

WALLER COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

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WALLER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

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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, 2023, 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, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, OPEB schedules, and notes to required supplementary information on pages 5–11 and 57–64 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2024, 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.

Rutledge Crain & Company, PC

July 25, 2024

Management's Discussion and Analysis

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WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023
(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, 2023. 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, 2023, by \$106,378,104 (net position). Of this amount, \$5,486,514 (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 \$36,524,412.
- The County's governmental funds reported combined ending fund balances of \$77,063,056 an increase of \$35,514,708 in comparison to the previous year.
- The unassigned portion of the General Fund balance at the end of the year was \$30,185,280 and \$14,500,000 is committed to construction.
- Total General Obligation Debt of the County increased by \$23,693,000 during the fiscal year with the 2023 payments and the issuance of additional debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023
(Unaudited)

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

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

At the end of fiscal year 2023, the County's net position (assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources) totaled \$106,378,104. 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, \$73,170,084 or 68.78%, 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 \$27,157,093 or 25.52%, are restricted for future debt service payments and capital projects.

The remaining balance of unrestricted net position, \$5,486,514 or 5.70%, may be used to meet the government's ongoing obligations to citizens and creditors.

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023
(Unaudited)

Table 1
Condensed Statement of Net Position

	12/31/2023	12/31/2022	Increase (Decrease)
ASSETS			
Current and other assets	\$151,524,574	\$113,207,852	\$ 38,316,722
Capital assets	121,055,245	99,077,477	21,977,768
Net pension asset	-	5,218,156	(5,218,156)
Total assets	<u>272,579,819</u>	<u>217,503,485</u>	<u>55,076,334</u>
 DEFERRED OUTFLOWS OF RESOURCES	 <u>10,589,327</u>	 <u>4,860,747</u>	 <u>5,728,580</u>
 LIABILITIES			
Other liabilities	5,835,698	10,997,278	(5,161,580)
Long-term liabilities	<u>92,516,859</u>	<u>65,263,249</u>	<u>27,253,610</u>
Total liabilities	<u>98,352,557</u>	<u>76,260,527</u>	<u>22,092,030</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>78,438,485</u>	 <u>76,250,012</u>	 <u>2,188,473</u>
 NET POSITION			
Invested in capital assets, net	73,170,084	49,559,393	23,610,691
Restricted for debt service	564,413	988,980	(424,567)
Restricted for capital projects	27,157,093	3,447,824	23,709,269
Unrestricted	<u>5,486,514</u>	<u>15,857,496</u>	<u>(10,370,982)</u>
	<u>\$106,378,104</u>	<u>\$ 69,853,693</u>	<u>\$ 36,524,411</u>

CHANGES IN NET POSITION: The net position of the County increased by \$36,524,412 for the fiscal year ended December 31, 2023. 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, 2023
(Unaudited)

Table 2
Changes in Net Position

	12/31/2023	12/31/2022	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$ 5,186,857	\$ 5,748,737	\$ (561,880)
Operating grants and contributions	1,160,872	656,158	504,714
Capital grants and contributions	2,445,531	3,972,932	(1,527,401)
General revenues			
Taxes	51,147,082	45,032,781	6,114,301
Interest	4,541,520	958,913	3,582,607
Miscellaneous	5,307,536	1,050,591	4,256,945
Gain/Loss sale of capital assets	(2,201)	(13,080)	10,879
Total revenues	<u>69,787,197</u>	<u>57,407,032</u>	<u>12,380,165</u>
Expenses:			
General government	6,336,812	6,946,224	(609,412)
Financial administration	1,902,376	1,887,313	15,063
Public safety	12,312,784	11,218,314	1,094,470
Judicial	4,386,311	3,400,172	986,139
Legal	1,846,924	1,719,058	127,866
Public transportation	10,007,439	11,290,528	(1,283,089)
Health and welfare	201,188	132,351	68,837
Culture and recreation	605,644	578,283	27,361
Non departmental	7,585,474	7,545,520	39,954
Interest on long-term debt	2,849,779	1,496,463	1,353,316
Total expenses	<u>48,034,731</u>	<u>46,214,226</u>	<u>1,820,505</u>
Increase (decrease) in net position	21,752,466	11,192,806	10,559,660
Net position - beginning of year	69,853,692	58,660,886	11,192,806
Prior period adjustment	14,771,946	-	14,771,946
Net position - end of year	<u>\$ 106,378,104</u>	<u>\$ 69,853,692</u>	<u>\$ 36,524,412</u>

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023
(Unaudited)

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 \$77,063,056.

The General Fund is the main operating fund of the County. The General Fund had an increase in fund balance of \$10,186,333 and at the end of the current fiscal year unassigned fund balance was \$30,185,280. Key factors of the increase are as follows:

- Total General Fund revenues increased \$4,526,375 or 11.76% compared to 2022 and was significantly due to an increase in ad valorem taxes of \$3,031,632. The increase in ad valorem taxes was the result of the increase of taxable values.
- Total governmental expenditures increased \$ 2,440,934 or 8.07% compared to 2022.

The Road and Bridge Fund had an increase in the fund balance of \$1,638,557 and at the end of the current fiscal year fund balance was \$1,685,539. The total amount of revenue received for the Road & Bridge Fund was \$11,239,190 and the expenditures were \$9,625,315. Key factors of the changes are as follows:

- Total Road and Bridge Fund revenues increased \$1,661,059 or 17.34% compared to 2022 and was significantly due to the increase in property tax revenue.
- Total governmental expenditures decreased \$3,575,206 or 27.08% compared to 2022.

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 it 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 \$2,893,572 and the expenditure budget exceeded actual expenses by \$4,105,809 for an overall positive budget variance of \$6,999,381.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS: The County's investment in capital assets as of December 31, 2023, totals \$121,055,245 (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 22.18%.

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023
(Unaudited)

Table 3
Capital Assets at Year End

Asset	12/31/2023	12/31/2022	Increase (Decrease)
Land	\$ 2,282,365	\$ 2,256,196	\$ 26,169
Construction in progress	14,769,776	8,398,038	6,371,738
Buildings	48,307,297	50,362,872	(2,055,575)
Machinery and equipment	5,882,073	4,918,199	963,874
Right to use assets - equipment	1,150,893	1,819,867	(668,974)
Roads	45,648,722	28,894,284	16,754,438
Bridges	3,014,119	2,428,021	586,098
	<u>\$ 121,055,245</u>	<u>\$ 99,077,477</u>	<u>\$ 21,977,768</u>

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

DEBT ADMINISTRATION: At the end of the current fiscal year, Waller County had total debt outstanding of \$92,516,859. Certificates of Obligations issued for a new Courthouse in the amount of \$31,175,000 Tax Notes issued for capital equipment and design work in the amount of \$8,490,000 and General Obligation bonds issued for the construction of a new Justice Center in the amount of \$31,600,000 and are payable from annual appropriations of the Debt Service Fund. Capital lease obligations for equipment in the amount of \$1,241,021 are payable from annual appropriations of the General Fund. The remainder of the debt consists of compensated absences payable of \$823,141, a liability for unfunded other post-employment benefits (OPEB) of \$16,652,113 and net bond discounts and premium's in the amount of \$2,535,584.

Table 4
Outstanding Debt at Year End

Type of Debt	12/31/2023	12/31/2022	Increase (Decrease)
General obligation bonds	\$ 31,600,000	\$ 33,110,000	\$ (1,510,000)
Bond premium	3,096,785	1,705,692	1,391,093
Bond discount	(561,201)	(448,199)	(113,002)
Tax notes	8,490,000	10,000,000	(1,510,000)
Certificates of obligation	31,175,000	4,462,000	26,713,000
Leases payable	1,241,021	1,871,056	(630,035)
Compensated absences	823,141	684,012	139,129
Liability (asset) for unfunded pension	2,626,589	(5,218,156)	7,844,745
Liability for unfunded OPEB retiree health	13,294,894	12,937,824	357,070
Liability for unfunded OPEB term life	730,630	940,864	(210,234)
	<u>\$ 92,516,859</u>	<u>\$ 60,045,093</u>	<u>\$ 32,471,766</u>

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

WALLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023
(Unaudited)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For fiscal year 2024, the Commissioners' Court adopted a budget of \$66,925,743 in estimated revenues and a property tax rate of \$0.522943 per hundred dollars of taxable value. This rate was \$.025502 lower than fiscal year 2023. This is estimated to provide an overall revenue increase of \$7,704,672 over the 2023 budget with \$5,167,488 in tax revenue to be raised from new property added to the tax roll this year.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Waller County Auditor, 425 FM 1488, Suite 119, Hempstead, Texas, 77445.

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Basic Financial Statements

WALLER COUNTY, TEXASSTATEMENT OF NET POSITION
DECEMBER 31, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 16,161,460
Investments	80,130,658
Receivables (net of allowances for uncollectibles)	53,503,605
Inventories	938,891
Prepaid items	789,960
Restricted assets:	
Capital assets (net of accumulated depreciation)	
Land	2,282,365
Construction in progress	14,769,776
Buildings	48,307,297
Machinery and equipment	5,882,073
Right to use assets - equipment	1,150,893
Roads	45,648,722
Bridges	3,014,119
Total Assets	<u>272,579,819</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	10,589,327
Total Deferred Outflows of Resources	<u>10,589,327</u>
LIABILITIES	
Accounts payable	2,241,802
Other payables and accruals	1,669,068
Due to other governments	1,582,184
Due to others	342,644
Noncurrent liabilities:	
Due within one year	5,086,155
Due in more than one year	87,430,704
Total Liabilities	<u>98,352,557</u>
DEFERRED INFLOW OF RESOURCES	
Unearned revenue	78,438,485
Total Deferred Inflows of Resources	<u>78,438,485</u>
NET POSITION:	
Net Investment in Capital Assets	73,170,084
Restricted For:	
Debt Service	564,413
Capital Projects	27,157,093
Unrestricted	5,486,514
Total Net Position	<u>\$ 106,378,104</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXASSTATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Changes in
			Contributions	Contributions	Net Position
					Governmental
					Activities
Primary Government:					
Governmental activities:					
General government	\$ 6,336,812	\$ 990,620	\$ 127,188	\$ 2,084,205	\$ (3,134,799)
Financial administration	1,902,376	593,469	19,728	--	(1,289,179)
Public Safety	12,312,784	551,731	469,359	9,668	(11,282,026)
Judicial	4,386,311	1,273,891	55,089	--	(3,057,331)
Legal	1,846,924	189,298	117,147	--	(1,540,479)
Public transportation	10,007,439	1,528,046	262,598	351,658	(7,865,137)
Health and welfare	201,188	1,200	--	--	(199,988)
Culture and recreation	605,644	4,547	109,763	--	(491,334)
Nondepartmental	7,585,474	54,055	--	--	(7,531,419)
Interest on long-term debt	2,849,779	--	--	--	(2,849,779)
Total governmental activities	48,034,731	5,186,857	1,160,872	2,445,531	(39,241,471)
Total Primary Government	\$ 48,034,731	\$ 5,186,857	\$ 1,160,872	\$ 2,445,531	(39,241,471)
General Revenues:					
Taxes					51,147,082
Unrestricted Investment Earnings					4,541,520
Miscellaneous					5,307,536
Loss on Disposal of Capital Assets					(2,201)
Total General Revenues					60,993,937
Change in Net Position					21,752,466
Net Position - Beginning					69,853,692
Prior Period Adjustment					14,771,946
Net Position - Ending					\$ 106,378,104

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS**BALANCE SHEET - GOVERNMENTAL FUNDS**

DECEMBER 31, 2023

	General Fund	Road and Bridge
ASSETS		
Cash and cash equivalents	\$ 5,988,445	\$ 2,172,600
Investments	47,726,937	2,647,431
Receivables (net of allowances for uncollectibles):		
Taxes	33,495,004	10,876,980
Fines	2,271,822	309,707
Intergovernmental	266,680	249,844
Due from other funds	2,842	536,871
Prepaid items	742,317	9,695
Total Assets	<u>\$ 90,494,047</u>	<u>\$ 16,803,128</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 879,039	\$ 1,060,689
Other payables and accruals	385,684	261,526
Due to other funds	--	--
Due to other governments	1,582,184	--
Due to others	342,644	--
Total Liabilities	<u>3,189,551</u>	<u>1,322,215</u>
Deferred Inflows of Resources		
Deferred revenue	33,909,947	11,164,766
Taxes collected in advance	7,966,952	2,630,608
Total Deferred Inflows of Resources	<u>41,876,899</u>	<u>13,795,374</u>
Fund balances:		
Nonspendable	742,317	9,695
Restricted	--	--
Committed to construction	14,500,000	--
Committed to road and bridge maintenance	--	1,675,844
Committed to justice administration	--	--
Unassigned	30,185,280	--
Total fund balances	<u>45,427,597</u>	<u>1,685,539</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 90,494,047</u>	<u>\$ 16,803,128</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Debt Service Certificate Fund	County Courthouse Project	Other Governmental Funds	Total Governmental Funds
\$ 1,531,704	\$ 934	\$ 6,467,777	\$ 16,161,460
261,130	27,437,976	2,057,184	80,130,658
5,931,909	--	--	50,303,893
--	--	53,929	2,635,458
--	--	47,730	564,254
--	--	--	539,713
--	--	37,948	789,960
<u>\$ 7,724,743</u>	<u>\$ 27,438,910</u>	<u>\$ 8,664,568</u>	<u>\$ 151,125,396</u>
\$ 500	\$ 282,466	\$ 19,108	\$ 2,241,802
--	--	20,418	667,628
--	--	539,713	539,713
--	--	--	1,582,184
--	--	--	342,644
<u>500</u>	<u>282,466</u>	<u>579,239</u>	<u>5,373,971</u>
5,918,150	--	5,658,414	56,651,277
1,439,532	--	--	12,037,092
<u>7,357,682</u>	<u>--</u>	<u>5,658,414</u>	<u>68,688,369</u>
--	--	37,948	789,960
366,561	27,156,444	2,400,813	29,923,818
--	--	--	14,500,000
--	--	--	1,675,844
--	--	1,050	1,050
--	--	(12,896)	30,172,384
<u>366,561</u>	<u>27,156,444</u>	<u>2,426,915</u>	<u>77,063,056</u>
<u>\$ 7,724,743</u>	<u>\$ 27,438,910</u>	<u>\$ 8,664,568</u>	<u>\$ 151,125,396</u>

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WALLER COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total fund balances - governmental funds balance sheet	\$ 77,063,056
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.	121,055,245
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	2,358,480
Payables for bond principal which are not due in the current period are not reported in the funds.	(71,265,000)
Payables for right-to-use leases which are not due in the current period are not reported in the funds.	(1,241,021)
Payables for debt interest which are not due in the current period are not reported in the funds.	(1,001,440)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(823,141)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	938,892
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	879,061
Recognition of the County's net pension liability is not reported in the funds.	(2,626,589)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(6,090,904)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	10,347,709
Bond premiums and discounts are amortized in the SNA but not in the funds.	(2,535,584)
Recognition of the County's net OPEB liability is not reported in the funds.	(14,025,524)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.	(6,896,754)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.	241,618
Net position of governmental activities - Statement of Net Position	<u>\$ 106,378,104</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, 2023

