

WALLER COUNTY, TEXAS

*ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED DECEMBER 31, 2021*

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**WALLER COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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*Financial Section*

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**RUTLEDGE CRAIN & COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS  
3214 W Park Row, Suite E  
Pantego, Texas 76013

INDEPENDENT AUDITORS' REPORT

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Waller County, Texas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, OPEB schedule, and notes to required supplementary information on pages 5–12 and 50–57 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

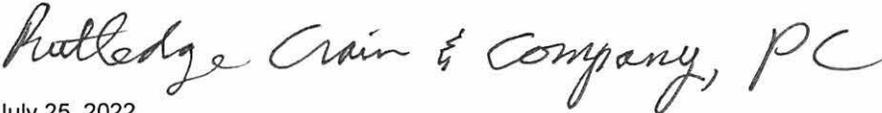
**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2022, 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.

  
July 25, 2022

*Management's Discussion and Analysis*

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**WALLER COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*DECEMBER 31, 2021*  
*(Unaudited)*

As management of Waller County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. 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, 2021, by \$58,660,886 (net position). Of this amount, \$9,207,546 (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 \$12,141,037.
- The County's governmental funds reported combined ending fund balances of \$33,188,249 an increase of \$5,791,226 in comparison to the previous year.
- The unassigned portion of the General Fund balance at the end of the year was \$25,820,496 and \$3,000,000 is committed to construction.
- Total General Obligation Debt of the County decreased by \$2,662,000 during the fiscal year with the 2021 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, deferred inflows of resources and liabilities with the difference between these categories reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

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

**WALLER COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*DECEMBER 31, 2021*  
*(Unaudited)*

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

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

The County maintains forty-eight 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, each of which are considered to be major funds. Data from the other forty-six 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 2021, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$58,660,886. 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, \$47,421,594 or 80.84 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 \$2,031,746 or 3.46 percent, are restricted for future debt service payments and capital projects.

The remaining balance of unrestricted net position, \$9,207,546 or 15.70 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, 2021**  
*(Unaudited)*

Table 1  
 Condensed Statement of Net Position

	<u>12/31/2021</u>	<u>12/31/2020</u>	Increase (Decrease)
<b>ASSETS</b>			
Current and other assets	\$ 90,047,350	\$ 75,886,121	\$ 14,161,229
Capital assets	89,205,871	84,678,152	4,527,719
Net pension asset	-	-	-
Total assets	<u>179,253,221</u>	<u>160,564,273</u>	<u>18,688,948</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>6,185,898</u>	<u>4,822,448</u>	<u>1,363,450</u>
<b>LIABILITIES</b>			
Other liabilities	5,139,440	6,110,685	(971,245)
Long-term liabilities	67,464,841	67,913,762	(448,921)
Total liabilities	<u>72,604,281</u>	<u>74,024,447</u>	<u>(1,420,166)</u>
DEFERRED INFLOWS OF RESOURCES	<u>54,173,952</u>	<u>44,757,190</u>	<u>9,416,762</u>
<b>NET POSITION</b>			
Invested in capital assets, net	47,421,594	41,530,806	5,890,788
Restricted for debt service	897,682	683,343	214,339
Restricted for capital projects	1,134,064	1,448,193	(314,129)
Unrestricted	9,207,546	2,942,742	6,264,804
	<u>\$ 58,660,886</u>	<u>\$ 46,605,084</u>	<u>\$ 12,055,802</u>

**CHANGES IN NET POSITION:** The net position of the County increased by \$12,055,802 for the fiscal year ended December 31, 2021. See page 15 for a detailed list of the items that contributed to current year increase in net position.

**WALLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2021**  
*(Unaudited)*

Table 2  
Changes in Net Position

	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>Increase (Decrease)</u>
<b>Revenues:</b>			
Program revenues			
Charges for services	\$ 4,535,188	\$ 4,211,749	\$ 323,439
Operating grants and contributions	451,564	587,597	(136,033)
Capital grants and contributions	2,714,367	1,973,885	740,482
General revenues			
Taxes	39,793,425	36,014,317	3,779,108
Interest	368,605	557,104	(188,499)
Miscellaneous	5,005,175	1,848,063	3,157,112
Gain/Loss sale of capital assets	(52,298)	-	(52,298)
Total revenues	<u>52,816,026</u>	<u>45,192,715</u>	<u>7,623,311</u>
<b>Expenses:</b>			
General government	4,642,496	3,951,590	690,906
Financial administration	1,762,851	1,734,876	27,975
Public safety	9,993,298	9,234,688	758,610
Judicial	3,053,997	2,971,392	82,605
Legal	1,776,949	1,663,311	113,638
Public transportation	11,029,883	6,455,478	4,574,405
Culture and recreation	567,144	694,420	(127,276)
Non departmental	6,452,133	7,467,762	(1,015,629)
Interest on long-term debt	1,396,238	1,473,237	(76,999)
Total expenses	<u>40,674,989</u>	<u>35,646,754</u>	<u>5,028,235</u>
Increase (decrease) in net position	12,141,037	9,545,961	2,595,076
Net position - beginning of year	46,605,084	37,059,123	9,545,961
Prior period adjustment	(85,235)	-	(85,235)
Net position - end of year	<u>\$ 58,660,886</u>	<u>\$ 46,605,084</u>	<u>\$ 12,055,802</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 \$33,188,249.

The General Fund is the main operating fund of the County. The General Fund had an increase in fund balance of \$5,384,949 and at the end of the current fiscal year unassigned fund balance was \$25,820,496. Key factors of the increase are as follows:

- Total governmental revenues increased \$2,886,077 or .96% compared to 2020 and was significantly due to an increase in ad valorem taxes of \$2,433,400. The increase in ad valorem taxes was the result of the increase of taxable values.
- Total governmental expenditures decreased \$ 1,165,688 or 4.42% compared to 2020.

The Road and Bridge Fund had an increase in the fund balance of \$250,141 and at the end of the current fiscal year fund balance was \$254,358. The total amount of revenues received for the Road & Bridge Fund was \$8,113,259 and the expenditures were \$9,123,920. Key factors of the changes are as follows:

- Total governmental revenues increased \$1,116,780 or 15.96% compared to 2020 and was significantly due to the increase in property tax revenue.
- Total governmental expenditures decreased \$1,278,426 or 16.30% compared to 2020.

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

Actual revenues were more than the budgeted revenues by \$2,089,404 and the expenditure budget exceeded actual expenses by \$3,129,815 for an overall positive budget variance of \$5,219,219.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

**CAPITAL ASSETS:** The County's investment in capital assets as of December 31, 2021, totals \$89,205,871 (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 5.35 percent.

**WALLER COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2021**  
*(Unaudited)*

Table 3  
Capital Assets at Year End

Asset	12/31/2021	12/31/2020	Increase (Decrease)
Land	\$ 1,407,446	\$ 1,311,595	\$ 95,851
Construction in progress	907,125	50,707,881	(49,800,756)
Buildings	52,613,183	1,511,875	51,101,308
Roads	28,361,674	24,399,669	3,962,005
Bridges	1,908,598	2,070,407	(161,809)
Machinery and equipment	4,007,845	4,676,724	(668,879)
	\$ 89,205,871	\$ 84,678,151	\$ 4,527,720

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 \$67,464,841. Certificates of Obligations issued for capital renovations in the amount of \$1,627,000, Tax Notes issued for capital equipment in the amount of \$4,295,000 and General Obligation bonds issued for the construction of a new Justice Center in the amount of \$34,555,000 are payable from annual appropriations of the Debt Service Fund. Capital lease obligations for equipment in the amount of \$79,177 are payable from annual appropriations of the General Fund. The remainder of the debt consists of compensated absences payable of \$488,378, a liability for unfunded other post-employment benefits of \$23,217,060 and a liability for net pension benefits of \$1,975,125.

Table 4  
Outstanding Debt at Year End

Type of Debt	12/31/2021	12/31/2020	Increase (Decrease)
General obligation bonds	\$ 34,555,000	\$ 35,930,000	\$ (1,375,000)
Bond premium	1,672,749	1,772,499	(99,750)
Bond discount	(444,648)	(471,128)	26,480
Tax notes	4,295,000	5,065,000	(770,000)
Certificates of obligation	1,627,000	2,144,000	(517,000)
Capital lease obligations	79,177	155,167	(75,990)
Compensated absences	488,378	439,812	48,566
Liability for unfunded OPEB retiree health	22,306,297	21,667,013	639,284
Liability for unfunded OPEB term life	910,763	790,433	120,330
Net pension liability (asset)	1,975,125	420,965	1,554,160
	\$ 67,464,841	\$ 67,913,761	\$ (448,920)

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

**WALLER COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*DECEMBER 31, 2021*  
*(Unaudited)*

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

For fiscal year 2022, the Commissioners' Court adopted a budget of \$53,631,878 in estimated revenues and a property tax rate of \$0.604632 per hundred dollars of taxable value. This rate was \$.0120 lower than fiscal year 2021. This is estimated to provide an overall revenue increase of \$5,613,119 over the 2021 budget with \$4,461,033 in tax revenue to be raised from new property added to the tax roll this year. No reserves of the General Fund were allocated to balance the budget.

**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, 2021

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 25,250,425
<i>Investments</i>	26,006,173
Receivables (net of allowances for uncollectibles)	37,916,089
<i>Inventories</i>	451,916
<i>Prepaid items</i>	422,747
<i>Capital assets (net of accumulated depreciation)</i>	
<i>Land</i>	1,407,446
<i>Buildings</i>	52,613,183
<i>Roads</i>	28,361,674
<i>Bridges</i>	1,908,598
<i>Machinery and equipment</i>	4,007,845
<i>Construction in progress</i>	907,125
Total Assets	<u>179,253,221</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges</i>	6,185,898
Total Deferred Outflows of Resources	<u>6,185,898</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	2,896,861
<i>Other payables and accruals</i>	883,734
<i>Due to other governments</i>	765,494
<i>Due to others</i>	593,351
Noncurrent liabilities:	
<i>Due within one year</i>	3,029,543
<i>Due in more than one year</i>	64,435,298
Total Liabilities	<u>72,604,281</u>
<b>DEFERRED INFLOW OF RESOURCES</b>	
<i>Unearned revenue</i>	54,173,952
Total Deferred Inflows of Resources	<u>54,173,952</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	47,421,594
Restricted For:	
Debt Service	897,682
Capital Projects	1,134,064
Unrestricted	9,207,546
Total Net Position	<u>\$ 58,660,886</u>

The accompanying notes are an integral part of this statement.

**WALLER COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental activities:					
General government	\$ 4,642,496	\$ 1,079,815	\$ 53,107	\$ 475,033	\$ (3,034,541)
Financial administration	1,762,851	490,756	29,050	--	(1,243,045)
Public Safety	9,993,298	366,759	142,487	33,389	(9,450,663)
Judicial	3,053,997	926,695	57,575	--	(2,069,727)
Legal	1,776,949	360,527	91,596	--	(1,324,826)
Public transportation	11,029,883	1,265,788	--	2,194,828	(7,569,267)
Health and welfare	202,163	1,100	--	--	(201,063)
Culture and recreation	567,144	2,744	77,749	--	(486,651)
Nondepartmental	6,249,970	41,004	--	11,117	(6,197,849)
Interest on long-term debt	1,396,238	--	--	--	(1,396,238)
Total governmental activities	<u>40,674,989</u>	<u>4,535,188</u>	<u>451,564</u>	<u>2,714,367</u>	<u>(32,973,870)</u>
Total Primary Government	<u>\$ 40,674,989</u>	<u>\$ 4,535,188</u>	<u>\$ 451,564</u>	<u>\$ 2,714,367</u>	<u>(32,973,870)</u>
General Revenues:					
Taxes					39,793,425
Unrestricted Investment Earnings					368,605
Miscellaneous					5,005,175
Loss on Disposal of Capital Assets					(52,298)
Total General Revenues					<u>45,114,907</u>
Change in Net Position					12,141,037
Net Position - Beginning					46,605,084
Prior Period Adjustment					(85,235)
Net Position - Ending					<u>\$ 58,660,886</u>

The accompanying notes are an integral part of this statement.

**WALLER COUNTY, TEXAS**  
BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2021

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 13,846,107	\$ 2,802,055	\$ 8,602,262	\$ 25,250,424
<i>Investments</i>	24,683,675	--	1,322,499	26,006,174
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	25,786,520	5,673,441	3,176,633	34,636,594
<i>Fines</i>	1,691,942	288,044	49,543	2,029,529
<i>Accounts</i>	42,970	--	--	42,970
<i>Intergovernmental</i>	214,451	--	992,545	1,206,996
<i>Due from other funds</i>	42,041	--	--	42,041
<i>Prepaid items</i>	412,972	8,368	1,407	422,747
<b>Total Assets</b>	<b>\$ 66,720,678</b>	<b>\$ 8,771,908</b>	<b>\$ 14,144,889</b>	<b>\$ 89,637,475</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 1,102,033	\$ 652,258	\$ 1,142,570	\$ 2,896,861
<i>Other payables and accruals</i>	287,452	49,423	11,001	347,876
<i>Due to other funds</i>	--	--	42,041	42,041
<i>Due to other governments</i>	765,494	--	--	765,494
<i>Due to others</i>	593,351	--	--	593,351
<b>Total Liabilities</b>	<b>2,748,330</b>	<b>701,681</b>	<b>1,195,612</b>	<b>4,645,623</b>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	26,223,404	5,941,844	8,186,738	40,351,986
<i>Taxes collected in advance</i>	8,515,476	1,874,025	1,062,116	11,451,617
<b>Total Deferred Inflows of Resources</b>	<b>34,738,880</b>	<b>7,815,869</b>	<b>9,248,854</b>	<b>51,803,603</b>
Fund balances:				
<i>Nonspendable</i>	412,972	8,368	1,407	422,747
<i>Restricted</i>	--	--	3,700,926	3,700,926
<i>Committed to construction</i>	3,000,000	--	--	3,000,000
<i>Committed to road and bridge maintenance</i>	--	245,990	--	245,990
<i>Committed to justice administration</i>	--	--	1,189	1,189
<i>Unassigned</i>	25,820,496	--	(3,099)	25,817,397
<b>Total fund balances</b>	<b>29,233,468</b>	<b>254,358</b>	<b>3,700,423</b>	<b>33,188,249</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 66,720,678</b>	<b>\$ 8,771,908</b>	<b>\$ 14,144,889</b>	<b>\$ 89,637,475</b>

The accompanying notes are an integral part of this statement.

