



**NOTICE OF MEETING
WALLER COUNTY, TEXAS
REGULAR SESSION**

**Wednesday, August 07, 2024 at 9:00 AM
Waller County Joe Kuciemba Annex, Hempstead, Texas**

AGENDA

NOTICE is hereby given that the Commissioners Court of Waller County, Texas, will meet at the date and time listed above at its meeting place at:

**Waller County Joe Kuciemba Annex
425 FM 1488
Hempstead, Texas 77445**

Said meeting will be a regular meeting for the purpose of transacting the business of the County and to **discuss and take possible action on any of the agenda items listed below:**

CALL TO ORDER

1. Approval of Agenda.

PUBLIC COMMENT

CONSENT AGENDA

Items identified within the Consent Agenda are of a routine nature and will be passed with one vote without being discussed separately. If a member of the court or public requests that a particular item be discussed, that agenda item will be pulled from the Consent Agenda and discussed as part of the regular agenda at the appropriate time. One vote will approve the remaining items on the Consent Agenda.

2. Approval of Minutes.
3. Request by County Treasurer for approval of Payroll disbursements.
4. Request by County Auditor to approve 2024 budget adjustments and departmental line-item transfers.
5. Request by County Tax Assessor-Collector to approve refunds in excess of \$500.00 in accordance with Article 31.11 State Property Tax Code.
6. Request to approve payments on the following:

\$7,500.00 for Invoice # 08883 to Brazos Valley Council of Governments from line item #125-525-546900 [BVCOG].
7. \$69,076.25 for Invoice #100-24-020 to DRC Emergency Services from line Item #110-530-569311 [DR-4781] for County debris removal associated with Texas Severe Storms, Straight-Line Winds, Tornadoes, and Flooding (DR-4781).

8. Request by County Auditor to Approve and / or Ratify Accounts Payable.
- [9.](#) Request by County Engineer for approval of a Permit to Construct Utility in Waller County Right of Way of Rock Island Rd. for a guy wire 4' on county right of way.
- [10.](#) Request by County Engineer to approve the application for Replat of Katy ISD Elementary No. 48 to revise Crystal Vista Drive south extension, Sunterra Shores Drive Street Dedication Section 2, by Katy Elementary School District. The revision will abandon the south extension of Crystal Vista Drive to allow the Katy Independent School District Elementary School No. 48 main entrance and exit driveway direct access to Sunterra Shores Drive and authorize the Road and Bridge Department to issue a public notice in the Katy Times, for three consecutive weeks, establishing a public hearing during the regular session of Commissioners' Court on September 4, 2024.
- [11.](#) Request by County Engineer to approve a Permit to Construct Utility in the right of way of Jordan Ranch Blvd by CenterPoint Energy Gas for a 2" Main and a 2" SVC.
- [12.](#) Request by County Engineer to approve a Permit to Construct Utility in the right of way of Wilson Rd by Comcast of Houston for a 40' Aerial Fiber Cable.
- [13.](#) Request by County Engineer to use the online auctioning service of GovDeals.com to sell the surplus, used equipment, and miscellaneous supplies for the Road and Bridge Department.
- [14.](#) Request by County Engineer to approve Final Acceptance of Sunterra Section 50 and accept the roads for County Maintenance.

COUNTY JUDGE

- [15.](#) Approve an Order to authorize the issuance and sale of "Waller County, Texas General Obligation Bonds, Series 2024"; levying a tax in payment thereof; approving an official statement and the execution of a purchase contract; and enacting other provisions relating to the issuance of said bonds, with such terms of financing as presented by the County's financial advisor.
- [16.](#) Accept the Certification of the 2024 Waller County Appraisal Roll as required under Property Tax Code 26.04(b).

AUDITOR

- [17.](#) Presentation by Lewis Crain from the audit firm of Rutledge, Crain & Company, PC of the fiscal year 2023 Waller County Financial Audit Report.
18. Approve the fiscal year 2023 Waller County Financial Audit Report.
- [19.](#) Approve the following debt payments due August 15, 2024:
 - (a) WC General Obligation Bonds, Series 2017 totaling \$108,700.00, to Amegy Bank.
 - (b) WC General Obligation Bonds, Series 2018 totaling \$433,378.00, payable to Amegy Bank.

(c) WC Tax Notes, Series 2020 totaling \$710,114.00, payable to JP Morgan Chase.

(d) WC Tax Notes, Series 2022 totaling \$65,794.00, payable to Regions Equipment Finance Corp.

(e) WC Certificates of Obligation, Series 2022 totaling \$74,350.00, payable to Amegy Bank.

(f) WC Certificates of Obligation, Series 2023 totaling \$610,500.00, payable to Amegy Bank.

Total of \$2,002,836.00 to be paid from the following budget line items:

\$695,000.00 from 515-635-575000 (Principal)

\$1,307,836.00 from 515-635-576000 (Interest)

JUSTICE OF THE PEACE, PRECINCT 2

20. Spread upon the minutes for Judge Woolley being honored with the Judge of the Year award by the Justices of the Peace and Constables Association of Texas at the annual conference in Fort Worth.
21. Spread upon the minutes for the installation of Judge Woolley as the Second Vice-President of the Justices of the Peace and Constables Association of Texas at the annual conference in Fort Worth.

COUNTY ENGINEER

22. Approve Advertisement of RFQ for Engineering and Design Professional Services to be published in the Waller County Express relative to the 2023 Mobility Bond. Funds to be paid from line item 125-401-544100 [Bid Notices and Printing].

SHERIFF

23. Award bid for Sheriff's Office fleet vehicle associated with Resolicited RFP #240626-30.

EXTENSION OFFICE

- [24.](#) Approve Lease Agreement with Xerox for one (1) C8145H2 Copier. Funds to be paid from line item 125-540-581813 [Copier/Printer].

IT

- [25.](#) Approve Agreement pursuant to Texas DIR Contract DIR-CPO-5092 with Designs That Compute d/b/a Visionality for Courtroom Audio Services at the Joe Kuciemba Annex. Total Cost of \$45,629.23 to be paid from line item 125-600-583500 [Capital Outlay - Computers, Software, Equipment].

GRANT MANAGER

26. Approve purchase of two (2) 2024 Chevrolet Tahoe PPV 2WD vehicles for Constable, Precinct 3 from Caldwell Country Chevrolet pursuant to BuyBoard Contract No. 724-23. Funding to be paid from line item 241-595-561209 [ARPA Miscellaneous].
27. Approve purchase of one (1) 2024 Chevrolet Tahoe PPV 2WD vehicle for Constable, Precinct 4 from Caldwell Country Chevrolet pursuant to BuyBoard Contract No. 724-23. Funding to be paid from line item 241-595-561209 [ARPA Miscellaneous].
28. Approve purchase of one (1) 2024 Ford F-150 Crew 4X4 for Constable, Precinct 4 from Silsbee Ford pursuant to TIPS Contract. Funding to be paid from line item 241-595-561209 [ARPA Miscellaneous].
29. Approve advertisement of RFP for fleet vehicles for Constables, Precinct 3 and 4 to be published in the Waller County Express. Funds to be paid from line item 125-401-544100 [Bid Notices and Printing].
30. Approve advertisement of RFP for fleet vehicle upfitting and installation for Constables, Precinct 3 and 4 to be published in the Waller County Express. Funds to be paid from line item 125-401- 544100 [Bid Notices and Printing].
31. Approve subrecipient agreement between the County and the Houston-Galveston Area Council (H-GAC) relative to the H-GAC Solid Waste Management Grant. Total grant award is \$97,364.00.

FIRE MARSHAL

32. Approve purchase and agreement with ESO Software. Funds to be paid from line item 132-509-568400 [Miscellaneous].

COMMISSIONER, PRECINCT 3

33. Discuss the creation of a Tax Increment Reinvestment Zone in Precinct 3.
34. Discuss proposed site development of county land in Sunterra.

TREASURER

- [35.](#) Approve 2024.10 Salary Order amendment effective 08/18/24.

DIRECTOR OF FACILITIES

36. Update on Courthouse Project.
- [37.](#) Approve Payment of \$1,223,950.99 for Application #21 to Sedalco, Inc. to be paid from the following line items:

\$33,026.91 - 604-604-545045 [Professional Services].

\$1,190,924.08 - 604-604-581000 [Bldg. Purch, Const, or Improv].

38. Update on Annex and Justice Center Modular Buildings.

[39.](#) Approve payment of \$17,823.63 for Invoice #5 to Sedalco. Funds to be paid from line item 125-600-581620 [Justice Center Modular Building Design Fees].

MISCELLANEOUS

[40.](#) Approve the Waller County 2025 Holiday Schedule.

[41.](#) Approve Texas Department of Motor Vehicles Imposition of Optional Fees for Calendar Year (CY) 2025 for Waller County.

[42.](#) Ratify submission to the Texas Comptroller of Public Accounts for the Unclaimed Property Capital Credits.

43. Approve Real Estate Contract for the purchase of property in Hempstead, Texas (property ID 7628) and authorize County Judge to sign closing documents.

44. Discuss and take action to acquire certain land along Adams Flat Road in Precinct 3.

45. Approve deliberation of business and financial issues in executive session based on determination and recommendation from the District Attorney's Office that deliberation in an open meeting regarding business and financial issues related to the purchase, exchange, lease, or value of real properties would have a detrimental effect on the position of the County in negotiations with third persons.

46. Approve deliberation of business and financial issues in executive session based on determination and recommendation from the District Attorney's Office that deliberation in an open meeting regarding business and financial issues related to contract negotiations for it would have a detrimental effect on the position of the County in negotiations with third persons.

EXECUTIVE SESSION

47. Consultation with District Attorney and outside counsel, including consultation with outside counsel regarding procurement and ethics compliance pursuant to Government Code Section 551.071.

48. Deliberate business and financial issues related to the purchase, exchange, lease or value of real properties pursuant to Government Code Sections 551.072 and 551.0725.

49. Deliberate business and financial issues related to contract negotiations pursuant to Government Code 551.0725.

50. Reconvene in Open Session to take any action necessary on matters discussed in Executive Session.

ADJOURN MEETING

NOTICE

The County Commissioners Court of Waller County reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberation about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 Personnel Matters, 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development).



MINUTES

WALLER COUNTY COMMISSIONERS COURT REGULAR SESSION WEDNESDAY – JULY 24, 2024

BE IT REMEMBERED that the Honorable Commissioner's Court of Waller County, Texas, met in **REGULAR SESSION** on Wednesday, the 24th day of July 2024 at its meeting place at the Waller County Joe Kuciemba Annex, Hempstead, Texas.

CALL TO ORDER

The meeting was called to order by Waller County Judge Trey Duhon at 9:04 a.m. with the following members of the Court present to-wit:

Carbett "Trey" J. Duhon III, County Judge
John A. Amsler, Commissioner Precinct 1
Walter Smith, Commissioner Precinct 2
Kendric D. Jones, Commissioner Precinct 3 – *arrived at 9:32 a.m.*
Justin Beckendorff, Commissioner Precinct 4
Debbie Hollan, County Clerk

Delivery of Invocation by: Commissioner Amsler

Pledge to the American Flag and Texas Flag led by: Commissioner Beckendorff

Commissioner Smith made motion to approve agenda, seconded by Commissioner Beckendorff.

Motion carried by 4-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler

– Yes

Commissioner Jones

– Absent

Commissioner Smith

– Yes

Commissioner Beckendorff

– Yes

PUBLIC COMMENT

1. Art Hernandez 2. Larry Parr 3. Jessica Holloman

CONSENT AGENDA

Items identified within the Consent Agenda are of a routine nature and will be passed with one vote without being discussed separately. If a member of the court or public requests that a particular item be discussed, that agenda item will be pulled from the Consent Agenda and discussed as part of the regular agenda at the appropriate time. One vote will approve the remaining items on the Consent Agenda.

2. Approval of Minutes – July 10, 2024 Regular Session, July 15, 2024 Special Session
3. Request by County Treasurer for approval of Payroll disbursements.
4. Request by County Treasurer to approve disbursement of funds for Retiree Insurance Premiums.
5. Request by County Treasurer for approval of Monthly Report.