	General Fund	Road and Bridge
Revenues:		
Taxes	\$ 36,409,336	\$ 8,831,350
Licenses and permits	205,506	1,376,914
Intergovernmental	1,076,950	302,720
Charges for services	813,423	--
Fines	1,180,290	104,401
Interest	2,529,477	144,252
Miscellaneous	793,717	479,553
Total revenues	<u>43,008,699</u>	<u>11,239,190</u>
Expenditures:		
Current:		
General government	4,490,033	--
Financial administration	2,048,577	--
Public safety	13,278,901	--
Judicial	3,245,584	--
Legal	1,707,038	--
Public transportation	--	8,795,903
Health and welfare	205,251	--
Culture and recreation	525,879	25,756
Nondepartmental	6,197,037	803,656
Capital outlay	958,088	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Bond issuance cost	--	--
Total expenditures	<u>32,656,388</u>	<u>9,625,315</u>
Excess (deficiency) of revenues over (under) expenditures	10,352,311	1,613,875
Other financing sources (uses):		
Transfers in	--	--
Transfers out	(208,421)	--
Proceeds of bond issue	--	--
Premium on bonds issued	--	--
Discount on bonds issued	--	--
Proceeds from capital lease	42,443	24,682
Total other financing sources (uses)	<u>(165,978)</u>	<u>24,682</u>
Net change in fund balances	10,186,333	1,638,557
Fund balances, January 1	35,241,264	46,982
Fund balances, December 31	<u>\$ 45,427,597</u>	<u>\$ 1,685,539</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Debt Service Certificate Fund	County Courthouse Project	Other Governmental Funds	Total Governmental Funds
\$ 5,326,185	\$ --	\$ --	\$ 50,566,871
--	--	--	1,582,420
--	--	2,754,340	4,134,010
--	--	44,475	857,898
--	--	308,677	1,593,368
61,491	1,641,287	165,012	4,541,519
--	--	140,217	1,413,487
<u>5,387,676</u>	<u>1,641,287</u>	<u>3,412,721</u>	<u>64,689,573</u>
--	--	2,137,779	6,627,812
--	--	--	2,048,577
--	--	208,807	13,487,708
--	--	78,367	3,323,951
--	--	199,153	1,906,191
--	--	354,250	9,150,153
--	--	--	205,251
--	--	54,722	606,357
--	--	11,795	7,012,488
--	5,804,490	726,058	7,488,636
3,562,000	--	--	3,562,000
2,325,804	--	10,088	2,335,892
--	151,590	--	151,590
<u>5,887,804</u>	<u>5,956,080</u>	<u>3,781,019</u>	<u>57,906,606</u>
(500,128)	(4,314,793)	(368,298)	6,782,967
--	--	208,421	208,421
--	--	--	(208,421)
--	27,255,000	--	27,255,000
--	1,559,519	--	1,559,519
--	(149,903)	--	(149,903)
--	--	--	67,125
<u>--</u>	<u>28,664,616</u>	<u>208,421</u>	<u>28,731,741</u>
(500,128)	24,349,823	(159,877)	35,514,708
866,689	2,806,621	2,586,792	41,548,348
<u>\$ 366,561</u>	<u>\$ 27,156,444</u>	<u>\$ 2,426,915</u>	<u>\$ 77,063,056</u>

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WALLER COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Net change in fund balances - total governmental funds	\$ 35,514,708
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	10,858,028
The depreciation of capital assets used in governmental activities is not reported in the funds.	(7,691,264)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(2,201)
Donations of capital assets increase net position in the SOA but not in the funds.	4,506,751
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	587,212
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	436,579
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	3,562,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	697,160
(Increase) decrease in accrued interest from beginning of period to end of period.	(362,296)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(139,129)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	5,887
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(27,255,000)
Bond premiums are reported in the funds but not in the SOA.	(1,391,293)
Bond discounts are reported in the funds but not in the SOA.	113,002
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(67,125)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	706,888
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	1,672,560
Change in net position of governmental activities - Statement of Activities	\$ <u>21,752,467</u>

The accompanying notes are an integral part of this statement.

WALLER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023

	Custodial Funds	Private-purpose Trust Funds
ASSETS		
Cash and cash equivalents	\$ 19,886,503	\$ 19,870
Investments	--	826,064
Total Assets	<u>19,886,503</u>	<u>845,934</u>
LIABILITIES		
Due to other governments	11,243,878	--
Due to others	3,894,826	--
Total Liabilities	<u>15,138,704</u>	<u>--</u>
NET POSITION	<u>\$ 4,747,799</u>	<u>\$ 845,934</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, 2023

	Custodial Funds	Private Purpose Trusts
ADDITIONS:		
Tax Collections	\$ 170,392,429	\$ --
Fees of office	3,292,184	--
Receipts from fiduciaries	5,527,823	--
Miscellaneous	255,046	43,529
Total Additions	<u>179,467,482</u>	<u>43,529</u>
DEDUCTIONS:		
Payments to county	28,963,738	--
Payments to other governments	109,540,089	--
Payments to beneficiaries	8,603,388	
Other	30,897,470	40,479
Total Deductions	<u>178,004,685</u>	<u>40,479</u>
Change in Fiduciary Net Position	1,462,797	3,050
Net Position-Beginning of the Year	3,285,002	842,884
Net Position-End of the Year	<u>\$ 4,747,799</u>	<u>\$ 845,934</u>

The accompanying notes are an integral part of this statement.

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WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

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, 2023

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

The County reports the following major governmental funds:

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

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

The *Debt Service Certificate Fund* accounts for debt service for the County.

The *County Courthouse Project Fund* accounts for the construction of the County's new courthouse.

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).

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, 2023

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, 2023

6. Long-term obligations

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

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

7. Leases

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

8. Fund Equity

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

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

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

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

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

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

	General Fund	Road & Bridge	Debt Service Certificate	County Courthouse	Other Funds	Total
Fund Balances						
Nonspendable for:						
Prepays	\$ 742,317	\$ 9,695	\$ --	\$ --	\$ 37,948	\$ 789,960
Restricted for:						
Debt service	--	--	366,561	--	--	366,561
Justice administration	--	--	--	--	1,920,050	1,920,050
Grants	--	--	--	--	77,151	77,151
Construction	--	--	--	27,156,444	649	27,157,093
Other	--	--	--	--	402,963	402,963
	--	--	366,561	27,156,444	2,400,813	29,923,818
Committed to:						
Construction	14,500,000	--	--	--	--	14,500,000
Road and bridge	--	1,675,844	--	--	--	1,675,844
Justice administration	--	--	--	--	1,050	1,050
OPEB funding	--	--	--	--	--	--
	14,500,000	1,675,844	--	--	1,050	16,176,894
Unassigned	30,185,280	--	--	--	(12,896)	30,172,384
	<u>\$ 45,427,597</u>	<u>\$1,685,539</u>	<u>\$ 366,561</u>	<u>\$ 27,156,444</u>	<u>\$2,426,915</u>	<u>\$ 77,063,056</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 \$502,312 difference are as follows:

Inventory \$ 938,892

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Expenses in the Statement of Activities not requiring the use of current financial resources are not reported as expenditures in the funds.” The details of this \$50,397 difference are as follows:

Change in inventory balances \$436,579

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

III. DETAILED NOTES ON ALL FUND

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand, deposits, and cash equivalents, was \$36,067,833, including \$19,906,373 in Fiduciary Funds. All of the bank balance of \$36,329,777 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name. At year end, the County's depository had pledged securities, with a par value of \$80,519,069 and fair value \$70,340,938. This pledge includes cash on hand and savings reflected in the financial statements as cash.

Investments

As of December 31, 2023, the County had the following investments, including \$826,064 in Fiduciary Funds:

Investment type:	Fair Value	Years to Maturity
Government sponsored investment pool (TexPool)	\$ 5,882,938	<60 days
Texas Class	75,073,784	<60 days
Total Fair Value	<u>\$ 80,956,722</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, 2023 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, 2023

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	Debt Service	NonMajor Other Funds	Total
Taxes receivable	\$ 33,991,413	\$10,992,317	\$ 5,987,941	\$ --	\$50,971,671
Less allowance	(496,409)	(115,337)	(56,032)	--	(667,778)
	<u>\$ 33,495,004</u>	<u>\$10,876,980</u>	<u>\$ 5,931,909</u>	<u>\$ --</u>	<u>\$50,303,893</u>
Fines receivable	\$ 2,773,357	\$ 730,547	\$ --	\$ 122,697	\$ 3,626,601
Less allowance	(501,535)	(420,840)	--	(68,768)	(991,143)
	<u>\$ 2,271,822</u>	<u>\$ 309,707</u>	<u>\$ --</u>	<u>\$ 53,929</u>	<u>\$ 2,635,458</u>
Intergovernmental	<u>\$ 266,680</u>	<u>\$ 249,844</u>	<u>\$ --</u>	<u>\$ 47,730</u>	<u>\$ 564,254</u>

C. Deferred Revenue

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

	Unavailable	Unearned	Total
Fines receivable (General Fund)	\$ 515,423	\$ --	\$ 515,423
Fines receivable (Road & Bridge)	309,739	--	309,739
Fines Receivable (Nonmajor Special Revenue Funds)	53,931	--	53,931
Grants Receivable (American Rescue Plan Grant)	--	5,259,630	5,259,630
Grants Receivable (Nonmajor Special Revenue Funds)	--	344,851	344,851
Current tax levy receivable (2023) (General Fund)	--	31,643,799	31,643,799
Current tax levy receivable (2023) (Road & Bridge)	--	10,445,126	10,445,126
Current tax levy receivable (2023) (Debt Service)	--	5,720,298	5,720,298
Taxes collected in advance (General Fund)	--	7,966,952	7,966,952
Taxes collected in advance (Road & Bridge)	--	2,630,608	2,630,608
Taxes collected in advance (Debt Service)	--	1,439,532	1,439,532
Delinquent property taxes receivable (General Fund)	1,750,725	--	1,750,725
Delinquent property taxes receivable (Road & Bridge)	409,903	--	409,903
Delinquent property taxes receivable (Debt Service)	197,852	--	197,852
Total deferred/unearned revenue for governmental funds	<u>\$3,237,573</u>	<u>\$65,450,796</u>	<u>\$68,688,369</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

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

\$56,651,277
12,037,092
\$68,688,369

D. Capital assets

Capital asset activity for the year ended December 31, 2023

	Balance 12/31/22	Additions	Retirements	Completed Construction	Balance 12/31/23
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 2,256,196	\$ 26,169	\$ --	\$ --	\$ 2,282,365
Construction in progress	8,398,038	7,129,471	--	(757,733)	14,769,776
Total capital assets not being depreciated	10,654,234	7,155,640	--	(757,733)	17,052,141
Capital assets, being depreciated:					
Buildings and improvements	55,688,494	232,381	--	--	55,920,875
Machinery and equipment	16,327,967	2,170,517	(142,161)	--	18,356,323
Right to use assets - equipment	2,531,622	67,125	(195,932)	--	2,402,815
Roads	59,412,085	5,720,631	(282,296)	-	64,850,420
Bridges	6,550,521	18,485	--	757,733	7,326,739
Total capital assets being depreciated	140,510,689	8,209,139	(620,389)	757,733	148,857,172
Less accumulated depreciation for:					
Buildings and improvements	(5,325,622)	(2,287,956)	--	--	(7,613,578)
Machinery and equipment	(11,409,769)	(1,204,442)	139,961	--	(12,474,250)
Right to use assets - equipment	(711,755)	(736,099)	195,932	--	(1,251,922)
Roads	(16,211,347)	(3,272,647)	282,296	--	(19,201,698)
Bridges	(4,122,500)	(190,120)	--	--	(4,312,620)
Total accumulated depreciation	(37,780,993)	(7,691,264)	618,189	--	(44,854,068)
Total capital assets being depreciated, net	102,729,696	517,875	(2,200)	757,733	104,003,104
Governmental activities capital assets, net	<u>\$113,383,930</u>	<u>\$ 7,673,515</u>	<u>\$ (2,200)</u>	<u>\$ --</u>	<u>\$ 121,055,245</u>

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

Governmental activities:

General government	\$ 104,164
Financial administration	6,383
Public safety	867,452
Judicial	264,703
Legal	12,617
Public transportation	4,309,425
Health and welfare	7,510
Culture and recreation	48,260
Nondepartmental	2,070,750
Total depreciation expense - governmental activities	<u>\$ 7,691,264</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

Construction commitments

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

Project	Spent to Date	Remaining Commitment
Courthouse design	\$ 6,067,398	\$ 37,190,961
Judicial design	4,456,639	--
Bridges	90,198	--
Maintenance	711,518	--
Swing space	3,157,415	206,985
Macerator	266,857	114
Fuel depot	14,463	--
Canopy	5,288	--
	<u>\$ 14,769,776</u>	<u>\$ 37,398,060</u>

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

E. Interfund Receivables/Payables and Transfers In/Out

Interfund receivables:

Fund	Due From	Due To
Major Governmental Funds		
General Fund	\$ 2,842	\$ --
Road and Bridge Fund	536,871	--
Total Major Funds	<u>539,713</u>	<u>--</u>
Nonmajor Governmental Funds		
Justice Court Security	--	5,104
VOCA Grant -1	--	18,092
STEP CMV	--	6,517
Step Comprehensive	--	13,537
Harvey Buyout Grant	--	2,842
SAVNS Grant	--	8,883
Formula Grant		13,681
MVCPA Auxilliary Grant	--	471,057
Total Nonmajor governmental funds	<u>--</u>	<u>539,713</u>
Totals	<u>\$ 539,713</u>	<u>\$ 539,713</u>

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

Interfund transfers:

Fund	Transfer In	Transfer Out
Major Governmental Funds		
General Fund	\$ --	\$ 208,421
Road and Bridge	--	--
Total Major Funds	--	208,421
Nonmajor Governmental Funds		
District Attorney Apportionment	29,368	--
Fire Marshall Service	107,426	--
SCAAP	9,668	--
VOCA Grant	11,959	--
SETH Grant	50,000	--
Total Nonmajor governmental funds	208,421	--
Totals	<u>\$ 208,421</u>	<u>\$ 208,421</u>

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

F. Long-term debt

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

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

General Debt Currently Outstanding:

Purpose	Original Amount	Issue Date	Final Maturity	Interest Rate	Balance 12/31/23
General Long-Term Debt Issues					
Certificates of Obligation:					
Series 2014	\$ 5,000,000	2/13/14	2/15/24	2.380%	\$ 555,000
Series 2022	\$3,365,000	11/10/22	2/15/43	4.00%-5.00%	3,365,000
Series 2023	\$27,255,000	1/5/23	2/15/43	4.00%-5.00%	27,255,000
Tax Notes					
Series 2020	4,870,000	8/20/20	8/15/27	1.070%	2,825,000
Series 2022	6,845,000	5/26/22	2/15/29	2.750%	5,665,000
General Obligation Bonds					
Series 2018	28,930,000	6/01/18	2/15/38	3.00%-5.00%	24,025,000
Series 2017	9,375,000	12/01/17	2/15/38	3.00%-3.25%	7,575,000
Total General Long-Term Debt					<u>\$71,265,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Debt		
	Principal	Interest	Total
2024	\$ 4,085,000	\$ 2,677,201	\$ 6,762,201
2025	4,235,000	2,534,238	6,769,238
2026	4,390,000	2,375,521	6,765,521
2027	4,560,000	2,209,879	6,769,879
2028	4,035,000	2,026,175	6,061,175
2029-2033	18,310,000	7,907,912	26,217,912
2034-2038	21,020,000	4,176,648	25,196,648
2039-2043	10,630,000	1,100,575	11,730,575
Total	<u>\$ 71,265,000</u>	<u>\$ 25,008,149</u>	<u>\$ 96,273,149</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

Lease Obligations Currently Outstanding:

Description	Original	Date Made	Date Due	Rate	Balance 12/31/23
2019 Ford F-250 4x4	\$ 33,932	4/1/2019	3/31/24	7.99%	\$ 2,380
2019 Ford F-150 4x4	33,700	4/1/2019	3/31/24	7.71%	2,355
2019 Ford F-450 4x4	52,322	5/1/2019	4/30/24	10.90%	4,755
2020 Ford F-150 4x4	34,615	4/1/2020	3/31/25	8.49%	10,243
2020 Ford F-250 4x4	35,045	3/1/2020	2/28/25	9.83%	9,795
2021 Ford F-150 4x4	36,987	5/1/2021	4/30/26	7.90%	18,833
2022 Chevy Silverado LTD	46,705	7/1/2022	6/30/27	7.59%	34,202
2022 Chevy Silverado LTD	47,355	2/1/2022	1/31/27	7.77%	30,829
2022 Chevy Silverado LTD	46,851	3/1/2022	2/28/27	5.85%	31,071
2022 Chevy Silverado LTD	44,330	2/1/2022	1/31/27	7.93%	28,904
2022 Chevy Silverado LTD	44,330	2/1/2022	1/31/27	7.93%	28,904
2022 Chevy Silverado LTD	44,330	2/1/2022	1/31/27	7.93%	28,904
2023 Chevy Silverado LTD	24,682	5/1/2023	5/1/28	7.00%	21,591
2020 Ford F-150 4x4	33,333	3/1/2020	2/29/24	0.41%	1,756
2020 Ford F-150 4x4	33,333	3/1/2020	2/29/24	0.41%	1,756
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.96%	10,416
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.96%	10,416
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.85%	10,421
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.62%	10,431
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.85%	10,421
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.96%	10,416
2020 Ford Police Interceptor	52,338	10/1/2020	9/30/24	2.62%	10,431
2020 Ford Police Interceptor	55,352	10/1/2020	9/30/24	2.69%	11,024
2020 Ford Police Interceptor	55,352	10/1/2020	9/30/24	3.03%	11,008
2020 Ford Police Interceptor Utility	39,576	5/1/2020	4/30/24	1.23%	3,530
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	18,660
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	18,660
2021 Ford Police Interceptor	55,574	6/1/2021	5/31/25	5.45%	20,833
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	18,660
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	18,660
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	18,660
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	18,660
2021 Ford Police Interceptor	52,354	5/1/2021	4/30/25	4.41%	18,660
2021 Ford Police Interceptor	55,574	6/1/2021	5/31/25	5.45%	20,833
2021 Chevy Silverado 1500	34,774	6/1/2021	5/31/25	1.79%	12,683
2021 Chevy Silverado	34,774	6/1/2021	5/31/25	1.79%	12,683
2021 Chevy Tahoe	39,017	8/1/2021	7/31/25	5.80%	16,476
2021 Chevy Tahoe	39,017	8/1/2021	7/31/25	5.80%	16,476
2021 Chevy Tahoe	39,017	8/1/2021	7/31/25	5.80%	16,476
2021 Chevy Tahoe	45,916	3/1/2022	2/28/26	6.82%	26,146
2021 Chevy Tahoe	45,916	3/1/2022	2/28/26	6.82%	26,146
2021 Chevy Tahoe	45,916	3/1/2022	2/28/26	6.82%	26,146

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

Description	Original	Date Made	Date Due	Rate	Balance 12/31/23
2021 Chevy Tahoe	38,815	1/1/2022	12/31/25	6.63%	20,393
2022 Chevy Tahoe	40,952	11/1/2022	10/31/26	9.26%	30,130
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.42%	29,982
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.26%	30,174
2022 Chevy Tahoe	44,275	11/1/2022	10/31/26	7.44%	31,977
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.00%	30,284
2023 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.09%	30,246
2022 Chevy Tahoe	41,012	11/1/2022	10/31/26	9.09%	30,246
2022 Chevy Tahoe	41,762	8/1/2022	7/31/26	7.68%	27,949
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	26,891
2022 Chevy Tahoe	40,172	11/1/2022	10/31/26	9.21%	29,186
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	26,891
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	26,891
2022 Chevy Tahoe	40,172	8/1/2022	7/31/26	7.71%	26,891
2020 Ford Police Interceptor Utility	48,026	5/1/2020	4/30/24	3.99%	4,599
2020 Chevy Tahoe 4x2	39,978	4/1/2020	3/31/24	3.82%	3,009
2020 Ford F-150 4x4	33,333	3/1/2020	2/29/24	3.19%	1,658
2020 Chevrolet Trax	24,983	3/1/2020	2/28/25	9.97%	7,128
2019 Ford F-150	38,479	5/1/2019	4/30/24	10.49%	3,525
2021 Ford F-150	41,121	4/1/2021	3/31/26	7.23%	20,057
2022 Ford F-250	62,818	9/1/2022	8/31/27	9.77%	47,946
2021 Chevy Tahoe	41,966	2/1/2022	1/31/26	0.43%	21,810
2022 Chevy Equinox	27,040	8/1/2022	7/31/26	7.82%	18,377
2021 GMC Sierra 1500	35,434	2/1/2021	1/31/26	6.54%	16,166
2023 RAM	42,443	5/8/2023	5/8/2028	10.00%	36,965
					<u>\$ 1,241,021</u>

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

Year	Total
2024	\$ 656,734
2025	421,377
2026	235,738
2027	40,184
2028	<u>6,666</u>
Total payments	1,360,699
Less imputed interest	<u>(119,678)</u>
Total Capital Lease Obligations	<u>\$ 1,241,021</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2023 was as follows:

	Balance 12/31/22	Additions	Retirements	Balance 12/31/23	Due Within One Year
Governmental activities:					
Certificates of obligation	\$ 4,462,000	\$ 27,255,000	\$ (542,000)	\$ 31,175,000	\$ 935,000
General obligation bonds	33,110,000	--	(1,510,000)	31,600,000	1,575,000
Tax notes	10,000,000	--	(1,510,000)	8,490,000	1,575,000
Bond premium	1,705,692	1,559,519	(168,426)	3,096,785	207,214
Bond discount	(448,199)	(149,903)	36,901	(561,201)	(40,648)
	48,829,493	28,664,616	(3,693,525)	73,800,584	4,251,566
Leases payable	1,871,056	67,125	(697,160)	1,241,021	669,961
Compensated absences	684,012	261,224	(122,095)	823,141	164,628
Liability for unfunded pension	(5,218,156)	7,844,745	--	2,626,589	--
Liability for unfunded OPEB health	12,937,824	357,070	--	13,294,894	--
Liability for unfunded OPEB life	940,864	--	(210,234)	730,630	--
Long-Term Liabilities	<u>\$ 60,045,093</u>	<u>\$ 37,194,780</u>	<u>\$ (4,723,014)</u>	<u>\$ 92,516,859</u>	<u>\$ 5,086,155</u>

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

V. OTHER INFORMATION

A. Risk management

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

B. Contingent Liabilities and Commitments

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

The County is defendant in various lawsuits which normally occur in governmental operations. At December 31, 2023 after consultation with the County's attorney, it appears that these legal proceedings are not likely to have a material adverse impact on the County.

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

C. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has a tax abatement agreements with several manufacturing facilities under the authority of the Texas Property Redevelopment Act. The County has established an abatement policy for the value of eligible

WALLER COUNTY, TEXAS
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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, 2023 for fiscal year 2024 amounted to a 100% abatement or \$3,078,297. Property taxes assessed October 1, 2022 for fiscal year 2023 amounted to a 100% abatement or \$1,740,464.

D. Retirement Commitments

1. Plan Description

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

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

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

WALLER COUNTY, TEXAS
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2. Benefits

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

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

Inactive employees (or their beneficiaries) currently receiving benefits	271
Inactive employees entitled to but not yet receiving benefits	183
Active employees	334
	788

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 11.03%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2022, were \$2,148,449 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 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 2.2% per year for a career employee.

Actuarial assumptions used in the December 31, 2022, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2014 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. New inflation, and other assumptions were reflected in the 2019 valuation. The long-term expected rate of return on pension plan investments is 7.6%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These

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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%	4.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Private Equity	25.00%	7.95%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	2.00%
	<u>100.00%</u>	

Discount Rate

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

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Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/21	\$ 60,876,023	\$ 66,094,179	\$ (5,218,156)
Changes for the year:			
Service cost	1,997,313	--	1,997,313
Interest on total pension liability	4,663,805	--	4,663,805
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	367,034	--	367,034
Effect of of assumptions changes or inputs	--	--	--
Refund of contributions	(278,025)	(278,025)	--
Benefit payments	(2,793,169)	(2,793,169)	--
Administrative expenses	--	(36,454)	36,454
Member contributions	--	1,186,509	(1,186,509)
Net investment income	--	(3,871,954)	3,871,954
Employer contributions	--	1,854,344	(1,854,344)
Other	--	50,962	(50,962)
Net changes	3,956,958	(3,887,787)	7,844,745
Balance at 12/31/22	\$ 64,832,981	\$ 62,206,392	\$ 2,626,589

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% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 73,612,086	\$ 64,832,981	\$ 57,539,963
Fiduciary net position	62,206,392	60,206,392	62,206,392
Net Pension Liability (Asset)	\$ 11,405,694	\$ 4,626,589	\$ (4,666,429)

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.

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

For the year ended December 31, 2023, the County recognized pension expense of \$2,148,449. At December 31, 2022, 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 12/31/22 Expense	Balance of Deferred Inflows 12/31/22	Balance of Deferred Outflows 12/31/22
Investment (gains) or losses	\$ 8,894,521	12/31/2022	5.0	\$ 1,778,904	\$ --	\$ 7,115,617
	(7,827,965)	12/31/2021	5.0	(1,565,593)	4,696,779	--
	(1,147,711)	12/31/2020	5.0	(229,542)	459,085	--
	(3,661,161)	12/31/2019	5.0	(732,232)	732,233	--
	4,460,475	12/31/2018	5.0	892,095	--	--
Economic/demographic gains or losses	367,034	12/31/2022	4.0	91,759	--	275,275
	(402,920)	12/31/2021	3.0	(134,307)	134,306	--
	(63,123)	12/31/2020	4.0	(15,781)	15,780	--
	545,611	12/31/2019	4.0	136,403	--	--
Assumptions changes or inputs	--	12/31/2022	4.0	--	--	--
	(68,163)	12/31/2021	3.0	(22,721)	22,721	--
	3,233,469	12/31/2020	4.0	808,367	--	808,368
	--	12/31/2019	4.0	--	--	--
Employer contributions made subsequent to measurement date				--	--	2,148,449
				<u>\$ 1,007,352</u>	<u>\$ 6,060,904</u>	<u>\$ 10,347,709</u>

For the County \$2,148,449 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, 2023. 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,	
2023	\$ (21,144)
2024	75,527
2025	305,068
2026	1,778,905
	<u>\$ 2,138,356</u>

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

1. Plan Description

General

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

OPEB Plan Eligibility

The OPEB Plan provides retiree health-care benefits for all employees (except temporary staff) who must participate in TCDRS and are eligible to receive full retiree health care benefits. Members are eligible for retirement at age 60 with 8 years of service credit or at any age with 30 years of service credit or when member's age plus service credit totals 75. Survivors of employees who die while actively employed are eligible for coverage if the employee was vested with TCDRS and survivors have been dependents on the employee's health coverage for at least three years.

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

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

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

Health Care Benefit

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

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

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

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

WALLER COUNTY, TEXAS
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2. Funding Policies

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

Under this funding policy, GASB 75 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.31%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2023. 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	12/31/2023
Valuation Timing	Actuarially determined contributions rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Amortization method	
Recognition of economic/demographic gains or losses	Straight-line amortization over expected working life.
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Discount Rate	4.31% (1.81% real rate of return plus 2.50% inflation).
Health Care Cost Trend	Level 1.00%

WALLER COUNTY, TEXAS
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Significant Actuarial Methods and Assumptions

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

SENSITIVITY ANALYSIS:

	1% Decrease	Current Discount	1% Increase
Healthcare Cost Trend Rate	3.5%	4.5%	5.5%
Total OPEB Liability	\$ 11,444,435	\$ 13,294,894	\$ 15,639,662
% Difference	-13.90%	N/A	17.60%
	1.00% Decrease	Current Discount	1.00% Increase
Healthcare Discount Rate	3.10%	4.10%	5.10%
Total OPEB Liability	\$ 11,651,141	\$ 13,294,894	\$ 15,321,466
% Difference	-12.40%	N/A	15.20%

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Year Ended December 31, 2023

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 12/31/22	\$ 12,937,824	\$ --	\$ 12,937,824
Changes for the year:			
Service cost	327,189	--	327,189
Interest on total pension liability	560,292	--	560,292
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	--	--	--
Effect of assumptions changes or input	--	--	--
Benefit payments	(530,411)	--	(530,411)
Other	--	--	--
Net changes	357,070	--	357,070
Balance at 12/31/23	\$ 13,294,894	\$ --	\$ 13,294,894

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		Amount	Balance of	Balance of
	Amount	Date		Deferred	Deferred
(Inflow)			Recognized in	(Inflows)	Outflows
or Outflow			12/31/23		
of Resources	Established	Period	Expense	12/31/23	12/31/2023
Due to liabilities:					
Difference in expected and actual					
experience (actuarial (gains) or losses)					
or inputs	\$ (5,133,547)	12/31/22	4.3800	\$ (954,191)	\$ (3,225,165)
	(1,415,220)	12/31/20	2.4000	(262,078)	(366,908)
Difference in assumption changes	(4,896,123)	12/31/22	4.3800	(910,061)	(3,076,001)
	361,851	12/31/20	2.4000	67,009	--
Employer contributions made					
Subsequent to measurement date				--	--
				\$ (2,059,321)	\$ (6,668,074)
					\$ 93,815

WALLER COUNTY, TEXAS
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Year Ended December 31, 2023

Deferred Inflows/outflows to Be Recognized in Future Years

<u>Year ended December</u>	
2024	\$ (2,059,321)
2025	(1,942,276)
2026	(1,864,252)
2027	(708,410)
	<u>\$ (6,574,259)</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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	151
Inactive employees entitled to but not yet receiving benefits	92
Active employees	<u>334</u>
	<u>577</u>

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

WALLER COUNTY, TEXAS
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3. Total OPEB Liability

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

4. Benefit Terms

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

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

5. Actuarial Methods and Assumptions Used For GASB Calculations

All actuarial assumptions and methods that determined the total OPEB liability as of December 31, 2022 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 75.

Actuarial assumptions –

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

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal.
Amortization Method:	
Recognition of economic/ demographic gains or losses	Straight - Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight - Line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Cost of living adjustment	Does not apply
Investment rate of return (Discount Rate)	3.72% - 20 Year Bond GO Index published by bondbuyer.com as of December 27, 2022.
Cost-of-Living Adjustment	Does not apply
Disability	See Table 2 of December 31, 2022 GASB-75 Report.
Mortality	See Table 3 of December 31, 2022 GASB-75 Report.
Retirement	See Table 4 of December 31, 2022 GASB-75 Report.
Other Termination of Employment	See Table 5 of December 31, 2022 GASB-75 Report.

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Year Ended December 31, 2023

Changes in the Total OPEB Liability

	Increase (Decrease)
	OPEB
	Liability
Balance at 12/31/21	\$ 940,864
Changes for the year:	
Service cost	39,092
Interest	19,909
Change of benefit terms	—
Difference between expected and actual experience	14,332
Changes of assumptions	(256,447)
Benefit payments	(27,120)
Net changes	(210,234)
Balance at 12/31/22	\$ 730,630

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 3.72%, 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 (2.72%) or 1 percentage point higher (4.72%) than the current rate:

	1% Decrease 2.72%	Current Discount Rate 3.72%	1% Increase 4.72%
Total OPEB Liability	\$871,371	\$730,630	\$621,493

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 \$200,347 will be recognized as a reduction of the net OPEB liability for the measurement year ending December 31, 2023 (i.e. recognized in the County's financial statements for the year ending December 31, 2023). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

WALLER COUNTY, TEXAS
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Year Ended December 31, 2023

	Original Amount (Inflow) or Outflow of Resources	Date Established	Original Recognition Period	Amount Recognized in 12/31/22 Expense	Balance of Deferred (Inflows) 12/31/22	Balance of Deferred Outflows 12/31/2022
Due to liabilities:						
Difference in expected and actual experience						
(actuarial (gains) or losses) or inputs	\$ 14,332	12/31/22	5.0000	\$ 2,866	\$ --	\$ 11,466
	(162,061)	12/31/21	5.0000	(3,252)	9,757	
	(4,991)	12/30/20	5.0000	(998)	1,997	--
	369	12/31/19	5.0000	74	--	73
	698	12/31/18	6.0000	116	--	118
	(10,548)	12/31/17	6.0000	(1,758)	--	--
Difference in assumption changes	(256,447)	12/31/22	5.0000	(51,289)	205,158	--
	19,240	12/31/21	5.0000	3,848	--	11,544
	101,520	12/31/20	5.0000	20,304	--	40,608
	166,762	12/31/19	5.0000	33,352	--	33,354
	(70,613)	12/31/18	6.0000	(11,769)	11,768	--
	29,975	12/31/17	6.0000	4,995	--	--
				(3,511)	228,680	97,163
Employer contributions made subsequent to measurement date				--	--	50,640
				--	--	50,640
				\$ (3,511)	\$ 228,680	\$ 147,803

Deferred Inflows/outflows to Be Recognized in Future Years

<u>Year ended December</u>	
2023	\$ (6,744)
2024	(28,522)
2025	(47,828)
2026	(48,423)
2027	--
	<u>\$ (131,517)</u>

WALLER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

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, 2023 was \$1,066,111, an increase of \$273,095 from the balance at December 31, 2022.