**WALLER COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 DECEMBER 31, 2021

Total fund balances - governmental funds balance sheet	\$ 33,188,249
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.	89,205,871
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,586,485
Payables for bond principal which are not due in the current period are not reported in the funds.	(40,477,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(79,177)
Payables for bond interest which are not due in the current period are not reported in the funds.	(535,858)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(488,378)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	451,916
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	864,714
Recognition of the County's net pension liability is not reported in the funds.	(1,975,125)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,887,669)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	5,714,268
Bond premiums and discounts are amortized in the SNA but not in the funds.	(1,228,101)
Recognition of the County's net OPEB liabilities are not reported in the funds.	(23,217,060)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.	(933,879)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.	<u>471,630</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 58,660,886</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, 2021

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Revenues:				
<i>Taxes</i>	\$ 29,231,763	\$ 6,440,028	\$ 4,327,698	\$ 39,999,489
<i>Licenses and permits</i>	179,029	1,099,321	--	1,278,350
<i>Intergovernmental</i>	1,006,078	33,176	2,918,895	3,958,149
<i>Charges for services</i>	728,381	--	2,099	730,480
<i>Fines</i>	1,167,348	117,167	412,629	1,697,144
<i>Interest</i>	292,874	38,044	37,686	368,604
<i>Miscellaneous</i>	328,518	385,523	365,428	1,079,469
Total revenues	<u>32,933,991</u>	<u>8,113,259</u>	<u>8,064,435</u>	<u>49,111,685</u>
Expenditures:				
Current:				
<i>General government</i>	4,183,789	--	475,869	4,659,658
<i>Financial administration</i>	1,780,026	--	--	1,780,026
<i>Public safety</i>	9,769,487	--	121,541	9,891,028
<i>Judicial</i>	2,978,904	--	89,724	3,068,628
<i>Legal</i>	1,462,166	--	333,748	1,795,914
<i>Public transportation</i>	--	8,493,496	2,194,751	10,688,247
<i>Health and welfare</i>	104,851	--	90,090	194,941
<i>Culture and recreation</i>	459,505	--	57,253	516,758
<i>Nondepartmental</i>	4,787,346	630,424	58,507	5,476,277
<i>Capital outlay</i>	837,827	--	329,220	1,167,047
Debt service:				
<i>Principal</i>	--	--	2,662,000	2,662,000
<i>Interest and fiscal charges</i>	--	--	1,419,934	1,419,934
Total expenditures	<u>26,363,901</u>	<u>9,123,920</u>	<u>7,832,637</u>	<u>43,320,458</u>
Excess (deficiency) of revenues over (under) expenditures	6,570,090	(1,010,661)	231,798	5,791,227
Other financing sources (uses):				
<i>Transfers in</i>	80,620	1,260,802	4,959	1,346,381
<i>Transfers out</i>	(1,265,761)	--	(80,620)	(1,346,381)
Total other financing sources (uses)	<u>(1,185,141)</u>	<u>1,260,802</u>	<u>(75,661)</u>	<u>--</u>
Net change in fund balances	5,384,949	250,141	156,137	5,791,227
Fund balances, January 1	23,848,519	4,217	3,629,521	27,482,257
Prior period adjustment	--	--	(85,235)	(85,235)
Fund balances, December 31	<u>\$ 29,233,468</u>	<u>\$ 254,358</u>	<u>\$ 3,700,423</u>	<u>\$ 33,188,249</u>

The accompanying notes are an integral part of this statement.

**WALLER COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021

Net change in fund balances - total governmental funds	\$ 5,791,227
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	3,476,361
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,239,755)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(52,298)
Donations of capital assets increase net position in the SOA but not in the funds.	4,343,420
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(201,064)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(190,984)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	2,662,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	75,990
Bond bond premiums/discounts are amortized in the SOA but not in the funds.	73,271
(Increase) decrease in accrued interest from beginning of period to end of period.	23,697
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(48,569)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(385,725)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	327,788
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	<u>(514,322)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 12,141,037</u>

The accompanying notes are an integral part of this statement.

**WALLER COUNTY, TEXAS**  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 DECEMBER 31, 2021

	Custodial Funds	Private-purpose Trust Funds
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 26,110,179	\$ 35,995
<i>Investments</i>	--	810,914
<i>Capital assets</i>	--	1
Total Assets	<u>26,110,179</u>	<u>846,910</u>
<b>LIABILITIES</b>		
<i>Due to other governments</i>	16,676,606	--
<i>Due to others</i>	2,794,702	--
Total Liabilities	<u>19,471,308</u>	<u>--</u>
<b>NET POSITION</b>		
<i>Held in trust for other purposes</i>	<u>\$ 6,638,871</u>	<u>\$ 846,910</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

	Custodial Funds	Private- Purpose Trusts
<b>Additions:</b>		
<i>Tax Collections</i>	\$ 131,199,381	\$ --
<i>Fees of office</i>	3,765,088	--
<i>Receipts from fiduciaries</i>	4,299,617	--
<i>Interest</i>	--	948
<i>Miscellaneous</i>	437,905	--
Total Additions	<u>139,701,991</u>	<u>948</u>
<b>Deductions:</b>		
<i>Payments to county</i>	90,344,323	--
<i>Payments to other governments</i>	42,081,368	--
<i>Payments to beneficiaries</i>	2,597,146	--
<i>Administrative expenses</i>	--	16,852
<i>Other</i>	2,139,857	--
Total Deductions	<u>137,162,694</u>	<u>16,852</u>
<b>Change in Net Position</b>	2,539,297	(15,904)
<i>Prior period adjustment - implementation of GASB 84</i>	4,099,574	--
<i>Net Position-Beginning of the Year</i>	--	862,814
<b>Net Position-End of the Year</b>	<u>\$ 6,638,871</u>	<u>\$ 846,910</u>

The accompanying notes are an integral part of this statement.

**WALLER COUNTY, TEXAS**  
NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2021

**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, 2021

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

The County reports the following major governmental funds:

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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

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

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, 2021

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, 2021

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, 2021

	General Fund	Road & Bridge	Other Funds	Total
<b>Fund Balances</b>				
Nonspendable for:				
Prepays	\$ 412,972	\$ 8,368	\$ 1,407	\$ 422,747
Restricted for:				
Debt service	--	--	787,635	787,635
Justice administration	--	--	1,550,710	1,550,710
Grants	--	--	14,656	14,656
Construction	--	--	1,134,063	1,134,063
Other	--	--	213,862	213,862
	--	--	3,700,926	3,700,926
Committed to:				
Construction	3,000,000	--	--	3,000,000
Road and bridge	--	245,990	--	245,990
Justice administration	--	--	1,189	1,189
OPEB funding	--	--	--	--
	3,000,000	245,990	1,189	3,247,179
Unassigned	25,820,496	--	(3,099)	25,817,397
	<u>\$ 29,233,468</u>	<u>\$ 254,358</u>	<u>\$ 3,700,423</u>	<u>\$ 33,188,249</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 \$451,916 difference are as follows:

Inventory	<u>\$ 451,916</u>
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- 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>(\$ 190,984)</u>
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**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

**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 \$51,396,598, including \$26,146,174 in Fiduciary Funds. All of the bank balance of \$51,048,336 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 \$55,413,632 and fair value \$55,949,614. This pledge includes cash on hand and savings reflected in the financial statements as cash.

Investments

As of December 31, 2021, the County had the following investments, including \$810,914 in Fiduciary Funds:

Investment type:	Fair Value	Years to Maturity
Government sponsored investment pool (TexPool)	\$ 1,128,511	<60 days
Texas Class	<u>25,688,576</u>	<60 days
Total Fair Value	<u><u>\$ 26,817,087</u></u>	

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

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

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

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

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

TexPool 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, 2021 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, 2021

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	\$ 26,111,333	\$5,745,207	\$ 3,207,002	\$35,063,542
Less allowance	(324,813)	(71,766)	(30,369)	(426,948)
	<u>\$ 25,786,520</u>	<u>\$5,673,441</u>	<u>\$ 3,176,633</u>	<u>\$34,636,594</u>
Fines receivable	\$ 2,214,520	\$ 672,152	\$ 114,628	\$ 3,001,300
Less allowance	(522,579)	(384,108)	(65,085)	(971,772)
	<u>\$ 1,691,941</u>	<u>\$ 288,044</u>	<u>\$ 49,543</u>	<u>\$ 2,029,528</u>
Accounts receivable	<u>\$ 32,240</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 32,240</u>
Intergovernmental	<u>\$ 214,451</u>	<u>\$ --</u>	<u>\$ 992,545</u>	<u>\$ 1,206,996</u>

C. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer

	Unavailable	Unearned	Total
Fines receivable (General Fund)	\$ 527,125	\$ --	\$ 527,125
Fines receivable (Road & Bridge)	288,044	--	288,044
Fines Receivable (Nonmajor Special Revenue Funds)	49,545	--	49,545
Grants Receivable (Nonmajor Special Revenue Funds)	--	4,971,990	4,971,990
Current tax levy receivable (2021) (General Fund)	--	24,487,264	24,487,264
Current tax levy receivable (2021) (Road & Bridge)	--	5,386,378	5,386,378
Current tax levy receivable (2021) (Debt Service)	--	3,055,155	3,055,155
Taxes collected in advance (General Fund)	--	8,515,476	8,515,476
Taxes collected in advance (Road & Bridge)	--	1,874,025	1,874,025
Taxes collected in advance (Debt Service)	--	1,062,116	1,062,116
Delinquent property taxes receivable (General Fund)	1,209,015	--	1,209,015
Delinquent property taxes receivable (Road & Bridge)	267,423	--	267,423
Delinquent property taxes receivable (Debt Service)	110,047	--	110,047
Total deferred/unearned revenue for governmental funds	<u>\$2,451,199</u>	<u>\$49,352,404</u>	<u>\$51,803,603</u>

Reported in financial statements as:

Deferred revenue	\$40,351,986
Taxes collected in advance	<u>11,451,617</u>
Total	<u>\$51,803,603</u>

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

D. Capital assets

Capital asset activity for the year ended December 31, 2021

	Balance 12/31/20	Additions	Retirements	Completed Construction	Balance 12/31/21
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$ 1,311,596	\$ 95,850	\$ --	\$ --	\$ 1,407,446
Construction in progress	50,707,881	837,996	--	(50,638,752)	907,125
Total capital assets not being depreciated	52,019,477	933,846	--	(50,638,752)	2,314,571
Capital assets, being depreciated:					
Buildings and improvements	6,690,423	591,009	--	50,638,752	57,920,184
Roads	32,764,203	5,942,969	(622,140)	--	38,085,032
Bridges	5,886,811	--	--	--	5,886,811
Machinery and equipment	14,736,952	351,947	(496,124)	--	14,592,775
Total capital assets being depreciated	60,078,389	6,885,925	(1,118,264)	50,638,752	116,484,802
Less accumulated depreciation for:					
Buildings	(5,178,548)	(128,453)	--	--	(5,307,001)
Roads	(8,364,534)	(1,980,964)	622,140	--	(9,723,358)
Bridges	(3,816,404)	(161,809)	--	--	(3,978,213)
Machinery and equipment	(10,060,228)	(968,529)	443,827	--	(10,584,930)
Total accumulated depreciation	(27,419,714)	(3,239,755)	1,065,967	--	(29,593,502)
Total capital assets being depreciated, net	32,658,675	3,646,170	(52,297)	50,638,752	86,891,300
Governmental activities capital assets, net	\$ 84,678,152	\$ 4,580,016	\$ (52,297)	\$ --	\$ 89,205,871

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

Governmental activities:

General government	\$ 10,574
Financial administration	2,953
Public safety	237,438
Judicial	26,545
Legal	22,753
Public transportation	2,720,459
Health and welfare	9,315
Culture and recreation	56,421
Nondepartmental	153,297
Total depreciation expense - governmental activities	<u>\$ 3,239,755</u>

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

Construction commitments

The County has an active construction project as of December 31, 2021, consisting of the following:

Project	Spent to Date	Remaining Commitment
Bridges	\$ 666,939	\$ 333,061
Fuel depot	11,710	288,290
Canopy	5,287	294,713
Courthouse design	223,189	5,776,811
	\$ 907,125	\$ 6,692,875

The Courthouse design project 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	\$ 42,041	\$ --
Total Major Funds	42,041	--
Nonmajor Governmental Funds		
Courthouse Security	--	4,623
JP Technology Fee		21,305
Justice Court Security	--	6,699
Tech Enhancement	--	4,766
SAVNS Grant	--	4,648
Total Nonmajor governmental funds	--	42,041
Totals	\$ 42,041	\$ 42,041