6. Request by County Treasurer to approve disbursement of funds for State Quarterly Reports.
7. Approve 2024 budget adjustments and departmental line-item transfers.
8. Request by County Auditor to approve official documents and all monthly reports.
9. Request by County Tax Assessor-Collector to approve refunds in excess of \$500.00 in accordance with Article 31.11 State Property Tax Code.
10. Request to approve payments on the following:
\$1,375.00 for Invoice registered on July 2, 2024 to Clay's Mortuary & Cremations from line item 125-411-561502 [Pauper Burial Expense].
11. \$5,200.00 for Invoice #1367 to Fort Bend Medical Examiner from line item # 125-423-540702 [Autopsy].
12. \$695.00 for Invoice dated June 25, 2024 to Magnolia Funeral Home from line item 125-423-540705 [Transport to Morgue].
13. \$3,564.00 for Invoice #171859 to Alpha Testing from line item 604-604-545405 [Professional Services].
14. \$1,989.54 for Invoice #36 to King Architectural Consulting Services from line item 604-604-545405 [Professional Services].
15. \$38,853.13 for Invoice #2401500101 to Thompson Consulting Services from line item 110-530-569311 [DR-4784 Texas Severe Storm] for County debris monitoring associated with Texas Severe Storms, Straight-line Winds, Tornadoes, and Flooding.
16. Request by County Auditor to Approve and/or Ratify Accounts Payable.
17. Request by County Engineer to approve a Permit to Construct Utility in Waller County Right of Way by AT & T Communications for a bore and placement of a fiber optic cable within the right of way of Murrell Rd.
18. Request by County Engineer to approve a Permit to Construct Utility in Waller County Right of Way by American Communications Construction, Inc. for a bore and placement of under ground fiber optic cable within the right of way of Beckendorff Rd. and Emerald Ocean Drive.
19. Request by County Engineer to approve the Final Plat of La Segarra Water Plant in Precinct 3.
20. Request by County Engineer to approve the Final Plat of La Segarra Section One and accept the Construction Bond in Precinct 3.
21. Request by County Engineer to approve the Final Plat of La Segarra Boulevard Phase One and accept the Construction Bond in Precinct 3.

Motion to approve Consent Agenda made by Commissioner Beckendorff, seconded by Commissioner Smith.

Motion carried by 4-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler
Commissioner Jones

– Yes
– Absent

Commissioner Smith – Yes
Commissioner Beckendorff – Yes

COUNTY JUDGE

22. **Presentation** of Distinguished Service Award to the Waller County Historical Commission for 2023 accomplishments.

No action required.

TREASURER

23. Workplace Financial Wellness Program **presentation** by Samuel Vaughan, Associate Financial Advisor, with Ameriprise Financial Services.

No action required.

24. ~~Approve Ameriprise Financial Workplace Solutions Agreement.~~
Item WITHDRAWN.

25. Approve action on salary ranges from the classification and compensation study from Evergreen Studies.

Commissioner Jones arrived to meeting at 9:32 a.m.

Commissioner Beckendorff moved to accept the Tenure Pay for 2025 budget, take the recommendation of the study, seconded by Commissioner Smith.

Motion carried by 4 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – Yes

Commissioner Smith – Yes
Commissioner Beckendorff – Yes

26. Approve 2024.9 Salary Order amendment effective 08/05/24.

Motion made by Commissioner Jones, seconded by Commissioner Smith.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – Yes

Commissioner Smith – Yes
Commissioner Beckendorff – Yes

COUNTY ENGINEER

27. Approve Variance request to the Waller County Subdivision and Development Regulations regarding Section 3.4.8 Flag Lot access length, 1,752' more than 960' allowed by regulations, by Lucy Magana in Precinct 3.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Commissioner Jones made motion to table, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote. **Item TABLED.**

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – Yes

Commissioner Smith – Yes
Commissioner Beckendorff – Yes

28. **Presentation** of General Land Plan for Marigold by Jennifer Curtis in Precinct 2.

No action required.

29. Approve General Land Plan for Marigold by Jennifer Curtis in Precinct 2.

Commissioner Smith made motion to approve Land Plan based on access easement with improvements, seconded by Commissioner Jones.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler

– Yes

Commissioner Smith

– Yes

Commissioner Jones

– Yes

Commissioner Beckendorff

– Yes

30. **Public Hearing:** Proposed Major Thoroughfare Plan/Map Amendment, by Gamal 318 Acres LLC.

Public Hearing began at 10:11 a.m.

Public Comments were received including Stefan Gage with TXDOT, and Brad Sweitzer with EHRA.

Public Hearing ended at 10:32 a.m.

31. ~~Approve the Major Thoroughfare Plan/Map Amendment Gamal 318 Acres LLC, by Brad Sweitzer. Item WITHDRAWN.~~
32. ~~Approve Amendment to Subdivision and Development Regulations: Engineering Design Standards—Base Material. Item WITHDRAWN.~~
33. ~~Approved Amendment to Subdivision and Development Regulations: Engineering Design Standards—Lot Size. Item WITHDRAWN.~~
34. ~~Approve Amendment to Subdivision and Development Regulations: Engineering Design Standards—Minimum Street Requirements—Local Streets. Item WITHDRAWN.~~
35. ~~Approve Amendment to Subdivision and Development Regulations: Summary of Costs. Item WITHDRAWN.~~
36. ~~Approve Amendment to Subdivision and Development Regulations: Definition of Terms. Item WITHDRAWN.~~

37. Approve to repurpose a Truck Driver position into a GIS Technician position and expand roles of the GIS Manager. Changes requested will not increase the department budget.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler

– Yes

Commissioner Smith

– Yes

Commissioner Jones

– Yes

Commissioner Beckendorff

– Yes

38. Approve Amendment to the Waller County Road and Bridge Department Fee Schedule.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler

– Yes

Commissioner Smith

– Yes

Commissioner Jones

– Yes

Commissioner Beckendorff

– Yes

39. **Presentation** of Road and Bridge Department Quarterly Report.

No action required.

SHERIFF

40. Publicly **open** sealed bids submitted for a fleet vehicle for the Sheriff's Office (Resolicited RFP 240626-30).

The following bids were submitted and opened by the Court:

- Received July 18, 2024 at 10:26 a.m. from Laredo Chevrolet / Sames Auto Group

41. Approve interlocal agreement with Waller ISD to provide school resource officers for the 2024-2025 school year.

Motion made by Commissioner Beckendorff, seconded by Commissioner Jones.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes	Commissioner Amsler – Yes	Commissioner Smith – Yes
	Commissioner Jones – Yes	Commissioner Beckendorff – Yes

42. Approve the creation of a new Sergeant SRO position pursuant to the approval of the contract with Waller Independent School District.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes	Commissioner Amsler – Yes	Commissioner Smith – Yes
	Commissioner Jones – Yes	Commissioner Beckendorff – Yes

43. Approve purchase from PCN Strategies in the amount of \$40,715.22 for 7 Panasonic Toughbook computers and accessories for the 7 Tahoes previously purchased. Funds to be paid from line item 125-600-581400 [Vehicle].

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes	Commissioner Amsler – Yes	Commissioner Smith – Yes
	Commissioner Jones – Yes	Commissioner Beckendorff – Yes

44. Approve payment for invoice #45632 to Utility Associates Inc., for \$74,294.84 for 7 camera systems for the 7 Tahoes previously purchased. Funds to be paid from line item 125-600-581400 [Vehicle].

Motion made by Commissioner Smith, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes	Commissioner Amsler – Yes	Commissioner Smith – Yes
	Commissioner Jones – Yes	Commissioner Beckendorff – Yes

45. Approve purchase from Command Communications in the amount of \$20,971.93 for 7 refurbished Motorola radios for the 7 Tahoes previously purchased. Funds to be paid from line item 125-600-581400 [Vehicle].

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes	Commissioner Amsler – Yes	Commissioner Smith – Yes
	Commissioner Jones – Yes	Commissioner Beckendorff – Yes

Commissioner Smith stepped away from meeting at 11:09 a.m.

DISTRICT ATTORNEY

46. Discuss and take action to authorize the Waller County Auditor to conduct the annual Chapter 59 Forfeiture/Seizure Accounts audits as required by law, and to report the results of the same to the Texas Attorney General.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 4-0 vote.

Judge Trey Duhon – Yes	Commissioner Amsler – Yes	Commissioner Smith – Absent
	Commissioner Jones – Yes	Commissioner Beckendorff – Yes

47. Approve purchase of a 2023 Ford Explorer PIU from Rockdale Country Ford in the amount of \$47,535.00 pursuant to BuyBoard Contract 724-23. Funding to be paid from line item 241-595-561209 [ARPA Miscellaneous].

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 4-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – YesCommissioner Smith – Absent
Commissioner Beckendorff – Yes**FIRE MARSHAL**

48. Approve upgrades, including a generator and A/C unit purchase and installation, in the amount of \$19,238.25 to the Waller County Fire Marshal Office's Scene Response Trailer. Funds to be paid from line Item 241-595-561209 [ARPA Miscellaneous].

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 4-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – YesCommissioner Smith – Absent
Commissioner Beckendorff – Yes

Commissioner Smith returned to meeting at 11:12 a.m.

COUNTY CLERK

49. Draw three (3) public members and three (3) alternate members to serve on the Salary Grievance Committee pertaining to the 2025 Budget.

The following three (3) public members were drawn:

1. Wesley Mayer, Jr. of Hempstead
2. Jan Leo Tejano from Katy
3. William D. (Bill) Griffin from Katy

The following three (3) alternate members were drawn:

1. Carol Heath of Brookshire
2. Edmond Murrell of Brookshire
3. Jessica Rodriguez of Hockley

50. Approve Canon Copier Renewal Lease DIR Contract for 2 copiers in the County Clerk's office in the amount of \$461.91 per month for 60 months. Funds to be paid from line item 125-403-545510 [Equipment Rent/Lease].

Motion made by Commissioner Smith, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – YesCommissioner Smith – Yes
Commissioner Beckendorff – Yes**COMMISSIONER, PRECINCT 4**

51. Approve contract and authorize payment to Pegasus Chevrolet LLC in the amount of \$54,268.75 for a 2024 Silverado Custom Trail Boss Crew Cab pursuant to RFP #240515-32. Funds to be paid from line Item 125-600-581400 [Capital Outlay Vehicle].

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – YesCommissioner Smith – Yes
Commissioner Beckendorff – Yes

52. Approve payment for necessary upfitting and installation associated with Commissioner, Precinct 4's new vehicle in an amount not to exceed \$5,000.00. Funds to be paid from line Item 125-600-581400 [Capital Outlay Vehicle].

Motion made by Commissioner Beckendorff, seconded by Commissioner Jones.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler – Yes
Commissioner Jones – YesCommissioner Smith – Yes
Commissioner Beckendorff – Yes

53. Approve advertisement of RFP for the purchase of one (1) new airboat to be published in the Waller County Express. Funds to be paid from line item 125-401- 544100 [Bid Notices and Printing].

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

<i>Judge Trey Duhon – Yes</i>	<i>Commissioner Amsler – Yes</i>	<i>Commissioner Smith – Yes</i>
	<i>Commissioner Jones – Yes</i>	<i>Commissioner Beckendorff – Yes</i>

54. Approve purchase of a hovercraft and trailer from Neoteric Hovercraft Inc. in an amount not to exceed \$109,920.00. Funds to be paid from line item 241-595-561209 [ARPA Miscellaneous].

Motion made by Commissioner Beckendorff, seconded by Commissioner Jones.

Motion carried by 5-0 vote.

<i>Judge Trey Duhon – Yes</i>	<i>Commissioner Amsler – Yes</i>	<i>Commissioner Smith – Yes</i>
	<i>Commissioner Jones – Yes</i>	<i>Commissioner Beckendorff – Yes</i>

DIRECTOR OF FACILITIES

55. Approve the Texas Work Authorization Contract for BELFOR regarding the Tax Office roof.

Motion made by Commissioner Beckendorff, seconded by Commissioner Jones.

Motion carried by 5-0 vote.

<i>Judge Trey Duhon – Yes</i>	<i>Commissioner Amsler – Yes</i>	<i>Commissioner Smith – Yes</i>
	<i>Commissioner Jones – Yes</i>	<i>Commissioner Beckendorff – Yes</i>

MISCELLANEOUS

56. Approve Agreement between Waller County and Fort Bend Seniors Meals on Wheels and payment of \$40,000.00 for Invoice #4330 from line item 125-411-547315 [Ft. Bend Seniors Meals on Wheels] as allocated in the 2024 Budget.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

<i>Judge Trey Duhon – Yes</i>	<i>Commissioner Amsler – Yes</i>	<i>Commissioner Smith – Yes</i>
	<i>Commissioner Jones – Yes</i>	<i>Commissioner Beckendorff – Yes</i>

57. Approve Resolution Authorizing County Grant Program for the Texas Department of Agriculture Home-Delivered Meal Grant Program for 2025.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

<i>Judge Trey Duhon – Yes</i>	<i>Commissioner Amsler – Yes</i>	<i>Commissioner Smith – Yes</i>
	<i>Commissioner Jones – Yes</i>	<i>Commissioner Beckendorff – Yes</i>

58. Approve payment of \$11,423.39 for Invoice #6157 to Randle Law Office from line item 125-411-540300 [Legal] for General Matters.

Motion made by Commissioner Beckendorff, seconded by Commissioner Jones.

Motion carried by 5-0 vote.

<i>Judge Trey Duhon – Yes</i>	<i>Commissioner Amsler – Yes</i>	<i>Commissioner Smith – Yes</i>
	<i>Commissioner Jones – Yes</i>	<i>Commissioner Beckendorff – Yes</i>

59. Approve deliberation of business and financial issues in executive session based on determination and recommendation from the District Attorney's Office that deliberation in an open meeting regarding business and financial issues related to the purchase, exchange, lease, or value of real properties would have a detrimental effect on the position of the County in negotiations with third persons.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler

– Yes

Commissioner Smith

– Yes

Commissioner Jones

– Yes

Commissioner Beckendorff

– Yes

60. Approve deliberation of business and financial issues in executive session based on determination and recommendation from the District Attorney's Office that deliberation in an open meeting regarding business and financial issues related to contract negotiations for it would have a detrimental effect on the position of the County in negotiations with third persons.