H. Concentrations of Credit Risk

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

I. Prior Period Adjustments.

During the current year the County performed an inventory of the road system resulted in an increase in capital assets of \$14,306,455. Additionally, a change in the estimate for deferred resource inflows for the pension fund resulted in a decrease in pension expense for the year ended December 31, 2022 of \$465,491. These changes resulted in an increase in net position for the year ended December 31, 2022 of \$14,771,946.

J. Commitments and Contingences

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

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

Required Supplementary Information

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

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WALLER COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 36,349,300	\$ 36,349,300	\$ 36,409,335	\$ 60,035
Licenses and permits	135,100	135,100	205,506	70,406
Intergovernmental	792,100	866,318	1,076,950	210,632
Charges for services	979,200	979,200	813,423	(165,777)
Fines	1,103,500	1,103,500	1,180,290	76,790
Interest	316,851	316,851	2,529,477	2,212,626
Miscellaneous	133,900	364,857	793,717	428,860
Total revenues	<u>39,809,951</u>	<u>40,115,126</u>	<u>43,008,698</u>	<u>2,893,572</u>
Expenditures:				
Current:				
General Government				
Commissioners' Court	798,532	1,058,532	975,416	83,116
County Clerk	633,478	633,478	610,612	22,866
Veterans Services	47,154	47,154	41,965	5,189
All Others	3,529,433	3,038,318	2,531,213	507,105
County Court	10,000	10,000	1,690	8,310
County Judge	312,059	312,059	308,013	4,046
Total General Government	<u>5,330,656</u>	<u>5,099,541</u>	<u>4,468,909</u>	<u>630,632</u>
Financial Administration				
County Auditor	478,499	478,499	470,418	8,081
County Treasurer	357,262	357,262	351,082	6,180
Central Appraisal District	654,462	654,462	604,405	50,057
Tax Assessor Collector	711,877	711,877	622,672	89,205
Total Financial Administration	<u>2,202,100</u>	<u>2,202,100</u>	<u>2,048,577</u>	<u>153,523</u>
Public Safety				
Juvenile Probation Grants	--	198,180	182,574	15,606
Juvenile Probation Grants 2	539,912	539,912	455,026	84,886
Jail	3,270,231	3,133,671	2,931,102	202,569
Juvenile Probation	311,955	309,955	320,006	(10,051)
Juvenile Detention	194,500	263,187	231,412	31,775
Fire Marshall	536,049	590,576	558,955	31,621
Courthouse Security	360,850	360,850	347,936	12,914
Constable Precinct Number One	150,848	156,507	146,305	10,202
Constable Precinct Number Two	163,107	168,647	160,373	8,274
Constable Precinct Number Three	158,704	161,108	148,652	12,456
Constable Precinct Number Four	172,533	181,511	174,499	7,012
Animal Control	222,039	252,559	233,768	18,791
Sheriff Administration	6,342,579	6,465,309	6,175,087	290,222
Sheriff Communication	990,789	1,090,389	945,785	144,604
Law Enforcement Vehicle Maintenance	160,000	240,000	251,537	(11,537)
Community Supervision Corrections	11,000	11,000	11,247	(247)
Juvenile Board	4,283	4,283	4,116	167
Department of Public Safety	2,000	2,000	521	1,479
Total Public Safety	<u>13,591,379</u>	<u>14,129,644</u>	<u>13,278,901</u>	<u>850,743</u>

WALLER COUNTY, TEXAS

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT B-1

Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial				
District Judge - 506th District	\$ 234,561	\$ 234,561	\$ 229,681	\$ 4,880
County Court at Law	465,413	468,348	457,261	11,087
District Court	37,000	37,000	18,371	18,629
Justice Court	12,000	12,000	8,474	3,526
District Clerk	489,751	489,751	449,504	40,247
Justice of the Peace Precinct Number One	302,219	302,219	288,945	13,274
Justice of the Peace Precinct Number Two	247,789	247,789	235,736	12,053
Justice of the Peace Precinct Number Three	254,407	254,407	238,177	16,230
Justice of the Peace Precinct Number Four	391,302	391,302	373,925	17,377
Court Expense	913,000	913,000	801,950	111,050
Judicial Order	170,000	170,000	143,560	26,440
Total Judicial	<u>3,517,442</u>	<u>3,520,377</u>	<u>3,245,584</u>	<u>274,793</u>
Legal				
Criminal D.A.	1,820,864	1,820,864	1,717,049	103,815
Total Legal	<u>1,820,864</u>	<u>1,820,864</u>	<u>1,717,049</u>	<u>103,815</u>
Culture and Recreation				
County Library	498,606	500,166	490,879	9,287
Waller County Historical Commission	15,000	15,000	15,000	--
County Museum	20,000	20,000	20,000	--
Total Culture and Recreation	<u>533,606</u>	<u>535,166</u>	<u>525,879</u>	<u>9,287</u>
Health and Welfare				
Recycle Center	208,806	208,806	205,251	3,555
Total Health and Welfare	<u>208,806</u>	<u>208,806</u>	<u>205,251</u>	<u>3,555</u>
Nondepartmental				
Elections Administration	574,612	585,449	531,709	53,740
Information Technology	387,250	387,250	370,128	17,122
Maintenance of buildings	1,184,258	1,184,258	1,121,653	62,605
Indigent Health	500,000	501,400	188,917	312,483
Extension Service	245,768	245,768	203,316	42,452
Employee Benefits	4,330,461	4,330,461	3,781,314	549,147
Total Nondepartmental	<u>7,222,349</u>	<u>7,234,586</u>	<u>6,197,037</u>	<u>1,037,549</u>
Capital outlay	<u>2,000,000</u>	<u>2,000,000</u>	<u>958,088</u>	<u>1,041,912</u>
Total expenditures	<u>36,427,202</u>	<u>36,751,084</u>	<u>32,645,275</u>	<u>4,105,809</u>
Excess (deficiency) of revenues over (under) expenditures	3,382,749	3,364,042	10,363,423	6,999,381
Other financing sources (uses):				
Transfers in	117,500	117,500	--	(117,500)
Transfers out	(6,155,566)	(6,262,993)	(295,275)	5,967,718
Proceeds from capital lease	--	--	42,443	42,443
Total other financing sources (uses)	<u>(6,038,066)</u>	<u>(6,145,493)</u>	<u>(252,832)</u>	<u>(5,892,661)</u>
Net change in fund balances	(2,655,317)	(2,781,451)	10,110,591	12,892,042
Fund balance, January 1	<u>35,241,264</u>	<u>35,241,264</u>	<u>35,241,264</u>	<u>--</u>
Fund balance, December 31	<u>\$ 32,585,947</u>	<u>\$ 32,459,813</u>	<u>\$ 45,351,855</u>	<u>\$ 12,892,042</u>

WALLER COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 8,789,253	\$ 8,789,253	\$ 8,831,350	\$ 42,097
Licenses and permits	1,073,300	1,073,300	1,376,914	303,614
Intergovernmental	33,300	33,300	302,720	269,420
Fines	120,400	120,400	104,401	(15,999)
Interest	254,400	254,400	144,252	(110,148)
Miscellaneous	--	--	479,553	479,553
Total revenues	<u>10,270,653</u>	<u>10,270,653</u>	<u>11,239,190</u>	<u>968,537</u>
Expenditures:				
Current:				
Public Transportation				
Road and Bridge Administration	1,371,120	1,288,120	952,742	335,378
Road and Bridge Maintenance	<u>12,879,910</u>	<u>12,986,910</u>	<u>7,843,161</u>	<u>5,143,749</u>
Total Public Transportation	<u>14,251,030</u>	<u>14,275,030</u>	<u>8,795,903</u>	<u>5,479,127</u>
Culture and Recreation				
County Library	--	--	25,756	(25,756)
Total Culture and Recreation	<u>--</u>	<u>--</u>	<u>25,756</u>	<u>(25,756)</u>
Nondepartmental				
Employee Benefits	<u>975,189</u>	<u>975,189</u>	<u>803,656</u>	<u>171,533</u>
Total Nondepartmental	<u>975,189</u>	<u>975,189</u>	<u>803,656</u>	<u>171,533</u>
Total expenditures	<u>15,226,219</u>	<u>15,250,219</u>	<u>9,625,315</u>	<u>5,624,904</u>
Excess (deficiency) of revenues over (under) expenditures	(4,955,566)	(4,979,566)	1,613,875	6,593,441
Other financing sources (uses):				
Transfers in	4,955,566	4,955,566	--	(4,955,566)
Proceeds from capital lease	--	--	24,682	24,682
Total other financing sources (uses)	<u>4,955,566</u>	<u>4,955,566</u>	<u>24,682</u>	<u>(4,930,884)</u>
Net change in fund balances	--	(24,000)	1,638,557	1,662,557
Fund balance, January 1	46,982	46,982	46,982	--
Fund balance, December 31	<u>\$ 46,982</u>	<u>\$ 22,982</u>	<u>\$ 1,685,539</u>	<u>\$ 1,662,557</u>

WALLER COUNTY, TEXAS

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

	Measurement Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total pension liability:										
Service cost	\$ 1,997,313	\$ 1,819,869	\$ 1,535,472	\$ 1,449,211	\$ 1,441,785	\$ 1,457,849	\$ 1,359,446	\$ 1,175,789	\$ 1,124,034	\$ --
Interest	4,663,805	4,349,682	4,125,696	3,853,427	3,637,234	3,461,886	3,175,239	3,015,428	2,811,471	--
Changes of benefit terms	--	1,236,370	--	--	--	--	--	(198,135)	--	--
Differences between expected and actual experience	--	(402,920)	(63,123)	--	(143,780)	(895,354)	53,227	(610,479)	164,247	--
Changes of assumptions	367,034	(68,163)	3,233,469	545,611	--	183,741	--	423,210	--	--
Benefit payments, including refunds of employee contributions	(3,071,194)	(2,890,292)	(2,744,723)	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--
Net change in total pension liability	3,956,958	4,044,546	6,086,791	3,440,097	2,790,997	2,293,383	2,818,954	1,951,371	2,513,989	--
Total pension liability - beginning	60,876,023	56,831,477	50,744,686	47,304,589	44,513,592	42,220,209	39,401,255	37,449,884	34,935,895	--
Total pension liability - ending (a)	\$ 64,832,981	\$ 60,876,023	\$ 56,831,477	\$ 50,744,686	\$ 47,304,589	\$ 44,513,592	\$ 42,220,209	\$ 39,401,255	\$ 37,449,884	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,854,344	\$ 1,159,435	\$ 1,112,456	\$ 956,576	\$ 988,756	\$ 968,388	\$ 986,458	\$ 899,974	\$ 843,133	\$ --
Contributions - employee	1,186,509	1,039,187	1,020,601	930,002	883,945	873,545	808,573	731,684	678,384	--
Net investment income	(3,871,954)	11,969,744	5,197,528	7,179,416	(838,825)	5,726,617	2,695,767	119,932	2,388,736	--
Benefit payments, including refunds of employee contributions	(3,071,194)	(2,890,292)	(2,744,723)	(2,408,152)	(2,144,242)	(1,914,739)	(1,768,958)	(1,854,442)	(1,585,763)	--
Administrative expense	(36,454)	(35,758)	(40,139)	(38,349)	(35,112)	(29,836)	(29,379)	(26,344)	(27,389)	--
Other	50,962	(4,489)	(13,092)	(10,846)	(2,973)	(1,257)	(18,362)	(25,780)	(3,806)	--
Net change in plan fiduciary net position	(3,887,787)	11,237,827	4,532,631	6,608,647	(1,148,451)	5,622,718	2,674,099	(154,976)	2,293,295	--
Plan fiduciary net position - beginning	66,094,179	54,856,352	50,323,721	43,715,074	44,863,524	39,240,806	36,566,707	36,721,683	34,428,388	--
Plan fiduciary net position - ending (b)	\$ 62,206,392	\$ 66,094,179	\$ 54,856,352	\$ 50,323,721	\$ 43,715,073	\$ 44,863,524	\$ 39,240,806	\$ 36,566,707	\$ 36,721,683	\$ --
County's net pension liability - ending (a) - (b)	\$ 2,626,589	\$ (5,218,156)	\$ 1,975,125	\$ 420,965	\$ 3,589,516	\$ (349,932)	\$ 2,979,403	\$ 2,834,548	\$ 728,201	\$ --
Plan fiduciary net position as a percentage of the total pension liability	95.95%	108.57%	96.52%	99.17%	92.41%	100.79%	92.94%	92.81%	98.06%	--
Covered-employee payroll	\$ 16,950,125	\$ 14,845,533	\$ 14,580,013	\$ 13,285,744	\$ 12,627,791	\$ 12,627,791	\$ 11,551,047	\$ 10,452,630	\$ 9,691,202	\$ --
County's net pension liability as a percentage of covered-employee payroll	15.50%	-35.15%	13.55%	3.17%	28.43%	-2.77%	27.12%	27.12%	7.51%	--

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 2,148,449	\$ 1,854,344	\$ 1,159,436	\$ 1,112,456	\$ 956,436	\$ 1,039,266	\$ 1,019,553	\$ 986,458	\$ 899,973	\$ 843,133
Contributions in relation to the actuarially determined contribution	(2,148,449)	(1,854,344)	(1,159,436)	(1,112,456)	(956,436)	(1,039,266)	(1,019,553)	(986,458)	(899,973)	(843,133)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 19,478,218	\$ 16,950,124	\$ 14,845,533	\$ 14,580,014	\$ 13,285,744	\$ 12,479,218	\$ 11,551,047	\$ 11,551,047	\$ 10,452,647	\$ 9,691,202
Contributions as a percentage of covered-employee payroll	11.03%	10.94%	7.81%	7.63%	7.20%	8.33%	8.83%	8.54%	8.61%	8.70%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, 2023.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age, (level percentage of pay)
Amortization method	Level percentage of payroll, closed
Remaining amortization period	9.3 years (based on contribution rate calculated in 12/31/22 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.5%, net of pension plan investment expenses, including inflation.
Cost-of Living Adjustments	Cost of living adjustments for Waller County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living is included in the funding valuation.
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the RP-2014 Healthy Annuitant Mortality Table for males and 110 % of the RP-2014 Healthy Annuitant Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Plan Provisions	2017: New annuity purchase rates were reflected for benefits earned after 2017.
Reflected in the Schedule of Employer Contributions	2018: No changes in plan provisions reflected in schedule. 2019: No changes in plan provisions reflected in schedule. 2020: No changes in plan provisions reflected in schedule. 2021: No changes in plan provisions reflected in schedule. 2022: Employer contributions reflect that the current service matching rate was increased to 200% for future benefits.

WALLER COUNTY, TEXAS

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total OPEB liability:										
Service cost	\$ 327,189	\$ 709,300	\$ 709,300	\$ 753,899	\$ 753,899	\$ 724,207	\$ --	\$ --	\$ --	\$ --
Interest	560,292	482,308	468,668	905,455	832,209	821,816	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	--	(5,133,547)	--	(1,415,220)	--	--	--	--	--	--
Changes of assumptions or other inputs	--	(4,896,123)	--	361,851	--	--	--	--	--	--
Benefit payments	(530,411)	(530,411)	(538,684)	(538,684)	(568,332)	(568,332)	--	--	--	--
Net change in total OPEB liability	357,070	(9,368,473)	639,284	67,301	1,017,776	977,691	--	--	--	--
Total OPEB liability - beginning	12,937,824	22,306,297	21,667,013	21,599,712	20,581,936	19,604,245	--	--	--	--
Total OPEB liability - ending	<u>\$ 13,294,894</u>	<u>\$ 12,937,824</u>	<u>\$ 22,306,297</u>	<u>\$ 21,667,013</u>	<u>\$ 21,599,712</u>	<u>\$ 20,581,936</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-employee payroll	\$ 6,116,226	\$ 6,116,226	\$ 6,217,768	\$ 6,217,768	\$ 7,993,893	\$ 7,993,893	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered-employee payroll	217.37%	211.53%	358.75%	348.47%	270.20%	257.47%	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2023.

There were no changes of assumptions in 2023. The following are the discount rates used in each period.