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

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$ 80,620	\$ 1,265,761
Road and Bridge	1,260,802	--
Total Major Funds	1,341,422	1,265,761
Nonmajor Governmental Funds		
Courthouse Security	--	25,000
JP Technology Fund	--	14,335
Justice Court Security	--	9,285
DA Pre Trial Diversion	--	30,000
Juvenile Case Manager	--	2,000
Step Comprehensive	4,959	--
Total Nonmajor governmental funds	4,959	80,620
Totals	\$ 1,346,381	\$ 1,346,381

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, 2021

General Debt Currently Outstanding:

Purpose	Original Amount	Issue Date	Final Maturity	Interest Rate	Balance 12/31/21
General Long-Term Debt Issues					
Certificates of Obligation:					
Series 2014	\$5,000,000	2/13/14	2/15/24	2.380%	\$ 1,627,000
Tax Notes					
Series 2018	455,000	2/28/18	8/15/22	2.740%	100,000
Series 2020	4,870,000	8/20/20	8/15/27	1.070%	4,195,000
General Obligation Bonds					
Series 2018	28,930,000	6/01/18	2/15/38	3.00%-5.00%	26,200,000
Series 2017	9,375,000	12/01/17	2/15/38	3.00%-3.25%	8,355,000
Total General Long-Term Debt					<u>\$40,477,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		
	Principal	Interest	Total
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
2026	2,435,000	986,533	3,421,533
2027-2031	10,550,000	3,657,835	14,207,835
2032-2036	11,610,000	1,862,529	13,472,529
2037-2038	5,210,000	180,475	5,390,475
Total	<u>\$ 40,477,000</u>	<u>\$ 11,492,180</u>	<u>\$ 51,969,180</u>

Capital Lease Obligations Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 12/31/21
Fuel truck and roller	227,647	4/17/20	6/9/22	4.019%	\$ 79,177
					<u>\$ 79,177</u>

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

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

Year	Total
2022	\$ 82,498
Total payments	82,498
Less imputed interest	(3,321)
<b>Total Capital Lease Obligations</b>	<b>\$ 79,177</b>

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended December 31, 2021 was as follows:

	Balance 12/31/20	Additions	Retirements	Balance 12/31/21	Due Within One Year
<b>Governmental activities:</b>					
Certificates of obligation	\$ 2,144,000	\$ --	\$ (517,000)	\$ 1,627,000	\$ 530,000
General obligation bonds	35,930,000	--	(1,375,000)	34,555,000	1,445,000
Tax notes	5,065,000	--	(770,000)	4,295,000	780,000
Bond premium	1,772,499	--	(99,750)	1,672,749	99,751
Bond discount	(471,128)	--	26,480	(444,648)	(26,480)
	<u>44,440,371</u>	<u>--</u>	<u>(2,735,270)</u>	<u>41,705,101</u>	<u>2,828,271</u>
Capital lease obligations	155,167	--	(75,990)	79,177	79,177
Compensated absences	439,812	455,903	(407,337)	488,378	122,095
Liability for unfunded OPEB health	21,667,013	639,284	--	22,306,297	--
Liability for unfunded OPEB life	790,433	120,330	--	910,763	--
Net pension liability (asset)	420,965	1,554,160	--	1,975,125	--
<b>Long-Term Liabilities</b>	<u>\$ 67,913,761</u>	<u>\$ 2,769,677</u>	<u>\$(3,218,597)</u>	<u>\$ 67,464,841</u>	<u>\$ 3,029,543</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, 2021

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, 2021 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 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, 2021 for fiscal year 2022 amounted to a 100% abatement or \$1,740,464. Property taxes assessed October 1, 2020 for fiscal year 2021 amounted to a 100% abatement or \$1,665,862.

D. Retirement Commitments

1. Plan Description

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

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

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

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

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

2. Benefits

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

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	171
Inactive employees entitled to but not yet receiving benefits	224
Active employees	268
	<hr/>
	663
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 7.81%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2021, were \$1,159,435 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 2.50% (made up of 2.00% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Actuarial assumptions used in the December 31, 2020, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2014 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. New inflation, and other assumptions were reflected in the 2019 valuation. The long-term expected rate of return on pension plan investments is 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, 2021

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	11.50%	4.25%
Private Equity	25.00%	7.25%
Global Equities	2.50%	4.55%
International Equities - Developed	5.00%	4.25%
International Equities - Emerging	6.00%	4.75%
Investment Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Hedge Funds	6.00%	1.85%
Cash Equivalents	2.00%	-0.70%
	100.00%	

*Discount Rate*

The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

*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 12/31/19	\$ 50,744,686	\$ 50,323,721	\$ 420,965
Changes for the year:			
Service cost	1,535,472	--	1,535,472
Interest on total pension liability	4,125,696	--	4,125,696
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	(63,123)	--	(63,123)
Effect of of assumptions changes or inputs	3,233,469	--	3,233,469
Refund of contributions	(239,444)	(239,444)	--
Benefit payments	(2,505,279)	(2,505,279)	--
Administrative expenses	--	(40,139)	40,139
Member contributions	--	1,020,601	(1,020,601)
Net investment income	--	5,197,528	(5,197,528)
Employer contributions	--	1,112,456	(1,112,456)
Other	--	(13,092)	13,092
Net changes	6,086,791	4,532,631	1,554,160
Balance at 12/31/20	\$ 56,831,477	\$ 54,856,352	\$ 1,975,125

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

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

	1%	Current	1%
	Decrease	Discount Rate	Increase
	6.6%	7.6%	8.6%
Total pension liability	\$ 64,317,449	\$ 56,831,477	\$ 50,593,307
Fiduciary net position	54,856,351	54,856,351	54,856,351
Net Pension Liability (Asset)	\$ 9,461,098	\$ 1,975,126	\$ (4,263,044)

**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](http://www.tcdrs.org).

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

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

For the year ended December 31, 2020, the County recognized pension expense of \$867,630. At December 31, 2020, 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 12/31/20 Expense	Balance of Deferred Inflows 12/31/20	Balance of Deferred Outflows 12/31/20
Investment (gains) or losses	\$ (1,147,711)	12/31/2020	5.0	\$ (229,542)	\$ 918,169	\$ --
	(3,661,161)	12/31/2019	5.0	(732,232)	2,196,697	--
	4,460,475	12/31/2018	5.0	892,095	--	1,784,190
	(2,552,238)	12/31/2017	5.0	(510,448)	510,446	--
	265,276	12/31/2016	5.0	53,055	--	--
Economic/demographic gains or losses	(63,123)	12/31/2020	4.0	(15,781)	47,342	--
	545,461	12/31/2019	4.0	136,403	--	272,805
	(143,780)	12/31/2018	4.0	(35,945)	35,945	--
	(895,354)	12/31/2017	5.0	(179,071)	179,070	--
Assumptions changes or inputs	3,233,469	12/31/2020	4.0	808,367	--	2,425,102
	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
	183,741	12/31/2017	5.0	36,748	--	36,749
	--	12/31/2016	4.0	--	--	--
	423,210	12/31/2015	4.0	--	--	--
Employer contributions made subsequent to measurement date				--	--	1,195,422
				<u>\$ 223,649</u>	<u>\$ 3,887,669</u>	<u>\$ 5,714,268</u>

For the County \$1,195,422 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 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,	
2022	\$ 170,598
2023	859,309
2024	(169,187)
2025	(229,543)
	<u>\$ 631,177</u>

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

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, 2021 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, 2021

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, 2021. 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	12/31/21
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, 2021

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
Healthcare Cost Trend Rate	3.5%	4.5%	5.5%
Total OPEB Liability	\$ 18,538,011	\$ 22,306,297	\$ 27,272,137
% Difference	-16.90%	N/A	22.30%
	1.00% Decrease	Current Discount	1.00% Increase
Healthcare Discount Rate	1.10%	2.10%	3.10%
Total OPEB Liability	\$ 18,963,695	\$ 22,306,297	\$ 26,556,329
% Difference	-15.00%	N/A	19.10%

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

*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 12/31/20	\$ 21,667,013	\$ --	\$ 21,667,013
Changes for the year:			
Service cost	709,300	--	709,300
Interest on total pension liability	468,668	--	468,668
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	--	--	--
Effect of assumptions changes or input	--	--	--
Benefit payments	(538,684)	--	(538,684)
Other	--	--	--
Net changes	639,284	--	639,284
Balance at 12/31/21	<u>\$ 22,306,297</u>	<u>\$ --</u>	<u>\$ 22,306,297</u>

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	12/31/21	12/31/21	12/31/2021
of Resources			Period	Expense	(Inflows)	Outflows
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)	\$ (891,064)	\$ --
Difference in assumption changes						
	361,851	12/31/20	5.4000	67,009	--	227,833
Employer contributions made						
Subsequent to measurement date						
				--	--	--
	<u>\$ (195,069)</u>			<u>\$ (891,064)</u>	<u>\$ 227,833</u>	

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

Deferred Inflows/outflows to Be Recognized in Future Years

<u>Year ended December</u>	
2022	\$ (195,069)
2023	(195,069)
2024	(195,069)
2025	(78,024)
2026	--
	<u>\$ (663,231)</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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	145
Inactive employees entitled to but not yet receiving benefits	87
Active employees	<u>268</u>
	<u>500</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, 2021

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, 2020 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, 2020 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, 2021

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal.
Amortization Method:	
Recognition of economic/ demographic gains or losses	Straight - Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight - Line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Cost of living adjustment	Does not apply
Investment rate of return (Discount Rate)	2.12% - 20 Year Bond GO Index published by bondbuyer.com as of December 27, 2020.
Cost-of-Living Adjustment	Does not apply
Disability	See Table 1 of December 31, 2020 GASB-75 Report.
Mortality	See Table 2 of December 31, 2020 GASB-75 Report.
Retirement	See Table 3 of December 31, 2020 GASB-75 Report.
Other Termination of Employment	See Table 4 of December 31, 2020 GASB-75 Report.

*Changes in the Total OPEB Liability*

	Increase (Decrease)
	OPEB Liability
Balance at 12/31/19	\$ 790,433
Changes for the year:	
Service cost	26,539
Interest	22,048
Change of benefit terms	--
Difference between expected and actual experience	(4,991)
Changes of assumptions	101,520
Amortization of prior year assets	--
Benefit payments	(24,786)
Net changes	120,330
Balance at 12/31/20	\$ 910,763

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

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 2.12%, 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 (1.12%) or 1 percentage point higher (3.12%) than the current rate:

	1% Decrease 1.12%	Current Discount Rate 2.12%	1% Increase 3.12%
Total OPEB Liability	\$1,117,870	\$910,763	\$755,092
% Difference	22.7%		-17.1%

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

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$51,961 will be recognized as a reduction of the net OPEB liability for the measurement year ending December 31, 2020 (i.e. recognized in the County's financial statements for the year ending December 31, 2021). 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 12/31/20 Expense	Balance of Deferred (Inflows) 12/31/20	Balance of Deferred Outflows 12/31/2020
	Amount (Inflow) or Outflow of Resources	Date Established				
Due to liabilities:						
Difference in expected and actual experience						
(actuarial (gains) or losses)	\$ (4,991)	12/31/20	5.0000	\$ (998)	\$3,993	\$--
or inputs	369	12/31/19	5.0000	74	--	221
	698	12/31/18	6.0000	116	--	350
	(10,548)	12/31/17	6.0000	(1,758)	3,516	--
Difference in assumption changes	101,520	12/31/20	5.0000	20,304		81,216
	166,762	12/31/19	5.0000	33,352	--	100,058
	(70,613)	12/31/18	4.0000	(11,769)	35,306	--
	29,975	12/31/17	5.0000	4,996	--	9,991
				<u>44,317</u>	<u>42,815</u>	<u>191,836</u>
Employer contributions made subsequent to measurement date				--	--	51,961
				<u>--</u>	<u>--</u>	<u>51,961</u>
	<u>\$ 44,317</u>			<u>\$ 42,815</u>	<u>\$ 243,797</u>	

**WALLER COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2021

Deferred Inflows/outflows to Be Recognized in Future Years

<u>Year ended December</u>	
2021	\$ 44,317
2022	44,316
2023	41,083
2024	19,305
2025	--
	<hr/>
	<b>\$ 149,021</b>
	<hr/> <hr/>

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, 2021 was \$873,104, an increase of \$126,982 over the balance at December 31, 2020.

H. Concentrations of Credit Risk

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

I. Prior Period Adjustments.

During the current year the County implemented GASB 84. This change in accounting policy resulted in the restatement of custodial funds which resulted in amounts previously classified as liabilities in the amount of \$4,099,574 to be reclassified as net position.

During the prior year a federal grant in the amount of \$85,235 was recognized as revenue. This amount should have been recorded as deferred revenue.