Motion made by Commissioner Jones, seconded by Commissioner Beckendorff.

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler

– Yes

Commissioner Smith

– Yes

Commissioner Jones

– Yes

Commissioner Beckendorff

– Yes

EXECUTIVE SESSION

61. Consultation with District Attorney and outside counsel pursuant to Government Code Section 551.071.
62. Deliberate business and financial issues related to the purchase, exchange, lease or value of real properties pursuant to Government Code Sections 551.072 and 551.0725.
63. Deliberate business and financial issues related to contract negotiations pursuant to Government Code 551.0725.

Court convened to Executive Session at 11:45 a.m.

Court reconvened from Executive Session at 1:08 p.m.

64. ~~Reconvene in Open Session to take any action necessary on matters discussed in Executive Session.~~ Item **WITHDRAWN**.

ADJOURN MEETING

Motion to **adjourn** meeting by Commissioner Smith, seconded by Commissioner Jones

Motion carried by 5-0 vote.

Judge Trey Duhon – Yes

Commissioner Amsler

– Yes

Commissioner Smith

– Yes

Commissioner Jones

– Yes

Commissioner Beckendorff

– Yes

Meeting was **ADJOURNED** at 1:08 p.m.

I **ATTEST** that the above proceedings are the true and correct minutes taken in my capacity as
Ex-Officio for the Commissioners' Court of Waller County.

Debbie Hollan
Waller County Clerk

APPROVED this the 7th day of August 2024.

Carbett "Trey" J. Duhon, III
County Judge



Waller County, TX

Packet: PYPKT03585 - 08/09/24 PR
Payroll Set: 01 - Waller County, TX

Pay Period: 07/21/2024 - 08/03/2024

Total Direct Deposits: 606,544.78
Total Check Amounts: 2,730.81

Males Paid: 218
Females Paid: 164
Total Employees: 382

EARNINGS			BENEFITS		
Pay Code	Units	Pay Amount	Pay Code	Units	Pay
Cell	0.00	465.00	Comp Earned	246.01	Item 3.
Cert Pay Bilingual	0.00	18.75	GTL Taxable Benefit	0.00	
Comp Time Taken	207.88	5,516.31	Straight Earned	164.75	
H	24,070.50	632,057.08	Vehicle Taxable	210.50	
Hol	811.75	21,176.02	Total:	621.26	
Inclement Weather	205.90	5,381.57			
Leave W/O Pay	36.61	0.00			
PT-H	525.50	9,912.16			
Reimb	0.00	78.65			
Sal	325.00	92,540.23			
Sal - No UI Tax	2.50	1,607.60			
Sal - Sup	1.00	10,657.59			
Sal-Other	4.00	4,396.01			
Sick	858.05	22,646.49			
STEP CMV	31.00	1,580.34			
STEP Comp	28.50	1,394.01			
Straight Time Taken	42.00	1,126.92			
Task Force OT Hours	10.00	410.78			
Travel	1.00	2,608.36			
Vac	876.81	21,885.27			
Total:	28,038.00	835,459.14			

DEDUCTIONS			
Code	Subject To	Employee	Employer
Ch 13 Wage Ded 1	0.00	540.00	0.00
Ch 13 Wage Ded 2	0.00	902.31	0.00
Child Support 1	0.00	3,964.54	0.00
Child Support 2	0.00	923.30	0.00
Child Support 4	0.00	36.92	0.00
Child Support MI SDU	0.00	132.18	0.00
Child Support MS DHS	0.00	200.78	0.00
Dental CAF-125-685	0.00	49.10	183.00
Dental Ins After Tax	0.00	122.75	488.00
Dental-CAF	0.00	2,896.90	9,638.00
Dental-Grant 228	0.00	0.00	30.50
Dental-Grant 318-578	0.00	24.55	30.50
Dental-Grant 318-592	0.00	0.00	30.50
Health CAF 125-685	0.00	351.08	6,598.88
Health Ins After Tax	0.00	1,038.26	17,521.12
Health-CAF	0.00	26,141.40	365,394.16
Health-Grant 228	0.00	37.54	1,044.50
Health-Grant 318-578	0.00	142.74	1,554.02
Health-Grant 318-592	0.00	37.54	1,044.50
Life	0.00	158.40	889.00
Life-125-685	0.00	1.10	15.24
Life-Grant 228	0.00	0.00	2.54
Life-Grant 318-578	0.00	1.10	2.54
Life-Grant 318-592	0.00	0.00	2.54
MASA	0.00	853.75	0.00
MRP	0.00	2,982.00	0.00
Ret-GTL	830,209.38	0.00	1,992.43
Retirement	830,209.38	58,114.80	91,738.30
Valic	0.00	4,899.00	0.00
Vision CAF 125-685	0.00	2.29	0.00
Vision Ins After Tax	0.00	47.34	0.00
Vision-CAF	0.00	769.87	0.00
Vision-Grant 228	0.00	2.29	0.00
Vision-Grant 318-578	0.00	4.59	0.00
Vision-Grant 318-592	0.00	2.29	0.00
Total:		105,380.71	498,200.27

RECAP
 01 - Waller County, TX

Earnings:	835,459.14	Benefits:	1,481.61	Deductions:	105,380.71	Taxes:	120,802.84	Net Pay:	609,275.59
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Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description		Bank Code		On Hold						
Vendor: 17844 - DAVID G. PEAKE, TRUSTEE									Vendor Total:	540.00
INV0008538	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	540.00	0.00	0.00	0.00	540.00
Chapter 13 Payment		APBNK - APBNK		No						
Items										
Item Description		Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total
Chapter 13 Payment		N/A		0.00	0.00	540.00	0.00	0.00	0.00	540.00
Distributions										
Account Number		Account Name		Project Account Key		Amount	Percent			
999-203-111500		Wage Garnishment				540.00	0%			
Vendor: 13586 - MEDICAL AIR SERVICES ASSOCIATION, INC.									Vendor Total:	853.75
INV0008561	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	853.75	0.00	0.00	0.00	853.75
Payroll Deduction		APBNK - APBNK		No						
Items										
Item Description		Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total
Payroll Deduction		N/A		0.00	0.00	853.75	0.00	0.00	0.00	853.75
Distributions										
Account Number		Account Name		Project Account Key		Amount	Percent			
999-203-111450		MASA				853.75	0%			
Vendor: 17861 - MICHIGAN STATE DISBURSEMENT UNIT									Vendor Total:	132.18
INV0008571	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	132.18	0.00	0.00	0.00	132.18
Remit ID 912598339 / Order ID 2010248223		APBNK - APBNK		No						
Items										
Item Description		Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total
Child support - Payroll Deduction		N/A		0.00	0.00	132.18	0.00	0.00	0.00	132.18
Distributions										
Account Number		Account Name		Project Account Key		Amount	Percent			
999-203-111500		Wage Garnishment				132.18	0%			
Vendor: 17845 - MISSISSIPPI DEPARTMENT OF HUMAN SERVICES									Vendor Total:	200.78
INV0008543	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	200.78	0.00	0.00	0.00	200.78
Case No. 616715054		APBNK - APBNK		No						
Items										
Item Description		Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total
Child support - Payroll Deduction		N/A		0.00	0.00	200.78	0.00	0.00	0.00	200.78
Distributions										
Account Number		Account Name		Project Account Key		Amount	Percent			
999-203-111500		Wage Garnishment				200.78	0%			
Vendor: 07548 - TAC HEBP									Vendor Total:	436,300.67
INV0008544	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	232.10	0.00	0.00	0.00	232.10
BCBS Invoice		APBNK - APBNK		No						
Items										
Item Description		Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS Invoice		N/A		0.00	0.00	232.10	0.00	0.00	0.00	232.10
Distributions										
Account Number		Account Name		Project Account Key		Amount	Percent			
999-203-111301		Medical Insurance/Cafeteria				232.10	0%			
INV0008545	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	610.75	0.00	0.00	0.00	610.75
BCBS invoice		APBNK - APBNK		No						

Payable Register

Packet: APPKT06450 - PYPKT03585 - 08/09/24 DR

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Item 3.
Payable Description	Bank Code				On Hold					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS invoice	N/A		0.00	0.00	610.75	0.00	0.00	0.00	610.75	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111200	Medical Insurance				610.75	0%				
INV0008546	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	12,534.90	0.00	0.00	0.00	12,534.90
BCBS invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS invoice	N/A		0.00	0.00	12,534.90	0.00	0.00	0.00	12,534.90	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				12,534.90	0%				
INV0008547	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	30.50	0.00	0.00	0.00	30.50
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	30.50	0.00	0.00	0.00	30.50	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				30.50	0%				
INV0008548	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	55.05	0.00	0.00	0.00	55.05
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	55.05	0.00	0.00	0.00	55.05	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				55.05	0%				
INV0008549	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	30.50	0.00	0.00	0.00	30.50
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	30.50	0.00	0.00	0.00	30.50	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				30.50	0%				
INV0008550	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	6,949.96	0.00	0.00	0.00	6,949.96
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	6,949.96	0.00	0.00	0.00	6,949.96	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				6,949.96	0%				
INV0008551	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	18,559.38	0.00	0.00	0.00	18,559.38
BCBS invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS invoice	N/A		0.00	0.00	18,559.38	0.00	0.00	0.00	18,559.38	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111200	Medical Insurance				18,559.38	0%				

Payable Register

Packet: APPKT06450 - PYPKT03585 - 08/09/24 DR

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Item 3. al
Payable Description	Bank Code				On Hold					
INV0008552	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	391,535.56	0.00	0.00	0.00	391,535.56
BCBS invoice	APBNK - APBNK				No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS invoice	N/A	0.00	0.00	391,535.56	0.00	0.00	0.00	391,535.56

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111301	Medical Insurance/Cafeteria		391,535.56	0%

INV0008553	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	1,082.04	0.00	0.00	0.00	1,082.04
BCBS Invoice	APBNK - APBNK				No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS Invoice	N/A	0.00	0.00	1,082.04	0.00	0.00	0.00	1,082.04

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111301	Medical Insurance/Cafeteria		1,082.04	0%

INV0008554	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	1,696.76	0.00	0.00	0.00	1,696.76
BCBS Invoice	APBNK - APBNK				No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS Invoice	N/A	0.00	0.00	1,696.76	0.00	0.00	0.00	1,696.76

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111301	Medical Insurance/Cafeteria		1,696.76	0%

INV0008555	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	1,082.04	0.00	0.00	0.00	1,082.04
BCBS Invoice	APBNK - APBNK				No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS Invoice	N/A	0.00	0.00	1,082.04	0.00	0.00	0.00	1,082.04

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111301	Medical Insurance/Cafeteria		1,082.04	0%

INV0008556	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	1,047.40	0.00	0.00	0.00	1,047.40
BCBS invoice	APBNK - APBNK				No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS invoice	N/A	0.00	0.00	1,047.40	0.00	0.00	0.00	1,047.40

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111200	Medical Insurance		1,047.40	0%

INV0008557	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	16.34	0.00	0.00	0.00	16.34
BCBS Invoice	APBNK - APBNK				No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS Invoice	N/A	0.00	0.00	16.34	0.00	0.00	0.00	16.34

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111200	Medical Insurance		16.34	0%

INV0008558	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	2.54	0.00	0.00	0.00	2.54
BCBS Invoice	APBNK - APBNK				No					

Payable Register

Packet: APPKT06450 - PYPKT03585 - 09/09/24 DR

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Item 3.
Payable Description	Bank Code				On Hold					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	2.54	0.00	0.00	0.00	2.54	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111200	Medical Insurance				2.54	0%				
INV0008559	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	3.64	0.00	0.00	0.00	3.64
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	3.64	0.00	0.00	0.00	3.64	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111200	Medical Insurance				3.64	0%				
INV0008560	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	2.54	0.00	0.00	0.00	2.54
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	2.54	0.00	0.00	0.00	2.54	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111200	Medical Insurance				2.54	0%				
INV0008565	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	2.29	0.00	0.00	0.00	2.29
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	2.29	0.00	0.00	0.00	2.29	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				2.29	0%				
INV0008566	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	47.34	0.00	0.00	0.00	47.34
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	47.34	0.00	0.00	0.00	47.34	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111200	Medical Insurance				47.34	0%				
INV0008567	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	769.87	0.00	0.00	0.00	769.87
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	769.87	0.00	0.00	0.00	769.87	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				769.87	0%				
INV0008568	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	2.29	0.00	0.00	0.00	2.29
BCBS Invoice	APBNK - APBNK				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
BCBS Invoice	N/A		0.00	0.00	2.29	0.00	0.00	0.00	2.29	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
999-203-111301	Medical Insurance/Cafeteria				2.29	0%				

Payable Register

Packet: APPKT06450 - PYPKT03585 - 08/09/24 DR

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Item 3.	al
Payable Description	Bank Code		On Hold								
INV0008569	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	4.59	0.00	0.00	0.00		4.59
BCBS Invoice	APBNK - APBNK		No								

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS Invoice	N/A	0.00	0.00	4.59	0.00	0.00	0.00	4.59

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111301	Medical Insurance/Cafeteria		4.59	0%

INV0008570	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	2.29	0.00	0.00	0.00		2.29
BCBS Invoice	APBNK - APBNK		No								

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
BCBS Invoice	N/A	0.00	0.00	2.29	0.00	0.00	0.00	2.29

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111301	Medical Insurance/Cafeteria		2.29	0%

Vendor: [07551 - TEXAS ASSOCIATION OF COUNTIES](#)

Vendor Total: 1,211.49

INV0008575	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	1,211.49	0.00	0.00	0.00		1,211.49
Quarterly unemployment	APBNK - APBNK		No								

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Quarterly unemployment	N/A	0.00	0.00	1,211.49	0.00	0.00	0.00	1,211.49

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-200-112900	Accounts Payable		1,211.49	0%

Vendor: [12759 - WILLIAM E. HEITKAMP, CHAPTER 13 TRUSTEE](#)

Vendor Total: 902.31

INV0008539	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	902.31	0.00	0.00	0.00		902.31
Chapter 13 Payment	APBNK - APBNK		No								

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Chapter 13 Payment	N/A	0.00	0.00	902.31	0.00	0.00	0.00	902.31

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
999-203-111500	Wage Garnishment		902.31	0%

Item 3.

