ending December 31, 2020). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Original		Original Recognition Period	Amount Recognized in 12/31/19 Expense	Balance of Deferred (Inflows) 12/31/19	Balance of Deferred Outflows 12/31/2019
	Amount (Inflow) or Outflow of Resources	Date Established				
Due to liabilities:						
Difference in expected and actual experience						
(actuarial (gains) or losses)	\$ 369	12/31/19	5.0000	\$ 74	\$ --	\$ 295
or inputs	698	12/31/18	6.0000	116	--	466
	(10,548)	12/31/17	6.0000	(1,758)	5,274	--
Difference in assumption changes						
	166,762	12/31/19	5.0000	33,352	--	133,410
	(70,613)	12/31/18	4.0000	(11,769)	47,075	--
	29,975	12/31/17	5.0000	4,996	--	14,987
				25,011	52,349	149,158
Employer contributions made subsequent to measurement date				--	--	53,946
				--	--	53,946
	\$ 25,011			\$ 52,349		\$ 203,104

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2020

Deferred Inflows/outflows to Be Recognized in Future Years

<u>Year ended December</u>	
2020	\$ 25,011
2021	25,011
2022	25,010
2023	21,777
2024	--
	<u>\$ 96,809</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, 2020 was \$746,122, an increase of \$174,094 over the balance at December 31, 2019.

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.

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, 2020

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 26,547,937	\$ 26,547,937	\$ 26,798,363	\$ 250,426
<i>Licenses and permits</i>	84,061	84,061	182,554	98,493
<i>Intergovernmental</i>	661,469	709,598	846,956	137,358
<i>Charges for services</i>	430,439	430,439	561,376	130,937
<i>Fines</i>	1,065,458	1,065,458	1,036,865	(28,593)
<i>Interest</i>	--	--	399,045	399,045
<i>Miscellaneous</i>	135,224	270,210	222,755	(47,455)
Total revenues	<u>28,924,588</u>	<u>29,107,703</u>	<u>30,047,914</u>	<u>940,211</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Commissioners' Court</i>	397,046	393,206	383,216	9,990
<i>County Clerk</i>	498,485	499,985	465,766	34,219
<i>Veterans Services</i>	42,350	42,350	38,192	4,158
<i>All Others</i>	2,876,933	2,944,513	2,550,858	393,655
<i>County Court</i>	6,000	6,000	520	5,480
<i>County Judge</i>	414,488	416,128	398,201	17,927
Total General Government	<u>4,235,302</u>	<u>4,302,182</u>	<u>3,836,753</u>	<u>465,429</u>
<i>Financial Administration</i>				
<i>County Auditor</i>	408,287	408,287	385,255	23,032
<i>County Treasurer</i>	313,537	312,577	303,087	9,490
<i>Central Appraisal District</i>	561,677	561,677	509,355	52,322
<i>Tax Assessor Collector</i>	578,248	578,248	527,770	50,478
Total Financial Administration	<u>1,861,749</u>	<u>1,860,789</u>	<u>1,725,467</u>	<u>135,322</u>
<i>Public Safety</i>				
<i>Juvenile Probation Grants 2</i>	324,679	400,248	292,476	107,772
<i>Jail</i>	2,358,355	2,313,555	2,057,619	255,936
<i>Juvenile Probation</i>	145,588	142,748	139,501	3,247
<i>Juvenile Detention</i>	65,000	105,852	98,608	7,244
<i>Fire Marshall</i>	238,305	236,385	229,241	7,144
<i>Courthouse Security</i>	191,677	191,677	173,229	18,448
<i>Constable Precinct Number One</i>	79,810	83,706	75,108	8,598
<i>Constable Precinct Number Two</i>	102,523	110,012	91,810	18,202
<i>Constable Precinct Number Three</i>	101,282	105,991	75,091	30,900
<i>Constable Precinct Number Four</i>	86,803	94,976	77,875	17,101
<i>Animal Control</i>	157,051	157,322	138,251	19,071
<i>Sheriff Administration</i>	4,232,777	4,207,075	2,695,451	1,511,624
<i>Sheriff Communication</i>	770,820	768,900	723,774	45,126
<i>Law Enforcement Vehicle Maintenance</i>	135,000	195,000	163,991	31,009
<i>Community Supervision Corrections</i>	9,000	9,000	8,516	484
<i>Juvenile Board</i>	4,164	4,164	4,155	9
<i>Department of Public Safety</i>	2,000	2,000	1,817	183
Total Public Safety	<u>9,004,834</u>	<u>9,128,611</u>	<u>7,046,513</u>	<u>2,082,098</u>

WALLER COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
<i>District Judge - 506th District</i>	\$ 214,275	\$ 213,315	\$ 201,658	\$ 11,657
<i>County Court at Law</i>	381,793	381,793	375,018	6,775
<i>District Court</i>	36,250	36,250	6,940	29,310
<i>Justice Court</i>	4,000	4,000	1,300	2,700
<i>District Clerk</i>	432,734	431,774	408,238	23,536
<i>Justice of the Peace Precinct Number One</i>	257,741	257,741	246,896	10,845
<i>Justice of the Peace Precinct Number Two</i>	259,286	259,286	252,303	6,983
<i>Justice of the Peace Precinct Number Three</i>	239,746	239,746	228,424	11,322
<i>Justice of the Peace Precinct Number Four</i>	329,786	329,786	317,681	12,105
<i>Court Expense</i>	836,461	836,461	745,507	90,954
<i>Judicial Order</i>	135,000	135,000	111,101	23,899
<i>Total Judicial</i>	<u>3,127,072</u>	<u>3,125,152</u>	<u>2,895,066</u>	<u>230,086</u>
<i>Legal</i>				
<i>Criminal D.A.</i>	1,467,141	1,462,041	1,438,642	23,399
<i>Total Legal</i>	<u>1,467,141</u>	<u>1,462,041</u>	<u>1,438,642</u>	<u>23,399</u>
<i>Culture and Recreation</i>				
<i>County Library</i>	444,441	445,672	419,949	25,723
<i>Waller County Historical Commission</i>	15,000	15,000	15,000	--
<i>County Museum</i>	20,000	20,000	20,000	--
<i>Total Culture and Recreation</i>	<u>479,441</u>	<u>480,672</u>	<u>454,949</u>	<u>25,723</u>
<i>Health and Welfare</i>				
<i>Recycle Center</i>	112,480	111,520	108,577	2,943
<i>Total Health and Welfare</i>	<u>112,480</u>	<u>111,520</u>	<u>108,577</u>	<u>2,943</u>
<i>Nondepartmental</i>				
<i>Elections Administration</i>	502,931	501,011	488,907	12,104
<i>Information Technology</i>	295,250	295,250	274,953	20,297
<i>Maintenance of buildings</i>	588,430	584,590	564,575	20,015
<i>Indigent Health</i>	1,100,000	1,100,000	106,502	993,498
<i>Extension Service</i>	216,746	216,746	171,738	45,008
<i>Employee Benefits</i>	3,501,471	3,501,471	3,118,430	383,041
<i>Total Nondepartmental</i>	<u>6,204,828</u>	<u>6,199,068</u>	<u>4,725,105</u>	<u>1,473,963</u>
<i>Capital outlay</i>	<u>8,000,000</u>	<u>8,124,000</u>	<u>5,298,517</u>	<u>2,825,483</u>
<i>Total expenditures</i>	<u>34,492,847</u>	<u>34,794,035</u>	<u>27,529,589</u>	<u>7,264,446</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(5,568,259)	(5,686,332)	2,518,325	8,204,657
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	8,524,818	8,550,762	96,560	(8,454,202)
<i>Transfers out</i>	(2,956,559)	(2,956,559)	(529,253)	2,427,306
<i>Total other financing sources (uses)</i>	<u>5,568,259</u>	<u>5,594,203</u>	<u>(432,693)</u>	<u>(6,026,896)</u>
<i>Net change in fund balances</i>	--	(92,129)	2,085,632	2,177,761
<i>Fund balance, January 1</i>	21,762,887	21,762,887	21,762,887	--
<i>Fund balance, December 31</i>	<u>\$ 21,762,887</u>	<u>\$ 21,670,758</u>	<u>\$ 23,848,519</u>	<u>\$ 2,177,761</u>