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### *Required Supplementary Information*

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

**WALLER COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**EXHIBIT B-1**  
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 28,179,580	\$ 28,179,580	\$ 29,231,763	\$ 1,052,183
<i>Licenses and permits</i>	80,631	80,631	179,029	98,398
<i>Intergovernmental</i>	687,400	752,650	1,006,078	253,428
<i>Charges for services</i>	466,559	466,559	728,381	261,822
<i>Fines</i>	1,156,691	1,156,691	1,167,348	10,657
<i>Interest</i>	--	--	292,874	292,874
<i>Miscellaneous</i>	183,832	208,476	328,518	120,042
Total revenues	<u>30,754,693</u>	<u>30,844,587</u>	<u>32,933,991</u>	<u>2,089,404</u>
Expenditures:				
Current:				
<i>General Government</i>				
<i>Commissioners' Court</i>	393,311	394,811	377,138	17,673
<i>County Clerk</i>	552,592	552,592	494,021	58,571
<i>Veterans Services</i>	42,907	42,907	36,818	6,089
<i>All Others</i>	3,297,433	3,151,983	2,880,073	271,910
<i>County Court</i>	8,000	8,000	750	7,250
<i>County Judge</i>	416,637	414,387	394,989	19,398
Total General Government	<u>4,710,880</u>	<u>4,564,680</u>	<u>4,183,789</u>	<u>380,891</u>
<i>Financial Administration</i>				
<i>County Auditor</i>	417,730	417,730	400,703	17,027
<i>County Treasurer</i>	312,571	312,571	306,875	5,696
<i>Central Appraisal District</i>	582,216	582,216	515,484	66,732
<i>Tax Assessor Collector</i>	630,982	630,982	556,964	74,018
Total Financial Administration	<u>1,943,499</u>	<u>1,943,499</u>	<u>1,780,026</u>	<u>163,473</u>
<i>Public Safety</i>				
<i>Juvenile Probation Grants 2</i>	441,178	441,178	342,027	99,151
<i>Jail</i>	2,416,775	2,372,975	2,303,907	69,068
<i>Juvenile Probation</i>	164,248	169,070	143,260	25,810
<i>Juvenile Detention</i>	65,000	112,169	113,670	(1,501)
<i>Fire Marshall</i>	320,831	335,092	321,341	13,751
<i>Courthouse Security</i>	318,162	456,023	349,103	106,920
<i>Constable Precinct Number One</i>	81,011	84,907	74,989	9,918
<i>Constable Precinct Number Two</i>	94,501	98,741	92,022	6,719
<i>Constable Precinct Number Three</i>	89,025	93,734	96,557	(2,823)
<i>Constable Precinct Number Four</i>	85,240	92,413	75,779	16,634
<i>Animal Control</i>	154,720	176,792	181,801	(5,009)
<i>Sheriff Administration</i>	4,443,002	4,831,980	4,693,944	138,036
<i>Sheriff Communication</i>	780,334	780,334	781,446	(1,112)
<i>Law Enforcement Vehicle Maintenance</i>	135,000	145,000	187,742	(42,742)
<i>Community Supervision Corrections</i>	9,000	9,000	6,912	2,088
<i>Juvenile Board</i>	4,170	4,170	4,153	17
<i>Department of Public Safety</i>	2,000	2,000	834	1,166
Total Public Safety	<u>9,604,197</u>	<u>10,205,578</u>	<u>9,769,487</u>	<u>436,091</u>

**WALLER COUNTY, TEXAS**

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

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>	\$ 212,677	\$ 212,677	\$ 207,190	\$ 5,487
<i>County Court at Law</i>	382,705	382,705	374,324	8,381
<i>District Court</i>	35,250	35,250	15,722	19,528
<i>Justice Court</i>	5,000	5,000	3,680	1,320
<i>District Clerk</i>	435,788	435,788	400,106	35,682
<i>Justice of the Peace Precinct Number One</i>	257,888	257,888	249,221	8,667
<i>Justice of the Peace Precinct Number Two</i>	269,520	269,520	251,935	17,585
<i>Justice of the Peace Precinct Number Three</i>	239,794	239,794	220,588	19,206
<i>Justice of the Peace Precinct Number Four</i>	331,072	331,072	316,892	14,180
<i>Court Expense</i>	779,000	779,000	757,878	21,122
<i>Judicial Order</i>	135,000	153,500	181,368	(27,868)
<i>Total Judicial</i>	<u>3,083,694</u>	<u>3,102,194</u>	<u>2,978,904</u>	<u>123,290</u>
<i>Legal</i>				
<i>Criminal D.A.</i>	1,500,321	1,536,321	1,462,166	74,155
<i>Total Legal</i>	<u>1,500,321</u>	<u>1,536,321</u>	<u>1,462,166</u>	<u>74,155</u>
<i>Culture and Recreation</i>				
<i>County Library</i>	443,444	445,655	424,505	21,150
<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>478,444</u>	<u>480,655</u>	<u>459,505</u>	<u>21,150</u>
<i>Health and Welfare</i>				
<i>Recycle Center</i>	111,298	111,298	104,851	6,447
<i>Total Health and Welfare</i>	<u>111,298</u>	<u>111,298</u>	<u>104,851</u>	<u>6,447</u>
<i>Nondepartmental</i>				
<i>Elections Administration</i>	500,544	500,544	413,343	87,201
<i>Information Technology</i>	295,250	295,250	279,582	15,668
<i>Maintenance of buildings</i>	643,932	717,932	668,278	49,654
<i>Indigent Health</i>	1,100,000	867,229	113,847	753,382
<i>Extension Service</i>	216,687	216,687	160,642	56,045
<i>Employee Benefits</i>	3,859,797	3,904,707	3,151,654	753,053
<i>Total Nondepartmental</i>	<u>6,616,210</u>	<u>6,502,349</u>	<u>4,787,346</u>	<u>1,715,003</u>
<i>Capital outlay</i>	<u>1,500,000</u>	<u>1,047,142</u>	<u>837,827</u>	<u>209,315</u>
<i>Total expenditures</i>	<u>29,548,543</u>	<u>29,493,716</u>	<u>26,363,901</u>	<u>3,129,815</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	1,206,150	1,350,871	6,570,090	5,219,219
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	1,603,103	1,656,382	80,620	(1,575,762)
<i>Transfers out</i>	(2,809,253)	(2,809,253)	(1,265,761)	1,543,492
<i>Total other financing sources (uses)</i>	<u>(1,206,150)</u>	<u>(1,152,871)</u>	<u>(1,185,141)</u>	<u>32,270</u>
<i>Net change in fund balances</i>	--	198,000	5,384,949	5,186,949
<i>Fund balance, January 1</i>	<u>23,848,519</u>	<u>23,848,519</u>	<u>23,848,519</u>	--
<i>Fund balance, December 31</i>	<u>\$ 23,848,519</u>	<u>\$ 24,046,519</u>	<u>\$ 29,233,468</u>	<u>\$ 5,186,949</u>

**WALLER COUNTY, TEXAS**  
**ROAD AND BRIDGE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 6,210,088	\$ 6,210,088	\$ 6,440,028	\$ 229,940
<i>Licenses and permits</i>	1,054,026	1,054,026	1,099,321	45,295
<i>Intergovernmental</i>	43,957	43,957	33,176	(10,781)
<i>Fines</i>	153,664	153,664	117,167	(36,497)
<i>Interest</i>	--	--	38,044	38,044
<i>Miscellaneous</i>	154,356	186,912	385,523	198,611
Total revenues	<u>7,616,091</u>	<u>7,648,647</u>	<u>8,113,259</u>	<u>464,612</u>
Expenditures:				
Current:				
<i>Public Transportation</i>				
<i>Road and Bridge Administration</i>	702,261	813,561	656,334	157,227
<i>Road and Bridge Maintenance</i>	8,821,096	8,987,089	7,837,162	1,149,927
Total Public Transportation	<u>9,523,357</u>	<u>9,800,650</u>	<u>8,493,496</u>	<u>1,307,154</u>
<i>Nondepartmental</i>				
<i>Employee Benefits</i>	701,987	701,987	630,424	71,563
Total Nondepartmental	<u>701,987</u>	<u>701,987</u>	<u>630,424</u>	<u>71,563</u>
Total expenditures	<u>10,225,344</u>	<u>10,502,637</u>	<u>9,123,920</u>	<u>1,378,717</u>
Excess (deficiency) of revenues over (under) expenditures	(2,609,253)	(2,853,990)	(1,010,661)	1,843,329
Other financing sources (uses):				
<i>Transfers in</i>	2,609,253	2,655,990	1,260,802	(1,395,188)
Total other financing sources (uses)	<u>2,609,253</u>	<u>2,655,990</u>	<u>1,260,802</u>	<u>(1,395,188)</u>
Net change in fund balances	--	(198,000)	250,141	448,141
Fund balance, January 1	4,217	4,217	4,217	--
Fund balance, December 31	<u>\$ 4,217</u>	<u>\$ (193,783)</u>	<u>\$ 254,358</u>	<u>\$ 448,141</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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total pension liability:										
Service cost	\$ 1,535,472	\$ 1,449,211	\$ 1,441,785	\$ 1,457,849	\$ 1,359,446	\$ 1,175,789	\$ 1,124,034	\$ --	\$ --	\$ --
Interest	4,125,696	3,853,427	3,637,234	3,461,886	3,175,239	3,015,428	2,811,471	--	--	--
Changes of benefit terms	--	--	--	--	--	(198,135)	--	--	--	--
Differences between expected and actual experience	(63,123)	--	(143,780)	(895,354)	53,227	(610,479)	164,247	--	--	--
Changes of assumptions	3,233,469	545,611	--	183,741	--	423,210	--	--	--	--
Benefit payments, including refunds of employee contributions	(2,744,723)	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--	--	--
Net change in total pension liability	6,086,791	3,440,097	2,790,997	2,293,383	2,818,954	1,951,371	2,513,989	--	--	--
Total pension liability - beginning	50,744,686	47,304,589	44,513,592	42,220,209	39,401,255	37,449,884	34,935,895	--	--	--
Total pension liability - ending (a)	\$ 56,831,477	\$ 50,744,686	\$ 47,304,589	\$ 44,513,592	\$ 42,220,209	\$ 39,401,255	\$ 37,449,884	\$ --	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,112,456	\$ 956,576	\$ 988,756	\$ 968,388	\$ 986,458	\$ 899,974	\$ 843,133	\$ --	\$ --	\$ --
Contributions - employee	1,020,601	930,002	883,945	873,545	808,573	731,684	678,384	--	--	--
Net investment income	5,197,528	7,179,416	(838,825)	5,726,617	2,695,767	119,932	2,388,736	--	--	--
Benefit payments, including refunds of employee contributions	(2,744,723)	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--	--	--
Administrative expense	(40,139)	(38,349)	(35,112)	(29,836)	(29,379)	(26,344)	(27,389)	--	--	--
Other	(13,092)	(10,846)	(2,973)	(1,257)	(18,362)	(25,780)	(3,806)	--	--	--
Net change in plan fiduciary net position	4,532,631	6,608,647	(1,148,451)	5,622,718	2,674,099	(154,976)	2,293,295	--	--	--
Plan fiduciary net position - beginning	50,323,721	43,715,074	44,863,524	39,240,806	36,566,707	36,721,683	34,428,388	--	--	--
Plan fiduciary net position - ending (b)	\$ 54,856,352	\$ 50,323,721	\$ 43,715,073	\$ 44,863,524	\$ 39,240,806	\$ 36,566,707	\$ 36,721,683	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 1,975,125	\$ 420,965	\$ 3,589,516	\$ (349,932)	\$ 2,979,403	\$ 2,834,548	\$ 728,201	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	96.52%	99.17%	92.41%	100.79%	92.94%	92.81%	98.06%	--	--	--
Covered payroll	\$ 14,580,013	\$ 13,285,744	\$ 12,627,791	\$ 12,627,791	\$ 11,551,047	\$ 10,452,630	\$ 9,691,202	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	13.55%	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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 1,159,436	\$ 1,112,456	\$ 956,436	\$ 1,039,266	\$ 1,019,553	\$ 986,458	\$ 899,973	\$ 843,133	\$ 725,029	\$ 674,422
Contributions in relation to the actuarially determined contribution	(1,159,436)	(1,112,456)	(956,436)	(1,039,266)	(1,019,553)	(986,458)	(899,973)	(843,133)	(725,029)	(674,422)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 14,845,533	\$ 14,580,014	\$ 13,285,744	\$ 12,479,218	\$ 11,551,047	\$ 11,551,047	\$ 10,452,647	\$ 9,691,202	\$ 8,928,955	\$ 8,624,341
Contributions as a percentage of covered payroll	7.81%	7.63%	7.20%	8.33%	8.83%	8.54%	8.61%	8.70%	8.12%	7.82%

**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	20.0 years (based on contribution rate calculated in 12/31/20 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of return	7.5%, net of pension plan investment expenses, including inflation.
Cost-of Living Adjustments	Cost of living adjustments for Waller County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-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; 2019: New inflation, mortality, and other assumptions were reflected.