2023	4.50%
2022	4.31%
2021	4.50%
2020	4.50%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	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 *

	Plan Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB liability:										
Service cost	\$ 39,092	\$ 31,157	\$ 26,539	\$ 17,840	\$ 19,526	\$ 19,180	\$ --	\$ --	\$ --	\$ --
Interest	19,909	19,718	22,048	24,998	22,761	23,550	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	14,332	(16,261)	(4,991)	369	698	(10,548)	--	--	--	--
Changes of assumptions or other inputs	(256,447)	19,240	101,520	166,762	(70,613)	29,975	--	--	--	--
Benefit payments	(27,120)	(23,753)	(24,786)	(22,586)	(22,730)	(24,958)	--	--	--	--
Net change in total OPEB liability	(210,234)	30,101	120,330	187,383	(50,358)	37,199	--	--	--	--
Total OPEB liability - beginning	940,864	910,763	790,433	603,050	653,408	616,209	--	--	--	--
Total OPEB liability - ending	<u>\$ 730,630</u>	<u>\$ 940,864</u>	<u>\$ 910,763</u>	<u>\$ 790,433</u>	<u>\$ 603,050</u>	<u>\$ 653,408</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-employee payroll	\$ 16,950,125	\$ 14,845,533	\$ 14,580,013	\$ 13,285,744	\$ 12,627,791	\$ 12,479,218	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered-employee payroll	4.31%	6.34%	6.25%	5.95%	4.78%	5.24%	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2022.

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

2022	4.31%
2021	2.06%
2020	2.12%
2019	2.74%
2018	4.10%
2017	3.44%
2016	NA
2015	NA
2014	NA
2013	NA

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

WALLER COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2023

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on the modified accrual basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, DA Warrant Seizure, Chapter 19 Voters Registration, District Attorney Apportionment, Sheriff Forfeiture, D.A. Warrant Forfeiture, D.A. Worthless Check, Elections, District Attorney Federal Seized Fund, Law Library, Title IV Juvenile Justice, District Clerk RMPF, RMPF County Clerk/District Clerk, RPF County Clerk, Preservation Fee Birth/Death County Clerk, Courthouse Security, Graffiti Eradication, JP Technology Fund, Child Abuse Prevention, 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, Fire Marshall Service Fund, Constable Pct 4 Article 59 Forfeiture, Court Facility, Justice Court Support, D.A. Worthless Trust Fund, Hospital Trust, Narc Program, Federal Forfeiture, Imprest Fund, VOCA Grant - 1, STEP CMV-00044, STEP Comprehensive 5-1YG-00138, American Rescue Plan, Formula Grant, SETH 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 increased by \$323,882 during the year, and the Road and Bridge Fund appropriations were increased by \$24,000. The additional appropriations were budgeted to be paid by additional revenues, and available fund balance.

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

B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2023, the following funds had expenditures which exceeded appropriations:

District Attorney Apportionment	\$21,535
DA Warrant Forfeitures	10,028
District Attorney Federal Seized Funds	37,840
District Attorney Worthless Trust Fund	44,306
MVCPA Auxilliary Grant	1,993
American Rescue Plan Grant	701,819

C. Deficit Fund Balances

For the year ended December 31, 2023, the following funds had deficits:

Stem CMV 00044	\$2,807
Step Comprehensive S-1YG-00138	7,529
Harvey Buyout Grant	2,560

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, 2023

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Cash and cash equivalents	\$ 6,467,346	\$ 431	\$ 6,467,777
Investments	1,585,909	471,275	2,057,184
Receivables (net of allowances for uncollectibles):			
Fines	53,929	--	53,929
Intergovernmental	47,730	--	47,730
Prepaid items	37,948	--	37,948
Total Assets	<u>\$ 8,192,862</u>	<u>\$ 471,706</u>	<u>\$ 8,664,568</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 19,108	\$ --	\$ 19,108
Other payables and accruals	20,418	--	20,418
Due to other funds	68,656	471,057	539,713
Total Liabilities	<u>108,182</u>	<u>471,057</u>	<u>579,239</u>
Deferred Inflows of Resources			
Deferred revenue	5,658,414	--	5,658,414
Total Deferred Inflows of Resources	<u>5,658,414</u>	<u>--</u>	<u>5,658,414</u>
Fund balances:			
Nonspendable	37,948	--	37,948
Restricted	2,400,164	649	2,400,813
Committed to justice administration	1,050	--	1,050
Unassigned	(12,896)	--	(12,896)
Total fund balances	<u>2,426,266</u>	<u>649</u>	<u>2,426,915</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,192,862</u>	<u>\$ 471,706</u>	<u>\$ 8,664,568</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Intergovernmental	\$ 2,754,340	\$ --	\$ 2,754,340
Charges for services	44,475	--	44,475
Fines	308,677	--	308,677
Interest	79,508	85,504	165,012
Miscellaneous	140,217	--	140,217
Total revenues	<u>3,327,217</u>	<u>85,504</u>	<u>3,412,721</u>
Expenditures:			
Current:			
General government	2,137,779	--	2,137,779
Public safety	208,807	--	208,807
Judicial	78,367	--	78,367
Legal	199,153	--	199,153
Public transportation	354,250	--	354,250
Culture and recreation	54,722	--	54,722
Nondepartmental	11,795	--	11,795
Capital outlay	--	726,058	726,058
Debt service:			
Interest and fiscal charges	10,088	--	10,088
Total expenditures	<u>3,054,961</u>	<u>726,058</u>	<u>3,781,019</u>
Excess (deficiency) of revenues over (under) expenditures	272,256	(640,554)	(368,298)
Other financing sources (uses):			
Transfers in	208,421	--	208,421
Total other financing sources (uses)	<u>208,421</u>	<u>--</u>	<u>208,421</u>
Net change in fund balances	480,677	(640,554)	(159,877)
Fund balances, January 1	1,945,589	641,203	2,586,792
Fund balances, December 31	<u>\$ 2,426,266</u>	<u>\$ 649</u>	<u>\$ 2,426,915</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
ASSETS				
Cash and cash equivalents	\$ 187,021	\$ 5,919	\$ 10,673	\$ 31,208
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Fines	--	--	--	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 187,021</u>	<u>\$ 5,919</u>	<u>\$ 10,673</u>	<u>\$ 31,208</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Other payables and accruals	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	187,021	5,919	10,673	31,208
Committed to justice administration	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>187,021</u>	<u>5,919</u>	<u>10,673</u>	<u>31,208</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 187,021</u>	<u>\$ 5,919</u>	<u>\$ 10,673</u>	<u>\$ 31,208</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>
\$ 2,440	\$ 544	\$ 71,358	\$ 195	\$ 36,963
--	--	151,500	--	181,806
--	--	--	--	2,954
--	--	--	--	--
--	--	--	--	--
<u>\$ 2,440</u>	<u>\$ 544</u>	<u>\$ 222,858</u>	<u>\$ 195</u>	<u>\$ 221,723</u>
\$ --	\$ --	\$ --	\$ --	\$ 1,066
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,066</u>
--	--	--	--	2,955
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,955</u>
--	--	--	--	--
2,440	544	222,858	195	217,702
--	--	--	--	--
--	--	--	--	--
<u>2,440</u>	<u>544</u>	<u>222,858</u>	<u>195</u>	<u>217,702</u>
<u>\$ 2,440</u>	<u>\$ 544</u>	<u>\$ 222,858</u>	<u>\$ 195</u>	<u>\$ 221,723</u>

WALLER COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2023

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
ASSETS				
Cash and cash equivalents	\$ 4,553	\$ 3,438	\$ 29,920	\$ 80,589
Investments	90,168	21,443	71,858	533,090
Receivables (net of allowances for uncollectibles):				
Fines	--	3,812	22,132	2,325
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	37,948
Total Assets	<u>\$ 94,721</u>	<u>\$ 28,693</u>	<u>\$ 123,910</u>	<u>\$ 653,952</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ 691
Other payables and accruals	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>691</u>
Deferred Inflows of Resources				
Deferred revenue	--	3,812	22,132	2,325
Total Deferred Inflows of Resources	<u>--</u>	<u>3,812</u>	<u>22,132</u>	<u>2,325</u>
Fund balances:				
Nonspendable	--	--	--	37,948
Restricted	94,721	24,881	101,778	612,988
Committed to justice administration	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>94,721</u>	<u>24,881</u>	<u>101,778</u>	<u>650,936</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 94,721</u>	<u>\$ 28,693</u>	<u>\$ 123,910</u>	<u>\$ 653,952</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ 4,247	\$ 35,079	\$ 151	\$ 1,694	\$ 819
28,339	164,164	673	66,144	720
--	13,018	25	2,751	388
--	--	--	--	--
--	--	--	--	--
<u>\$ 32,586</u>	<u>\$ 212,261</u>	<u>\$ 849</u>	<u>\$ 70,589</u>	<u>\$ 1,927</u>
\$ --	\$ --	\$ --	\$ 600	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>600</u>	<u>--</u>
--	13,019	25	2,751	388
<u>--</u>	<u>13,019</u>	<u>25</u>	<u>2,751</u>	<u>388</u>
--	--	--	--	--
32,586	199,242	824	67,238	1,539
--	--	--	--	--
--	--	--	--	--
<u>32,586</u>	<u>199,242</u>	<u>824</u>	<u>67,238</u>	<u>1,539</u>
<u>\$ 32,586</u>	<u>\$ 212,261</u>	<u>\$ 849</u>	<u>\$ 70,589</u>	<u>\$ 1,927</u>

WALLER COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2023

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
ASSETS				
Cash and cash equivalents	\$ 304	\$ 7,609	\$ --	\$ 2,460
Investments	39,215	49,216	29,261	5,416
Receivables (net of allowances for uncollectibles):				
Fines	137	87	490	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 39,656</u>	<u>\$ 56,912</u>	<u>\$ 29,751</u>	<u>\$ 7,876</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Other payables and accruals	--	--	--	--
Due to other funds	--	--	5,104	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>5,104</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue	138	88	490	--
Total Deferred Inflows of Resources	<u>138</u>	<u>88</u>	<u>490</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	39,518	56,824	24,157	7,876
Committed to justice administration	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>39,518</u>	<u>56,824</u>	<u>24,157</u>	<u>7,876</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,656</u>	<u>\$ 56,912</u>	<u>\$ 29,751</u>	<u>\$ 7,876</u>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ 1,372	\$ 4,006	\$ 395	\$ 13,325	\$ 1,050
2,748	32,279	28,631	85,990	--
--	--	2,900	--	1,422
--	--	--	--	--
--	--	--	--	--
<u>\$ 4,120</u>	<u>\$ 36,285</u>	<u>\$ 31,926</u>	<u>\$ 99,315</u>	<u>\$ 2,472</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	634	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>634</u>	<u>--</u>
--	--	2,900	--	1,422
<u>--</u>	<u>--</u>	<u>2,900</u>	<u>--</u>	<u>1,422</u>
--	--	--	--	--
4,120	36,285	29,026	98,681	--
--	--	--	--	1,050
--	--	--	--	--
<u>4,120</u>	<u>36,285</u>	<u>29,026</u>	<u>98,681</u>	<u>1,050</u>
<u>\$ 4,120</u>	<u>\$ 36,285</u>	<u>\$ 31,926</u>	<u>\$ 99,315</u>	<u>\$ 2,472</u>

WALLER COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2023

	Fire Marshall Service Fund	Constable Pct 4 Article 59 Forfeiture	Court Facility	Justice Court Support
ASSETS				
Cash and cash equivalents	\$ 107,426	\$ 1,810	\$ 35,517	\$ 49,322
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Fines	--	--	1,488	--
Intergovernmental	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u>\$ 107,426</u>	<u>\$ 1,810</u>	<u>\$ 37,005</u>	<u>\$ 49,322</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Other payables and accruals	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue	--	--	1,488	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>1,488</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	107,426	1,810	35,517	49,322
Committed to justice administration	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>107,426</u>	<u>1,810</u>	<u>35,517</u>	<u>49,322</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 107,426</u>	<u>\$ 1,810</u>	<u>\$ 37,005</u>	<u>\$ 49,322</u>

D.A. Worthless Trust Fund	Hospital Trust	Narc Program	Federal Forfeiture	Imprest
\$ 4,998	\$ --	\$ 11	\$ 265,285	\$ 26,758
--	3,248	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 4,998</u>	<u>\$ 3,248</u>	<u>\$ 11</u>	<u>\$ 265,285</u>	<u>\$ 26,758</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	265,170	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>265,170</u>	<u>--</u>
--	--	--	--	--
4,998	3,248	11	115	26,758
--	--	--	--	--
<u>4,998</u>	<u>3,248</u>	<u>11</u>	<u>115</u>	<u>26,758</u>
<u>\$ 4,998</u>	<u>\$ 3,248</u>	<u>\$ 11</u>	<u>\$ 265,285</u>	<u>\$ 26,758</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	SCAAP	VOCA Grant-1	STEP CMV 00044
ASSETS			
Cash and cash equivalents	\$ 83,847	\$ 9,492	\$ --
Investments	--	--	--
Receivables (net of allowances for uncollectibles):			
Fines	--	--	--
Intergovernmental	5,502	9,786	3,899
Prepaid items	--	--	--
Total Assets	\$ 89,349	\$ 19,278	\$ 3,899
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ --	\$ --	\$ --
Other payables and accruals	--	1,006	189
Due to other funds	--	18,092	6,517
Total Liabilities	--	19,098	6,706
Deferred Inflows of Resources			
Deferred revenue	79,681	--	--
Total Deferred Inflows of Resources	79,681	--	--
Fund balances:			
Nonspendable	--	--	--
Restricted	9,668	180	--
Committed to justice administration	--	--	--
Unassigned	--	--	(2,807)
Total fund balances (deficits)	9,668	180	(2,807)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 89,349	\$ 19,278	\$ 3,899

STEP Comprehensive S-1YG-00138	Harvey Buyout Grant	Harvey Infrastructure	American Rescue Plan Grant	SAVNS Grant #1446517 2013-2014
\$ 2,648	\$ 32	\$ 267	\$ 5,292,601	\$ --
--	--	--	--	--
--	--	--	--	--
4,226	250	--	--	10,386
--	--	--	--	--
<u>\$ 6,874</u>	<u>\$ 282</u>	<u>\$ 267</u>	<u>\$ 5,292,601</u>	<u>\$ 10,386</u>
\$ --	\$ --	\$ --	\$ 15,248	\$ 1,503
866	--	--	17,723	--
<u>13,537</u>	<u>2,842</u>	<u>--</u>	--	<u>8,883</u>
<u>14,403</u>	<u>2,842</u>	<u>--</u>	<u>32,971</u>	<u>10,386</u>
--	--	--	5,259,630	--
--	--	--	<u>5,259,630</u>	--
--	--	--	--	--
--	--	267	--	--
--	--	--	--	--
(7,529)	(2,560)	--	--	--
<u>(7,529)</u>	<u>(2,560)</u>	<u>267</u>	<u>--</u>	<u>--</u>
<u>\$ 6,874</u>	<u>\$ 282</u>	<u>\$ 267</u>	<u>\$ 5,292,601</u>	<u>\$ 10,386</u>

WALLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

EXHIBIT C-3
Page 6 of 6

	Formula Grant	SETH Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
Cash and cash equivalents	\$ --	\$ 50,000	\$ 6,467,346
Investments	--	--	1,585,909
Receivables (net of allowances for uncollectibles):			
Fines	--	--	53,929
Intergovernmental	13,681	--	47,730
Prepaid items	--	--	37,948
Total Assets	<u>\$ 13,681</u>	<u>\$ 50,000</u>	<u>\$ 8,192,862</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ --	\$ --	\$ 19,108
Other payables and accruals	--	--	20,418
Due to other funds	13,681	--	68,656
Total Liabilities	<u>13,681</u>	<u>--</u>	<u>108,182</u>
Deferred Inflows of Resources			
Deferred revenue	--	--	5,658,414
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>5,658,414</u>
Fund balances:			
Nonspendable	--	--	37,948
Restricted	--	50,000	2,400,164
Committed to justice administration	--	--	1,050
Unassigned	--	--	(12,896)
Total fund balances (deficits)	<u>--</u>	<u>50,000</u>	<u>2,426,266</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,681</u>	<u>\$ 50,000</u>	<u>\$ 8,192,862</u>