WALLER COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 5,480,387	\$ 5,480,387	\$ 5,501,741	\$ 21,354
<i>Licenses and permits</i>	1,064,853	1,064,853	1,061,378	(3,475)
<i>Intergovernmental</i>	43,839	143,839	16,846	(126,993)
<i>Fines</i>	155,036	155,036	108,147	(46,889)
<i>Interest</i>	8,500	8,500	34,182	25,682
<i>Miscellaneous</i>	150,000	196,737	274,185	77,448
Total revenues	<u>6,902,615</u>	<u>7,049,352</u>	<u>6,996,479</u>	<u>(52,873)</u>
Expenditures:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge Administration</i>	787,239	702,310	668,645	33,665
<i>Road and Bridge Maintenance</i>	8,330,251	8,469,788	6,577,038	1,892,750
Total Public Transportation	<u>9,117,490</u>	<u>9,172,098</u>	<u>7,245,683</u>	<u>1,926,415</u>
<i>Nondepartmental</i>				
<i>Employee Benefits</i>	641,684	641,684	599,811	41,873
Total Nondepartmental	<u>641,684</u>	<u>641,684</u>	<u>599,811</u>	<u>41,873</u>
Total expenditures	<u>9,759,174</u>	<u>9,813,782</u>	<u>7,845,494</u>	<u>1,968,288</u>
Excess (deficiency) of revenues over (under) expenditures	(2,856,559)	(2,764,430)	(849,015)	1,915,415
Other financing sources (uses):				
<i>Transfers in</i>	2,856,559	2,856,559	469,539	(2,387,020)
Total other financing sources (uses)	<u>2,856,559</u>	<u>2,856,559</u>	<u>469,539</u>	<u>(2,387,020)</u>
Net change in fund balances	--	92,129	(379,476)	(471,605)
Fund balance, January 1	383,693	383,693	383,693	--
Fund balance, December 31	<u>\$ 383,693</u>	<u>\$ 475,822</u>	<u>\$ 4,217</u>	<u>\$ (471,605)</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									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total pension liability:										
Service cost	\$ 1,449,211	\$ 1,441,785	\$ 1,457,849	\$ 1,359,446	\$ 1,175,789	\$ 1,124,034	\$ --	\$ --	\$ --	\$ --
Interest	3,853,427	3,637,234	3,461,866	3,175,239	3,015,428	2,811,471	--	--	--	--
Changes of benefit terms	--	--	--	--	(198,135)	--	--	--	--	--
Differences between expected and actual experience	--	(143,780)	(895,354)	53,227	(610,479)	164,247	--	--	--	--
Changes of assumptions	545,611	--	183,741	--	423,210	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--	--	--	--
Net change in total pension liability	3,440,097	2,790,997	2,293,383	2,818,954	1,951,371	2,513,989	--	--	--	--
Total pension liability - beginning	47,304,589	44,513,592	42,220,209	39,401,255	37,449,884	34,935,895	--	--	--	--
Total pension liability - ending (a)	\$ 50,744,686	\$ 47,304,589	\$ 44,513,592	\$ 42,220,209	\$ 39,401,255	\$ 37,449,884	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 956,576	\$ 988,756	\$ 968,388	\$ 986,458	\$ 899,974	\$ 843,133	\$ --	\$ --	\$ --	\$ --
Contributions - employee	930,002	883,945	873,545	808,573	731,684	678,384	--	--	--	--
Net investment income	7,179,416	(838,825)	5,726,617	2,695,767	119,932	2,388,736	--	--	--	--
Benefit payments, including refunds of employee contributions	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--	--	--	--
Administrative expense	(38,349)	(35,112)	(29,836)	(29,379)	(26,344)	(27,389)	--	--	--	--
Other	(10,846)	(2,973)	(1,257)	(18,362)	(25,780)	(3,806)	--	--	--	--
Net change in plan fiduciary net position	6,608,647	(1,148,451)	5,622,718	2,674,099	(154,976)	2,293,295	--	--	--	--
Plan fiduciary net position - beginning	43,715,074	44,863,524	39,240,806	36,566,707	36,721,683	34,428,388	--	--	--	--
Plan fiduciary net position - ending (b)	\$ 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)	\$ 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	99.17%	92.41%	100.79%	92.94%	92.81%	98.06%	--	--	--	--
Covered payroll	\$ 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	3.17%	28.43%	-2.77%	25.79%	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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 1,112,456	\$ 956,436	\$ 1,039,266	\$ 1,019,553	\$ 986,458	\$ 899,973	\$ 843,133	\$ 725,029	\$ 674,422	\$ 623,950
Contributions in relation to the actuarially determined contribution	(1,112,456)	(956,436)	(1,039,266)	(1,019,553)	(986,458)	(899,973)	(843,133)	(725,029)	(674,422)	(623,950)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 14,580,014	\$ 13,285,744	\$ 12,479,218	\$ 11,551,047	\$ 11,551,047	\$ 10,452,647	\$ 9,691,202	\$ 8,928,955	\$ 8,624,341	\$ 8,594,368
Contributions as a percentage of covered payroll	7.63%	7.20%	8.33%	8.83%	8.54%	8.61%	8.70%	8.12%	7.82%	7.26%

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	11.3 years (based on contribution rate calculated in 12/31/19 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.0%, 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-living 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110 % of the RP-2014 Healthy 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;

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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB liability:										
Service cost	\$ 753,899	\$ 753,899	\$ 724,207	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	905,455	832,209	821,816	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(1,415,220)	--	--	--	--	--	--	--	--	--
Changes of assumptions or other inputs	361,851	--	--	--	--	--	--	--	--	--
Benefit payments	(538,684)	(568,332)	(568,332)	--	--	--	--	--	--	--
Net change in total OPEB liability	67,301	1,017,776	977,691	--	--	--	--	--	--	--
Total OPEB liability - beginning	21,599,712	20,581,936	19,604,245	--	--	--	--	--	--	--
Total OPEB liability - ending	<u>\$ 21,667,013</u>	<u>\$ 21,599,712</u>	<u>\$ 20,581,936</u>	<u>\$ --</u>						
Covered payroll	\$ 6,217,768	\$ 7,993,893	\$ 7,993,893	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	348.47%	270.20%	257.47%	--	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2020.

There were no changes of assumptions in 2020. The following are the discount rates used in each period:

2020	4.50%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	NA
2012	NA
2011	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
*SCHEDULE 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,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total OPEB liability:										
Service cost	\$ 17,840	\$ 19,526	\$ 19,180	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	24,998	22,761	23,550	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	369	698	(10,548)	--	--	--	--	--	--	--
Changes of assumptions or other inputs	166,762	(70,613)	29,975	--	--	--	--	--	--	--
Benefit payments	(22,586)	(22,730)	(24,958)	--	--	--	--	--	--	--
Net change in total OPEB liability	187,383	(50,358)	37,199	--	--	--	--	--	--	--
Total OPEB liability - beginning	603,050	653,408	616,209	--	--	--	--	--	--	--
Total OPEB liability - ending	<u>\$ 790,433</u>	<u>\$ 603,050</u>	<u>\$ 653,408</u>	<u>\$ --</u>						
Covered-employee payroll	\$ 13,285,744	\$ 12,627,791	\$ 12,479,218	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered-employee payroll	5.95%	4.78%	5.24%	--	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2019.

There were no changes of assumptions in 2019. The following are the discount rates used in each period.

2019	2.74%
2018	4.10%
2017	3.44%
2016	NA
2015	NA
2014	NA
2013	NA
2012	NA
2011	NA
2010	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, 2020

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on the modified accrual basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Elections, Law Library, Title IV Juvenile Justice, 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, Covid 19 Grant, Harvey Buyout Grant, Harvey Infrastructure Grant, HAVA Cares Act, Savins Grant, Formula Grant, CTIF Grant, Center for Tech and Life, 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 increased by \$118,115 during the year, and the Road and Bridge Fund appropriations were increased by \$146,737. 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, 2020, the following funds had expenditures exceeding appropriations:

Covid 19 Fund	\$1,287,484
Debt Service Fund	700

C. Deficit Fund Balances

For the year ended December 31, 2020, there were no deficit fund balances.