**WALLER COUNTY, TEXAS**

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

	Fiscal Year Ended									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB liability:										
Service cost	\$ 709,300	\$ 753,899	\$ 753,899	\$ 724,207	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	468,668	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)	(538,684)	(568,332)	(568,332)	--	--	--	--	--	--
Net change in total OPEB liability	639,284	67,301	1,017,776	977,691	--	--	--	--	--	--
Total OPEB liability - beginning	21,667,013	21,599,712	20,581,936	19,604,245	--	--	--	--	--	--
Total OPEB liability - ending	<u>\$ 22,306,297</u>	<u>\$ 21,667,013</u>	<u>\$ 21,599,712</u>	<u>\$ 20,581,936</u>	<u>\$ --</u>					
Covered payroll	\$ 6,217,768	\$ 6,217,768	\$ 7,993,893	\$ 7,993,893	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	358.75%	348.47%	270.20%	257.47%	--	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2021

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

2021	4.50%
2020	4.50%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	NA
2012	NA

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

**WALLER COUNTY, TEXAS**

*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,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB liability:										
Service cost	\$ 26,539	\$ 17,840	\$ 19,526	\$ 19,180	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	22,048	24,998	22,761	23,550	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(4,991)	369	698	(10,548)	--	--	--	--	--	--
Changes of assumptions or other inputs	101,520	166,762	(70,613)	29,975	--	--	--	--	--	--
Benefit payments	(24,786)	(22,586)	(22,730)	(24,958)	--	--	--	--	--	--
Net change in total OPEB liability	120,330	187,383	(50,358)	37,199	--	--	--	--	--	--
Total OPEB liability - beginning	790,433	603,050	653,408	616,209	--	--	--	--	--	--
Total OPEB liability - ending	<u>\$ 910,763</u>	<u>\$ 790,433</u>	<u>\$ 603,050</u>	<u>\$ 653,408</u>	<u>\$ --</u>					
Covered-employee payroll	\$ 14,580,013	\$ 13,285,744	\$ 12,627,791	\$ 12,479,218	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered-employee payroll	6.25%	5.95%	4.78%	5.24%	--	--	--	--	--	--

## 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	2.12%
2019	2.74%
2018	4.10%
2017	3.44%
2016	NA
2016	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**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
 Year Ended December 31, 2021

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, American Rescue Plan Grant, Formula Grant, and the Debt Service Certificate Fund.

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

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

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. No amendments may be made without Commissioners' Court approval to the total budget for each department within a fund. Thus, the legal level of budgetary control is at the department level. The General Fund appropriations were decreased by \$113,861 during the year, and the Road and Bridge Fund appropriations were increased by \$277,293. 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, 2021, the following fund had expenditures which exceeded appropriations:

Debt Service Fund	\$698
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C. Deficit Fund Balances

For the year ended December 31, 2021, the following fund had a deficit fund balance:

Savns Grant	\$3,999
-------------	---------

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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, 2021**

	Special Revenue Funds	Debt Service Certificate Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 5,889,523	\$ 1,578,556	\$ 1,134,183	\$ 8,602,262
<i>Investments</i>	1,062,734	259,765	--	1,322,499
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	3,176,633	--	3,176,633
<i>Fines</i>	49,543	--	--	49,543
<i>Intergovernmental</i>	992,545	--	--	992,545
<i>Prepaid items</i>	1,407	--	--	1,407
<b>Total Assets</b>	<b>\$ 7,995,752</b>	<b>\$ 5,014,954</b>	<b>\$ 1,134,183</b>	<b>\$ 14,144,889</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 1,142,450	\$ --	\$ 120	\$ 1,142,570
<i>Other payables and accruals</i>	11,001	--	--	11,001
<i>Due to other funds</i>	42,041	--	--	42,041
<b>Total Liabilities</b>	<b>1,195,492</b>	<b>--</b>	<b>120</b>	<b>1,195,612</b>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	5,021,535	3,165,203	--	8,186,738
<i>Taxes collected in advance</i>	--	1,062,116	--	1,062,116
<b>Total Deferred Inflows of Resources</b>	<b>5,021,535</b>	<b>4,227,319</b>	<b>--</b>	<b>9,248,854</b>
Fund balances:				
<i>Nonspendable</i>	1,407	--	--	1,407
<i>Restricted</i>	1,779,228	787,635	1,134,063	3,700,926
<i>Committed to justice administration</i>	1,189	--	--	1,189
<i>Unassigned</i>	(3,099)	--	--	(3,099)
<b>Total fund balances</b>	<b>1,778,725</b>	<b>787,635</b>	<b>1,134,063</b>	<b>3,700,423</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 7,995,752</b>	<b>\$ 5,014,954</b>	<b>\$ 1,134,183</b>	<b>\$ 14,144,889</b>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds	Debt Service Certificate Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ --	\$ 4,327,698	\$ --	\$ 4,327,698
<i>Intergovernmental</i>	2,918,895	--	--	2,918,895
<i>Charges for services</i>	2,099	--	--	2,099
<i>Fines</i>	412,629	--	--	412,629
<i>Interest</i>	8,145	14,451	15,090	37,686
<i>Miscellaneous</i>	365,428	--	--	365,428
Total revenues	<u>3,707,196</u>	<u>4,342,149</u>	<u>15,090</u>	<u>8,064,435</u>
Expenditures:				
Current:				
<i>General government</i>	475,869	--	--	475,869
<i>Public safety</i>	121,541	--	--	121,541
<i>Judicial</i>	89,724	--	--	89,724
<i>Legal</i>	333,748	--	--	333,748
<i>Public transportation</i>	2,194,751	--	--	2,194,751
<i>Health and welfare</i>	90,090	--	--	90,090
<i>Culture and recreation</i>	57,253	--	--	57,253
<i>Nondepartmental</i>	58,507	--	--	58,507
<i>Capital outlay</i>	--	--	329,220	329,220
Debt service:				
<i>Principal</i>	--	2,662,000	--	2,662,000
<i>Interest and fiscal charges</i>	--	1,419,934	--	1,419,934
Total expenditures	<u>3,421,483</u>	<u>4,081,934</u>	<u>329,220</u>	<u>7,832,637</u>
Excess (deficiency) of revenues over (under) expenditures	285,713	260,215	(314,130)	231,798
Other financing sources (uses):				
<i>Transfers in</i>	4,959	--	--	4,959
<i>Transfers out</i>	(80,620)	--	--	(80,620)
Total other financing sources (uses)	<u>(75,661)</u>	<u>--</u>	<u>--</u>	<u>(75,661)</u>
Net change in fund balances	210,052	260,215	(314,130)	156,137
Fund balances, January 1	1,653,908	527,420	1,448,193	3,629,521
Prior period adjustment	(85,235)	--	--	(85,235)
Fund balances, December 31	<u>\$ 1,778,725</u>	<u>\$ 787,635</u>	<u>\$ 1,134,063</u>	<u>\$ 3,700,423</u>

**WALLER COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2021

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 280,925	\$ 5,882	\$ 15,757	\$ 11,311
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 280,925</u>	<u>\$ 5,882</u>	<u>\$ 15,757</u>	<u>\$ 11,311</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	280,925	5,882	15,757	11,311
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>280,925</u>	<u>5,882</u>	<u>15,757</u>	<u>11,311</u>
<b>Total Liabilities, Deferred Inflows of Resources,     and Fund Balances</b>	<u>\$ 280,925</u>	<u>\$ 5,882</u>	<u>\$ 15,757</u>	<u>\$ 11,311</u>

<u>D.A. Warrant Forfeiture</u>	<u>D.A. Worthless Check</u>	<u>Elections</u>	<u>District Attorney Federal Seized Funds</u>	<u>Law Library</u>
\$ 60	\$ 984	\$ 92,372	\$ 17,323	\$ 26,795
--	--	43,803	--	121,212
--	--	--	--	439
--	--	--	--	--
--	--	--	--	--
<u>60</u>	<u>984</u>	<u>136,175</u>	<u>17,323</u>	<u>148,446</u>
<u>\$ 60</u>	<u>\$ 984</u>	<u>\$ 136,175</u>	<u>\$ 17,323</u>	<u>\$ 148,446</u>
\$ --	\$ --	\$ 22,570	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>22,570</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>439</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>439</u>
--	--	--	--	--
60	984	113,605	17,323	148,007
--	--	--	--	--
--	--	--	--	--
<u>60</u>	<u>984</u>	<u>113,605</u>	<u>17,323</u>	<u>148,007</u>
<u>\$ 60</u>	<u>\$ 984</u>	<u>\$ 136,175</u>	<u>\$ 17,323</u>	<u>\$ 148,446</u>

**WALLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2021**

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 15,526	\$ 19,353	\$ 26,137	\$ 173,118
<i>Investments</i>	74,627	54,574	28,063	214,806
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	4,027	23,549	2,551
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	1,407
<b>Total Assets</b>	<b>\$ 90,153</b>	<b>\$ 77,954</b>	<b>\$ 77,749</b>	<b>\$ 391,882</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	930	--	--	771
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<b>930</b>	<b>--</b>	<b>--</b>	<b>771</b>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	4,027	23,549	2,550
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>4,027</b>	<b>23,549</b>	<b>2,550</b>
Fund balances:				
<i>Nonspendable</i>	--	--	--	1,407
<i>Restricted</i>	89,223	73,927	54,200	387,154
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<b>89,223</b>	<b>73,927</b>	<b>54,200</b>	<b>388,561</b>
<b>Total Liabilities, Deferred Inflows of Resources,     and Fund Balances</b>	<b>\$ 90,153</b>	<b>\$ 77,954</b>	<b>\$ 77,749</b>	<b>\$ 391,882</b>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ 5,124	\$ --	\$ --	\$ --	\$ 631
21,634	133,999	631	154,173	674
--	11,385	--	13	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 26,758</u>	<u>\$ 145,384</u>	<u>\$ 631</u>	<u>\$ 154,186</u>	<u>\$ 1,305</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	4,623	--	21,305	--
--	<u>4,623</u>	--	<u>21,305</u>	--
--	11,386	--	13	--
--	<u>11,386</u>	--	<u>13</u>	--
--	--	--	--	--
26,758	129,375	631	132,868	1,305
--	--	--	--	--
--	--	--	--	--
<u>26,758</u>	<u>129,375</u>	<u>631</u>	<u>132,868</u>	<u>1,305</u>
<u>\$ 26,758</u>	<u>\$ 145,384</u>	<u>\$ 631</u>	<u>\$ 154,186</u>	<u>\$ 1,305</u>

**WALLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2021**

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 8,178	\$ 11,218	\$ --	\$ 1,483
<i>Investments</i>	28,876	31,377	46,368	5,071
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	192	60	771	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 37,246</u></b>	<b><u>\$ 42,655</u></b>	<b><u>\$ 47,139</u></b>	<b><u>\$ 6,554</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 4,054	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	6,699	--
<b>Total Liabilities</b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>10,753</u></b>	<b><u>--</u></b>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	192	60	771	--
<b>Total Deferred Inflows of Resources</b>	<b><u>192</u></b>	<b><u>60</u></b>	<b><u>771</u></b>	<b><u>--</u></b>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	37,054	42,595	35,615	6,554
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<b><u>37,054</u></b>	<b><u>42,595</u></b>	<b><u>35,615</u></b>	<b><u>6,554</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 37,246</u></b>	<b><u>\$ 42,655</u></b>	<b><u>\$ 47,139</u></b>	<b><u>\$ 6,554</u></b>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ 892	\$ 8,889	\$ 24,110	\$ 46,998	\$ 1,189
2,573	25,323	35,428	--	--
1,395	--	3,520	--	1,641
--	--	--	--	--
--	--	--	--	--
<u>\$ 4,860</u>	<u>\$ 34,212</u>	<u>\$ 63,058</u>	<u>\$ 46,998</u>	<u>\$ 2,830</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	237	--
--	--	--	--	--
--	--	--	237	--
<u>1,396</u>	<u>--</u>	<u>3,521</u>	<u>--</u>	<u>1,641</u>
<u>1,396</u>	<u>--</u>	<u>3,521</u>	<u>--</u>	<u>1,641</u>
--	--	--	--	--
3,464	34,212	59,537	46,761	--
--	--	--	--	1,189
--	--	--	--	--
<u>3,464</u>	<u>34,212</u>	<u>59,537</u>	<u>46,761</u>	<u>1,189</u>
<u>\$ 4,860</u>	<u>\$ 34,212</u>	<u>\$ 63,058</u>	<u>\$ 46,998</u>	<u>\$ 2,830</u>

**WALLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2021**

	Constable Pct 4 Article 59 Forfeiture	D.A. Worthless Trust Fund	Hospital Trust	Narc Program
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1,797	\$ 4,646	\$ --	\$ 11
<i>Investments</i>	--	--	3,041	--
Receivables (net of allowances for uncollectibles):				
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
<b>Total Assets</b>	<b>\$ 1,797</b>	<b>\$ 4,646</b>	<b>\$ 3,041</b>	<b>\$ 11</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Other payables and accruals</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
Deferred Inflows of Resources				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	1,797	4,646	3,041	11
<i>Committed to justice administration</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<b>1,797</b>	<b>4,646</b>	<b>3,041</b>	<b>11</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,797</b>	<b>\$ 4,646</b>	<b>\$ 3,041</b>	<b>\$ 11</b>

Federal Forfeiture	Imprest	SCAAP	BJA-19-16313 Tech Enhancement	Harvey Buyout Grant
\$ 10,316	\$ 14,439	\$ 12,670	\$ --	\$ 11
36,481	--	--	--	--
--	--	--	--	--
--	--	--	4,766	9,750
--	--	--	--	--
<u>\$ 46,797</u>	<u>\$ 14,439</u>	<u>\$ 12,670</u>	<u>\$ 4,766</u>	<u>\$ 9,761</u>
\$ --	\$ --	\$ --	\$ --	\$ 9,750
--	--	--	--	--
--	--	--	4,766	--
--	--	--	<u>4,766</u>	<u>9,750</u>
<u>46,797</u>	--	<u>12,670</u>	--	--
<u>46,797</u>	--	<u>12,670</u>	--	--
--	--	--	--	--
--	14,439	--	--	11
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>14,439</u>	<u>--</u>	<u>--</u>	<u>11</u>
<u>\$ 46,797</u>	<u>\$ 14,439</u>	<u>\$ 12,670</u>	<u>\$ 4,766</u>	<u>\$ 9,761</u>