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WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	D.A. Warrant Seizure	Chapter 19 Voter's Registration	District Attorney Apportionment	Sheriff Forfeiture
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	--	--
Fines	--	--	--	12,284
Interest	806	25	50	136
Miscellaneous	--	--	--	--
Total revenues	<u>806</u>	<u>25</u>	<u>50</u>	<u>12,420</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	37,342	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>37,342</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	806	25	(37,292)	12,420
Other financing sources (uses):				
Transfers in	--	--	29,368	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>29,368</u>	<u>--</u>
Net change in fund balances	806	25	(7,924)	12,420
Fund balances, January 1	186,215	5,894	18,597	18,788
Fund balances (deficits), December 31	<u>\$ 187,021</u>	<u>\$ 5,919</u>	<u>\$ 10,673</u>	<u>\$ 31,208</u>

D.A. Warrant Forfeiture	D.A. Worthless Check	Elections	District Attorney Federal Seized Funds	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	30,277
22	3	7,178	20	8,807
--	--	63,063	27,802	--
<u>22</u>	<u>3</u>	<u>70,241</u>	<u>27,822</u>	<u>39,084</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	414	--	55,163	3,287
--	--	--	--	--
--	--	--	--	--
10,088	--	--	--	--
<u>10,088</u>	<u>414</u>	<u>--</u>	<u>55,163</u>	<u>3,287</u>
(10,066)	(411)	70,241	(27,341)	35,797
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(10,066)	(411)	70,241	(27,341)	35,797
12,506	955	152,617	27,536	181,905
<u>\$ 2,440</u>	<u>\$ 544</u>	<u>\$ 222,858</u>	<u>\$ 195</u>	<u>\$ 217,702</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Title IV Juvenile Justice	District Clerk RMPF	RMPF County Clerk District Clerk	RPF County Clerk
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	--	--
Fines	--	1,429	27,788	162,868
Interest	4,379	1,059	3,450	25,213
Miscellaneous	--	--	--	--
Total revenues	<u>4,379</u>	<u>2,488</u>	<u>31,238</u>	<u>188,081</u>
Expenditures:				
Current:				
General government	--	--	--	53,574
Public safety	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>53,574</u>
Excess (deficiency) of revenues over (under) expenditures	4,379	2,488	31,238	134,507
Other financing sources (uses):				
Transfers in	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	4,379	2,488	31,238	134,507
Fund balances, January 1	90,342	22,393	70,540	516,429
Fund balances (deficits), December 31	<u>\$ 94,721</u>	<u>\$ 24,881</u>	<u>\$ 101,778</u>	<u>\$ 650,936</u>

Preservation Fee Birth Death County Clerk	Courthouse Security	Graffiti Eradication	JP Technology Fee	Child Abuse Prevention
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
2,169	54,054	150	16,086	66
1,380	8,146	34	4,999	39
--	--	--	--	--
<u>3,549</u>	<u>62,200</u>	<u>184</u>	<u>21,085</u>	<u>105</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	56,640	--
--	--	--	--	--
--	--	--	--	--
--	11,795	--	--	--
--	--	--	--	--
<u>--</u>	<u>11,795</u>	<u>--</u>	<u>56,640</u>	<u>--</u>
3,549	50,405	184	(35,555)	105
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,549	50,405	184	(35,555)	105
29,037	148,837	640	102,793	1,434
<u>\$ 32,586</u>	<u>\$ 199,242</u>	<u>\$ 824</u>	<u>\$ 67,238</u>	<u>\$ 1,539</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Family Protection Fee	Court Initiated Guardianship	Justice Court Security	County Clerk Technology
Revenues:				
Intergovernmental	\$ --	\$ 4,990	\$ --	\$ --
Charges for services	--	--	--	--
Fines	--	--	344	425
Interest	1,884	2,371	1,491	274
Miscellaneous	--	--	--	--
Total revenues	<u>1,884</u>	<u>7,361</u>	<u>1,835</u>	<u>699</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	5,330	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>5,330</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,884	7,361	(3,495)	699
Other financing sources (uses):				
Transfers in	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,884	7,361	(3,495)	699
Fund balances, January 1	37,634	49,463	27,652	7,177
Fund balances (deficits), December 31	<u>\$ 39,518</u>	<u>\$ 56,824</u>	<u>\$ 24,157</u>	<u>\$ 7,876</u>

District Clerk Technology	CC Records Preservation Digitization	DC Records Preservation Digitization	DA Pre Trial Diversion	Juvenile Case Manager
\$ --	\$ --	\$ --	\$ 52,100	\$ --
--	--	--	--	952
177	--	560	--	--
140	1,573	1,645	3,556	4
--	--	--	--	--
<u>317</u>	<u>1,573</u>	<u>2,205</u>	<u>55,656</u>	<u>956</u>
--	--	--	--	--
--	--	--	--	--
--	--	21,727	--	--
--	--	--	30,480	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>21,727</u>	<u>30,480</u>	<u>--</u>
317	1,573	(19,522)	25,176	956
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
317	1,573	(19,522)	25,176	956
3,803	34,712	48,548	73,505	94
<u>\$ 4,120</u>	<u>\$ 36,285</u>	<u>\$ 29,026</u>	<u>\$ 98,681</u>	<u>\$ 1,050</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Fire Marshall Service Fund	Constable Pct 4 Article 59 Forfeiture	Court Facility	Justice Court Support
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	17,302	26,221
Fines	--	--	--	--
Interest	--	12	133	184
Miscellaneous	--	--	--	--
Total revenues	<u>--</u>	<u>12</u>	<u>17,435</u>	<u>26,405</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public transportation	--	--	--	--
Culture and recreation	--	--	--	--
Nondepartmental	--	--	--	--
Debt service:				
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	12	17,435	26,405
Other financing sources (uses):				
Transfers in	107,426	--	--	--
Total other financing sources (uses)	<u>107,426</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	107,426	12	17,435	26,405
Fund balances, January 1	--	1,798	18,082	22,917
Fund balances (deficits), December 31	<u>\$ 107,426</u>	<u>\$ 1,810</u>	<u>\$ 35,517</u>	<u>\$ 49,322</u>

D.A. Worthless Trust Fund	Hospital Trust	Narc Program	Federal Forfeiture	Imprest
\$ --	\$ --	\$ --	\$ 77,951	\$ 11,754
--	--	--	--	--
--	--	--	--	--
66	158	--	115	102
49,352	--	--	--	--
49,418	158	--	78,066	11,856
--	--	--	--	--
--	--	--	77,951	9,966
--	--	--	--	--
48,952	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
48,952	--	--	77,951	9,966
466	158	--	115	1,890
--	--	--	--	--
--	--	--	--	--
466	158	--	115	1,890
4,532	3,090	11	--	24,868
\$ 4,998	\$ 3,248	\$ 11	\$ 115	\$ 26,758

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	SCAAP	VOCA Grant-1	STEP CMV 00044
Revenues:			
Intergovernmental	\$ 9,668	\$ 52,780	\$ 8,408
Charges for services	--	--	--
Fines	--	--	--
Interest	--	--	--
Miscellaneous	--	--	--
Total revenues	<u>9,668</u>	<u>52,780</u>	<u>8,408</u>
Expenditures:			
Current:			
General government	--	--	--
Public safety	9,668	64,559	11,215
Judicial	--	--	--
Legal	--	--	--
Public transportation	--	--	--
Culture and recreation	--	--	--
Nondepartmental	--	--	--
Debt service:			
Interest and fiscal charges	--	--	--
Total expenditures	<u>9,668</u>	<u>64,559</u>	<u>11,215</u>
Excess (deficiency) of revenues over (under) expenditures	--	(11,779)	(2,807)
Other financing sources (uses):			
Transfers in	9,668	11,959	--
Total other financing sources (uses)	<u>9,668</u>	<u>11,959</u>	<u>--</u>
Net change in fund balances	9,668	180	(2,807)
Fund balances, January 1	--	--	--
Fund balances (deficits), December 31	<u>\$ 9,668</u>	<u>\$ 180</u>	<u>\$ (2,807)</u>

STEP Comprehensive S-1YG-00138	Harvey Buyout Grant	Harvey Infrastructure	American Rescue Plan Grant	SAVNS Grant #1446517 2013-2014
\$ 22,589	\$ 245,487	\$ 106,171	\$ 2,084,205	\$ 23,515
--	--	--	--	--
--	--	--	--	--
--	19	35	--	--
--	--	--	--	--
<u>22,589</u>	<u>245,506</u>	<u>106,206</u>	<u>2,084,205</u>	<u>23,515</u>
--	--	--	--	--
30,118	--	--	2,084,205	--
--	--	--	--	--
--	--	--	--	--
--	248,079	106,171	--	23,515
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>30,118</u>	<u>248,079</u>	<u>106,171</u>	<u>2,084,205</u>	<u>23,515</u>
(7,529)	(2,573)	35	--	--
--	--	--	--	--
--	--	--	--	--
(7,529)	(2,573)	35	--	--
--	13	232	--	--
<u>\$ (7,529)</u>	<u>\$ (2,560)</u>	<u>\$ 267</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, 2023

	Formula Grant	SETH Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
Intergovernmental	\$ 54,722	\$ --	\$ 2,754,340
Charges for services	--	--	44,475
Fines	--	--	308,677
Interest	--	--	79,508
Miscellaneous	--	--	140,217
Total revenues	<u>54,722</u>	<u>--</u>	<u>3,327,217</u>
Expenditures:			
Current:			
General government	--	--	2,137,779
Public safety	--	--	208,807
Judicial	--	--	78,367
Legal	--	--	199,153
Public transportation	--	--	354,250
Culture and recreation	54,722	--	54,722
Nondepartmental	--	--	11,795
Debt service:			
Interest and fiscal charges	--	--	10,088
Total expenditures	<u>54,722</u>	<u>--</u>	<u>3,054,961</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	272,256
Other financing sources (uses):			
Transfers in	--	50,000	208,421
Total other financing sources (uses)	<u>--</u>	<u>50,000</u>	<u>208,421</u>
Net change in fund balances	--	50,000	480,677
Fund balances, January 1	--	--	1,945,589
Fund balances (deficits), December 31	<u>\$ --</u>	<u>\$ 50,000</u>	<u>\$ 2,426,266</u>

WALLER COUNTY, TEXAS

D.A. WARRANT SEIZURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 806	\$ 806
Total revenues	<u>--</u>	<u>806</u>	<u>806</u>
Expenditures:			
Current:			
Legal			
D.A. Warrants	280,925	--	280,925
Total Legal	<u>280,925</u>	<u>--</u>	<u>280,925</u>
Total expenditures	<u>280,925</u>	<u>--</u>	<u>280,925</u>
Net change in fund balances	(280,925)	806	281,731
Fund balance, January 1	186,215	186,215	--
Fund balance, December 31	<u><u>\$ (94,710)</u></u>	<u><u>\$ 187,021</u></u>	<u><u>\$ 281,731</u></u>

WALLER COUNTY, TEXAS**EXHIBIT C-6**

CHAPTER 19 VOTERS REGISTRATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 25	\$ 25
Total revenues	<u>--</u>	<u>25</u>	<u>25</u>
Expenditures:			
Current:			
General Government			
Voter Registrar	5,882	--	5,882
Total General Government	<u>5,882</u>	<u>--</u>	<u>5,882</u>
Total expenditures	<u>5,882</u>	<u>--</u>	<u>5,882</u>
Net change in fund balances	(5,882)	25	5,907
Fund balance, January 1	5,894	5,894	--
Fund balance, December 31	<u>\$ 12</u>	<u>\$ 5,919</u>	<u>\$ 5,907</u>

WALLER COUNTY, TEXAS

DISTRICT ATTORNEY APPORTIONMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 50	\$ 50
Total revenues	<u>--</u>	<u>50</u>	<u>50</u>
Expenditures:			
Current:			
Legal			
D.A. Apportionment	<u>15,757</u>	<u>37,342</u>	<u>(21,585)</u>
Total Legal	<u>15,757</u>	<u>37,342</u>	<u>(21,585)</u>
Total expenditures	<u>15,757</u>	<u>37,342</u>	<u>(21,585)</u>
Excess (deficiency) of revenues over (under) expenditures	(15,757)	(37,292)	(21,535)
Other financing sources (uses):			
Transfers in	<u>15,757</u>	<u>29,368</u>	<u>13,611</u>
Total other financing sources (uses)	<u>15,757</u>	<u>29,368</u>	<u>(13,611)</u>
Net change in fund balances	--	(7,924)	(7,924)
Fund balance, January 1	<u>18,597</u>	<u>18,597</u>	--
Fund balance, December 31	<u>\$ 18,597</u>	<u>\$ 10,673</u>	<u>\$ (7,924)</u>

WALLER COUNTY, TEXAS

SHERIFF FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 12,284	\$ 12,284
Interest	--	136	136
Total revenues	<u>--</u>	<u>12,420</u>	<u>12,420</u>
Expenditures:			
Current:			
Public Safety			
Sheriff Forfeiture	11,311	--	11,311
Total Public Safety	<u>11,311</u>	<u>--</u>	<u>11,311</u>
Total expenditures	<u>11,311</u>	<u>--</u>	<u>11,311</u>
Net change in fund balances	(11,311)	12,420	23,731
Fund balance, January 1	18,788	18,788	--
Fund balance, December 31	<u>\$ 7,477</u>	<u>\$ 31,208</u>	<u>\$ 23,731</u>

WALLER COUNTY, TEXAS

D.A. WARRANT FORFEITURE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Interest	\$ --	\$ 22	\$ 22
Total revenues	<u>--</u>	<u>22</u>	<u>22</u>
Expenditures:			
Debt service:			
Interest and fiscal charges	60	10,088	(10,028)
Total Debt Service	<u>60</u>	<u>10,088</u>	<u>(10,028)</u>
Total expenditures	<u>60</u>	<u>10,088</u>	<u>(10,028)</u>
Net change in fund balances	(60)	(10,066)	(10,006)
Fund balance, January 1	12,506	12,506	--
Fund balance, December 31	<u>\$ 12,446</u>	<u>\$ 2,440</u>	<u>\$ (10,006)</u>

WALLER COUNTY, TEXAS**EXHIBIT C-10**

D.A. WORTHLESS CHECK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 3	\$ 3
Total revenues	<u>--</u>	<u>3</u>	<u>3</u>
Expenditures:			
Current:			
Legal			
D.A. Worthless Check	984	414	570
Total Legal	<u>984</u>	<u>414</u>	<u>570</u>
Total expenditures	<u>984</u>	<u>414</u>	<u>570</u>
Net change in fund balances	(984)	(411)	573
Fund balance, January 1	955	955	--
Fund balance, December 31	<u>\$ (29)</u>	<u>\$ 544</u>	<u>\$ 573</u>

WALLER COUNTY, TEXAS
 ELECTIONS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 7,178	\$ 7,178
Miscellaneous	--	63,063	63,063
Total revenues	--	70,241	70,241
Expenditures:			
Current:			
Nondepartmental			
Elections	102,768	--	102,768
Total Nondepartmental	102,768	--	102,768
Total expenditures	102,768	--	102,768
Excess (deficiency) of revenues over (under) expenditures	(102,768)	70,241	173,009
Other financing sources (uses):			
Transfers in	113,605	--	(113,605)
Total other financing sources (uses)	113,605	--	(113,605)
Net change in fund balances	10,837	70,241	59,404
Fund balance, January 1	152,617	152,617	--
Fund balance, December 31	\$ 163,454	\$ 222,858	\$ 59,404

WALLER COUNTY, TEXAS**EXHIBIT C-12**

DISTRICT ATTORNEY FEDERAL SEIZED FUNDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 20	\$ 20
Miscellaneous	--	27,802	27,802
Total revenues	--	27,822	27,822
Expenditures:			
Current:			
Legal			
D.A. Forfeiture	17,323	55,163	(37,840)
Total Legal	17,323	55,163	(37,840)
Total expenditures	17,323	55,163	(37,840)
Net change in fund balances	(17,323)	(27,341)	(10,018)
Fund balance, January 1	27,536	27,536	--
Fund balance, December 31	\$ 10,213	\$ 195	\$ (10,018)