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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, 2020

	Special Revenue Funds	Debt Service Certificate Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 620,571	\$ 1,496,977	\$ 2,851,811	\$ 4,969,359
<i>Investments</i>	1,142,407	259,572	--	1,401,979
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	3,211,718	--	3,211,718
<i>Fines</i>	66,156	--	--	66,156
<i>Intergovernmental</i>	1,466,988	--	--	1,466,988
<i>Prepaid items</i>	1,340	--	--	1,340
Total Assets	<u>\$ 3,297,462</u>	<u>\$ 4,968,267</u>	<u>\$ 2,851,811</u>	<u>\$ 11,117,540</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 253,161	\$ --	\$ 1,403,618	\$ 1,656,779
<i>Other payables and accruals</i>	835	--	--	835
<i>Due to other funds</i>	1,277,423	--	--	1,277,423
Total Liabilities	<u>1,531,419</u>	<u>--</u>	<u>1,403,618</u>	<u>2,935,037</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	112,135	3,211,718	--	3,323,853
<i>Taxes collected in advance</i>	--	1,229,129	--	1,229,129
Total Deferred Inflows of Resources	<u>112,135</u>	<u>4,440,847</u>	<u>--</u>	<u>4,552,982</u>
Fund balances:				
<i>Nonspendable</i>	1,340	--	--	1,340
<i>Restricted</i>	1,651,517	527,420	1,448,193	3,627,130
<i>Committed to justice administration</i>	1,051	--	--	1,051
Total fund balances	<u>1,653,908</u>	<u>527,420</u>	<u>1,448,193</u>	<u>3,629,521</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,297,462</u>	<u>\$ 4,968,267</u>	<u>\$ 2,851,811</u>	<u>\$ 11,117,540</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue Funds	Debt Service Certificate Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ --	\$ 3,512,947	\$ --	\$ 3,512,947
<i>Intergovernmental</i>	2,294,405	--	--	2,294,405
<i>Charges for services</i>	3,665	--	--	3,665
<i>Fines</i>	449,313	--	--	449,313
<i>Interest</i>	13,694	11,393	28,347	53,434
<i>Miscellaneous</i>	93,671	--	--	93,671
Total revenues	<u>2,854,748</u>	<u>3,524,340</u>	<u>28,347</u>	<u>6,407,435</u>
Expenditures:				
Current:				
<i>General government</i>	92,964	--	--	92,964
<i>Public safety</i>	1,882,735	--	--	1,882,735
<i>Judicial</i>	48,918	--	--	48,918
<i>Legal</i>	178,179	--	--	178,179
<i>Public transportation</i>	248,935	--	--	248,935
<i>Culture and recreation</i>	59,185	--	--	59,185
<i>Nondepartmental</i>	115,726	--	--	115,726
<i>Capital outlay</i>	--	--	3,776,208	3,776,208
Debt service:				
<i>Principal</i>	--	1,890,000	--	1,890,000
<i>Interest and fiscal charges</i>	--	1,442,877	--	1,442,877
<i>Bond issuance cost</i>	--	--	58,253	58,253
Total expenditures	<u>2,626,642</u>	<u>3,332,877</u>	<u>3,834,461</u>	<u>9,793,980</u>
Excess (deficiency) of revenues over (under) expenditures	228,106	191,463	(3,806,114)	(3,386,545)
Other financing sources (uses):				
<i>Transfers in</i>	59,715	--	--	59,715
<i>Transfers out</i>	(96,560)	--	--	(96,560)
<i>Proceeds of bond issue</i>	--	--	4,870,000	4,870,000
Total other financing sources (uses)	<u>(36,845)</u>	<u>--</u>	<u>4,870,000</u>	<u>4,833,155</u>
Net change in fund balances	191,261	191,463	1,063,886	1,446,610
Fund balances, January 1	1,462,647	335,957	384,307	2,182,911
Fund balances, December 31	<u>\$ 1,653,908</u>	<u>\$ 527,420</u>	<u>\$ 1,448,193</u>	<u>\$ 3,629,521</u>

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2020

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
ASSETS				
<i>Cash and cash equivalents</i>	\$ 171,463	\$ 5,822	\$ 9,047	\$ 6,577
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	677	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 172,140</u>	<u>\$ 5,822</u>	<u>\$ 9,047</u>	<u>\$ 6,577</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	678	--	--	--
Total Deferred Inflows of Resources	<u>678</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	171,462	5,822	9,047	6,577
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	<u>171,462</u>	<u>5,822</u>	<u>9,047</u>	<u>6,577</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 172,140</u>	<u>\$ 5,822</u>	<u>\$ 9,047</u>	<u>\$ 6,577</u>

D.A. Warrant Forfeiture	D.A. Worthless Check	Elections	District Attorney Federal Seized Funds	Law Library
\$ 3,566	\$ 362	\$ 9,085	\$ 28,224	\$ 14,494
--	--	43,790	--	121,176
--	--	--	--	463
--	--	27,039	--	--
--	--	--	--	--
<u>\$ 3,566</u>	<u>\$ 362</u>	<u>\$ 79,914</u>	<u>\$ 28,224</u>	<u>\$ 136,133</u>
\$ --	\$ --	\$ 39,945	\$ --	\$ 669
--	--	--	--	--
--	--	39,945	--	669
--	--	--	--	463
--	--	--	--	463
--	--	--	--	--
3,566	362	39,969	28,224	135,001
--	--	--	--	--
<u>3,566</u>	<u>362</u>	<u>39,969</u>	<u>28,224</u>	<u>135,001</u>
<u>\$ 3,566</u>	<u>\$ 362</u>	<u>\$ 79,914</u>	<u>\$ 28,224</u>	<u>\$ 136,133</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
ASSETS				
<i>Cash and cash equivalents</i>	\$ 45,065	\$ 13,009	\$ 16,987	\$ 95,829
<i>Investments</i>	104,599	54,557	28,054	214,742
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	4,198	35,557	4,125
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	1,340
Total Assets	<u>\$ 149,664</u>	<u>\$ 71,764</u>	<u>\$ 80,598</u>	<u>\$ 316,036</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 1,012
<i>Other payables and accruals</i>	--	--	--	650
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,662</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	4,199	35,556	4,125
Total Deferred Inflows of Resources	<u>--</u>	<u>4,199</u>	<u>35,556</u>	<u>4,125</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	1,340
<i>Restricted</i>	149,664	67,565	45,042	308,909
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	<u>149,664</u>	<u>67,565</u>	<u>45,042</u>	<u>310,249</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 149,664</u>	<u>\$ 71,764</u>	<u>\$ 80,598</u>	<u>\$ 316,036</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ 3,205	\$ --	\$ --	\$ --	\$ 543
21,627	133,959	632	194,123	674
--	13,032	7	13	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 24,832</u>	<u>\$ 146,991</u>	<u>\$ 639</u>	<u>\$ 194,136</u>	<u>\$ 1,217</u>
\$ --	\$ --	\$ --	\$ 16,864	\$ --
--	--	--	--	--
--	7,778	--	17,042	--
<u>--</u>	<u>7,778</u>	<u>--</u>	<u>33,906</u>	<u>--</u>
--	13,032	8	13	--
<u>--</u>	<u>13,032</u>	<u>8</u>	<u>13</u>	<u>--</u>
--	--	--	--	--
24,832	126,181	631	160,217	1,217
--	--	--	--	--
<u>24,832</u>	<u>126,181</u>	<u>631</u>	<u>160,217</u>	<u>1,217</u>
<u>\$ 24,832</u>	<u>\$ 146,991</u>	<u>\$ 639</u>	<u>\$ 194,136</u>	<u>\$ 1,217</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,412	\$ 6,909	\$ --	\$ 992
<i>Investments</i>	28,867	31,367	56,354	5,070
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	216	--	771	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 34,495</u>	<u>\$ 38,276</u>	<u>\$ 57,125</u>	<u>\$ 6,062</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	8,165	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>8,165</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	216	--	771	--
Total Deferred Inflows of Resources	<u>216</u>	<u>--</u>	<u>771</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	34,279	38,276	48,189	6,062
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	<u>34,279</u>	<u>38,276</u>	<u>48,189</u>	<u>6,062</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 34,495</u>	<u>\$ 38,276</u>	<u>\$ 57,125</u>	<u>\$ 6,062</u>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ 608	\$ 5,727	\$ 14,861	\$ 60,538	\$ 1,051
2,573	25,315	35,417	--	--
1,380	--	3,901	--	1,816
--	--	--	--	--
--	--	--	--	--
<u>\$ 4,561</u>	<u>\$ 31,042</u>	<u>\$ 54,179</u>	<u>\$ 60,538</u>	<u>\$ 2,867</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	185	--
--	--	--	--	--
--	--	--	185	--
1,380	--	3,902	--	1,816
<u>1,380</u>	<u>--</u>	<u>3,902</u>	<u>--</u>	<u>1,816</u>
--	--	--	--	--
3,181	31,042	50,277	60,353	--
--	--	--	--	--
<u>3,181</u>	<u>31,042</u>	<u>50,277</u>	<u>60,353</u>	<u>1,051</u>
<u>\$ 4,561</u>	<u>\$ 31,042</u>	<u>\$ 54,179</u>	<u>\$ 60,538</u>	<u>\$ 2,867</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Constable Pct 4 Article 59 Forfeiture	D.A. Worthless Trust Fund	Hospital Trust	Narc Program
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,779	\$ 3,772	\$ --	\$ 11
<i>Investments</i>	--	--	3,041	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 1,779</u>	<u>\$ 3,772</u>	<u>\$ 3,041</u>	<u>\$ 11</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	1,779	3,772	3,041	11
<i>Committed to justice administration</i>	--	--	--	--
Total fund balances	<u>1,779</u>	<u>3,772</u>	<u>3,041</u>	<u>11</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,779</u>	<u>\$ 3,772</u>	<u>\$ 3,041</u>	<u>\$ 11</u>