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	29	440,141.18	0.00	0.00	0.00	440,141.18	0.00	440,141.18
Grand Total:		440,141.18	0.00	0.00	0.00	440,141.18	0.00	440,141.18

Account Summary

Account	Name	Amount
999-200-112900	Accounts Payable	1,211.49
999-203-111200	Medical Insurance	20,289.93
999-203-111301	Medical Insurance/Cafeteria	416,010.74
999-203-111450	MASA	853.75
999-203-111500	Wage Garnishment	1,775.27
Total:		440,141.18



Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Vendor: 01555 - INTERNAL REVENUE SERVICE									Vendor Total:	182,270.38
INV0008572	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	23,301.60	0.00	0.00	0.00	23,301.60
941 Medicare Withholdings	APBNK - APBNK				No	Payment Date: 8/9/2024		Bank Draft:		DFT0004175
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
941 Medicare Withholdings	N/A		0.00	0.00	23,301.60	0.00	0.00	0.00		23,301.60
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
999-203-110100	FICA Payable				23,301.60	0%				
Vendor: 07740 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM										
INV0008573	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	99,633.48	0.00	0.00	0.00	99,633.48
941 Social Security Withhelds	APBNK - APBNK				No	Payment Date: 8/9/2024		Bank Draft:		DFT0004176
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
941 Social Security Withhelds	N/A		0.00	0.00	99,633.48	0.00	0.00	0.00		99,633.48
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
999-203-110100	FICA Payable				99,633.48	0%				
Vendor: 07740 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM										
INV0008574	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	59,335.30	0.00	0.00	0.00	59,335.30
941 Federal Withholding	APBNK - APBNK				No	Payment Date: 8/9/2024		Bank Draft:		DFT0004177
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
941 Federal Withholding	N/A		0.00	0.00	59,335.30	0.00	0.00	0.00		59,335.30
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
999-203-110200	FIT Payable				59,335.30	0%				
Vendor: 07740 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM										
INV0008562	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	1,992.43	0.00	0.00	0.00	1,992.43
Payroll Deduction/Contributions	APBNK - APBNK				No	Payment Date: 8/31/2024		Bank Draft:		DFT0004172
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
Payroll Deduction/Contributions	N/A		0.00	0.00	1,992.43	0.00	0.00	0.00		1,992.43
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
999-203-111401	Retirement TCDRS				1,992.43	0%				
Vendor: 07740 - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM										
INV0008563	Invoice	8/9/2024	8/9/2024	8/31/2024	8/9/2024	149,853.10	0.00	0.00	0.00	149,853.10
Payroll Deduction/Contributions	APBNK - APBNK				No	Payment Date: 8/31/2024		Bank Draft:		DFT0004173
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount		Total
Payroll Deduction/Contributions	N/A		0.00	0.00	149,853.10	0.00	0.00	0.00		149,853.10
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
999-203-111401	Retirement TCDRS				149,853.10	0%				
Vendor: 01484 - TEXAS STATE DISBURSEMENT UNIT										
INV0008540	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	3,964.54	0.00	0.00	0.00	3,964.54
Child support - Payroll Deduction	APBNK - APBNK				No	Payment Date: 8/9/2024		Bank Draft:		DFT0004169

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Item 3.
Payable Description	Bank Code				On Hold					

Items								
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Child support - Payroll Deduction	N/A	0.00	0.00	3,964.54	0.00	0.00	0.00	3,964.54
Distributions								
Account Number	Account Name	Project Account Key		Amount	Percent			
999-203-111500	Wage Garnishment			3,964.54	0%			

INV0008541	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	923.30	0.00	0.00	0.00	923.30
Child Support - Payroll Deduction	APBNK - APBNK				No	Payment Date: 8/9/2024		Bank Draft:		DFT0004170

Items								
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Child Support - Payroll Deduction	N/A	0.00	0.00	923.30	0.00	0.00	0.00	923.30
Distributions								
Account Number	Account Name	Project Account Key		Amount	Percent			
999-203-111500	Wage Garnishment			923.30	0%			

INV0008542	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	36.92	0.00	0.00	0.00	36.92
Child Support - Payroll Deduction	APBNK - APBNK				No	Payment Date: 8/9/2024		Bank Draft:		DFT0004171

Items								
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Child Support - Payroll Deduction	N/A	0.00	0.00	36.92	0.00	0.00	0.00	36.92
Distributions								
Account Number	Account Name	Project Account Key		Amount	Percent			
999-203-111500	Wage Garnishment			36.92	0%			

Vendor: 08160 - VARIABLE ANNUITY LIFE INS. Vendor Total: 4,899.00

INV0008564	Invoice	8/9/2024	8/9/2024	8/9/2024	8/9/2024	4,899.00	0.00	0.00	0.00	4,899.00
Payroll Deductions	APBNK - APBNK				No	Payment Date: 8/9/2024		Bank Draft:		DFT0004174

Items								
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Payroll Deductions	N/A	0.00	0.00	4,899.00	0.00	0.00	0.00	4,899.00
Distributions								
Account Number	Account Name	Project Account Key		Amount	Percent			
999-203-112000	VALIC			4,899.00	0%			

Item 3.

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	9	343,939.67	0.00	0.00	0.00	343,939.67	343,939.67	0.00
Grand Total:		343,939.67	0.00	0.00	0.00	343,939.67	343,939.67	0.00

Account Summary

Account	Name	Amount
999-203-110100	FICA Payable	122,935.08
999-203-110200	FIT Payable	59,335.30
999-203-111401	Retirement TCDRS	151,845.53
999-203-111500	Wage Garnishment	4,924.76
999-203-112000	VALIC	4,899.00
Total:		343,939.67



Order to Amend 2024 Budget

Amendment # 2024-27
Date Approved 08-07-2024

Under the local government code section 111.010 (C), 111.010 (D) and 111.011, the Commissioners' Court by order may amend the budget for county purposes. Therefore, the following budget amendments to the 2024 budget for Waller County, Texas are authorized.

G. L. #	FUND/ DEPARTMENT	DESCRIPTION	PREVIOUS BUDGET	DEBIT (CREDIT)	AMENDED BUDGET
<i>BUDGET AMENDMENTS:</i>					
311-000-423824	Formula Grant	State Revenue	\$ -	\$ (45,868.00)	\$ (45,868.00)
311-480-541000	Formula Grant	Attorney Ad Litem	\$ -	\$ 45,868.00	\$ 45,868.00
<i>NET TOTAL BUDGET AMENDMENT:</i>				<u>\$ -</u>	

Purpose of budget amendment:

Certify the Formula Grant Program award of \$45,868.00 and amend the 2024 budget.

Other notes:

Name of State Agency: Texas Indigent Defense Commission

Grant Period: 10-1-2023 to 09-30-2024

Project ID: 212-24-237

LGC : 111.0106 SPECIAL BUDGET FOR GRANT OR AID MONEY

The county auditor shall certify to the commissioners court the receipt of revenue from all public grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the grant or aid money for its intended purposes.

REVENUE CERTIFICATION

Alan Younts

8/6/2024

Alan Younts
Waller County Auditor

836 Austin Street , Suite 221

Hempstead, Texas 77445

tel (979) 826-7740

a.younts@wallercounty.us



WALLER COUNTY TAX OFFICE

WALLER COUNTY, TEXAS

ELLEN C. SHELBURNE
Tax Assessor-Collector

(979) 826-7620
(979) 826-7619 Fax

730 9th Street
Hempstead, Texas 77445

July 25, 2024

Honorable Judge Trey Duhon
And
Honorable Commissioners' Court
Waller County
Hempstead, TX 77445

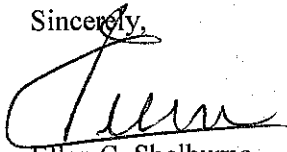
Commissioners:

In accordance with Article 31.11 State Property Tax Code when refunds exceed \$500.00, Commissioners' Court has to approve the refund out of the current tax receipts. The following is a list of refunds that need your approval.

Account#	Owner	explanation	refund amount
R19028	Villegas Irma De Jesus	HS	\$ 866.69
R20320	Avila Ezequiel	HS	\$1,162.73
R209393	Zelaya Nelson	HS	\$ 594.91
R21057	Borders Johnathan	HS DV3	\$ 702.60
R21139	Samfield Max M	HS OA	\$3,972.23
R21266	Meyer Connor	HS	\$1,174.52
R21908	Daloo Maher Al	HS	\$1,392.71
R230025	Vences Paulina	HS	\$2,561.77
R233525	Baker Cassandra	HS	\$1,707.64
R29999	Richmond Charlotte	HS OA	\$ 596.80
R338900	Heckeroth Robert E	HS	\$ 627.99
R338988	Quinlan James	HS	\$ 645.14
R357284	Ford Mattheau	Value	\$ 511.63
R357411	Lenka Debashish	HS	\$ 611.64
R357628	Santos Jericho	HS	\$ 666.79
R364110	Gutierrez Carlos	HS	\$1,507.39
R364252	Villegas Irma De Jesus	HS	\$ 689.77
R364913	Nelson Sean	HS	\$ 755.91
R365041	Peng Shengyu	HS	\$ 892.45
R365191	Tucker Daniel	HS	\$ 506.37
R365220	King Melody	HS DV3	\$ 555.16
R366353	Theiss Monty	HS	\$ 673.10

R372362	Fagbola Victor	HS	\$1,159.38
R372516	Martinez Luis	HS	\$2,068.69
R379694	Harris Zachary	HS	\$ 571.54
R379793	Wilder Joshua	HS	\$4,481.35
R381497	Peterek Frank	HS	\$1,663.94
R387420	Mirto Renan	HS	\$ 660.59
R388124	Bartolini Ryan	HS	\$1,589.26
R388613	McKenzie Ryan	HS	\$ 518.66
R388928	Wall Mark	HS	\$ 886.27
R390173	Pradhan Sadananda	HS	\$ 575.11
R398525	Guido Alberto	HS	\$ 801.58
R405159	Guido Alberto	HS	\$ 601.91

Sincerely,



Ellen C. Shelburne
Waller County
Tax Assessor Collector

2023 #14



WALLER COUNTY TAX OFFICE

WALLER COUNTY, TEXAS

ELLEN C. SHELBURNE
Tax Assessor-Collector

(979) 826-7620
(979) 826-7619 Fax

730 9th Street
Hempstead, Texas 77445

July 25, 2024

Honorable Judge Trey Duhon
And
Honorable Commissioners' Court
Waller County
Hempstead, TX 77445

Commissioners:

In accordance with Article 31.11 State Property Tax Code when refunds exceed \$500.00, Commissioners' Court has to approve the refund out of the current tax receipts. The following is a list of refunds that need your approval.

Account#	Owner	explanation	refund amount
R21008	Mazurkiewicz Jake & Shelly	HS	\$ 652.67
R21139	Samfiel Max M	HS OA	\$1,199.44
R23325	Baker Cassandra Jill	HS	\$ 757.28
R338567	Flikkema Michael	HS	\$ 613.14
R345769	Fazal Ezmin	HS OA	\$ 618.45
R357411	Lenka Debashish	HS	\$ 634.99
R357628	Santos Jericho	HS	\$ 668.19
R372516	Martinez Luis	HS	\$ 802.75
R379793	Wilder Joshua	HS	\$3,103.58

Sincerely,

A handwritten signature in cursive script, appearing to read "Ellen".