WALLER COUNTY, TEXAS**EXHIBIT C-13**

LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ --	\$ 30,277	\$ 30,277
Interest	--	8,807	8,807
Total revenues	<u> --</u>	<u> 39,084</u>	<u> 39,084</u>
Expenditures:			
Current:			
Legal			
Law Library	<u> 148,007</u>	<u> 3,287</u>	<u> 144,720</u>
Total Legal	<u> 148,007</u>	<u> 3,287</u>	<u> 144,720</u>
Total expenditures	<u> 148,007</u>	<u> 3,287</u>	<u> 144,720</u>
Net change in fund balances	(148,007)	35,797	183,804
Fund balance, January 1	<u> 181,905</u>	<u> 181,905</u>	<u> --</u>
Fund balance, December 31	<u>\$ 33,898</u>	<u>\$ 217,702</u>	<u>\$ 183,804</u>

WALLER COUNTY, TEXAS

EXHIBIT C-14

TITLE IV JUVENILE JUSTICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 4,379	\$ 4,379
Total revenues	<u>--</u>	<u>4,379</u>	<u>4,379</u>
Expenditures:			
Current:			
Judicial			
Title V Juvenile Justice	89,223	--	89,223
Total Judicial	<u>89,223</u>	<u>--</u>	<u>89,223</u>
Total expenditures	<u>89,223</u>	<u>--</u>	<u>89,223</u>
Net change in fund balances	(89,223)	4,379	93,602
Fund balance, January 1	90,342	90,342	--
Fund balance, December 31	<u>\$ 1,119</u>	<u>\$ 94,721</u>	<u>\$ 93,602</u>

WALLER COUNTY, TEXAS

DISTRICT CLERK RMPF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 1,429	\$ 1,429
Interest	--	1,059	1,059
Total revenues	--	2,488	2,488
Expenditures:			
Current:			
Judicial			
District Clerk Records Preservation	73,927	--	73,927
Total Judicial	73,927	--	73,927
Total expenditures	73,927	--	73,927
Net change in fund balances	(73,927)	2,488	76,415
Fund balance, January 1	22,393	22,393	--
Fund balance, December 31	<u>\$ (51,534)</u>	<u>\$ 24,881</u>	<u>\$ 76,415</u>

WALLER COUNTY, TEXAS

RMPF COUNTY CLERK/DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ --	\$ 27,788	\$ 27,788
Interest	--	3,450	3,450
Total revenues	<u>--</u>	<u>31,238</u>	<u>31,238</u>
Expenditures:			
Current:			
General Government			
Records Management	54,200	--	54,200
Total General Government	<u>54,200</u>	<u>--</u>	<u>54,200</u>
Total expenditures	<u>54,200</u>	<u>--</u>	<u>54,200</u>
Net change in fund balances	(54,200)	31,238	85,438
Fund balance, January 1	70,540	70,540	--
Fund balance, December 31	<u>\$ 16,340</u>	<u>\$ 101,778</u>	<u>\$ 85,438</u>

WALLER COUNTY, TEXAS

RPF COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ 167,935	\$ 162,868	\$ (5,067)
Interest	--	25,213	25,213
Total revenues	<u>167,935</u>	<u>188,081</u>	<u>20,146</u>
Expenditures:			
Current:			
General Government			
Records Preservation	556,496	53,574	502,922
Total General Government	<u>556,496</u>	<u>53,574</u>	<u>502,922</u>
Total expenditures	<u>556,496</u>	<u>53,574</u>	<u>502,922</u>
Net change in fund balances	(388,561)	134,507	523,068
Fund balance, January 1	516,429	516,429	--
Fund balance, December 31	<u>\$ 127,868</u>	<u>\$ 650,936</u>	<u>\$ 523,068</u>

WALLER COUNTY, TEXAS

PRESERVATION FEE BIRTH/DEATH COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 2,169	\$ 2,169
Interest	--	1,380	1,380
Total revenues	--	3,549	3,549
Expenditures:			
Current:			
General Government			
Preservation Fee Birth/DeathCounty Clerk	26,758	--	26,758
Total General Government	26,758	--	26,758
Total expenditures	26,758	--	26,758
Net change in fund balances	(26,758)	3,549	30,307
Fund balance, January 1	29,037	29,037	--
Fund balance, December 31	\$ 2,279	\$ 32,586	\$ 30,307

WALLER COUNTY, TEXAS

COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ --	\$ 54,054	\$ 54,054
Interest	--	8,146	8,146
Total revenues	<u>--</u>	<u>62,200</u>	<u>62,200</u>
Expenditures:			
Current:			
Nondepartmental			
Courthouse Security	104,375	11,795	92,580
Total Nondepartmental	<u>104,375</u>	<u>11,795</u>	<u>92,580</u>
Total expenditures	<u>104,375</u>	<u>11,795</u>	<u>92,580</u>
Excess (deficiency) of revenues over (under) expenditures	(104,375)	50,405	154,780
Other financing sources (uses):			
Transfers out	(25,000)	--	25,000
Total other financing sources (uses)	<u>(25,000)</u>	<u>--</u>	<u>25,000</u>
Net change in fund balances	(129,375)	50,405	179,780
Fund balance, January 1	148,837	148,837	--
Fund balance, December 31	<u>\$ 19,462</u>	<u>\$ 199,242</u>	<u>\$ 179,780</u>

WALLER COUNTY, TEXAS**EXHIBIT C-20**

GRAFFITI ERADICATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 150	\$ 150
Interest	--	34	34
Total revenues	<u>--</u>	<u>184</u>	<u>184</u>
Expenditures:			
Current:			
Public Safety			
Graffiti Eradication	631	--	631
Total Public Safety	<u>631</u>	<u>--</u>	<u>631</u>
Total expenditures	<u>631</u>	<u>--</u>	<u>631</u>
Net change in fund balances	(631)	184	815
Fund balance, January 1	640	640	--
Fund balance, December 31	<u>\$ 9</u>	<u>\$ 824</u>	<u>\$ 815</u>

WALLER COUNTY, TEXAS

JP TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 16,086	\$ 16,086
Interest	--	4,999	4,999
Total revenues	--	21,085	21,085
Expenditures:			
Current:			
Judicial			
Justice Court Technology	82,868	56,640	26,228
Total Judicial	82,868	56,640	26,228
Total expenditures	82,868	56,640	26,228
Excess (deficiency) of revenues over (under) expenditures	(82,868)	(35,555)	47,313
Other financing sources (uses):			
Transfers out	(50,000)	--	50,000
Total other financing sources (uses)	(50,000)	--	50,000
Net change in fund balances	(132,868)	(35,555)	97,313
Fund balance, January 1	102,793	102,793	--
Fund balance, December 31	\$ (30,075)	\$ 67,238	\$ 97,313

WALLER COUNTY, TEXAS

CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 66	\$ 66
Interest	--	39	39
Total revenues	<u>--</u>	<u>105</u>	<u>105</u>
Expenditures:			
Current:			
Public Safety			
Juvenile Probation Grants 3	1,305	--	1,305
Total Public Safety	<u>1,305</u>	<u>--</u>	<u>1,305</u>
Total expenditures	<u>1,305</u>	<u>--</u>	<u>1,305</u>
Net change in fund balances	(1,305)	105	1,410
Fund balance, January 1	1,434	1,434	--
Fund balance, December 31	<u>\$ 129</u>	<u>\$ 1,539</u>	<u>\$ 1,410</u>

WALLER COUNTY, TEXAS

FAMILY PROTECTION FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 1,884	\$ 1,884
Total revenues	<u>--</u>	<u>1,884</u>	<u>1,884</u>
Expenditures:			
Current:			
Judicial			
Docket Management	37,054	--	37,054
Total Judicial	<u>37,054</u>	<u>--</u>	<u>37,054</u>
Total expenditures	<u>37,054</u>	<u>--</u>	<u>37,054</u>
Net change in fund balances	(37,054)	1,884	38,938
Fund balance, January 1	37,634	37,634	--
Fund balance, December 31	<u>\$ 580</u>	<u>\$ 39,518</u>	<u>\$ 38,938</u>

WALLER COUNTY, TEXAS**EXHIBIT C-24**

COURT INITIATED GUARDIANSHIP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ --	\$ 4,990	\$ 4,990
Interest	--	2,371	2,371
Total revenues	--	7,361	7,361
Expenditures:			
Current:			
Judicial			
Special Revenue Support Court Initiative	42,595	--	42,595
Total Judicial	42,595	--	42,595
Total expenditures	42,595	--	42,595
Net change in fund balances	(42,595)	7,361	49,956
Fund balance, January 1	49,463	49,463	--
Fund balance, December 31	\$ 6,868	\$ 56,824	\$ 49,956

WALLER COUNTY, TEXAS

JUSTICE COURT SECURITY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 344	\$ 344
Interest	--	1,491	1,491
Total revenues	--	1,835	1,835
Expenditures:			
Current:			
Public Safety			
Juvenile Probation Grants	45,615	5,330	40,285
Total Public Safety	45,615	5,330	40,285
Total expenditures	45,615	5,330	40,285
Excess (deficiency) of revenues over (under) expenditures	(45,615)	(3,495)	42,120
Other financing sources (uses):			
Transfers out	10,000	--	(10,000)
Total other financing sources (uses)	10,000	--	(10,000)
Net change in fund balances	(35,615)	(3,495)	32,120
Fund balance, January 1	27,652	27,652	--
Fund balance, December 31	<u>\$ (7,963)</u>	<u>\$ 24,157</u>	<u>\$ 32,120</u>

WALLER COUNTY, TEXAS
COUNTY CLERK TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 425	\$ 425
Interest	--	274	274
Total revenues	--	699	699
Expenditures:			
Current:			
General Government			
County Clerk Technology	6,554	--	6,554
Total General Government	6,554	--	6,554
Total expenditures	6,554	--	6,554
Net change in fund balances	(6,554)	699	7,253
Fund balance, January 1	7,177	7,177	--
Fund balance, December 31	\$ 623	\$ 7,876	\$ 7,253

WALLER COUNTY, TEXAS**EXHIBIT C-27**

DISTRICT CLERK TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ --	\$ 177	\$ 177
Interest	--	140	140
Total revenues	<u>--</u>	<u>317</u>	<u>317</u>
Expenditures:			
Current:			
Judicial			
District Clerk Preservation and Digitization	3,464	--	3,464
Total Judicial	<u>3,464</u>	<u>--</u>	<u>3,464</u>
Total expenditures	<u>3,464</u>	<u>--</u>	<u>3,464</u>
Net change in fund balances	(3,464)	317	3,781
Fund balance, January 1	3,803	3,803	--
Fund balance, December 31	<u>\$ 339</u>	<u>\$ 4,120</u>	<u>\$ 3,781</u>

WALLER COUNTY, TEXAS

CC RECORDS PRESERVATION DIGITIZATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 1,573	\$ 1,573
Total revenues	<u>--</u>	<u>1,573</u>	<u>1,573</u>
Expenditures:			
Current:			
General Government			
County Clerk Preservation and Digitization	34,212	--	34,212
Total General Government	<u>34,212</u>	<u>--</u>	<u>34,212</u>
Total expenditures	<u>34,212</u>	<u>--</u>	<u>34,212</u>
Net change in fund balances	(34,212)	1,573	35,785
Fund balance, January 1	34,712	34,712	--
Fund balance, December 31	<u>\$ 500</u>	<u>\$ 36,285</u>	<u>\$ 35,785</u>

WALLER COUNTY, TEXAS

DC RECORDS PRESERVATION DIGITIZATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Fines	\$ --	\$ 560	\$ 560
Interest	--	1,645	1,645
Total revenues	<u>--</u>	<u>2,205</u>	<u>2,205</u>
Expenditures:			
Current:			
Judicial			
District Clerk Records Preservation	59,537	21,727	37,810
Total Judicial	<u>59,537</u>	<u>21,727</u>	<u>37,810</u>
Total expenditures	<u>59,537</u>	<u>21,727</u>	<u>37,810</u>
Net change in fund balances	(59,537)	(19,522)	40,015
Fund balance, January 1	48,548	48,548	--
Fund balance, December 31	<u>\$ (10,989)</u>	<u>\$ 29,026</u>	<u>\$ 40,015</u>

WALLER COUNTY, TEXAS

DA PRETRIAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ --	\$ 52,100	\$ 52,100
Interest	--	3,556	3,556
Total revenues	<u>--</u>	<u>55,656</u>	<u>55,656</u>
Expenditures:			
Current:			
Legal			
D.A. Pre Trial Diversion	<u>46,761</u>	<u>30,480</u>	<u>16,281</u>
Total Legal	<u>46,761</u>	<u>30,480</u>	<u>16,281</u>
Total expenditures	<u>46,761</u>	<u>30,480</u>	<u>16,281</u>
Net change in fund balances	(46,761)	25,176	71,937
Fund balance, January 1	<u>73,505</u>	<u>73,505</u>	--
Fund balance, December 31	<u>\$ 26,744</u>	<u>\$ 98,681</u>	<u>\$ 71,937</u>

WALLER COUNTY, TEXAS

JUVENILE CASE MANAGER
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for services	\$ --	\$ 952	\$ 952
Interest	--	4	4
Total revenues	<u>--</u>	<u>956</u>	<u>956</u>
Other financing sources (uses):			
Transfers out	(1,189)	--	1,189
Total other financing sources (uses)	<u>(1,189)</u>	<u>--</u>	<u>1,189</u>
Net change in fund balances	(1,189)	956	2,145
Fund balance, January 1	94	94	--
Fund balance, December 31	<u>\$ (1,095)</u>	<u>\$ 1,050</u>	<u>\$ 2,145</u>

WALLER COUNTY, TEXAS

FIRE MARSHALL SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
Public Safety			
Fire Marshall	\$ 107,427	\$ --	\$ 107,427
Total Public Safety	<u>107,427</u>	<u>--</u>	<u>107,427</u>
 Total expenditures	 <u>107,427</u>	 <u>--</u>	 <u>107,427</u>
 Excess (deficiency) of revenues over (under) expenditures	 (107,427)	 --	 107,427
Other financing sources (uses):			
Transfers in	<u>107,427</u>	<u>107,426</u>	<u>(1)</u>
Total other financing sources (uses)	<u>107,427</u>	<u>107,426</u>	<u>(1)</u>
 Net change in fund balances	 --	 107,426	 107,426
 Fund balance, January 1	 <u>--</u>	 <u>--</u>	 <u>--</u>
Fund balance, December 31	\$ <u><u>--</u></u>	\$ <u><u>107,426</u></u>	\$ <u><u>107,426</u></u>

WALLER COUNTY, TEXAS

CONSTABLE PCT 4 ARTICLE 59 FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 12	\$ 12
Total revenues	<u>--</u>	<u>12</u>	<u>12</u>
Expenditures:			
Current:			
Public Safety			
Constable Precinct Number Four	1,797	--	1,797
Total Public Safety	<u>1,797</u>	<u>--</u>	<u>1,797</u>
Total expenditures	<u>1,797</u>	<u>--</u>	<u>1,797</u>
Net change in fund balances	(1,797)	12	1,809
Fund balance, January 1	1,798	1,798	--
Fund balance, December 31	<u>\$ 1</u>	<u>\$ 1,810</u>	<u>\$ 1,809</u>

WALLER COUNTY, TEXAS**EXHIBIT C-34**

COURT FACILITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services	\$ 15,000	\$ 17,302	\$ 2,302
Interest	--	133	133
Total revenues	<u>15,000</u>	<u>17,435</u>	<u>2,435</u>
Expenditures:			
Current:			
Public Safety			
TIFB	15,000	--	15,000
Total Public Safety	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Total expenditures	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Net change in fund balances	--	17,435	17,435
Fund balance, January 1	18,082	18,082	--
Fund balance, December 31	<u>\$ 18,082</u>	<u>\$ 35,517</u>	<u>\$ 17,435</u>

WALLER COUNTY, TEXAS

JUSTICE COURT SUPPORT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for services	\$ 15,000	\$ 26,221	\$ 11,221
Interest	--	184	--
Total revenues	<u>15,000</u>	<u>26,405</u>	<u>11,405</u>
Net change in fund balances	15,000	26,405	11,405
Fund balance, January 1	22,917	22,917	--
Fund balance, December 31	<u>\$ 37,917</u>	<u>\$ 49,322</u>	<u>\$ 11,405</u>