Federal Forfeiture	Imprest	SCAAP	VOCA Grant-1	VAW
\$ 48,765	\$ 892	\$ 12,670	\$ --	\$ --
36,470	--	--	--	--
--	--	--	--	--
--	--	--	416	424
--	--	--	--	--
<u>\$ 85,235</u>	<u>\$ 892</u>	<u>\$ 12,670</u>	<u>\$ 416</u>	<u>\$ 424</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	12,670	--	--
--	--	<u>12,670</u>	--	--
--	--	--	--	--
85,235	892	--	416	424
--	--	--	--	--
<u>85,235</u>	<u>892</u>	<u>--</u>	<u>416</u>	<u>424</u>
<u>\$ 85,235</u>	<u>\$ 892</u>	<u>\$ 12,670</u>	<u>\$ 416</u>	<u>\$ 424</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	BJA-19-16313 Tech Enhancement	COVID 19	Harvey Buyout Grant
ASSETS			
<i>Cash and cash equivalents</i>	\$ --	\$ --	\$ --
<i>Investments</i>	--	--	--
Receivables (net of allowances for uncollectibles):			
<i>Fines</i>	--	--	--
<i>Intergovernmental</i>	30,197	1,287,484	36,822
<i>Prepaid items</i>	--	--	--
Total Assets	\$ <u>30,197</u>	\$ <u>1,287,484</u>	\$ <u>36,822</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 1,388	\$ 71,855	\$ 36,822
<i>Other payables and accruals</i>	--	--	--
<i>Due to other funds</i>	28,809	1,215,629	--
Total Liabilities	<u>30,197</u>	<u>1,287,484</u>	<u>36,822</u>
Deferred Inflows of Resources			
<i>Deferred revenue</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Nonspendable</i>	--	--	--
<i>Restricted</i>	--	--	--
<i>Committed to justice administration</i>	--	--	--
Total fund balances	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ <u>30,197</u>	\$ <u>1,287,484</u>	\$ <u>36,822</u>

				Total Nonmajor
Harvey Infrastructure	SAVNS Grant #1446517 2013-2014	CTIF Grant	Center for Tech and Life	Revenue Funds (See Exhibit C-1)
\$ 77	\$ --	\$ --	\$ 33,229	\$ 620,571
--	--	--	--	1,142,407
--	--	--	--	66,156
71,026	6,190	7,390	--	1,466,988
--	--	--	--	1,340
<u>\$ 71,103</u>	<u>\$ 6,190</u>	<u>\$ 7,390</u>	<u>\$ 33,229</u>	<u>\$ 3,297,462</u>
\$ 71,026	\$ 6,190	\$ 7,390	\$ --	\$ 253,161
--	--	--	--	835
--	--	--	--	1,277,423
<u>71,026</u>	<u>6,190</u>	<u>7,390</u>	<u>--</u>	<u>1,531,419</u>
<u>77</u>	<u>--</u>	<u>--</u>	<u>33,229</u>	<u>112,135</u>
<u>77</u>	<u>--</u>	<u>--</u>	<u>33,229</u>	<u>112,135</u>
--	--	--	--	1,340
--	--	--	--	1,651,517
--	--	--	--	1,051
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,653,908</u>
<u>\$ 71,103</u>	<u>\$ 6,190</u>	<u>\$ 7,390</u>	<u>\$ 33,229</u>	<u>\$ 3,297,462</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ 29,490	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	173,498	--	--	14,876
<i>Interest</i>	2,085	91	75	183
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>175,583</u>	<u>91</u>	<u>29,565</u>	<u>15,059</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	20,131
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	29,697	--	29,028	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>29,697</u>	<u>--</u>	<u>29,028</u>	<u>20,131</u>
Excess (deficiency) of revenues over (under) expenditures	145,886	91	537	(5,072)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	145,886	91	537	(5,072)
Fund balances, January 1	25,576	5,731	8,510	11,649
Fund balances, December 31	<u>\$ 171,462</u>	<u>\$ 5,822</u>	<u>\$ 9,047</u>	<u>\$ 6,577</u>

D.A. Warrant Forfeiture	D.A. Worthless Check	Elections	District Attorney Federal Seized Funds	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
8,162	--	--	--	15,621
109	6	361	337	782
--	435	27,039	50,411	--
<u>8,271</u>	<u>441</u>	<u>27,400</u>	<u>50,748</u>	<u>16,403</u>
--	--	--	--	--
--	--	--	--	--
4,800	664	--	58,773	8,026
--	--	--	--	--
--	--	--	--	--
<u>4,800</u>	<u>664</u>	<u>40,038</u>	<u>58,773</u>	<u>8,026</u>
3,471	(223)	(12,638)	(8,025)	8,377
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,471	(223)	(12,638)	(8,025)	8,377
95	585	52,607	36,249	126,624
<u>\$ 3,566</u>	<u>\$ 362</u>	<u>\$ 39,969</u>	<u>\$ 28,224</u>	<u>\$ 135,001</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	5,932	9,837	143,775
<i>Interest</i>	808	440	348	2,144
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>808</u>	<u>6,372</u>	<u>10,185</u>	<u>145,919</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	92,964
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>92,964</u>
Excess (deficiency) of revenues over (under) expenditures	808	6,372	10,185	52,955
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	808	6,372	10,185	52,955
Fund balances, January 1	148,856	61,193	34,857	257,294
Fund balances, December 31	<u>\$ 149,664</u>	<u>\$ 67,565</u>	<u>\$ 45,042</u>	<u>\$ 310,249</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,555	39,523	--	18,293	181
146	1,130	3	1,152	10
--	--	--	--	--
<u>1,701</u>	<u>40,653</u>	<u>3</u>	<u>19,445</u>	<u>191</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	48,918	--
--	--	--	--	--
--	--	--	--	--
--	13,025	--	--	--
--	<u>13,025</u>	--	<u>48,918</u>	<u>--</u>
1,701	27,628	3	(29,473)	191
--	--	--	--	--
--	(50,000)	--	(22,026)	--
--	<u>(50,000)</u>	--	<u>(22,026)</u>	<u>--</u>
1,701	(22,372)	3	(51,499)	191
23,131	148,553	628	211,716	1,026
<u>\$ 24,832</u>	<u>\$ 126,181</u>	<u>\$ 631</u>	<u>\$ 160,217</u>	<u>\$ 1,217</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ 4,060	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	3,090	--	1,481	510
<i>Interest</i>	207	235	331	37
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>3,297</u>	<u>4,295</u>	<u>1,812</u>	<u>547</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	3,297	4,295	1,812	547
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	(9,534)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(9,534)</u>	<u>--</u>
Net change in fund balances	3,297	4,295	(7,722)	547
Fund balances, January 1	30,982	33,981	55,911	5,515
Fund balances, December 31	<u>\$ 34,279</u>	<u>\$ 38,276</u>	<u>\$ 48,189</u>	<u>\$ 6,062</u>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ --	\$ --	\$ --	\$ 23,000	\$ --
--	--	--	--	3,665
259	3,040	7,923	--	--
21	193	354	870	301
--	--	--	--	--
<u>280</u>	<u>3,233</u>	<u>8,277</u>	<u>23,870</u>	<u>3,966</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	12,258	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>12,258</u>	<u>--</u>
280	3,233	8,277	11,612	3,966
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(15,000)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(15,000)</u>
280	3,233	8,277	11,612	(11,034)
2,901	27,809	42,000	48,741	12,085
<u>\$ 3,181</u>	<u>\$ 31,042</u>	<u>\$ 50,277</u>	<u>\$ 60,353</u>	<u>\$ 1,051</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Constable Pct 4 Article 59 Forfeiture	D.A. Worthless Trust Fund	Hospital Trust	Narc Program
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	1,757	--	--	--
<i>Interest</i>	22	179	15	1
<i>Miscellaneous</i>	--	9,909	--	--
Total revenues	<u>1,779</u>	<u>10,088</u>	<u>15</u>	<u>1</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	10,124	--	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>10,124</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,779	(36)	15	1
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,779	(36)	15	1
Fund balances, January 1	--	3,808	3,026	10
Fund balances, December 31	<u>\$ 1,779</u>	<u>\$ 3,772</u>	<u>\$ 3,041</u>	<u>\$ 11</u>