Ellen C. Shelburne
Waller County
Tax Assessor Collector

2022 #25



WALLER COUNTY TAX OFFICE

WALLER COUNTY, TEXAS

ELLEN C. SHELBURNE
Tax Assessor-Collector

(979) 826-7620
(979) 826-7619 Fax

730 9th Street
Hempstead, Texas 77445

July 25, 2024

Honorable Judge Trey Duhon
And
Honorable Commissioners' Court
Waller County
Hempstead, TX 77445

Commissioners:

In accordance with Article 31.11 State Property Tax Code when refunds exceed \$500.00, Commissioners' Court has to approve the refund out of the current tax receipts. The following is a list of refunds that need your approval.

Account#	Owner	explanation	refund amount
R23358	Sahay Management Inc	Value	\$ 597.78

Sincerely,

Ellen C. Shelburne
Waller County
Tax Assessor Collector

2019 #58



WALLER COUNTY TAX OFFICE

WALLER COUNTY, TEXAS

ELLEN C. SHELBURNE
Tax Assessor-Collector

(979) 826-7620
(979) 826-7619 Fax

730 9th Street
Hempstead, Texas 77445

July 25, 2024

Honorable Judge Trey Duhon
And
Honorable Commissioners' Court
Waller County
Hempstead, TX 77445

Commissioners:

In accordance with Article 31.11 State Property Tax Code when refunds exceed \$500.00, Commissioners' Court has to approve the refund out of the current tax receipts. The following is a list of refunds that need your approval.

Account#	Owner	explanation	refund amount
R23358	Sahay Management Inc	Value	\$ 557.92

Sincerely,

A handwritten signature in cursive script, appearing to read "Ellen".

Ellen C. Shelburne
Waller County
Tax Assessor Collector

2020 #47



WALLER COUNTY TAX OFFICE

WALLER COUNTY, TEXAS

ELLEN C. SHELBURNE
Tax Assessor-Collector

(979) 826-7620
(979) 826-7619 Fax

730 9th Street
Hempstead, Texas 77445

July 25, 2024

Honorable Judge Trey Duhon
And
Honorable Commissioners' Court
Waller County
Hempstead, TX 77445

Commissioners:

In accordance with Article 31.11 State Property Tax Code when refunds exceed \$500.00, Commissioners' Court has to approve the refund out of the current tax receipts. The following is a list of refunds that need your approval.

Account#	Owner	explanation	refund amount
R23358	Sahay Management Inc	Value	\$ 606.37

Sincerely,

A handwritten signature in cursive script, appearing to read "Ellen C. Shelburne".

Ellen C. Shelburne
Waller County
Tax Assessor Collector

2021 #37

Invoice

Brazos Valley Council of Governments
PO Drawer 4128
Bryan, TX 77805-4128

7/3/2024

08883

Billing Address
 WALLER COUNTY
 Accounts Payable
 836 Austin Street, Suite 203
 Hempstead, TX 77445
 USA

Service Address
 WALLER COUNTY
 836 Austin Street, Suite 203
 Hempstead, TX 77445
 USA

Customer ID CIHC-WALCOU
 Customer Name WALLER COUNTY

Invoice ID 08883
 Invoice Date 7/3/2024

Charge Date	Charge Code	Description	Fixed Charge	Quantity	Unit Price	Amount	Sales Tax
7/3/2024	948	Waller County CIHC Quarterly Contribution	\$7,500.00	0.00	0.00	\$7,500.00	

Registration # 014654
 Joan Sargent Waller Co. Treasurer
 Deputy mf Date 7/10/24

JUL 9 '24 PM 3:48 TREASURER

Payment Terms: Net 0 Days

Sales Tax: \$0.00

Total: \$7,500.00

To pay electronically via ACH credit or EDI payments:

BRAZOS VALLEY COUNCIL OF GOVERNMENTS

Bank Routing (ABA) #: [REDACTED]

Account #: [REDACTED]

Reference*#: [REDACTED]

Invoice #: 08883

JUL 11 '24 PM 3:34 AUDITOR

*Helps ensure posting to correct invoice



111 Veterans Memorial Blvd., Suite 401
Metairie, LA 70005

504-482-2848
Fax: 504-482-2852

INVOICE

Waller County, Texas
425 FM 1488
Hampstead, TX 77445

INVOICE NUMBER: 100-24-020
INVOICE DATE: 7/10/2024
Job Name May Weather Event

Waller County - Debris Removal Services
Work Performed - June 19 through 30, 2024

Line Item Description	Qty	Unit Price	Total
50' Bucket Truck	62.25	\$ 175.00	\$ 10,893.75
Knuckleboom Loader	235.00	\$ 175.00	\$ 41,125.00
Skid Steer Loader, 1500LB Cap w/utility grapple	116.00	\$ 95.00	\$ 11,020.00
Articulated, Telescoping Scissor Lift for Tower, 15 hp / 37 ft. lift	120.00	\$ 20.00	\$ 2,400.00
Laborer with Chainsaw and gear	72.75	\$ 50.00	\$ 3,637.50
Sub Total			\$ 69,076.25
Please Pay Today			\$ 69,076.25

Direct All Inquires To:
Lisa Walsh
(504)482-2848

Kristy Fuentes
(504) 482-2848

**PERMIT TO CONSTRUCT UTILITY
IN WALLER COUNTY RIGHT-OF-WAY**

ROAD: **Rock Island Rd**

DATE: **07/23/2024**

To: San Bernard Electric Cooperative, Inc.
Jason Beaman
P O Box 1208
Bellville, Tx 7741
Permit # 24.UP.025

The location on the right-of-way of your proposed buried line as shown by the accompanying notice dated **08/08/2024** is approved.

Your attention is directed to Art. 1436A (for power lines) and Art. 1416 (for communication lines) Vernon's Annotated Texas Civil Statutes with particular attention to the following provisions:

1. The Court Commission may designate the place along the right-of-way where such lines shall be constructed.
2. Emplacement of buried lines shall be a minimum of 36 inches below the flow line of the existing ditch. For installations parallel to the right-of-way, the utility shall be located within three (3) feet of the edge of the right-of-way, unless otherwise approved by the County.
3. All placement of lines beneath roadways and asphalt or concrete paved driveways shall be jacked or bored. No open cut will be allowed within five feet of the edge of roadways or such driveways. Open cuts on unpaved driveways shall be performed only with a trenching machine and shall not be excavated. In such cases the trench shall be backfilled and compacted. The driveway surface shall be restored to its original condition. Any variance to these requirements shall have the Commissioners' Court approval.
4. All buried water lines shall be marked thoroughly with detectable tracer wire. All other lines shall be marked thoroughly with detectable underground warning tape. Public to be safe-guarded by use of construction signs and barricades. Identification markers shall be placed along right-of-way lines, that is readily identifiable, indicating name of Company, type of line and emergency contact number.
5. Restore roads to their original condition. Trench is to be back-tracked, dragged, graded and filled as necessary to minimize erosion and sedimentation resulting from the proposed installation. Ditches are to be left clear for drainage.
6. The Court Commission may require the owner to relocate this line, for valid reasons under the law by giving thirty (30) days written notice.

The contractor must notify the County Engineer at (979) 826-7670, forty-eight (48) hours prior to starting construction of the line in order that we may have a representative present. An inspection of the line installation is required prior to backfilling the excavation to confirm proper cover depth.

SPECIAL PROVISIONS:

WALLER COUNTY COMMISSIONERS' COURT

Carbett "Trey" J. Duhon III, County Judge

It is ORDERED by the Court on motion by Commissioner _____, duly seconded by Commissioner _____, that the above and foregoing request be and the same is hereby approved, with _____ members present voting in favor and _____ members present voting opposed. The County Engineer is authorized to comply with the above requests.

Date

Debbie Hollan, County Clerk

Deputy

24.04.025

Item 9.

NOTICE OF PROPOSED UTILITY WORK IN WALLER COUNTY RIGHT-OF-WAY

Formal notice is hereby given that San Bernard Electric Cooperative, Inc. (utility contractor) proposes to place a

1 guy wire within the right-of-way of Rock Island Rd. as follows:
(street)

Provide details for location, length, construction method, design (i.e. the dimensions from ROW line, edge of curb or pavement), etc.

1 guy wire 4' on county R.O.W.

The Guy wire will be constructed and maintained on the road right-of-way as directed by Waller County Road & Bridge in accordance with governing laws. Our firm further understands that the County considers proper traffic control measures as those complying with applicable portions of the Texas Manual on Uniform Traffic Control Devices required for adoption by the "Transportation Code" (Ch 251).

The location and description of the proposed work and appurtenances is more fully shown by a PDF drawing and traffic control attached to this notice.

Construction is proposed to begin on or after the 8th day of August, 2024.

Firm: San Bernard Electric Cooperative, Inc.

Address: PO Box 1208

By: Jason Beaman

Belville, Texas 77418

Signature: [Signature]

Phone: 979-865-3111

Title: Right of Way Agent

Email: jbeaman@sbec.org

APPROVAL

This application is hereby approved subject to the following understandings and restrictions:

It is expressly understood that the said Waller County does not hereby imply to grant any right, claim, title or easement in or upon this County Road; and it is further understood that in the future, should Waller County, for any reason, need to work, improve, relocate, widen, increase, add to, decrease, or in any manner change the structure of this road or right-of-way, this line, if affected, will be moved at the direction of the Waller County Engineer or Road Administrator with thirty (30) days written notice.

This installation work shall not damage any part of the roadway and adequate provisions shall be made to cause a minimum of inconvenience to traffic and adjacent property owners. Permit shall be effective upon acceptance date of Formal Notice presentation in Commissioners Court for a duration of one (1) year, with the opportunity of a six (6) month extension after a written request is sent and approved by the County Engineer.

APPROVED BY WALLER COUNTY ROAD & BRIDGE DEPT.

[Signature]
County Engineer or Road Administrator

7-23-24

Date

Traffic Controls Required: Y N

Traffic Controls Reviewed By: [Signature]

Bond: Y N Bond Amount (\$):

Floodplain Dev. Permit Required: Y N

Permit #: Precinct #:

R&B Inspector: ROBERT J. GOODSPER D

Waller County Road & Bridge Department
775 Business 290 East, Hempstead, TX 77445 Phone (979) 826-7670

R:\Construction Inspection\Forms\Waller County Utility Installation and NOTICE.docx