WALLER COUNTY, TEXAS

D.A. WORTHLESS TRUST FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 66	\$ 66
Miscellaneous	--	49,352	49,352
Total revenues	--	49,418	49,418
Expenditures:			
Current:			
Legal			
D.A. Worthless Check	4,646	48,952	(44,306)
Total Legal	4,646	48,952	(44,306)
Total expenditures	4,646	48,952	(44,306)
Net change in fund balances	(4,646)	466	5,112
Fund balance, January 1	4,532	4,532	--
Fund balance, December 31	<u>\$ (114)</u>	<u>\$ 4,998</u>	<u>\$ 5,112</u>

WALLER COUNTY, TEXAS

HOSPITAL TRUST
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Interest	\$ --	\$ 158	\$ 158
Total revenues	<u>--</u>	<u>158</u>	<u>158</u>
Expenditures:			
Current:			
General Government	3,041	--	3,041
Total General Government	<u>3,041</u>	<u>--</u>	<u>3,041</u>
Total expenditures	<u>3,041</u>	<u>--</u>	<u>3,041</u>
Net change in fund balances	(3,041)	158	3,199
Fund balance, January 1	3,090	3,090	--
Fund balance, December 31	<u>\$ 49</u>	<u>\$ 3,248</u>	<u>\$ 3,199</u>

WALLER COUNTY, TEXAS

NARC PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-38

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
Public Safety			
Narc Program Income Grant	\$ <u>11</u>	\$ <u>--</u>	\$ <u>11</u>
Total Public Safety	<u>11</u>	<u>--</u>	<u>11</u>
Total expenditures	<u>11</u>	<u>--</u>	<u>11</u>
Net change in fund balances	(11)	--	11
Fund balance, January 1	<u>11</u>	<u>11</u>	<u>--</u>
Fund balance, December 31	\$ <u><u>--</u></u>	\$ <u><u>11</u></u>	\$ <u><u>11</u></u>

WALLER COUNTY, TEXAS
FEDERAL FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-39

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ 221,369	\$ 77,951	\$ (143,418)
Interest	--	115	115
Total revenues	<u>221,369</u>	<u>78,066</u>	<u>(143,303)</u>
Expenditures:			
Current:			
Public Safety			
Narc Program Income Grant	268,166	77,951	190,215
Total Public Safety	<u>268,166</u>	<u>77,951</u>	<u>190,215</u>
Total expenditures	<u>268,166</u>	<u>77,951</u>	<u>190,215</u>
Net change in fund balances	(46,797)	115	46,912
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ (46,797)</u>	<u>\$ 115</u>	<u>\$ 46,912</u>

WALLER COUNTY, TEXAS**EXHIBIT C-40**

IMPREST FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ --	\$ 11,754	\$ 11,754
Interest	--	102	102
Total revenues	<u>--</u>	<u>11,856</u>	<u>11,856</u>
Expenditures:			
Current:			
Public Safety			
Imprest	14,439	9,966	4,473
Total Public Safety	<u>14,439</u>	<u>9,966</u>	<u>4,473</u>
Total expenditures	<u>14,439</u>	<u>9,966</u>	<u>4,473</u>
Net change in fund balances	(14,439)	1,890	16,329
Fund balance, January 1	24,868	24,868	--
Fund balance, December 31	<u>\$ 10,429</u>	<u>\$ 26,758</u>	<u>\$ 16,329</u>

WALLER COUNTY, TEXAS**EXHIBIT C-41**

VOCA GRANT-1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 50,854	\$ 52,780	\$ 1,926
Total revenues	<u>50,854</u>	<u>52,780</u>	<u>1,926</u>
Expenditures:			
Current:			
Public Safety			
Victims Assistance Grant	65,401	64,559	842
Total Public Safety	<u>65,401</u>	<u>64,559</u>	<u>842</u>
Total expenditures	<u>65,401</u>	<u>64,559</u>	<u>842</u>
Excess (deficiency) of revenues over (under) expenditures	(14,547)	(11,779)	2,768
Other financing sources (uses):			
Transfers in	14,547	11,959	(2,588)
Total other financing sources (uses)	<u>14,547</u>	<u>11,959</u>	<u>(2,588)</u>
Net change in fund balances	--	180	180
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ 180</u>	<u>\$ 180</u>

WALLER COUNTY, TEXAS

STEP CMV-00044
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-42

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 36,721	\$ 8,408	\$ (28,313)
Total revenues	<u>36,721</u>	<u>8,408</u>	<u>(28,313)</u>
Expenditures:			
Current:			
Public Safety			
Sheriff Administration	48,195	11,215	36,980
Total Public Safety	<u>48,195</u>	<u>11,215</u>	<u>36,980</u>
Total expenditures	<u>48,195</u>	<u>11,215</u>	<u>36,980</u>
Excess (deficiency) of revenues over (under) expenditures	(11,474)	(2,807)	8,667
Other financing sources (uses):			
Transfers in	11,474	--	(11,474)
Total other financing sources (uses)	<u>11,474</u>	<u>--</u>	<u>(11,474)</u>
Net change in fund balances	--	(2,807)	(2,807)
Fund balance, January 1	--	--	--
Fund balance (deficit), December 31	<u>\$ --</u>	<u>\$ (2,807)</u>	<u>\$ (2,807)</u>

WALLER COUNTY, TEXAS

STEP COMPREHENSIVE 5-1YG-00138

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-43

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 21,359	\$ 22,589	\$ 1,230
Total revenues	<u>21,359</u>	<u>22,589</u>	<u>1,230</u>
Expenditures:			
Current:			
Public Safety			
Sheriff Administration	28,125	30,118	(1,993)
Total Public Safety	<u>28,125</u>	<u>30,118</u>	<u>(1,993)</u>
Total expenditures	<u>28,125</u>	<u>30,118</u>	<u>(1,993)</u>
Excess (deficiency) of revenues over (under) expenditures	(6,766)	(7,529)	(763)
Other financing sources (uses):			
Transfers in	6,766	--	(6,766)
Total other financing sources (uses)	<u>6,766</u>	<u>--</u>	<u>(6,766)</u>
Net change in fund balances	--	(7,529)	(7,529)
Fund balance (deficit), January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ (7,529)</u>	<u>\$ (7,529)</u>

WALLER COUNTY, TEXAS
AMERICAN RESCUE PLAN GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-44

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ <u>1,382,386</u>	\$ <u>2,084,205</u>	\$ <u>701,819</u>
Total revenues	<u>1,382,386</u>	<u>2,084,205</u>	<u>701,819</u>
Expenditures:			
Current:			
General Government			
American Rescue Plan	<u>1,382,386</u>	<u>2,084,205</u>	<u>(701,819)</u>
Total General Government	<u>1,382,386</u>	<u>2,084,205</u>	<u>(701,819)</u>
Total expenditures	<u>1,382,386</u>	<u>2,084,205</u>	<u>(701,819)</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>

WALLER COUNTY, TEXAS**EXHIBIT C-45**

FORMULA GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ 54,722	\$ 54,722	\$ --
Total revenues	<u>54,722</u>	<u>54,722</u>	<u>--</u>
Expenditures:			
Current:			
Culture and Recreation			
Lone Star Library Grant	54,722	54,722	--
Total Culture and Recreation	<u>54,722</u>	<u>54,722</u>	<u>--</u>
Total expenditures	<u>54,722</u>	<u>54,722</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WALLER COUNTY, TEXAS**EXHIBIT C-46**

SETH GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Miscellaneous	\$ 50,000	\$ --	\$ (50,000)
Total revenues	<u>50,000</u>	<u>--</u>	<u>(50,000)</u>
Expenditures:			
Current:			
General Government			
All Others	8,000	--	8,000
Total General Government	<u>8,000</u>	<u>--</u>	<u>8,000</u>
Public Safety			
Juvenile Probation Grants 2	42,000	--	42,000
Total Public Safety	<u>42,000</u>	<u>--</u>	<u>42,000</u>
Total expenditures	<u>50,000</u>	<u>--</u>	<u>50,000</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--
Other financing sources (uses):			
Transfers in	--	50,000	50,000
Total other financing sources (uses)	<u>--</u>	<u>50,000</u>	<u>50,000</u>
Net change in fund balances	--	50,000	50,000
Fund balance, January 1	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

WALLER COUNTY, TEXAS
 DEBT SERVICE CERTIFICATE FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

EXHIBIT C-47

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	\$ 5,233,400	\$ 5,326,185	\$ 92,785
Interest	13,501	61,491	47,990
Total revenues	<u>5,246,901</u>	<u>5,387,676</u>	<u>140,775</u>
Expenditures:			
Debt service:			
Principal	3,643,367	3,562,000	81,367
Interest and fiscal charges	<u>2,603,534</u>	<u>2,325,804</u>	<u>277,730</u>
Total Debt Service	<u>6,246,901</u>	<u>5,887,804</u>	<u>359,097</u>
Total expenditures	<u>6,246,901</u>	<u>5,887,804</u>	<u>359,097</u>
Excess (deficiency) of revenues over (under) expenditures	(1,000,000)	(500,128)	499,872
Other financing sources (uses):			
Transfers in	<u>1,000,000</u>	--	<u>(1,000,000)</u>
Total other financing sources (uses)	<u>1,000,000</u>	<u>--</u>	<u>(1,000,000)</u>
Net change in fund balances	--	(500,128)	(500,128)
Fund balance, January 1	866,689	866,689	--
Fund balance, December 31	<u>\$ 866,689</u>	<u>\$ 366,561</u>	<u>\$ (500,128)</u>

WALLER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2023

	Tax Notes Series 2020	Tax Notes Series 2022	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
Cash and cash equivalents	\$ --	\$ 431	\$ 431
Investments	471,057	218	471,275
Total Assets	<u>\$ 471,057</u>	<u>\$ 649</u>	<u>\$ 471,706</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ 471,057	\$ --	\$ 471,057
Total Liabilities	<u>471,057</u>	<u>--</u>	<u>471,057</u>
Deferred Inflows of Resources			
Fund balances:			
Restricted	--	649	649
Total fund balances	<u>--</u>	<u>649</u>	<u>649</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 471,057</u>	<u>\$ 649</u>	<u>\$ 471,706</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Tax Notes Series 2020	Tax Notes Series 2022	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
Interest	\$ 36,634	\$ 48,870	\$ 85,504
Total revenues	<u>36,634</u>	<u>48,870</u>	<u>85,504</u>
Expenditures:			
Capital outlay	726,058	--	726,058
Total expenditures	<u>726,058</u>	<u>--</u>	<u>726,058</u>
Net change in fund balances	(689,424)	48,870	(640,554)
Fund balances (deficits), January 1	689,424	(48,221)	641,203
Fund balances, December 31	<u>\$ --</u>	<u>\$ 649</u>	<u>\$ 649</u>

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WALLER COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2023

	Total Custodial Funds (See Exhibit A-7)
ASSETS	
Cash and cash equivalents	\$ 19,886,503
Total Assets	<u>19,886,503</u>
Due to other governments	11,243,878
Due to others	<u>3,894,826</u>
Total Liabilities	<u>15,138,704</u>
NET POSITION	<u>\$ 4,747,799</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Officers Custodial Fund	JP #1 Report Account	JP #2 Report Account	JP #3 Report Account
Additions:				
Tax collections	\$ 170,392,429	\$ --	\$ --	\$ --
Fees of office	626,380	315,974	220,084	139,761
Receipts from fiduciaries	5,527,823	--	--	--
Miscellaneous	242,771	109	21	62
Total Additions	<u>176,789,403</u>	<u>316,083</u>	<u>220,105</u>	<u>139,823</u>
Deductions:				
Payments to county	26,322,503	312,960	210,476	127,335
Payments to other governments	109,540,089	--	--	--
Payments to beneficiaries	8,603,388	--	--	--
Other	30,860,626	3,123	9,629	12,488
Total Deductions	<u>175,326,606</u>	<u>316,083</u>	<u>220,105</u>	<u>139,823</u>
Change in Net Position	1,462,797	--	--	--
Net Position-Beginning of the Year	3,285,002	--	--	--
Net Position-End of the Year	<u>\$ 4,747,799</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

JP #4 Report Account	District Clerk E File	County Clerk Recording Fee	County Clerk Credit Card	County Clerk E-Filing Account	District Clerk Credit Card Account
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
336,159	118,164	487,377	119,781	87,868	52,064
--	--	--	--	--	--
20	19	1,968	1,228	21	7
<u>336,179</u>	<u>118,183</u>	<u>489,345</u>	<u>121,009</u>	<u>87,889</u>	<u>52,071</u>
335,490	116,684	489,345	121,009	83,008	50,580
--	--	--	--	--	--
--	--	--	--	--	--
689	1,499	--	--	4,881	1,491
<u>336,179</u>	<u>118,183</u>	<u>489,345</u>	<u>121,009</u>	<u>87,889</u>	<u>52,071</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, 2023

	JP #4 Report Account	District Clerk E File	County Clerk Recording Fee	County Clerk Credit Card
Additions:				
Tax collections	\$ --	\$ --	\$ --	\$ --
Fees of office	502,057	96,451	135,298	6,264
Receipts from fiduciaries	--	--	--	--
Miscellaneous	8,383	353	15	4
Total Additions	<u>510,440</u>	<u>96,804</u>	<u>135,313</u>	<u>6,268</u>
Deductions:				
Payments to county	510,440	96,804	132,819	6,234
Payments to other governments	--	--	--	--
Payments to beneficiaries	--	--	--	--
Other	--	--	2,494	34
Total Deductions	<u>510,440</u>	<u>96,804</u>	<u>135,313</u>	<u>6,268</u>
Change in Net Position	--	--	--	--
Net Position-Beginning of the Year	--	--	--	--
Net Position-End of the Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

EXHIBIT C-51
(Page 2 OF 2)

County Clerk E-Filing Account	District Clerk Credit Card Account	JP 4 E-File Account	Treasurer Credit Card	Total Custodial Funds (See Exhibit A-8)
\$ --	\$ --	\$ --	\$ --	\$ 170,392,429
6,130	8,771	9,757	23,843	3,292,183
--	--	--	--	5,527,823
<u>1</u>	<u>65</u>	<u>1</u>	<u>1</u>	<u>255,049</u>
<u>6,131</u>	<u>8,836</u>	<u>9,758</u>	<u>23,844</u>	<u>179,467,484</u>
5,834	8,836	9,628	23,755	28,963,740
--	--	--	--	109,540,089
--	--	--	--	8,603,388
<u>297</u>	<u>--</u>	<u>130</u>	<u>89</u>	<u>30,897,470</u>
<u>6,131</u>	<u>8,836</u>	<u>9,758</u>	<u>23,844</u>	<u>178,004,687</u>
--	--	--	--	1,462,797
--	--	--	--	3,285,002
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,747,799</u>

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WALLER COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 DECEMBER 31, 2023

	Permanent School Available	Ogg Trust	Dismuke Estate Trust	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS				
Cash and cash equivalents	\$ --	\$ 19,870	\$ --	\$ 19,870
Investments	755,817	--	70,247	826,064
Total Assets	<u>755,817</u>	<u>19,870</u>	<u>70,247</u>	<u>845,934</u>
NET POSITION	<u>\$ 755,817</u>	<u>\$ 19,870</u>	<u>\$ 70,247</u>	<u>\$ 845,934</u>

WALLER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Permanent School	Permanent School Available	Ogg Trust
Additions:			
Investment Income	\$ --	\$ 40,017	\$ 88
Total Additions	<u>--</u>	<u>40,017</u>	<u>88</u>
Deductions:			
Payments to schools	--	40,478	--
Other	1	--	--
Total Deductions	<u>1</u>	<u>40,478</u>	<u>--</u>
Change in Net Position	(1)	(461)	88
Net Position-Beginning of the Year	1	756,278	19,782
Net Position-End of the Year	<u>\$ --</u>	<u>\$ 755,817</u>	<u>\$ 19,870</u>

EXHIBIT C-53

<u>Dismuke Estate Trust</u>	<u>Total Private-Purpose Trust Funds (See Exhibit A-8)</u>
\$ <u>3,424</u>	\$ <u>43,529</u>
<u>3,424</u>	<u>43,529</u>
--	40,478
--	<u>1</u>
--	<u>40,479</u>
3,424	3,050
<u>66,823</u>	<u>842,884</u>
\$ <u><u>70,247</u></u>	\$ <u><u>845,934</u></u>

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