Federal Forfeiture	Imprest	SCAAP	VOCA Grant-1	VAW
\$ 44,521	\$ 260	\$ 3,299	\$ 37,984	\$ 58,932
--	--	--	--	--
--	--	--	--	--
582	14	--	--	--
--	--	--	--	--
<u>45,103</u>	<u>274</u>	<u>3,299</u>	<u>37,984</u>	<u>58,932</u>
--	--	--	--	--
--	248	3,299	57,712	82,579
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>248</u>	<u>3,299</u>	<u>57,712</u>	<u>82,579</u>
45,103	26	--	(19,728)	(23,647)
--	--	--	20,144	24,071
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>20,144</u>	<u>24,071</u>
45,103	26	--	416	424
40,132	866	--	--	--
<u>\$ 85,235</u>	<u>\$ 892</u>	<u>\$ --</u>	<u>\$ 416</u>	<u>\$ 424</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	HGSP Radios #3595502	HSGP WMD #3862401	STEP CMV 00044	STEP Comprehensive S-1YG-00138
Revenues:				
<i>Intergovernmental</i>	\$ 15,221	\$ 34,100	\$ 8,987	\$ 14,863
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>15,221</u>	<u>34,100</u>	<u>8,987</u>	<u>14,863</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	15,221	34,100	11,357	18,536
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>15,221</u>	<u>34,100</u>	<u>11,357</u>	<u>18,536</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	(2,370)	(3,673)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	2,370	3,673
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>2,370</u>	<u>3,673</u>
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

BJA-19-16313 Tech Enhancement	COVID 19	Harvey Buyout Grant	Harvey Infrastructure	HAVA CARES ACT
\$ 30,197	\$ 1,609,355	\$ 36,822	\$ 204,646	\$ 47,284
--	--	--	--	--
--	--	--	77	45
--	--	--	--	--
<u>30,197</u>	<u>1,609,355</u>	<u>36,822</u>	<u>204,723</u>	<u>47,329</u>
--	--	--	--	--
30,197	1,609,355	--	--	--
--	--	--	--	--
--	--	36,822	204,723	--
--	--	--	--	--
--	--	--	--	56,786
<u>30,197</u>	<u>1,609,355</u>	<u>36,822</u>	<u>204,723</u>	<u>56,786</u>
--	--	--	--	(9,457)
--	--	--	--	9,457
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>9,457</u>
--	--	--	--	--
--	--	--	--	--
<u>\$ --</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, 2020

	SAVNS Grant #1446517 2013-2014	Formula Grant
Revenues:		
<i>Intergovernmental</i>	\$ 24,809	\$ 59,185
<i>Charges for services</i>	--	--
<i>Fines</i>	--	--
<i>Interest</i>	--	--
<i>Miscellaneous</i>	--	--
Total revenues	<u>24,809</u>	<u>59,185</u>
Expenditures:		
Current:		
<i>General government</i>	--	--
<i>Public safety</i>	--	--
<i>Judicial</i>	--	--
<i>Legal</i>	24,809	--
<i>Public transportation</i>	--	--
<i>Culture and recreation</i>	--	59,185
<i>Nondepartmental</i>	--	--
Total expenditures	<u>24,809</u>	<u>59,185</u>
Excess (deficiency) of revenues over (under) expenditures	--	--
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	--	--
Fund balances, January 1	--	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>

<u>CTIF Grant</u>	<u>Center for Tech and Life</u>	Total Nonmajor Revenue Funds (See Exhibit C-2)
\$ 7,390	\$ --	\$ 2,294,405
--	--	3,665
--	--	449,313
--	--	13,694
--	5,877	93,671
<u>7,390</u>	<u>5,877</u>	<u>2,854,748</u>
--	--	92,964
--	--	1,882,735
--	--	48,918
--	--	178,179
7,390	--	248,935
--	--	59,185
--	5,877	115,726
<u>7,390</u>	<u>5,877</u>	<u>2,626,642</u>
--	--	228,106
--	--	59,715
--	--	(96,560)
<u>--</u>	<u>--</u>	<u>(36,845)</u>
--	--	191,261
--	--	1,462,647
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,653,908</u>

WALLER COUNTY, TEXAS
 ELECTIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Interest</i>	\$ --	\$ 361	\$ 361
<i>Miscellaneous</i>	--	27,039	27,039
Total revenues	<u>--</u>	<u>27,400</u>	<u>27,400</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Elections</i>	<u>52,124</u>	<u>40,038</u>	<u>12,086</u>
Total Nondepartmental	<u>52,124</u>	<u>40,038</u>	<u>12,086</u>
Total expenditures	<u>52,124</u>	<u>40,038</u>	<u>12,086</u>
Excess (deficiency) of revenues over (under) expenditures	(52,124)	(12,638)	39,486
Other financing sources (uses):			
<i>Transfers in</i>	<u>52,124</u>	--	<u>(52,124)</u>
Total other financing sources (uses)	<u>52,124</u>	--	<u>(52,124)</u>
Net change in fund balances	--	(12,638)	(12,638)
Fund balance, January 1	<u>52,607</u>	<u>52,607</u>	--
Fund balance, December 31	<u>\$ 52,607</u>	<u>\$ 39,969</u>	<u>\$ (12,638)</u>

WALLER COUNTY, TEXAS
 LAW LIBRARY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 15,621	\$ 15,621
<i>Interest</i>	--	782	782
Total revenues	<u>--</u>	<u>16,403</u>	<u>16,403</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>	127,135	8,026	119,109
Total Legal	<u>127,135</u>	<u>8,026</u>	<u>119,109</u>
Total expenditures	<u>127,135</u>	<u>8,026</u>	<u>119,109</u>
Excess (deficiency) of revenues over (under) expenditures	(127,135)	8,377	135,512
Other financing sources (uses):			
<i>Transfers in</i>	127,135	--	(127,135)
Total other financing sources (uses)	<u>127,135</u>	<u>--</u>	<u>(127,135)</u>
Net change in fund balances	--	8,377	8,377
Fund balance, January 1	126,624	126,624	--
Fund balance, December 31	<u>\$ 126,624</u>	<u>\$ 135,001</u>	<u>\$ 8,377</u>

WALLER COUNTY, TEXAS
 TITLE IV JUVENILE JUSTICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Interest	\$ --	\$ 808	\$ 808
Total revenues	<u>--</u>	<u>808</u>	<u>808</u>
Expenditures:			
Current:			
Judicial			
Title V Juvenile Justice	147,891	--	147,891
Total Judicial	<u>147,891</u>	<u>--</u>	<u>147,891</u>
Total expenditures	<u>147,891</u>	<u>--</u>	<u>147,891</u>
Excess (deficiency) of revenues over (under) expenditures	(147,891)	808	148,699
Other financing sources (uses):			
Transfers in	147,891	--	(147,891)
Total other financing sources (uses)	<u>147,891</u>	<u>--</u>	<u>(147,891)</u>
Net change in fund balances	--	808	808
Fund balance, January 1	148,856	148,856	--
Fund balance, December 31	<u>\$ 148,856</u>	<u>\$ 149,664</u>	<u>\$ 808</u>

WALLER COUNTY, TEXAS
 DISTRICT CLERK RMPF
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 5,932	\$ 5,932
<i>Interest</i>	--	440	440
Total revenues	<u>--</u>	<u>6,372</u>	<u>6,372</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation</i>	60,545	--	60,545
Total Judicial	<u>60,545</u>	<u>--</u>	<u>60,545</u>
Total expenditures	<u>60,545</u>	<u>--</u>	<u>60,545</u>
Excess (deficiency) of revenues over (under) expenditures	(60,545)	6,372	66,917
Other financing sources (uses):			
<i>Transfers in</i>	60,545	--	(60,545)
Total other financing sources (uses)	<u>60,545</u>	<u>--</u>	<u>(60,545)</u>
Net change in fund balances	--	6,372	6,372
Fund balance, January 1	61,193	61,193	--
Fund balance, December 31	<u>\$ 61,193</u>	<u>\$ 67,565</u>	<u>\$ 6,372</u>