Rev. 082023.1

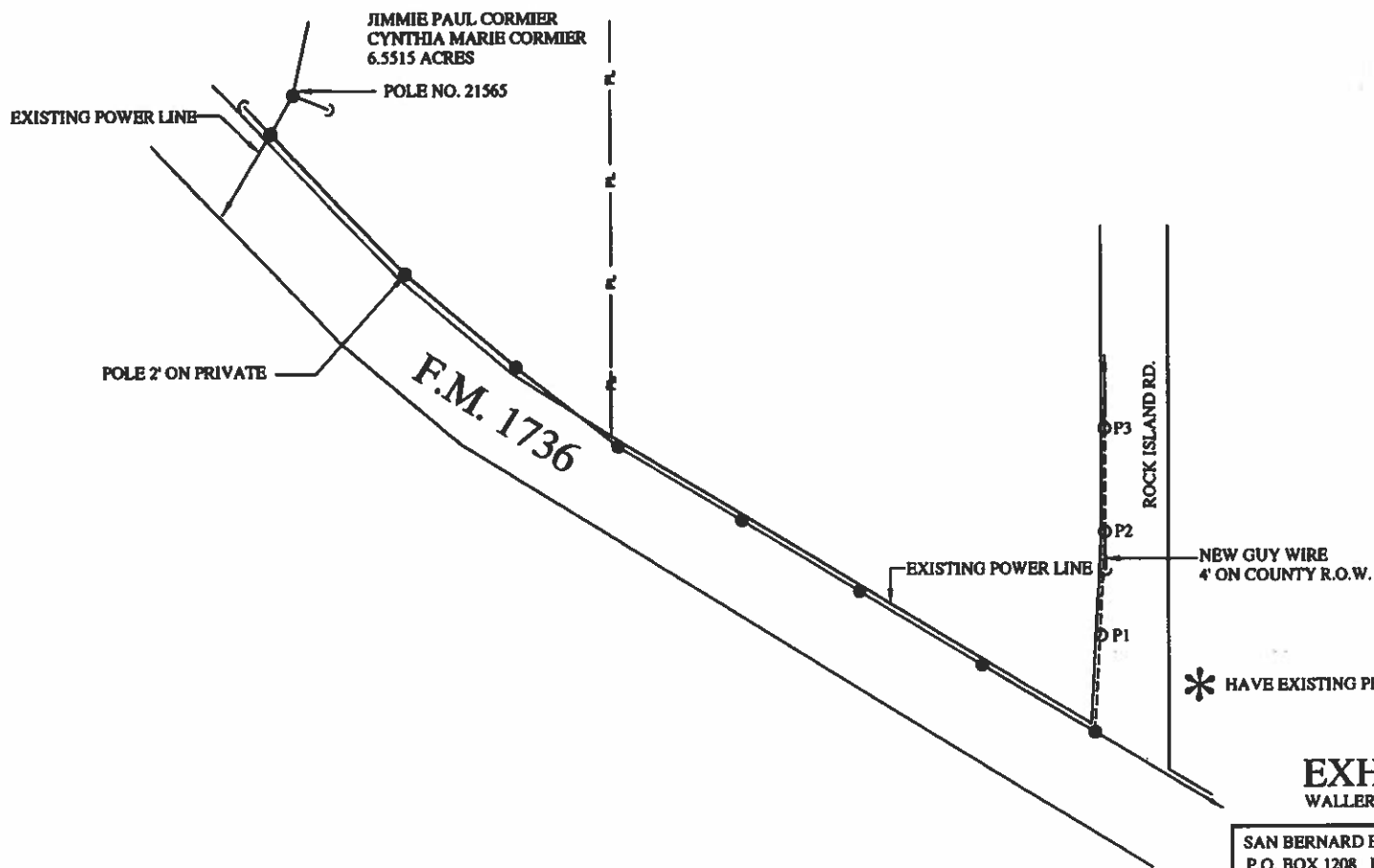
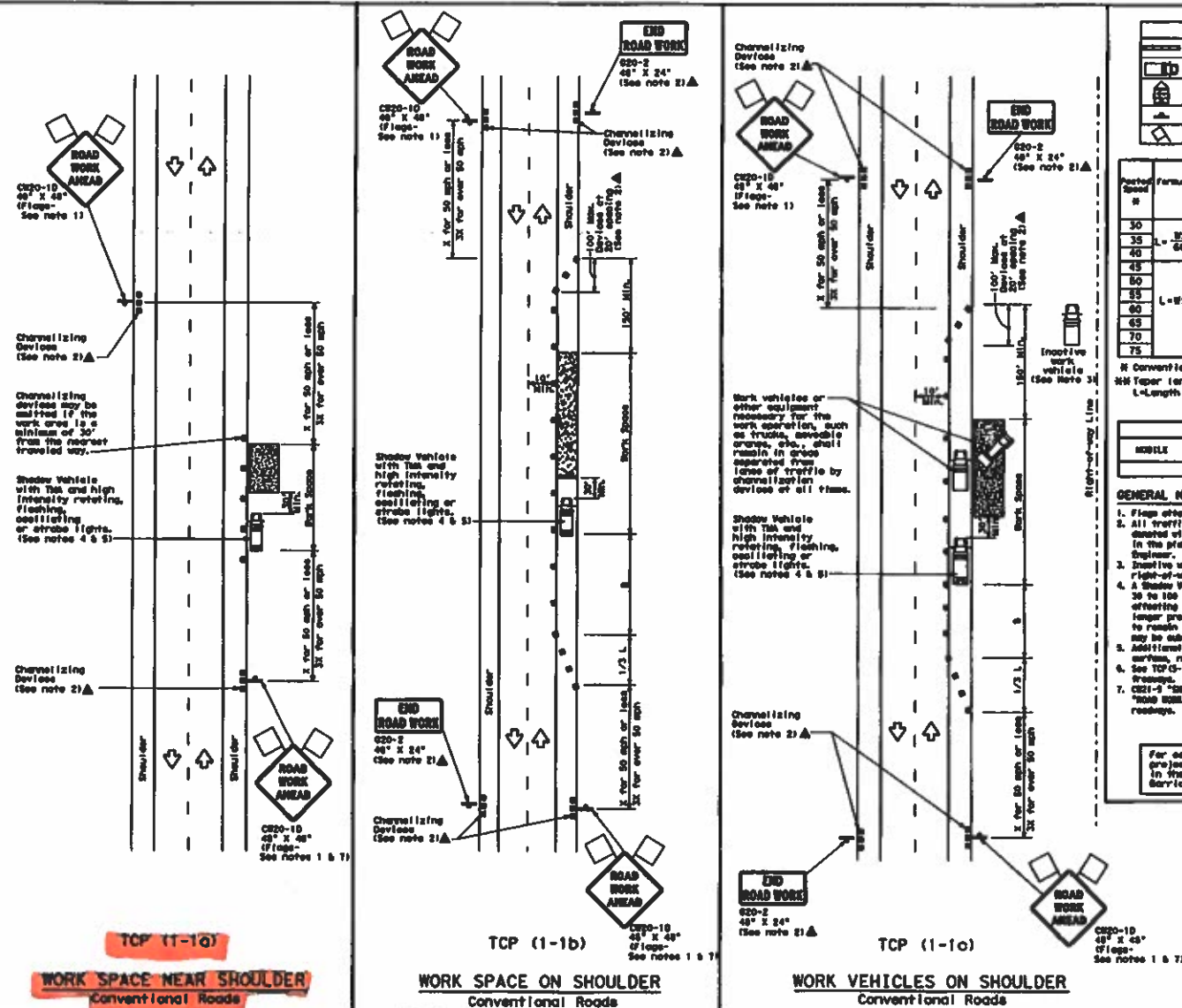


EXHIBIT "A"
WALLER COUNTY, TEXAS

SAN BERNARD ELECTRIC COOPERATIVE, INC.
P.O. BOX 1208 BELLVILLE, TX 77418
DWN BY: JB DATE: 7-18-2024
DWG REF: 22-7409A

The use of this document is governed by the "Texas Engineering Practice Act", the authority of any engineer to seal and sign his work, and the responsibility of the engineer to the public for his work. It is the responsibility of the engineer to ensure that the work is done in accordance with the standards of the profession and the requirements of the law.

DATE
FILED



Texas Department of Transportation
Traffic Operations Division

TRAFFIC CONTROL PLAN CONVENTIONAL ROAD SHOULDER WORK

TCP (1-1)-12

Project Number	Sheet No.	Scale	Date	By	Check	Appr.
2-94	2-12					
2-94	2-12					
2-94	2-12					
2-94	2-12					

**NOTICE OF RECEIPT OF APPLICATION BY COMMISSIONERS' COURT
TO REVISE A SUBDIVISION PLAT FILED FOR RECORD WITH THE COUNTY CLERK**

APPLICATION: Katy Independent School District, owner(s), are requesting to be allowed to revise Crystal Vista Drive south extension, Final Plat of Sunterra Shores Drive Street Dedication Section 2, File No. 2110191, Waller County Plat Records. The revision will abandon the south extension of Crystal Vista Drive to allow the Katy Independent School District Elementary School No. 48 main entrance and exit driveway direct access to Sunterra Shores Drive. The abandonment of the south extension of Crystal Vista is required under the City of Houston Chapter 42 Sections 129(d) and 134. The new configuration will create a single Restricted Reserve. Katy ISD Elementary No. 48 is situated in the H.&T.C. R.R. Co. Survey, Abstract No. 201, Waller County, Texas recorded under Waller County Clerk's Filer Number 2216035.

This replat request, if approved, will only revise the applicant's property.

PUBLIC HEARING: A public hearing will be held during the regular session of Commissioners' Court on September 4, 2024 at 9:00am at the Joe Kuciemba Annex, 425 FM 1488., Hempstead, Texas, 77445.

**PERMIT TO CONSTRUCT UTILITY
IN WALLER COUNTY RIGHT-OF-WAY**

ROAD: **Jordan Ranch Blvd**

DATE: **7/09/2024**

To: **Andrea Pickens**
[CenterPoint Energy Gas]
1111 Louisiana, Suite 1060
Houston, TX 70002
Permit # 24.UP.021

The location on the right-of-way of your proposed buried line as shown by the accompanying notice dated **08/01/2024** is approved.

Your attention is directed to Art. 1436A (for power lines) and Art. 1416 (for communication lines) Vernon's Annotated Texas Civil Statutes with particular attention to the following provisions:

1. The Court Commission may designate the place along the right-of-way where such lines shall be constructed.
2. Emplacement of buried lines shall be a minimum of 36 inches below the flow line of the existing ditch. For installations parallel to the right-of-way, the utility shall be located within three (3) feet of the edge of the right-of-way, unless otherwise approved by the County.
3. All placement of lines beneath roadways and asphalt or concrete paved driveways shall be jacked or bored. No open cut will be allowed within five feet of the edge of roadways or such driveways. Open cuts on unpaved driveways shall be performed only with a trenching machine and shall not be excavated. In such cases the trench shall be backfilled and compacted. The driveway surface shall be restored to its original condition. Any variance to these requirements shall have the Commissioners' Court approval.
4. All buried water lines shall be marked thoroughly with detectable tracer wire. All other lines shall be marked thoroughly with detectable underground warning tape. Public to be safe-guarded by use of construction signs and barricades. Identification markers shall be placed along right-of-way lines, that is readily identifiable, indicating name of Company, type of line and emergency contact number.
5. Restore roads to their original condition. Trench is to be back-tracked, dragged, graded and filled as necessary to minimize erosion and sedimentation resulting from the proposed installation. Ditches are to be left clear for drainage.
6. The Court Commission may require the owner to relocate this line, for valid reasons under the law by giving thirty (30) days written notice.

The contractor must notify the County Engineer at (979) 826-7670, forty-eight (48) hours prior to starting construction of the line in order that we may have a representative present. An inspection of the line installation is required prior to backfilling the excavation to confirm proper cover depth.

SPECIAL PROVISIONS:

WALLER COUNTY COMMISSIONERS' COURT

Carbett "Trey" J. Duhon III, County Judge

It is ORDERED by the Court on motion by Commissioner _____, duly seconded by Commissioner _____, that the above and foregoing request be and the same is hereby approved, with _____ members present voting in favor and _____ members present voting opposed. The County Engineer is authorized to comply with the above requests.

Date

Debbie Hollan, County Clerk

Deputy

24.0P.021

Item 11.

Waller County Road & Bridge Department
775 Business 290 East
Hempstead, Texas
(979) 826-7670

Date: **7/9/2024**

NOTICE OF PROPOSED UTILITY WORK IN WALLER COUNTY RIGHT-OF-WAY

Formal notice is hereby given that CenterPoint Energy Gas (utility contractor) proposes to place a **2" IP PLA MAIN** within the right-of-way of Jordan Ranch Blvd (street) as follows: *Provide details for location, length, construction method, design (i.e. the dimensions from ROW line, edge of curb or pavement), etc.*

Propose to install 266' of 2" IP PLA MAIN gas.

(see attached drawing)

The **gas installation** will be constructed and maintained on the road right-of-way as directed by Waller County Road & Bridge in accordance with governing laws.

Our firm further understands that the County considers proper traffic control measures as those complying with applicable portions of the Texas Manual on Uniform Traffic Control Devices required for adoption by the "Transportation Code" (Ch 251).

The location and description of the proposed work and appurtenances is more fully shown by three (3) copies of drawings attached to this notice.

Construction is proposed to begin on or after the **1st** day of **August 2024**.

Firm: CenterPoint Energy

By: Andrea Pickens

Signature: Andrea Pickens

Title: Engineering Support Rep

Address: 1111 Louisiana, Houston, TX, 77002
Suite 1060

Phone: 713-207-4246

Fax:

APPROVAL

This application is hereby approved subject to the following understandings and restrictions.

It is expressly understood that the said Waller County does not hereby imply to grant any right, claim, title or easement in or upon this County Road; and it is further understood that in the future, should Waller County, for any reason, need to work, improve, relocate, widen, increase, add to, decrease, or in any manner change the structure of this road or right-of-way, this line, if affected, will be moved at the direction of the Waller County Engineer or Road Administrator with thirty (30) days written notice.

This installation work shall not damage any part of the roadway and adequate provisions shall be made to cause a minimum of inconvenience to traffic and adjacent property owners.

APPROVED BY WALLER COUNTY ROAD & BRIDGE DEPT.