**WALLER COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2021**

	Harvey Infrastructure	American Rescue Plan Grant
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 196	\$ 5,017,953
<i>Investments</i>	--	--
Receivables (net of allowances for uncollectibles):		
<i>Fines</i>	--	--
<i>Intergovernmental</i>	973,381	--
<i>Prepaid items</i>	--	--
<b>Total Assets</b>	<b><u>\$ 973,577</u></b>	<b><u>\$ 5,017,953</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 973,381	\$ 118,479
<i>Other payables and accruals</i>	--	9,063
<i>Due to other funds</i>	--	--
<b>Total Liabilities</b>	<b><u>973,381</u></b>	<b><u>127,542</u></b>
Deferred Inflows of Resources		
<i>Deferred revenue</i>	--	4,890,411
<b>Total Deferred Inflows of Resources</b>	<b><u>--</u></b>	<b><u>4,890,411</u></b>
Fund balances:		
<i>Nonspendable</i>	--	--
<i>Restricted</i>	196	--
<i>Committed to justice administration</i>	--	--
<i>Unassigned</i>	--	--
<b>Total fund balances (deficits)</b>	<b><u>196</u></b>	<b><u>--</u></b>
<b>Total Liabilities, Deferred Inflows of Resources,     and Fund Balances</b>	<b><u>\$ 973,577</u></b>	<b><u>\$ 5,017,953</u></b>

SAVNS Grant #1446517 2013-2014	Center for Tech and Life	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ --	\$ 33,229	\$ 5,889,523
--	--	1,062,734
--	--	49,543
4,648	--	992,545
--	--	1,407
<u>\$ 4,648</u>	<u>\$ 33,229</u>	<u>\$ 7,995,752</u>
\$ 3,099	\$ 11,117	\$ 1,142,450
--	--	11,001
4,648	--	42,041
<u>7,747</u>	<u>11,117</u>	<u>1,195,492</u>
--	22,112	5,021,535
<u>--</u>	<u>22,112</u>	<u>5,021,535</u>
--	--	1,407
--	--	1,779,228
--	--	1,189
(3,099)	--	(3,099)
<u>(3,099)</u>	<u>--</u>	<u>1,778,725</u>
<u>\$ 4,648</u>	<u>\$ 33,229</u>	<u>\$ 7,995,752</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
<b>Revenues:</b>				
<i>Intergovernmental</i>	\$ --	\$ --	\$ 33,075	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	119,473	--	--	19,239
<i>Interest</i>	2,267	60	146	189
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>121,740</u>	<u>60</u>	<u>33,221</u>	<u>19,428</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	14,694
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	12,277	--	26,511	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
<b>Debt service:</b>				
<b>Total expenditures</b>	<u>12,277</u>	<u>--</u>	<u>26,511</u>	<u>14,694</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	109,463	60	6,710	4,734
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	109,463	60	6,710	4,734
<b>Fund balances, January 1</b>	171,462	5,822	9,047	6,577
<b>Prior period adjustment</b>	--	--	--	--
<b>Fund balances (deficits), December 31</b>	<u>\$ 280,925</u>	<u>\$ 5,882</u>	<u>\$ 15,757</u>	<u>\$ 11,311</u>

D.A. Warrant Forfeiture	D.A. Worthless Check	Elections	District Attorney Federal Seized Funds	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	15,640
32	6	646	199	221
--	625	107,420	193,921	--
<u>32</u>	<u>631</u>	<u>108,066</u>	<u>194,120</u>	<u>15,861</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
3,538	9	--	205,021	2,855
--	--	--	--	--
--	--	--	--	--
--	--	34,430	--	--
<u>3,538</u>	<u>9</u>	<u>34,430</u>	<u>205,021</u>	<u>2,855</u>
(3,506)	622	73,636	(10,901)	13,006
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(3,506)	622	73,636	(10,901)	13,006
3,566	362	39,969	28,224	135,001
--	--	--	--	--
<u>\$ 60</u>	<u>\$ 984</u>	<u>\$ 113,605</u>	<u>\$ 17,323</u>	<u>\$ 148,007</u>

# WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
<b>Revenues:</b>				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	6,190	8,939	167,935
<i>Interest</i>	271	172	219	1,303
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>271</u>	<u>6,362</u>	<u>9,158</u>	<u>169,238</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	--	--	--	90,926
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	60,712	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
<b>Debt service:</b>	<u>60,712</u>	<u>--</u>	<u>--</u>	<u>90,926</u>
<b>Total expenditures</b>	<u>60,712</u>	<u>--</u>	<u>--</u>	<u>90,926</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(60,441)	6,362	9,158	78,312
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	(60,441)	6,362	9,158	78,312
<b>Fund balances, January 1</b>	149,664	67,565	45,042	310,249
<b>Prior period adjustment</b>	--	--	--	--
<b>Fund balances (deficits), December 31</b>	<u>\$ 89,223</u>	<u>\$ 73,927</u>	<u>\$ 54,200</u>	<u>\$ 388,561</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,877	41,004	--	15,910	82
49	150	--	88	6
--	--	--	--	--
<u>1,926</u>	<u>41,154</u>	<u>--</u>	<u>15,998</u>	<u>88</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	29,012	--
--	--	--	--	--
--	--	--	--	--
--	12,960	--	--	--
--	<u>12,960</u>	<u>--</u>	<u>29,012</u>	<u>--</u>
1,926	28,194	--	(13,014)	88
--	--	--	--	--
--	(25,000)	--	(14,335)	--
--	<u>(25,000)</u>	<u>--</u>	<u>(14,335)</u>	<u>--</u>
1,926	3,194	--	(27,349)	88
24,832	126,181	631	160,217	1,217
--	--	--	--	--
<u>\$ 26,758</u>	<u>\$ 129,375</u>	<u>\$ 631</u>	<u>\$ 132,868</u>	<u>\$ 1,305</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ 4,220	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	2,700	--	733	479
<i>Interest</i>	75	99	32	13
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>2,775</u>	<u>4,319</u>	<u>765</u>	<u>492</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	4,054	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>--</u>	<u>4,054</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	2,775	4,319	(3,289)	492
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	(9,285)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(9,285)</u>	<u>--</u>
Net change in fund balances	2,775	4,319	(12,574)	492
Fund balances, January 1	34,279	38,276	48,189	6,062
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 37,054</u>	<u>\$ 42,595</u>	<u>\$ 35,615</u>	<u>\$ 6,554</u>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ --	\$ --	\$ --	\$ 27,500	\$ --
--	--	--	--	2,099
275	3,090	9,063	--	--
8	80	197	700	39
--	--	--	--	--
<u>283</u>	<u>3,170</u>	<u>9,260</u>	<u>28,200</u>	<u>2,138</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	11,792	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>11,792</u>	<u>--</u>
283	3,170	9,260	16,408	2,138
--	--	--	--	--
--	--	--	(30,000)	(2,000)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(30,000)</u>	<u>(2,000)</u>
283	3,170	9,260	(13,592)	138
3,181	31,042	50,277	60,353	1,051
--	--	--	--	--
<u>\$ 3,464</u>	<u>\$ 34,212</u>	<u>\$ 59,537</u>	<u>\$ 46,761</u>	<u>\$ 1,189</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	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>	--	--	--	--
<i>Interest</i>	18	146	--	--
<i>Miscellaneous</i>	--	52,345	--	--
Total revenues	<u>18</u>	<u>52,491</u>	<u>--</u>	<u>--</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	51,617	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>51,617</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	18	874	--	--
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	18	874	--	--
Fund balances, January 1	1,779	3,772	3,041	11
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ 1,797</u>	<u>\$ 4,646</u>	<u>\$ 3,041</u>	<u>\$ 11</u>

Federal Forfeiture	Imprest	VOCA Grant-1	VAW	STEP Comprehens S-1YG-00138
\$ 38,438	\$ 22,284	\$ --	\$ --	\$ 15,846
--	--	--	--	--
--	--	--	--	--
441	143	--	--	--
--	--	--	--	--
<u>38,879</u>	<u>22,427</u>	<u>--</u>	<u>--</u>	<u>15,846</u>
--	--	--	--	--
38,879	8,880	416	424	20,805
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>38,879</u>	<u>8,880</u>	<u>416</u>	<u>424</u>	<u>20,805</u>
--	13,547	(416)	(424)	(4,959)
--	--	--	--	4,959
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,959</u>
--	13,547	(416)	(424)	--
85,235	892	416	424	--
(85,235)	--	--	--	--
<u>\$ --</u>	<u>\$ 14,439</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, 2021

	BJA-19-16313 Tech Enhancement	Harvey Buyout Grant	Harvey Infrastructure	American Rescue Plan Grant
Revenues:				
<i>Intergovernmental</i>	\$ 33,389	\$ 9,750	\$ 1,963,115	\$ 475,033
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	11	119	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>33,389</u>	<u>9,761</u>	<u>1,963,234</u>	<u>475,033</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	384,943
<i>Public safety</i>	33,389	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public transportation</i>	--	9,750	1,963,038	--
<i>Health and welfare</i>	--	--	--	90,090
<i>Culture and recreation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>33,389</u>	<u>9,750</u>	<u>1,963,038</u>	<u>475,033</u>
Excess (deficiency) of revenues over (under) expenditures	--	11	196	--
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	--	11	196	--
Fund balances, January 1	--	--	--	--
Prior period adjustment	--	--	--	--
Fund balances (deficits), December 31	<u>\$ --</u>	<u>\$ 11</u>	<u>\$ 196</u>	<u>\$ --</u>

SAVNS Grant #1446517 2013-2014	Formula Grant	CTIF Grant	Center for Tech and Life	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 17,029	\$ 57,253	\$ 221,963	\$ --	\$ 2,918,895
--	--	--	--	2,099
--	--	--	--	412,629
--	--	--	--	8,145
--	--	--	11,117	365,428
<u>17,029</u>	<u>57,253</u>	<u>221,963</u>	<u>11,117</u>	<u>3,707,196</u>
--	--	--	--	475,869
--	--	--	--	121,541
--	--	--	--	89,724
20,128	--	--	--	333,748
--	--	221,963	--	2,194,751
--	--	--	--	90,090
--	57,253	--	--	57,253
--	--	--	11,117	58,507
<u>20,128</u>	<u>57,253</u>	<u>221,963</u>	<u>11,117</u>	<u>3,421,483</u>
(3,099)	--	--	--	285,713
--	--	--	--	4,959
--	--	--	--	(80,620)
--	--	--	--	(75,661)
(3,099)	--	--	--	210,052
--	--	--	--	1,653,908
--	--	--	--	(85,235)
<u>\$ (3,099)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,778,725</u>

**WALLER COUNTY, TEXAS**

EXHIBIT C-5

ELECTIONS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ --	\$ 646	\$ 646
<i>Miscellaneous</i>	<u>--</u>	<u>107,420</u>	<u>107,420</u>
Total revenues	<u>--</u>	<u>108,066</u>	<u>108,066</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Elections</i>	<u>52,607</u>	<u>34,430</u>	<u>18,177</u>
Total Nondepartmental	<u>52,607</u>	<u>34,430</u>	<u>18,177</u>
Total expenditures	<u>52,607</u>	<u>34,430</u>	<u>18,177</u>
Excess (deficiency) of revenues over (under) expenditures	(52,607)	73,636	126,243
Other financing sources (uses):			
<i>Transfers in</i>	<u>52,607</u>	<u>--</u>	<u>(52,607)</u>
Total other financing sources (uses)	<u>52,607</u>	<u>--</u>	<u>(52,607)</u>
Net change in fund balances	--	73,636	73,636
Fund balance, January 1	<u>39,969</u>	<u>39,969</u>	<u>--</u>
Fund balance, December 31	<u>\$ 39,969</u>	<u>\$ 113,605</u>	<u>\$ 73,636</u>

**WALLER COUNTY, TEXAS**

LAW LIBRARY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
<i>Fines</i>	\$ 9,100	\$ 15,640	\$ 6,540
<i>Interest</i>	--	221	221
Total revenues	<u>9,100</u>	<u>15,861</u>	<u>6,761</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>Law Library</i>	<u>135,724</u>	<u>2,855</u>	<u>132,869</u>
Total Legal	<u>135,724</u>	<u>2,855</u>	<u>132,869</u>
Total expenditures	<u>135,724</u>	<u>2,855</u>	<u>132,869</u>
Excess (deficiency) of revenues over (under) expenditures	(126,624)	13,006	139,630
Other financing sources (uses):			
<i>Transfers in</i>	<u>126,624</u>	--	<u>(126,624)</u>
Total other financing sources (uses)	<u>126,624</u>	<u>--</u>	<u>(126,624)</u>
Net change in fund balances	--	13,006	13,006
Fund balance, January 1	<u>135,001</u>	<u>135,001</u>	<u>--</u>
Fund balance, December 31	<u>\$ 135,001</u>	<u>\$ 148,007</u>	<u>\$ 13,006</u>

**WALLER COUNTY, TEXAS**  
 TITLE IV JUVENILE JUSTICE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Interest</i>	\$ 1,320	\$ 271	\$ (1,049)
Total revenues	<u>1,320</u>	<u>271</u>	<u>(1,049)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Title V Juvenile Justice</i>	<u>150,176</u>	<u>60,712</u>	<u>89,464</u>
Total Judicial	<u>150,176</u>	<u>60,712</u>	<u>89,464</u>
Total expenditures	<u>150,176</u>	<u>60,712</u>	<u>89,464</u>
Excess (deficiency) of revenues over (under) expenditures	(148,856)	(60,441)	88,415
Other financing sources (uses):			
<i>Transfers in</i>	<u>148,856</u>	<u>--</u>	<u>(148,856)</u>
Total other financing sources (uses)	<u>148,856</u>	<u>--</u>	<u>(148,856)</u>
Net change in fund balances	--	(60,441)	(60,441)
Fund balance, January 1	<u>149,664</u>	<u>149,664</u>	<u>--</u>
Fund balance, December 31	<u>\$ 149,664</u>	<u>\$ 89,223</u>	<u>\$ (60,441)</u>