WALLER COUNTY, TEXAS
 RMPF COUNTY CLERK/DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 9,837	\$ 9,837
<i>Interest</i>	--	348	348
Total revenues	<u> --</u>	<u> 10,185</u>	<u> 10,185</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Management</i>	49,445	--	49,445
Total General Government	<u> 49,445</u>	<u> --</u>	<u> 49,445</u>
Total expenditures	<u> 49,445</u>	<u> --</u>	<u> 49,445</u>
Excess (deficiency) of revenues over (under) expenditures	(49,445)	10,185	59,630
Other financing sources (uses):			
<i>Transfers in</i>	49,445	--	(49,445)
Total other financing sources (uses)	<u> 49,445</u>	<u> --</u>	<u> (49,445)</u>
Net change in fund balances	--	10,185	10,185
Fund balance, January 1	34,857	34,857	--
Fund balance, December 31	<u>\$ 34,857</u>	<u>\$ 45,042</u>	<u>\$ 10,185</u>

WALLER COUNTY, TEXAS
 RPF COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 143,775	\$ 143,775
<i>Interest</i>	--	2,144	2,144
Total revenues	<u>--</u>	<u>145,919</u>	<u>145,919</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Preservation</i>	<u>255,994</u>	<u>92,964</u>	<u>163,030</u>
Total General Government	<u>255,994</u>	<u>92,964</u>	<u>163,030</u>
Total expenditures	<u>255,994</u>	<u>92,964</u>	<u>163,030</u>
Excess (deficiency) of revenues over (under) expenditures	(255,994)	52,955	308,949
Other financing sources (uses):			
<i>Transfers in</i>	<u>255,994</u>	<u>--</u>	<u>(255,994)</u>
Total other financing sources (uses)	<u>255,994</u>	<u>--</u>	<u>(255,994)</u>
Net change in fund balances	--	52,955	52,955
Fund balance, January 1	<u>257,294</u>	<u>257,294</u>	<u>--</u>
Fund balance, December 31	<u>\$ 257,294</u>	<u>\$ 310,249</u>	<u>\$ 52,955</u>

WALLER COUNTY, TEXAS

PRESERVATION FEE BIRTH/DEATH COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 1,555	\$ 1,555
<i>Interest</i>	--	146	146
Total revenues	<u>--</u>	<u>1,701</u>	<u>1,701</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Preservation Fee Birth/Death County Clerk</i>	22,596	--	22,596
Total General Government	<u>22,596</u>	<u>--</u>	<u>22,596</u>
Total expenditures	<u>22,596</u>	<u>--</u>	<u>22,596</u>
Excess (deficiency) of revenues over (under) expenditures	(22,596)	1,701	24,297
Other financing sources (uses):			
<i>Transfers in</i>	22,596	--	(22,596)
Total other financing sources (uses)	<u>22,596</u>	<u>--</u>	<u>(22,596)</u>
Net change in fund balances	--	1,701	1,701
Fund balance, January 1	23,131	23,131	--
Fund balance, December 31	<u>\$ 23,131</u>	<u>\$ 24,832</u>	<u>\$ 1,701</u>

WALLER COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 39,523	\$ 39,523
<i>Interest</i>	--	1,130	1,130
Total revenues	<u>--</u>	<u>40,653</u>	<u>40,653</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Courthouse Security</i>	96,361	13,025	83,336
Total Nondepartmental	<u>96,361</u>	<u>13,025</u>	<u>83,336</u>
Total expenditures	<u>96,361</u>	<u>13,025</u>	<u>83,336</u>
Excess (deficiency) of revenues over (under) expenditures	(96,361)	27,628	123,989
Other financing sources (uses):			
<i>Transfers in</i>	146,361	--	(146,361)
<i>Transfers out</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>96,361</u>	<u>(50,000)</u>	<u>(146,361)</u>
Net change in fund balances	--	(22,372)	(22,372)
Fund balance, January 1	148,553	148,553	--
Fund balance, December 31	<u>\$ 148,553</u>	<u>\$ 126,181</u>	<u>\$ (22,372)</u>

WALLER COUNTY, TEXAS
 GRAFFITI ERADICATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 3	\$ 3
Total revenues	<u> --</u>	<u> 3</u>	<u> 3</u>
Expenditures:			
Current:			
Public Safety			
Graffiti Eradication	624	--	624
Total Public Safety	<u> 624</u>	<u> --</u>	<u> 624</u>
Total expenditures	<u> 624</u>	<u> --</u>	<u> 624</u>
Excess (deficiency) of revenues over (under) expenditures	(624)	3	627
Other financing sources (uses):			
Transfers in	624	--	(624)
Total other financing sources (uses)	<u> 624</u>	<u> --</u>	<u> (624)</u>
Net change in fund balances	--	3	3
Fund balance, January 1	628	628	--
Fund balance, December 31	<u>\$ 628</u>	<u>\$ 631</u>	<u>\$ 3</u>

WALLER COUNTY, TEXAS
 JP TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 18,293	\$ 18,293
<i>Interest</i>	--	1,152	1,152
Total revenues	<u>--</u>	<u>19,445</u>	<u>19,445</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Technology</i>	162,244	48,918	113,326
Total Judicial	<u>162,244</u>	<u>48,918</u>	<u>113,326</u>
Total expenditures	<u>162,244</u>	<u>48,918</u>	<u>113,326</u>
Excess (deficiency) of revenues over (under) expenditures	(162,244)	(29,473)	132,771
Other financing sources (uses):			
<i>Transfers in</i>	212,244	--	(212,244)
<i>Transfers out</i>	(50,000)	(22,026)	27,974
Total other financing sources (uses)	<u>162,244</u>	<u>(22,026)</u>	<u>(184,270)</u>
Net change in fund balances	--	(51,499)	(51,499)
Fund balance, January 1	211,716	211,716	--
Fund balance, December 31	<u>\$ 211,716</u>	<u>\$ 160,217</u>	<u>\$ (51,499)</u>

WALLER COUNTY, TEXAS
 FAMILY PROTECTION FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 3,090	\$ 3,090
<i>Interest</i>	--	207	207
Total revenues	<u> --</u>	<u> 3,297</u>	<u> 3,297</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Docket Management</i>	30,559	--	30,559
Total Judicial	<u> 30,559</u>	<u> --</u>	<u> 30,559</u>
Total expenditures	<u> 30,559</u>	<u> --</u>	<u> 30,559</u>
Excess (deficiency) of revenues over (under) expenditures	(30,559)	3,297	33,856
Other financing sources (uses):			
<i>Transfers in</i>	30,559	--	(30,559)
Total other financing sources (uses)	<u> 30,559</u>	<u> --</u>	<u> (30,559)</u>
Net change in fund balances	--	3,297	3,297
Fund balance, January 1	30,982	30,982	--
Fund balance, December 31	<u>\$ 30,982</u>	<u>\$ 34,279</u>	<u>\$ 3,297</u>

WALLER COUNTY, TEXAS
 COURT INITIATED GUARDIANSHIP
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 4,060	\$ 4,060
<i>Interest</i>	--	235	235
Total revenues	<u>--</u>	<u>4,295</u>	<u>4,295</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Special Revenue Support Court Initiative</i>	34,045	--	34,045
Total Judicial	<u>34,045</u>	<u>--</u>	<u>34,045</u>
Total expenditures	<u>34,045</u>	<u>--</u>	<u>34,045</u>
Excess (deficiency) of revenues over (under) expenditures	(34,045)	4,295	38,340
Other financing sources (uses):			
<i>Transfers in</i>	34,045	--	(34,045)
Total other financing sources (uses)	<u>34,045</u>	<u>--</u>	<u>(34,045)</u>
Net change in fund balances	--	4,295	4,295
Fund balance, January 1	33,981	33,981	--
Fund balance, December 31	<u>\$ 33,981</u>	<u>\$ 38,276</u>	<u>\$ 4,295</u>