[Signature]
County Engineer or Road Administrator

7-17-24
Date

Traffic Controls Required: Y N

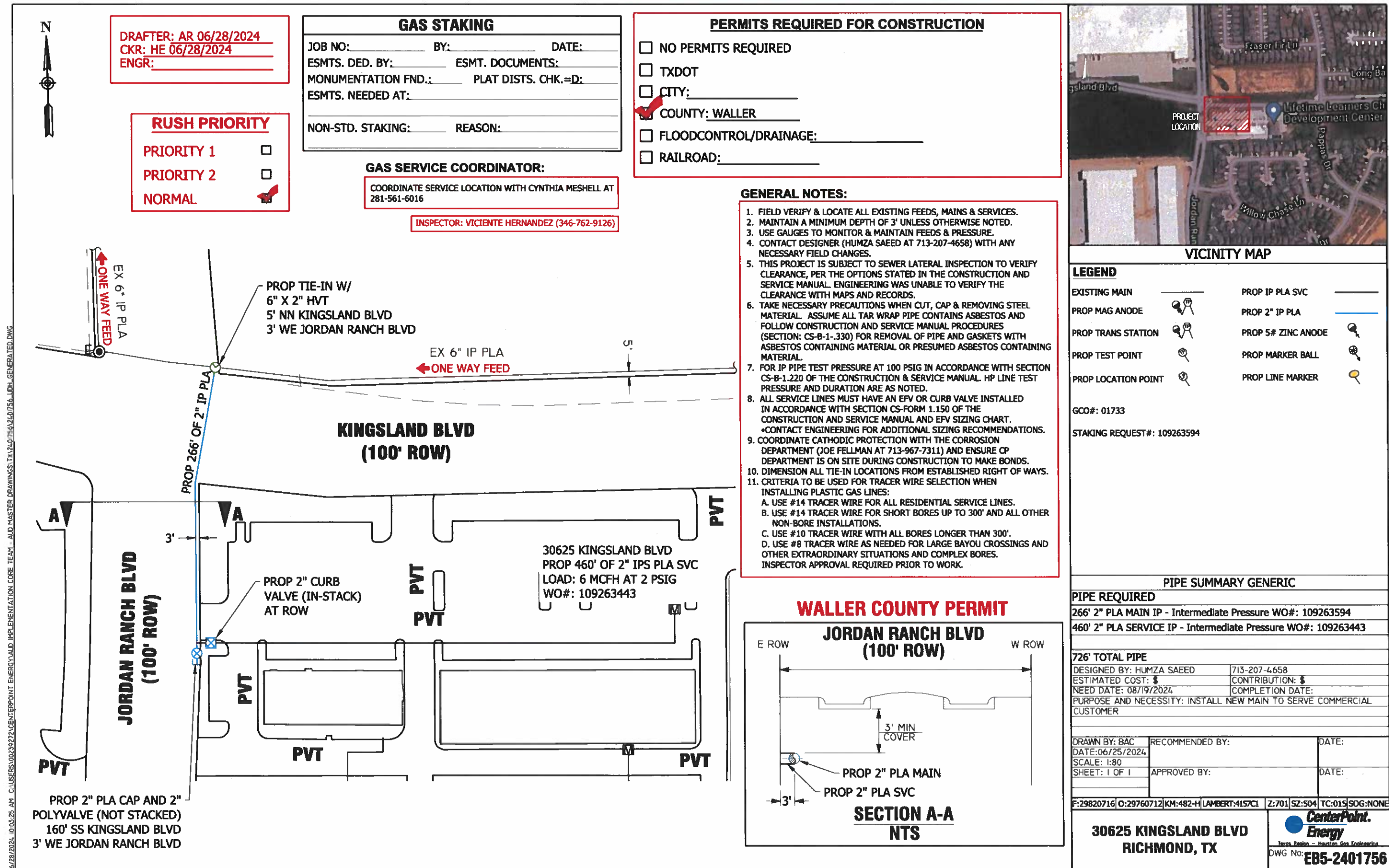
Traffic Controls Reviewed By: Robt

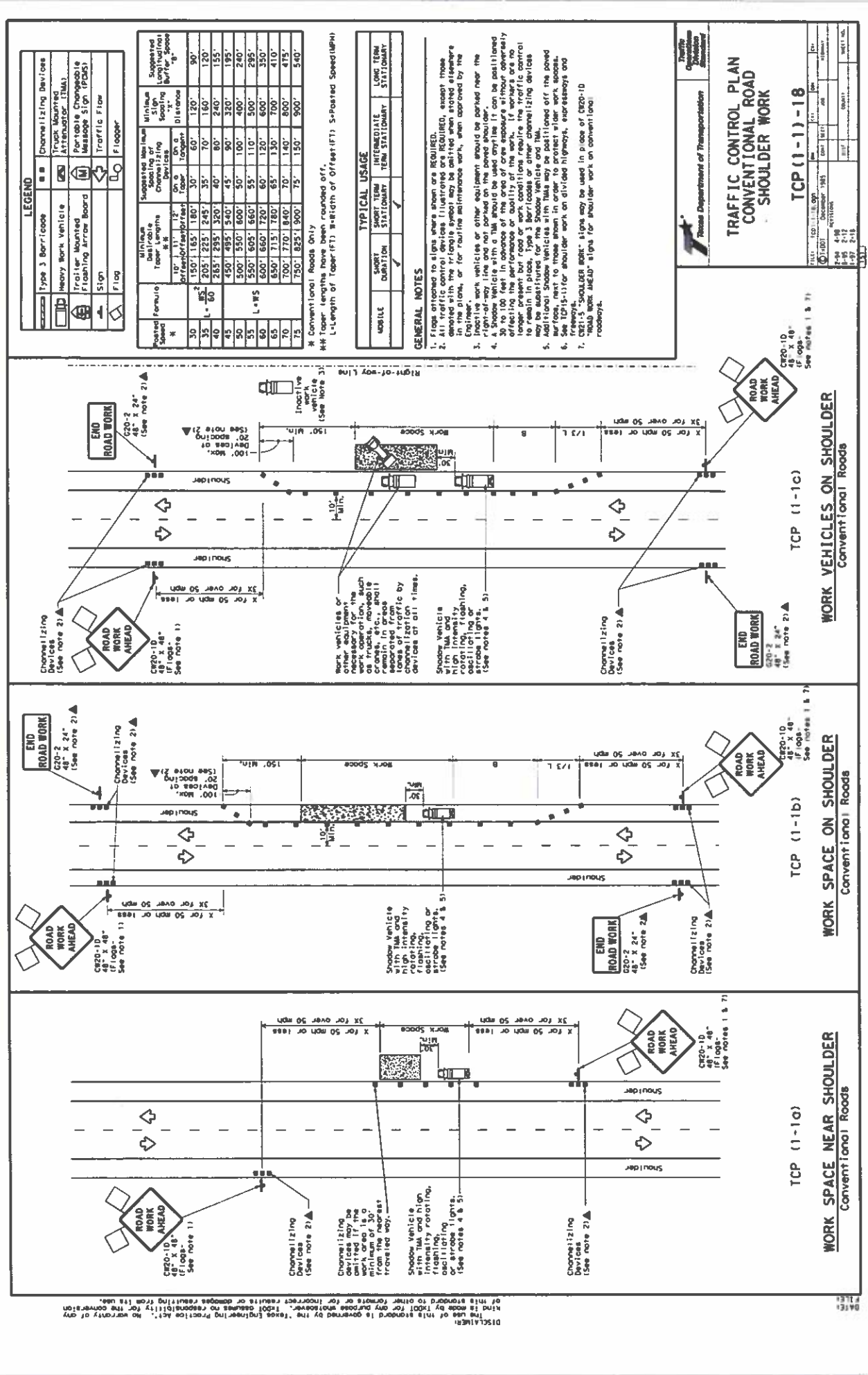
Bond: Y N Bond Amount (\$): —

Floodplain Dev. Permit Required: Y N

Permit #: — Precinct #: 4

R&B Inspector: ROBERT J. GOODSPEED





**PERMIT TO CONSTRUCT UTILITY
IN WALLER COUNTY RIGHT-OF-WAY**

ROAD: **Wilson Rd**

DATE: **07/10/2024**

To: **Black & Veatch**
Comcast of Houston LLC
[American Communications Construction, Inc.]
11401 Lamar Ave.
Overland Park, KS 66211

Permit # 24.UP.023

The location on the right-of-way of your proposed buried line as shown by the accompanying notice dated **08/14/2024** is approved.

Your attention is directed to Art. 1436A (for power lines) and Art. 1416 (for communication lines) Vernon's Annotated Texas Civil Statutes with particular attention to the following provisions:

1. The Court Commission may designate the place along the right-of-way where such lines shall be constructed.
2. Emplacement of buried lines shall be a minimum of 36 inches below the flow line of the existing ditch. For installations parallel to the right-of-way, the utility shall be located within three (3) feet of the edge of the right-of-way, unless otherwise approved by the County.
3. All placement of lines beneath roadways and asphalt or concrete paved driveways shall be jacked or bored. No open cut will be allowed within five feet of the edge of roadways or such driveways. Open cuts on unpaved driveways shall be performed only with a trenching machine and shall not be excavated. In such cases the trench shall be backfilled and compacted. The driveway surface shall be restored to its original condition. Any variance to these requirements shall have the Commissioners' Court approval.
4. All buried water lines shall be marked thoroughly with detectable tracer wire. All other lines shall be marked thoroughly with detectable underground warning tape. Public to be safe-guarded by use of construction signs and barricades. Identification markers shall be placed along right-of-way lines, that is readily identifiable, indicating name of Company, type of line and emergency contact number.
5. Restore roads to their original condition. Trench is to be back-tracked, dragged, graded and filled as necessary to minimize erosion and sedimentation resulting from the proposed installation. Ditches are to be left clear for drainage.
6. The Court Commission may require the owner to relocate this line, for valid reasons under the law by giving thirty (30) days written notice.

The contractor must notify the County Engineer at (979) 826-7670, forty-eight (48) hours prior to starting construction of the line in order that we may have a representative present. An inspection of the line installation is required prior to backfilling the excavation to confirm proper cover depth.

SPECIAL PROVISIONS:

WALLER COUNTY COMMISSIONERS' COURT

Carbett "Trey" J. Duhon III, County Judge

It is ORDERED by the Court on motion by Commissioner _____, duly seconded by Commissioner _____, that the above and foregoing request be and the same is hereby approved, with _____ members present voting in favor and _____ members present voting opposed. The County Engineer is authorized to comply with the above requests.

Date

Debbie Hollan, County Clerk

Deputy

NOTICE OF PROPOSED UTILITY WORK IN WALLER COUNTY RIGHT-OF-WAY

Formal notice is hereby given that American Communications Construction Inc. (utility contractor) proposes to place a

Aerial Fiber cable within the right-of-way of Wilson Rd as follows:
(street)

Provide details for location, length, construction method, design (i.e. the dimensions from ROW line, edge of curb or pavement), etc.

COMCAST PROPOSES TO BEGIN AT EDGE OF ROW 38' NORTH OF CENTERLINE OF WILSON RD.

RUN AERIALY WEST 40' TO SPLICE POLE.

The Aerial Fiber cable will be constructed and maintained on the road right-of-way as directed by Waller County Road & Bridge in accordance with governing laws. Our firm further understands that the County considers proper traffic control measures as those complying with applicable portions of the Texas Manual on Uniform Traffic Control Devices required for adoption by the "Transportation Code" (Ch 251).

The location and description of the proposed work and appurtenances is more fully shown by a PDF drawing and traffic control attached to this notice.

Construction is proposed to begin on or after the 14 day of AUGUST, 20 24.

Firm: Black & Veatch (Permitting on the behalf of Comcast of Houston LLC) Address: 11401 Lamar Avenue, Overland Park, KS 66211

By: LEAH CUREBANAS

Signature: Leah Curebanas

Phone: +1 913-458-9138

Title: Permit Coordinator

Email: BVPermitting@bv.com

APPROVAL

This application is hereby approved subject to the following understandings and restrictions.

It is expressly understood that the said Waller County does not hereby imply to grant any right, claim, title or easement in or upon this County Road; and it is further understood that in the future, should Waller County, for any reason, need to work, improve, relocate, widen, increase, add to, decrease, or in any manner change the structure of this road or right-of-way, this line, if affected, will be moved at the direction of the Waller County Engineer or Road Administrator with thirty (30) days written notice.

This installation work shall not damage any part of the roadway and adequate provisions shall be made to cause a minimum of inconvenience to traffic and adjacent property owners. Permit shall be effective upon acceptance date of Formal Notice presentation in Commissioners Court, for a duration of one (1) year, with the opportunity of a six (6) month extension after a written request is sent and approved by the County Engineer.

APPROVED BY WALLER COUNTY ROAD & BRIDGE DEPT.