**WALLER COUNTY, TEXAS**  
 DISTRICT CLERK RMPF  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 8,050	\$ 6,190	\$ (1,860)
<i>Interest</i>	--	172	172
Total revenues	<u>8,050</u>	<u>6,362</u>	<u>(1,688)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation</i>	<u>69,243</u>	<u>--</u>	<u>69,243</u>
Total Judicial	<u>69,243</u>	<u>--</u>	<u>69,243</u>
Total expenditures	<u>69,243</u>	<u>--</u>	<u>69,243</u>
Excess (deficiency) of revenues over (under) expenditures	(61,193)	6,362	67,555
Other financing sources (uses):			
<i>Transfers in</i>	<u>61,193</u>	<u>--</u>	<u>(61,193)</u>
Total other financing sources (uses)	<u>61,193</u>	<u>--</u>	<u>(61,193)</u>
Net change in fund balances	--	6,362	6,362
Fund balance, January 1	<u>67,565</u>	<u>67,565</u>	<u>--</u>
Fund balance, December 31	<u>\$ 67,565</u>	<u>\$ 73,927</u>	<u>\$ 6,362</u>

**WALLER COUNTY, TEXAS**  
*RMPF COUNTY CLERK/DISTRICT CLERK*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2021*

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 13,300	\$ 8,939	\$ (4,361)
<i>Interest</i>	--	218	218
Total revenues	<u>13,300</u>	<u>9,157</u>	<u>(4,143)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Management</i>	48,157	--	48,157
Total General Government	<u>48,157</u>	<u>--</u>	<u>48,157</u>
Total expenditures	<u>48,157</u>	<u>--</u>	<u>48,157</u>
Excess (deficiency) of revenues over (under) expenditures	(34,857)	9,157	44,014
Other financing sources (uses):			
<i>Transfers in</i>	34,857	--	(34,857)
Total other financing sources (uses)	<u>34,857</u>	<u>--</u>	<u>(34,857)</u>
Net change in fund balances	--	9,157	9,157
Fund balance, January 1	45,043	45,043	--
Fund balance, December 31	<u>\$ 45,043</u>	<u>\$ 54,200</u>	<u>\$ 9,157</u>

**WALLER COUNTY, TEXAS**

RPF COUNTY CLERK  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 170,154	\$ 167,935	\$ (2,219)
<i>Interest</i>	--	1,303	1,303
Total revenues	<u>170,154</u>	<u>169,238</u>	<u>(916)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Records Preservation</i>	<u>427,448</u>	<u>90,926</u>	<u>336,522</u>
Total General Government	<u>427,448</u>	<u>90,926</u>	<u>336,522</u>
Total expenditures	<u>427,448</u>	<u>90,926</u>	<u>336,522</u>
Excess (deficiency) of revenues over (under) expenditures	(257,294)	78,312	335,606
Other financing sources (uses):			
<i>Transfers in</i>	<u>257,294</u>	--	<u>(257,294)</u>
Total other financing sources (uses)	<u>257,294</u>	<u>--</u>	<u>(257,294)</u>
Net change in fund balances	--	78,312	78,312
Fund balance, January 1	<u>310,249</u>	<u>310,249</u>	<u>--</u>
Fund balance, December 31	<u>\$ 310,249</u>	<u>\$ 388,561</u>	<u>\$ 78,312</u>

**WALLER COUNTY, TEXAS**

PRESERVATION FEE BIRTH/DEATH COUNTY CLERK  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 1,788	\$ 1,877	\$ 89
<i>Interest</i>	--	49	49
Total revenues	<u>1,788</u>	<u>1,926</u>	<u>138</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>Preservation Fee Birth/Death County Clerk</i>	<u>24,919</u>	<u>--</u>	<u>24,919</u>
Total General Government	<u>24,919</u>	<u>--</u>	<u>24,919</u>
Total expenditures	<u>24,919</u>	<u>--</u>	<u>24,919</u>
Excess (deficiency) of revenues over (under) expenditures	(23,131)	1,926	25,057
Other financing sources (uses):			
<i>Transfers in</i>	<u>23,131</u>	<u>--</u>	<u>(23,131)</u>
Total other financing sources (uses)	<u>23,131</u>	<u>--</u>	<u>(23,131)</u>
Net change in fund balances	--	1,926	1,926
Fund balance, January 1	<u>24,832</u>	<u>24,832</u>	<u>--</u>
Fund balance, December 31	<u>\$ 24,832</u>	<u>\$ 26,758</u>	<u>\$ 1,926</u>

**WALLER COUNTY, TEXAS**  
**COURTHOUSE SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 44,452	\$ 41,004	\$ (3,448)
<i>Interest</i>	--	150	150
Total revenues	<u>44,452</u>	<u>41,154</u>	<u>(3,298)</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Courthouse Security</i>	<u>118,005</u>	<u>12,960</u>	<u>105,045</u>
Total Nondepartmental	<u>118,005</u>	<u>12,960</u>	<u>105,045</u>
Total expenditures	<u>118,005</u>	<u>12,960</u>	<u>105,045</u>
Excess (deficiency) of revenues over (under) expenditures	(73,553)	28,194	101,747
Other financing sources (uses):			
<i>Transfers in</i>	148,553	--	(148,553)
<i>Transfers out</i>	<u>(75,000)</u>	<u>(25,000)</u>	<u>50,000</u>
Total other financing sources (uses)	<u>73,553</u>	<u>(25,000)</u>	<u>(98,553)</u>
Net change in fund balances	--	3,194	3,194
Fund balance, January 1	<u>126,181</u>	<u>126,181</u>	--
Fund balance, December 31	<u>\$ 126,181</u>	<u>\$ 129,375</u>	<u>\$ 3,194</u>

**WALLER COUNTY, TEXAS**  
 GRAFFITI ERADICATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-13

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

**WALLER COUNTY, TEXAS**

JP TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 10,280	\$ 15,910	\$ 5,630
<i>Interest</i>	--	88	88
Total revenues	<u>10,280</u>	<u>15,998</u>	<u>5,718</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Court Technology</i>	<u>181,996</u>	<u>29,012</u>	<u>152,984</u>
Total Judicial	<u>181,996</u>	<u>29,012</u>	<u>152,984</u>
Total expenditures	<u>181,996</u>	<u>29,012</u>	<u>152,984</u>
Excess (deficiency) of revenues over (under) expenditures	(171,716)	(13,014)	158,702
Other financing sources (uses):			
<i>Transfers in</i>	211,716	--	(211,716)
<i>Transfers out</i>	<u>(40,000)</u>	<u>(14,335)</u>	<u>25,665</u>
Total other financing sources (uses)	<u>171,716</u>	<u>(14,335)</u>	<u>(186,051)</u>
Net change in fund balances	--	(27,349)	(27,349)
Fund balance, January 1	<u>160,217</u>	<u>160,217</u>	--
Fund balance, December 31	<u>\$ 160,217</u>	<u>\$ 132,868</u>	<u>\$ (27,349)</u>

**WALLER COUNTY, TEXAS**  
 FAMILY PROTECTION FEE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 3,900	\$ 2,700	\$ (1,200)
<i>Interest</i>	--	75	75
Total revenues	<u>3,900</u>	<u>2,775</u>	<u>(1,125)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Docket Management</i>	<u>34,882</u>	--	<u>34,882</u>
Total Judicial	<u>34,882</u>	<u>--</u>	<u>34,882</u>
Total expenditures	<u>34,882</u>	<u>--</u>	<u>34,882</u>
Excess (deficiency) of revenues over (under) expenditures	(30,982)	2,775	33,757
Other financing sources (uses):			
<i>Transfers in</i>	<u>30,982</u>	--	<u>(30,982)</u>
Total other financing sources (uses)	<u>30,982</u>	<u>--</u>	<u>(30,982)</u>
Net change in fund balances	--	2,775	2,775
Fund balance, January 1	<u>34,279</u>	<u>34,279</u>	<u>--</u>
Fund balance, December 31	<u>\$ 34,279</u>	<u>\$ 37,054</u>	<u>\$ 2,775</u>

**WALLER COUNTY, TEXAS**  
 COURT INITIATED GUARDIANSHIP  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 4,900	\$ 4,220	\$ (680)
<i>Interest</i>	--	99	99
Total revenues	<u>4,900</u>	<u>4,319</u>	<u>(581)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Special Revenue Support Court Initiative</i>	<u>38,881</u>	<u>--</u>	<u>38,881</u>
Total Judicial	<u>38,881</u>	<u>--</u>	<u>38,881</u>
Total expenditures	<u>38,881</u>	<u>--</u>	<u>38,881</u>
Excess (deficiency) of revenues over (under) expenditures	(33,981)	4,319	38,300
Other financing sources (uses):			
<i>Transfers in</i>	<u>33,981</u>	<u>--</u>	<u>(33,981)</u>
Total other financing sources (uses)	<u>33,981</u>	<u>--</u>	<u>(33,981)</u>
Net change in fund balances	--	4,319	4,319
Fund balance, January 1	<u>38,276</u>	<u>38,276</u>	<u>--</u>
Fund balance, December 31	<u>\$ 38,276</u>	<u>\$ 42,595</u>	<u>\$ 4,319</u>

**WALLER COUNTY, TEXAS**  
**JUSTICE COURT SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**EXHIBIT C-17**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 2,520	\$ 733	\$ (1,787)
<i>Interest</i>	--	32	32
Total revenues	<u>2,520</u>	<u>765</u>	<u>(1,755)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Juvenile Probation Grants</i>	<u>48,431</u>	<u>4,054</u>	<u>44,377</u>
Total Public Safety	<u>48,431</u>	<u>4,054</u>	<u>44,377</u>
Excess (deficiency) of revenues over (under) expenditures	(45,911)	(3,289)	42,622
Other financing sources (uses):			
<i>Transfers in</i>	55,911	--	(55,911)
<i>Transfers out</i>	<u>(10,000)</u>	<u>(9,285)</u>	<u>715</u>
Total other financing sources (uses)	<u>45,911</u>	<u>(9,285)</u>	<u>(55,196)</u>
Net change in fund balances	--	(12,574)	(12,574)
Fund balance, January 1	<u>48,189</u>	<u>48,189</u>	--
Fund balance, December 31	<u>\$ 48,189</u>	<u>\$ 35,615</u>	<u>\$ (12,574)</u>

**WALLER COUNTY, TEXAS**  
 COUNTY CLERK TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 598	\$ 479	\$ (119)
<i>Interest</i>	<u>    --</u>	<u>    13</u>	<u>    13</u>
Total revenues	<u>    598</u>	<u>    492</u>	<u>    (106)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Technology</i>	<u>    6,113</u>	<u>    --</u>	<u>    6,113</u>
Total General Government	<u>    6,113</u>	<u>    --</u>	<u>    6,113</u>
Total expenditures	<u>    6,113</u>	<u>    --</u>	<u>    6,113</u>
Excess (deficiency) of revenues over (under) expenditures	(5,515)	492	6,007
Other financing sources (uses):			
<i>Transfers in</i>	<u>    5,515</u>	<u>    --</u>	<u>    (5,515)</u>
Total other financing sources (uses)	<u>    5,515</u>	<u>    --</u>	<u>    (5,515)</u>
Net change in fund balances	--	492	492
Fund balance, January 1	<u>    6,062</u>	<u>    6,062</u>	<u>    --</u>
Fund balance, December 31	<u>\$    6,062</u>	<u>\$    6,554</u>	<u>\$    492</u>

**WALLER COUNTY, TEXAS**  
 DISTRICT CLERK TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 386	\$ 275	\$ (111)
<i>Interest</i>	<u>    --</u>	<u>    8</u>	<u>    8</u>
Total revenues	<u>    386</u>	<u>    283</u>	<u>   (103)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Preservation and Digitization</i>	<u>    3,287</u>	<u>    --</u>	<u>    3,287</u>
Total Judicial	<u>    3,287</u>	<u>    --</u>	<u>    3,287</u>
Total expenditures	<u>    3,287</u>	<u>    --</u>	<u>    3,287</u>
Excess (deficiency) of revenues over (under) expenditures	(2,901)	283	3,184
Other financing sources (uses):			
<i>Transfers in</i>	<u>    2,901</u>	<u>    --</u>	<u>   (2,901)</u>
Total other financing sources (uses)	<u>    2,901</u>	<u>    --</u>	<u>   (2,901)</u>
Net change in fund balances	--	283	283
Fund balance, January 1	<u>    3,181</u>	<u>    3,181</u>	<u>    --</u>
Fund balance, December 31	<u>\$    3,181</u>	<u>\$    3,464</u>	<u>\$    283</u>