WALLER COUNTY, TEXAS
 JUSTICE COURT SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ --	\$ 1,481	\$ 1,481
<i>Interest</i>	--	331	331
Total revenues	<u>--</u>	<u>1,812</u>	<u>1,812</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Probation Grants</i>	52,339	--	52,339
Total Public Safety	<u>52,339</u>	<u>--</u>	<u>52,339</u>
Total expenditures	<u>52,339</u>	<u>--</u>	<u>52,339</u>
Excess (deficiency) of revenues over (under) expenditures	(52,339)	1,812	54,151
Other financing sources (uses):			
<i>Transfers in</i>	62,339	--	(62,339)
<i>Transfers out</i>	(10,000)	(9,534)	466
Total other financing sources (uses)	<u>52,339</u>	<u>(9,534)</u>	<u>(61,873)</u>
Net change in fund balances	--	(7,722)	(7,722)
Fund balance, January 1	55,911	55,911	--
Fund balance, December 31	<u>\$ 55,911</u>	<u>\$ 48,189</u>	<u>\$ (7,722)</u>

WALLER COUNTY, TEXAS
 COUNTY CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 510	\$ 510
<i>Interest</i>	--	37	37
Total revenues	<u>--</u>	<u>547</u>	<u>547</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Technology</i>	<u>5,366</u>	<u>--</u>	<u>5,366</u>
Total General Government	<u>5,366</u>	<u>--</u>	<u>5,366</u>
Total expenditures	<u>5,366</u>	<u>--</u>	<u>5,366</u>
Excess (deficiency) of revenues over (under) expenditures	(5,366)	547	5,913
Other financing sources (uses):			
<i>Transfers in</i>	<u>5,366</u>	<u>--</u>	<u>(5,366)</u>
Total other financing sources (uses)	<u>5,366</u>	<u>--</u>	<u>(5,366)</u>
Net change in fund balances	--	547	547
Fund balance, January 1	<u>5,515</u>	<u>5,515</u>	--
Fund balance, December 31	<u>\$ 5,515</u>	<u>\$ 6,062</u>	<u>\$ 547</u>

WALLER COUNTY, TEXAS
 DISTRICT CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 259	\$ 259
<i>Interest</i>	--	21	21
Total revenues	<u>--</u>	<u>280</u>	<u>280</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Preservation and Digitization</i>	4,279	--	4,279
Total Judicial	<u>4,279</u>	<u>--</u>	<u>4,279</u>
Total expenditures	<u>4,279</u>	<u>--</u>	<u>4,279</u>
Excess (deficiency) of revenues over (under) expenditures	(4,279)	280	4,559
Other financing sources (uses):			
<i>Transfers in</i>	4,279	--	(4,279)
Total other financing sources (uses)	<u>4,279</u>	<u>--</u>	<u>(4,279)</u>
Net change in fund balances	--	280	280
Fund balance, January 1	2,901	2,901	--
Fund balance, December 31	<u>\$ 2,901</u>	<u>\$ 3,181</u>	<u>\$ 280</u>

WALLER COUNTY, TEXAS

CC RECORDS PRESERVATION DIGITIZATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 3,040	\$ 3,040
<i>Interest</i>	--	193	193
Total revenues	<u>--</u>	<u>3,233</u>	<u>3,233</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Preservation and Digitization</i>	27,430	--	27,430
Total General Government	<u>27,430</u>	<u>--</u>	<u>27,430</u>
Total expenditures	<u>27,430</u>	<u>--</u>	<u>27,430</u>
Excess (deficiency) of revenues over (under) expenditures	(27,430)	3,233	30,663
Other financing sources (uses):			
<i>Transfers in</i>	27,430	--	(27,430)
Total other financing sources (uses)	<u>27,430</u>	<u>--</u>	<u>(27,430)</u>
Net change in fund balances	--	3,233	3,233
Fund balance, January 1	27,809	27,809	--
Fund balance, December 31	<u>\$ 27,809</u>	<u>\$ 31,042</u>	<u>\$ 3,233</u>

WALLER COUNTY, TEXAS

DC RECORDS PRESERVATION DIGITIZATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ --	\$ 7,923	\$ 7,923
<i>Interest</i>	--	354	354
Total revenues	<u>--</u>	<u>8,277</u>	<u>8,277</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation</i>	41,146	--	41,146
Total Judicial	<u>41,146</u>	<u>--</u>	<u>41,146</u>
Total expenditures	<u>41,146</u>	<u>--</u>	<u>41,146</u>
Excess (deficiency) of revenues over (under) expenditures	(41,146)	8,277	49,423
Other financing sources (uses):			
<i>Transfers in</i>	41,146	--	(41,146)
Total other financing sources (uses)	<u>41,146</u>	<u>--</u>	<u>(41,146)</u>
Net change in fund balances	--	8,277	8,277
Fund balance, January 1	42,000	42,000	--
Fund balance, December 31	<u>\$ 42,000</u>	<u>\$ 50,277</u>	<u>\$ 8,277</u>

WALLER COUNTY, TEXAS
 DA PRETRIAL DIVERSION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ 23,000	\$ 23,000
<i>Interest</i>	--	870	870
Total revenues	<u>--</u>	<u>23,870</u>	<u>23,870</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>D.A. Pre Trial Diversion</i>	36,104	12,258	23,846
Total Legal	<u>36,104</u>	<u>12,258</u>	<u>23,846</u>
Total expenditures	<u>36,104</u>	<u>12,258</u>	<u>23,846</u>
Excess (deficiency) of revenues over (under) expenditures	(36,104)	11,612	47,716
Other financing sources (uses):			
<i>Transfers in</i>	36,104	--	(36,104)
Total other financing sources (uses)	<u>36,104</u>	<u>--</u>	<u>(36,104)</u>
Net change in fund balances	--	11,612	11,612
Fund balance, January 1	48,741	48,741	--
Fund balance, December 31	<u>\$ 48,741</u>	<u>\$ 60,353</u>	<u>\$ 11,612</u>

WALLER COUNTY, TEXAS
 JUVENILE CASE MANAGER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Charges for services</i>	\$ --	\$ 3,665	\$ 3,665
<i>Interest</i>	--	301	301
Total revenues	<u>--</u>	<u>3,966</u>	<u>3,966</u>
Other financing sources (uses):			
<i>Transfers in</i>	17,353	--	(17,353)
<i>Transfers out</i>	<u>(17,353)</u>	<u>(15,000)</u>	<u>2,353</u>
Total other financing sources (uses)	<u>--</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balances	--	(11,034)	(11,034)
Fund balance, January 1	12,085	12,085	--
Fund balance, December 31	<u>\$ 12,085</u>	<u>\$ 1,051</u>	<u>\$ (11,034)</u>

WALLER COUNTY, TEXAS

EXHIBIT C-24

COVID 19
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 321,871	\$ 1,609,355	\$ 1,287,484
Total revenues	<u>321,871</u>	<u>1,609,355</u>	<u>1,287,484</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Harvey Preparedness Grant</i>	321,871	1,609,355	(1,287,484)
Total Public Safety	<u>321,871</u>	<u>1,609,355</u>	<u>(1,287,484)</u>
Total expenditures	<u>321,871</u>	<u>1,609,355</u>	<u>(1,287,484)</u>
Net change in fund balances	--	--	--
Fund balance, January 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
HARVEY BUYOUT GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 2,244,015	\$ 36,822	\$ (2,207,193)
Total revenues	<u>2,244,015</u>	<u>36,822</u>	<u>(2,207,193)</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Case Manager One</i>	1,600,755	--	1,600,755
<i>Case Manager Two</i>	598,380	--	598,380
<i>Administration</i>	44,880	36,822	8,058
Total Public Transportation	<u>2,244,015</u>	<u>36,822</u>	<u>2,207,193</u>
Total expenditures	<u>2,244,015</u>	<u>36,822</u>	<u>2,207,193</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
 HARVEY INFRASTRUCTURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 4,036,599	\$ 204,646	\$ (3,831,953)
<i>Interest</i>	--	<u>77</u>	<u>77</u>
Total revenues	<u>4,036,599</u>	<u>204,723</u>	<u>(3,831,876)</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Administration One</i>	1,828,698	114,523	1,714,175
<i>Administration Two</i>	<u>2,207,901</u>	<u>90,200</u>	<u>2,117,701</u>
Total Public Transportation	<u>4,036,599</u>	<u>204,723</u>	<u>3,831,876</u>
Total expenditures	<u>4,036,599</u>	<u>204,723</u>	<u>3,831,876</u>
Net change in fund balances	--	--	--
Fund balance, January 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
HAVA CARES ACT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 47,284	\$ 47,284	\$ --
<i>Interest</i>	--	45	45
Total revenues	<u>47,284</u>	<u>47,329</u>	<u>45</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Elections Administration</i>	<u>56,741</u>	<u>56,786</u>	<u>(45)</u>
Total Nondepartmental	<u>56,741</u>	<u>56,786</u>	<u>(45)</u>
Total expenditures	<u>56,741</u>	<u>56,786</u>	<u>(45)</u>
Excess (deficiency) of revenues over (under) expenditures	(9,457)	(9,457)	--
Other financing sources (uses):			
<i>Transfers in</i>	<u>9,457</u>	<u>9,457</u>	<u>--</u>
Total other financing sources (uses)	<u>9,457</u>	<u>9,457</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balance, January 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS

SAVNS GRANT #1446517 2013-2014

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 18,619	\$ 24,809	\$ 6,190
Total revenues	<u>18,619</u>	<u>24,809</u>	<u>6,190</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>D.A. DVG Grant</i>	18,619	24,809	(6,190)
Total Legal	<u>18,619</u>	<u>24,809</u>	<u>(6,190)</u>
Total expenditures	<u>18,619</u>	<u>24,809</u>	<u>(6,190)</u>
Net change in fund balances	--	--	--
Fund balance, January 1	<u>--</u>	<u>--</u>	<u>--</u>
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, 2020

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 59,185	\$ 59,185	\$ --
Total revenues	<u>59,185</u>	<u>59,185</u>	<u>--</u>
Expenditures:			
Current:			
<i>Culture and Recreation</i>			
<i>Lone Star Library Grant</i>	59,185	59,185	--
Total Culture and Recreation	<u>59,185</u>	<u>59,185</u>	<u>--</u>
Total expenditures	<u>59,185</u>	<u>59,185</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balance, January 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS

EXHIBIT C-30

CTIF GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Intergovernmental</i>	\$ 229,353	\$ 7,390	\$ (221,963)
Total revenues	<u>229,353</u>	<u>7,390</u>	<u>(221,963)</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Road and Bridge Maintenance</i>	254,836	7,390	247,446
Total Public Transportation	<u>254,836</u>	<u>7,390</u>	<u>247,446</u>
Total expenditures	<u>254,836</u>	<u>7,390</u>	<u>247,446</u>
Excess (deficiency) of revenues over (under) expenditures	(25,483)	--	25,483
Other financing sources (uses):			
<i>Transfers in</i>	25,483	--	(25,483)
Total other financing sources (uses)	<u>25,483</u>	<u>--</u>	<u>(25,483)</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS
 CENTER FOR TECH AND LIFE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2020

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Miscellaneous</i>	\$ 39,107	\$ 5,877	\$ (33,230)
Total revenues	<u>39,107</u>	<u>5,877</u>	<u>(33,230)</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Elections Administration</i>	39,107	5,877	33,230
Total Nondepartmental	<u>39,107</u>	<u>5,877</u>	<u>33,230</u>
Total expenditures	<u>39,107</u>	<u>5,877</u>	<u>33,230</u>
Net change in fund balances	--	--	--
Fund balance, January 1	<u>--</u>	<u>--</u>	<u>--</u>
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, 2020

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Taxes</i>	\$ 3,332,177	\$ 3,512,947	\$ 180,770
<i>Interest</i>	--	11,393	11,393
Total revenues	<u>3,332,177</u>	<u>3,524,340</u>	<u>192,163</u>
Expenditures:			
Debt service:			
<i>Principal</i>	1,890,000	1,890,000	--
<i>Interest and fiscal charges</i>	1,442,177	1,442,877	(700)
Total Debt Service	<u>3,332,177</u>	<u>3,332,877</u>	<u>(700)</u>
Total expenditures	<u>3,332,177</u>	<u>3,332,877</u>	<u>(700)</u>
Net change in fund balances	--	191,463	191,463
Fund balance, January 1	335,957	335,957	--
Fund balance, December 31	<u>\$ 335,957</u>	<u>\$ 527,420</u>	<u>\$ 191,463</u>

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2020

	Tax Notes Series 2020	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS		
<i>Cash and cash equivalents</i>	\$ 2,851,811	\$ 2,851,811
Total Assets	<u>\$ 2,851,811</u>	<u>\$ 2,851,811</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 1,403,618	\$ 1,403,618
Total Liabilities	<u>1,403,618</u>	<u>1,403,618</u>
Deferred Inflows of Resources		
Fund balances:		
<i>Restricted</i>	<u>1,448,193</u>	<u>1,448,193</u>
Total fund balances	<u>1,448,193</u>	<u>1,448,193</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,851,811</u>	<u>\$ 2,851,811</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Capital Projects Series 2014	Tax Notes Series 2020	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
<i>Interest</i>	\$ 1,620	\$ 26,727	\$ 28,347
Total revenues	<u>1,620</u>	<u>26,727</u>	<u>28,347</u>
Expenditures:			
Current:			
<i>Capital outlay</i>	385,927	3,390,281	3,776,208
Debt service:			
<i>Bond issuance cost</i>	--	58,253	58,253
Total expenditures	<u>385,927</u>	<u>3,448,534</u>	<u>3,834,461</u>
Excess (deficiency) of revenues over (under) expenditures	(384,307)	(3,421,807)	(3,806,114)
Other financing sources (uses):			
<i>Proceeds of bond issue</i>	--	4,870,000	4,870,000
Total other financing sources (uses)	<u>--</u>	<u>4,870,000</u>	<u>4,870,000</u>
Net change in fund balances	(384,307)	1,448,193	1,063,886
Fund balances, January 1	384,307	--	384,307
Fund balances, December 31	<u>\$ --</u>	<u>\$ 1,448,193</u>	<u>\$ 1,448,193</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2020

	Permanent School	Permanent School Available
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1	\$ --
<i>Investments</i>	<u> --</u>	<u>745,866</u>
Total Assets	<u> 1</u>	<u>745,866</u>
LIABILITIES		
<i>Accounts payable</i>	<u> --</u>	<u> --</u>
Total Liabilities	<u> --</u>	<u> --</u>
NET POSITION		
<i>Held in trust</i>	<u>\$ 1</u>	<u>\$ 745,866</u>

<u>Ogg Trust</u>	<u>Dismuke Estate Trust</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-7)</u>
\$ 51,189	\$ --	\$ 51,190
<u> --</u>	<u> 65,759</u>	<u> 811,625</u>
<u> 51,189</u>	<u> 65,759</u>	<u> 862,815</u>
<u> 15,568</u>	<u> --</u>	<u> 15,568</u>
<u> 15,568</u>	<u> --</u>	<u> 15,568</u>
<u>\$ 35,621</u>	<u>\$ 65,759</u>	<u>\$ 847,247</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Permanent School	Permanent School Available	Ogg Trust
Additions:			
Investment Income	\$ --	\$ 5,656	\$ 598
Total Additions	<u>--</u>	<u>5,656</u>	<u>598</u>
Deductions:			
Administrative Expenses	--	13,626	19,447
Total Deductions	<u>--</u>	<u>13,626</u>	<u>19,447</u>
Change in Net Position	--	(7,970)	(18,849)
Net Position-Beginning of the Year	1	753,836	54,470
Net Position-End of the Year	<u>\$ 1</u>	<u>\$ 745,866</u>	<u>\$ 35,621</u>

EXHIBIT C-36

Dismuke Estate Trust	Total Private-Purpose Trust Funds (See Exhibit A-8)
\$ <u>327</u>	\$ <u>6,581</u>
<u>327</u>	<u>6,581</u>
--	<u>33,073</u>
--	<u>33,073</u>
327	(26,492)
<u>65,432</u>	<u>873,739</u>
\$ <u><u>65,759</u></u>	\$ <u><u>847,247</u></u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 CUSTODIAL FUNDS
 DECEMBER 31, 2020

	Officers Agency Fund	Payroll Clearing Fund	Total Custodial Funds (See Exhibit A-7)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 13,133,715	\$ 347,462	\$ 13,481,177
Total Assets	<u>13,133,715</u>	<u>347,462</u>	<u>13,481,177</u>
<i>Accounts payable</i>	--	316,823	316,823
<i>Other payables and accruals</i>	--	30,639	30,639
<i>Due to other governments</i>	7,392,714	--	7,392,714
<i>Due to others</i>	5,741,001	--	5,741,001
Total Liabilities	<u>13,133,715</u>	<u>347,462</u>	<u>13,481,177</u>
NET POSITION	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>