**WALLER COUNTY, TEXAS**

**EXHIBIT C-20**

CC RECORDS PRESERVATION DIGITIZATION FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 3,380	\$ 3,090	\$ (290)
<i>Interest</i>	--	80	80
Total revenues	<u>3,380</u>	<u>3,170</u>	<u>(210)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>County Clerk Preservation and Digitization</i>	<u>31,189</u>	--	<u>31,189</u>
Total General Government	<u>31,189</u>	--	<u>31,189</u>
Total expenditures	<u>31,189</u>	--	<u>31,189</u>
Excess (deficiency) of revenues over (under) expenditures	(27,809)	3,170	30,979
Other financing sources (uses):			
<i>Transfers in</i>	<u>27,809</u>	--	<u>(27,809)</u>
Total other financing sources (uses)	<u>27,809</u>	--	<u>(27,809)</u>
Net change in fund balances	--	3,170	3,170
Fund balance, January 1	31,042	31,042	--
Fund balance, December 31	<u>\$ 31,042</u>	<u>\$ 34,212</u>	<u>\$ 3,170</u>

**WALLER COUNTY, TEXAS**

DC RECORDS PRESERVATION DIGITIZATION FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Fines</i>	\$ 9,510	\$ 9,063	\$ (447)
<i>Interest</i>	<u>    --</u>	<u>    197</u>	<u>    197</u>
Total revenues	<u>    9,510</u>	<u>    9,260</u>	<u>    (250)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation</i>	<u>    51,510</u>	<u>        --</u>	<u>    51,510</u>
Total Judicial	<u>    51,510</u>	<u>        --</u>	<u>    51,510</u>
Total expenditures	<u>    51,510</u>	<u>        --</u>	<u>    51,510</u>
Excess (deficiency) of revenues over (under) expenditures	(42,000)	9,260	51,260
Other financing sources (uses):			
<i>Transfers in</i>	<u>    42,000</u>	<u>        --</u>	<u>    (42,000)</u>
Total other financing sources (uses)	<u>    42,000</u>	<u>        --</u>	<u>    (42,000)</u>
Net change in fund balances	--	9,260	9,260
Fund balance, January 1	<u>    50,277</u>	<u>    50,277</u>	<u>        --</u>
Fund balance, December 31	<u>\$    50,277</u>	<u>\$    59,537</u>	<u>\$    9,260</u>

**WALLER COUNTY, TEXAS**  
*DA PRETRIAL DIVERSION*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2021*

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 25,000	\$ 27,500	\$ 2,500
<i>Interest</i>	--	700	700
Total revenues	<u>25,000</u>	<u>28,200</u>	<u>3,200</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>D.A. Pre Trial Diversion</i>	<u>43,741</u>	<u>11,792</u>	<u>31,949</u>
Total Legal	<u>43,741</u>	<u>11,792</u>	<u>31,949</u>
Total expenditures	<u>43,741</u>	<u>11,792</u>	<u>31,949</u>
Excess (deficiency) of revenues over (under) expenditures	(18,741)	16,408	35,149
Other financing sources (uses):			
<i>Transfers in</i>	48,741	--	(48,741)
<i>Transfers out</i>	<u>(30,000)</u>	<u>(30,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>18,741</u>	<u>(30,000)</u>	<u>(48,741)</u>
Net change in fund balances	--	(13,592)	(13,592)
Fund balance, January 1	60,353	60,353	--
Fund balance, December 31	<u>\$ 60,353</u>	<u>\$ 46,761</u>	<u>\$ (13,592)</u>

**WALLER COUNTY, TEXAS**  
*JUVENILE CASE MANAGER*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED DECEMBER 31, 2021*

**EXHIBIT C-23**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Charges for services</i>	\$ 6,168	\$ 2,099	\$ (4,069)
<i>Interest</i>	<u>    --</u>	<u>    39</u>	<u>    39</u>
Total revenues	<u>6,168</u>	<u>2,138</u>	<u>(4,030)</u>
Other financing sources (uses):			
<i>Transfers in</i>	12,085	--	(12,085)
<i>Transfers out</i>	<u>(18,253)</u>	<u>(2,000)</u>	<u>16,253</u>
Total other financing sources (uses)	<u>(6,168)</u>	<u>(2,000)</u>	<u>4,168</u>
Net change in fund balances	--	138	138
Fund balance, January 1	<u>1,051</u>	<u>1,051</u>	<u>--</u>
Fund balance, December 31	<u>\$ 1,051</u>	<u>\$ 1,189</u>	<u>\$ 138</u>

**WALLER COUNTY, TEXAS**  
 STEP COMPREHENSIVE 5-1YG-00138  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 27,994	\$ 15,846	\$ (12,148)
Total revenues	<u>27,994</u>	<u>15,846</u>	<u>(12,148)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Sheriff Administration</i>	35,694	20,805	14,889
Total Public Safety	<u>35,694</u>	<u>20,805</u>	<u>14,889</u>
Total expenditures	<u>35,694</u>	<u>20,805</u>	<u>14,889</u>
Excess (deficiency) of revenues over (under) expenditures	(7,700)	(4,959)	2,741
Other financing sources (uses):			
<i>Transfers in</i>	7,700	4,959	(2,741)
Total other financing sources (uses)	<u>7,700</u>	<u>4,959</u>	<u>2,741</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**WALLER COUNTY, TEXAS**  
 AMERICAN RESCUE PLAN GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 5,365,444	\$ 475,033	\$ (4,890,411)
Total revenues	<u>5,365,444</u>	<u>475,033</u>	<u>(4,890,411)</u>
Expenditures:			
Current:			
<i>General Government</i>			
<i>American Rescue Plan</i>	5,365,444	384,943	4,980,501
Total General Government	<u>5,365,444</u>	<u>384,943</u>	<u>4,980,501</u>
<i>Health and Welfare</i>			
<i>Public Health</i>	--	90,090	(90,090)
Total Health and Welfare	<u>--</u>	<u>90,090</u>	<u>(90,090)</u>
Total expenditures	<u>5,365,444</u>	<u>475,033</u>	<u>4,890,411</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**WALLER COUNTY, TEXAS**  
 FORMULA GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Intergovernmental</i>	\$ 57,523	\$ 57,253	\$ (270)
Total revenues	<u>57,523</u>	<u>57,253</u>	<u>(270)</u>
Expenditures:			
Current:			
<i>Public Transportation</i>			
<i>Culture and Recreation</i>			
<i>Lone Star Library Grant</i>	57,523	57,253	270
Total Culture and Recreation	<u>57,523</u>	<u>57,253</u>	<u>270</u>
Total expenditures	<u>57,523</u>	<u>57,253</u>	<u>270</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, 2021

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
<i>Taxes</i>	\$ 4,081,236	\$ 4,327,698	\$ 246,462
<i>Interest</i>	--	14,451	14,451
Total revenues	<u>4,081,236</u>	<u>4,342,149</u>	<u>260,913</u>
Expenditures:			
Debt service:			
<i>Principal</i>	2,662,000	2,662,000	--
<i>Interest and fiscal charges</i>	<u>1,419,236</u>	<u>1,419,934</u>	<u>(698)</u>
Total Debt Service	<u>4,081,236</u>	<u>4,081,934</u>	<u>(698)</u>
Total expenditures	<u>4,081,236</u>	<u>4,081,934</u>	<u>(698)</u>
Net change in fund balances	--	260,215	260,215
Fund balance, January 1	<u>527,420</u>	<u>527,420</u>	--
Fund balance, December 31	<u>\$ 527,420</u>	<u>\$ 787,635</u>	<u>\$ 260,215</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 DECEMBER 31, 2021

	Officers Custodial Fund
ASSETS	
<i>Cash and cash equivalents</i>	\$ 26,110,179
Total Assets	<u>26,110,179</u>
<i>Due to other governments</i>	16,676,606
<i>Due to others</i>	<u>2,794,702</u>
Total Liabilities	<u>19,471,308</u>
NET POSITION	
<i>Held in trust for other purposes</i>	<u>\$ 6,638,871</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 ALL CUSTODIAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Officers Custodial Fund	JP #1 Report Account	JP #2 Report Account	JP #3 Report Account
<b>Additions:</b>				
<i>Tax Collections</i>	\$ 131,199,381	\$ --	\$ --	\$ --
<i>Fees of office</i>	1,412,913	280,666	255,485	85,491
<i>Receipts from fiduciaries</i>	4,299,617	--	--	--
<i>Miscellaneous</i>	437,341	156	58	30
<b>Total Additions</b>	<u>137,349,252</u>	<u>280,822</u>	<u>255,543</u>	<u>85,521</u>
<b>Deductions:</b>				
<i>Payments to county</i>	87,991,584	280,822	255,543	85,521
<i>Payments to other governments</i>	42,081,368	--	--	--
<i>Payments to beneficiaries</i>	2,597,146	--	--	--
<i>Other</i>	2,139,857	--	--	--
<b>Total Deductions</b>	<u>134,809,955</u>	<u>280,822</u>	<u>255,543</u>	<u>85,521</u>
<b>Change in Net Position</b>	2,539,297	--	--	--
<i>Prior period adjustment - implementation of GASB 84</i>	4,099,574	--	--	--
<i>Net Position-Beginning of the Year</i>	--	--	--	--
<i>Net Position-End of the Year</i>	<u>\$ 6,638,871</u> c	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

JP #4 Report Account	District Clerk E File	County Clerk Recording Fee	County Clerk Credit Card	County Clerk E-Filing Account	District Clerk Credit Card Account
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
361,168	127,068	484,247	127,833	94,796	81,096
--	--	--	--	--	--
66	41	63	14	21	49
<u>361,234</u>	<u>127,109</u>	<u>484,310</u>	<u>127,847</u>	<u>94,817</u>	<u>81,145</u>
361,234	127,109	484,310	127,847	94,817	81,145
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>361,234</u>	<u>127,109</u>	<u>484,310</u>	<u>127,847</u>	<u>94,817</u>	<u>81,145</u>
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 ALL CUSTODIAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	R&B Credit Card	FM Credit Card Account	Environmental Credit Card Account	JP 1 E-File Account
<b>Additions:</b>				
<i>Tax Collections</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	296,873	36,703	109,381	2,571
<i>Receipts from fiduciaries</i>	--	--	--	--
<i>Miscellaneous</i>	35	14	16	1
<b>Total Additions</b>	<u>296,908</u>	<u>36,717</u>	<u>109,397</u>	<u>2,572</u>
<b>Deductions:</b>				
<i>Payments to county</i>	296,908	36,717	109,397	2,572
<i>Payments to other governments</i>	--	--	--	--
<i>Payments to beneficiaries</i>	--	--	--	--
<i>Other</i>	--	--	--	--
<b>Total Deductions</b>	<u>296,908</u>	<u>36,717</u>	<u>109,397</u>	<u>2,572</u>
<b>Change in Net Position</b>	--	--	--	--
<i>Prior period adjustment - implementation of GASB 84</i>	--	--	--	--
<i>Net Position-Beginning of the Year</i>	--	--	--	--
<b>Net Position-End of the Year</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

JP 2 E-File Account	JP 3 E-File Account	JP 4 E-File Account	Total Custodial Funds (See Exhibit A-8)
\$ --	\$ --	\$ --	\$ 131,199,381
2,881	1,777	4,139	3,765,088
--	--	--	4,299,617
--	--	--	437,905
<u>2,881</u>	<u>1,777</u>	<u>4,139</u>	<u>139,701,991</u>
2,881	1,777	4,139	90,344,323
--	--	--	42,081,368
--	--	--	2,597,146
--	--	--	2,139,857
<u>2,881</u>	<u>1,777</u>	<u>4,139</u>	<u>137,162,694</u>
--	--	--	2,539,297
--	--	--	4,099,574
--	--	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,638,871</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
PRIVATE-PURPOSE TRUST FUNDS  
DECEMBER 31, 2021

	<u>Permanent School</u>	<u>Permanent School Available</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ --	\$ --
<i>Investments</i>	--	745,135
<i>Capital assets</i>	<u>1</u>	<u>--</u>
Total Assets	<u>\$ 1</u>	<u>\$ 745,135</u>
<b>LIABILITIES</b>		
<b>NET POSITION</b>		
<i>Held in trust</i>	<u>\$ 1</u>	<u>\$ 745,135</u>

EXHIBIT C-30

<u>Ogg Trust</u>	<u>Dismuke Estate Trust</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-7)</u>
\$ 35,995	\$ --	\$ 35,995
--	65,779	810,914
--	--	1
<u>\$ 35,995</u>	<u>\$ 65,779</u>	<u>\$ 846,910</u>
<u>\$ 35,995</u>	<u>\$ 65,779</u>	<u>\$ 846,910</u>

**WALLER COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
ALL PRIVATE-PURPOSE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Permanent School	Permanent School Available	Ogg Trust
<b>Additions:</b>			
Investment Income	\$ --	\$ 554	\$ 374
Total Additions	<u>--</u>	<u>554</u>	<u>374</u>
<b>Deductions:</b>			
Administrative Expenses	<u>--</u>	<u>1,284</u>	<u>15,568</u>
Total Deductions	<u>--</u>	<u>1,284</u>	<u>15,568</u>
<b>Change in Net Position</b>	<u>--</u>	<u>(730)</u>	<u>(15,194)</u>
Net Position-Beginning of the Year	<u>1</u>	<u>745,865</u>	<u>51,189</u>
Net Position-End of the Year	<u>\$ 1</u>	<u>\$ 745,135</u>	<u>\$ 35,995</u>

EXHIBIT C-31

Dismuke Estate Trust	Total Private-Purpose Trust Funds (See Exhibit A-8)
\$ <u>20</u>	\$ <u>948</u>
<u>20</u>	<u>948</u>
--	<u>16,852</u>
<u>--</u>	<u>16,852</u>
20	(15,904)
65,759	862,814
\$ <u><u>65,779</u></u>	\$ <u><u>846,910</u></u>

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