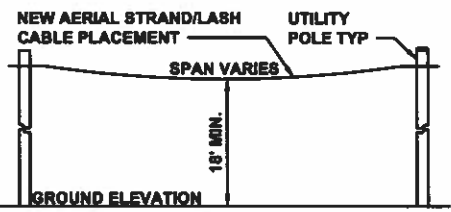
[Signature]
County Engineer or Road Administrator

7-17-24
Date

Traffic Controls Required: Y (N)
Traffic Controls Reviewed By: RSPG
Bond: Y (N) Bond Amount (\$): —
Floodplain Dev. Permit Required: Y (N)
Permit #: — Precinct #: 3
R&B Inspector: ROBERT G. L. GOODSPEED

Waller County Road & Bridge Department

775 Business 290 East, Hempstead, TX 77445 Phone (979) 826-7670



Comcast
of HOUSTON, LLC

TYPICAL AERIAL ATTACHMENT-NEW STRAND

DEPTH OF UTILITIES WILL BE DETERMINED BY POTHOLE PRIOR TO CONSTRUCTION

1. THE CONTRACTOR SHALL CONTACT TEXAS ONE CALL SYSTEM AT 1-800-245-4545 MIN. 48 HOURS BEFORE DIGGING.
2. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL UNDERGROUND FACILITIES BEFORE COMMENCING WORK AND AGREE TO BE FULLY RESPONSIBLE FOR ALL DAMAGES CAUSED BY HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ALL UNDERGROUND FACILITIES.
3. NO MORE TRENCH OPENED AT ONE TIME THAN CAN BE BACKFILLED AND COMPACTED IN 16" LIFTS AT THE END OF EACH DAY. (NO TRENCH LEFT OPENED OVERNIGHT.)
4. ALL EXCESS EXCAVATION TO BE REMOVED FROM THE ROAD RIGHT-OF-WAY AT THE END OF EACH DAY.
5. DITCHES TO BE OPENED AT THE END OF EACH DAY TO ASSURE ADEQUATE DRAINAGE.
6. ROAD MUST BE KEPT OPEN TO TRAFFIC AND CONSTRUCTION MUST PROVIDE ADEQUATE FLAGMEN, SIGNALS, ETC., TO PROVIDE COMPLETE SAFETY TO THE PUBLIC.
7. IF IT BECOMES NECESSARY FOR EQUIPMENT OPERATION ON A PORTION OF THE PAVEMENT, PRECAUTIONS MUST BE TAKEN TO PREVENT ANY DAMAGE WHATSOEVER TO THE PAVEMENT.
8. CONDITION OF ROAD UPON COMPLETION OF JOB SHALL BE AS GOOD OR BETTER THAN PRIOR TO STARTING.
9. CONTRACTOR SHALL COMPLY WITH ALL APPLICABLE NATIONAL ELECTRICAL SAFETY CODE (NESEC) REQUIREMENTS, CENTERPOINT ENERGY ELECTRICAL POLE ATTACHMENT GUIDELINES & PROCEDURES AND ALL APPLICABLE LOCAL REQUIREMENTS AND REGULATIONS FOR PLACEMENT OF AERIAL CABLE FACILITIES, 16' MIN. VERTICAL CLEARANCE.
10. ALL UTILITIES WILL BE IDENTIFIED BY POTHOLE BEFORE ANY CONSTRUCTION.
11. COMCAST WILL MAINTAIN (2 FT) HORIZONTAL & VERTICAL SEPARATION FROM ANY EXISTING UTILITIES.

BLACK & VEATCH
11401 LAMAR AVE
OVERLAND PARK, KS 66211
(913) 458-2900

PROJECT NO:	405551
DRAWN BY:	ASM
CHECKED BY:	JMO

0	07/15/24	ISSUED FOR PERMITTING
REV	DATE	DESCRIPTION

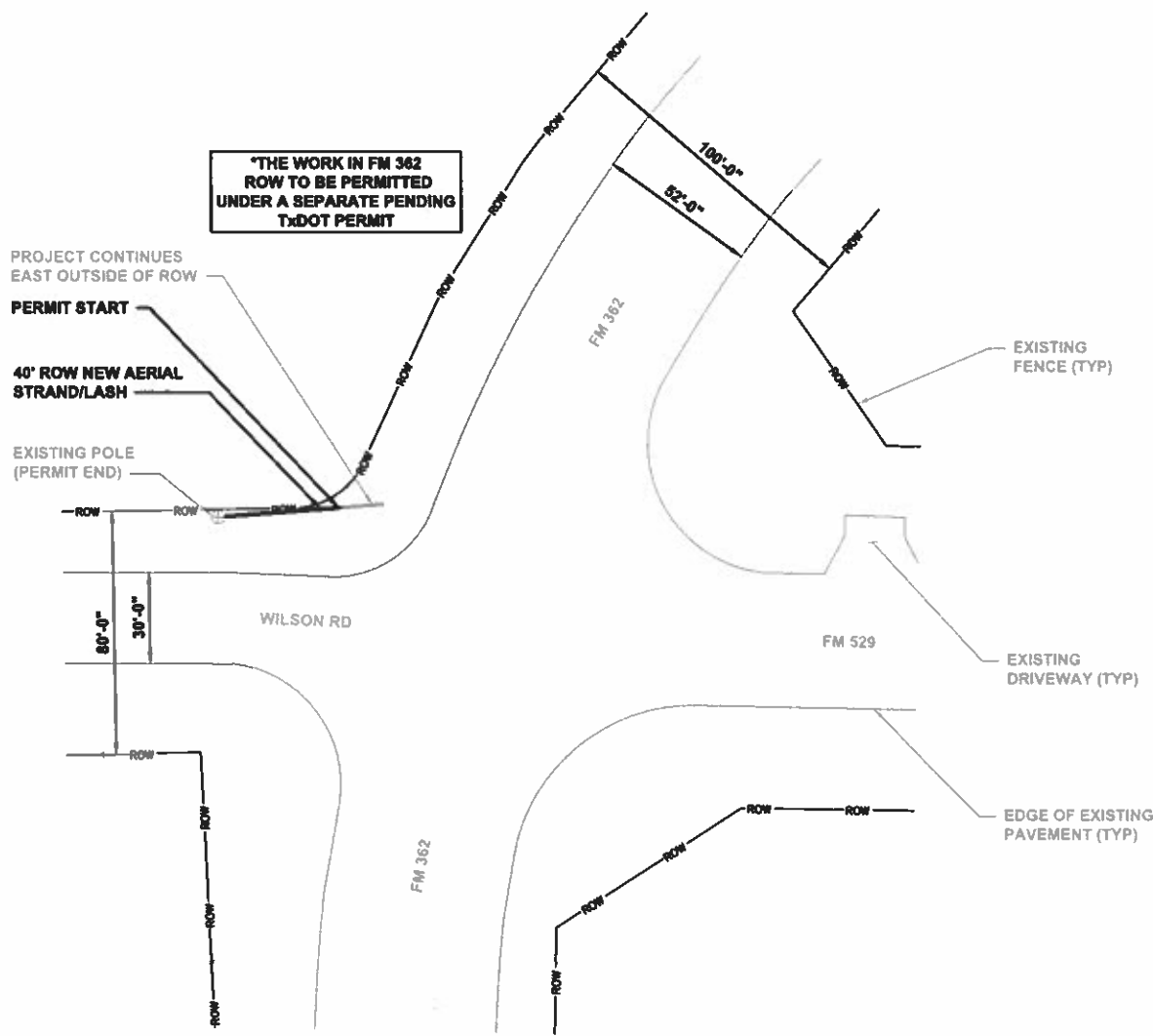
BLACK & VEATCH ENGINEERING
F-258

IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.

PRM0000629257
34446 WILSON RD
BROOKSHIRE TX, 77423

SHEET TITLE
OVERALL SITE PLAN

SHEET NUMBER
C-1



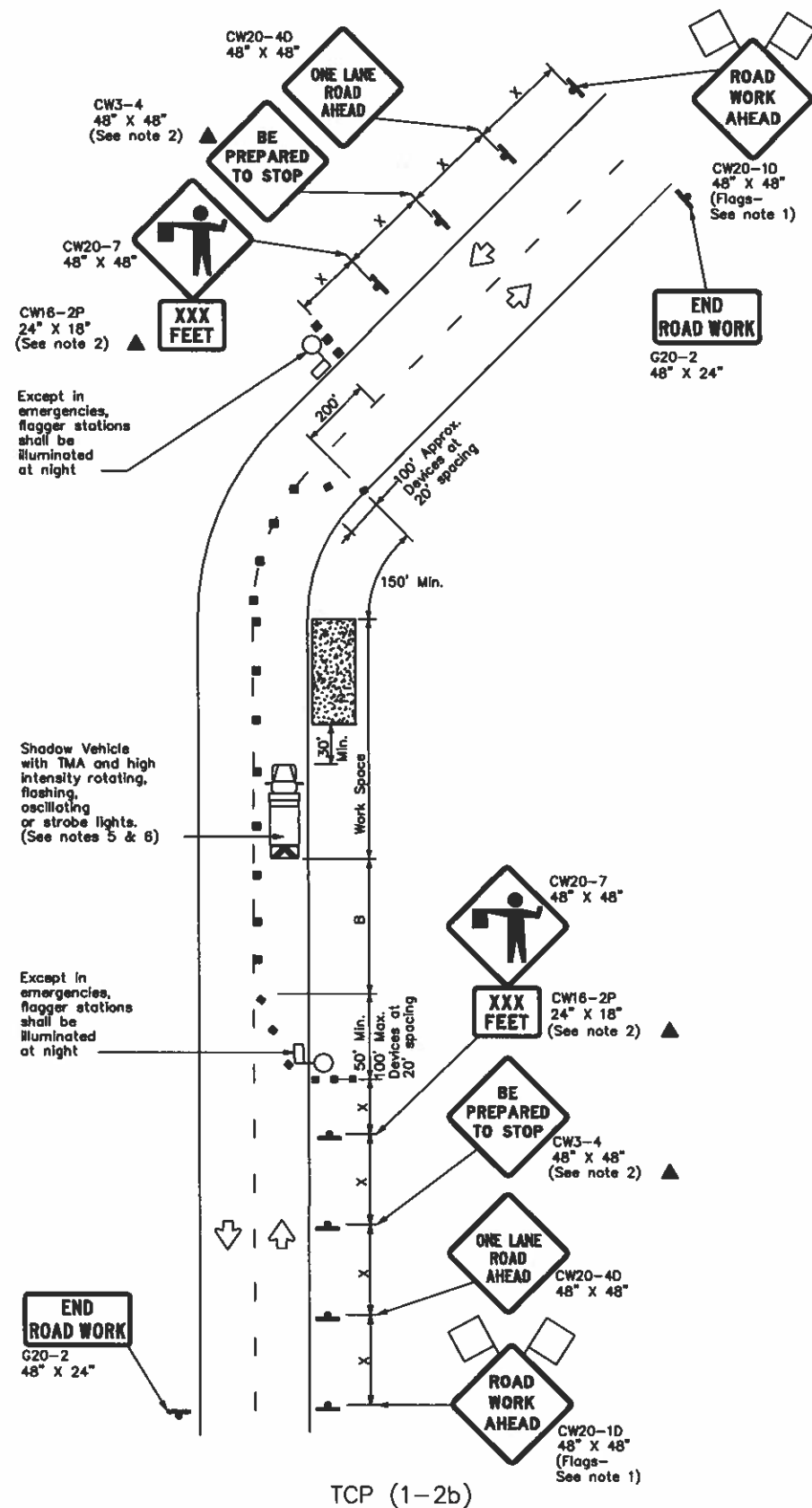
- CATV UG ROUTE
- CATV AERIAL ROUTE
- CATV PED
- BORE PIT
- TEMPORARY ACCESS PIT
- JOINT USE POLE
- GUARDRAIL
- VAULT
- RIGHT OF WAY



48 HOUR NOTICE: CONTRACTOR SHALL NOTIFY WALLER COUNTY ENGINEER AT (979) 826-7670, FORTY-EIGHT (48) HOURS PRIOR TO STARTING CONSTRUCTION OF THE LINE IN ORDER THAT WE MAY HAVE A REPRESENTATIVE PRESENT.



NOTES



TCP (1-2b)
ONE LANE TWO-WAY
CONTROL WITH FLAGGERS

TRAFFIC CONTROL PLAN SECTION SHALL BE COMPLETED BY ENGINEER

ROADWAY	POSTED SPEED	TAPER LENGTH	SPACING CHANNELIZING DEVICES		SIGN SPACING	BUFFER SPACE
			TAPER	TANGENT		
WILSON RD	35	245	35	70	160	120

LEGEND			
	Type 3 Barricade		Channelizing Devices
	Heavy Work Vehicle		Truck Mounted Attenuator (TMA)
	Trailer Mounted Flashing Arrow Board		Portable Changeable Message Sign (PCMS)
	Sign		Traffic Flow
	Flag		Flagger

Posted Speed *	Formula	Minimum Desirable Taper Lengths **			Suggested Maximum Spacing of Channelizing Devices		Minimum Sign Spacing "X" Distance	Suggested Longitudinal Buffer Space "B"	Stopping Sight Distance
		10' Offset	11' Offset	12' Offset	On a Taper	On a Tangent			
30	$L = \frac{WS^2}{60}$	150'	165'	180'	30'	60'	120'	90'	200'
35		205'	225'	245'	35'	70'	160'	120'	250'
40		265'	295'	320'	40'	80'	240'	155'	305'
45		450'	495'	540'	45'	90'	320'	195'	360'
50	L = WS	500'	550'	600'	50'	100'	400'	240'	425'
55		550'	605'	660'	55'	110'	500'	295'	495'
60		600'	660'	720'	60'	120'	600'	350'	570'
65		650'	715'	780'	65'	130'	700'	410'	645'
70		700'	770'	840'	70'	140'	800'	475'	730'
75		750'	825'	900'	75'	150'	900'	540'	820'

* Conventional Roads Only

** Taper lengths have been rounded off.
L=Length of Taper(FT) W=Width of Offset(FT) S=Posted Speed(MPH)

TYPICAL USAGE				
MOBILE	SHORT DURATION	SHORT TERM STATIONARY	INTERMEDIATE TERM STATIONARY	LONG TERM STATIONARY
	✓	✓		

GENERAL NOTES

- Flags attached to signs where shown are REQUIRED.
- All traffic control devices illustrated are REQUIRED, except those denoted with the triangle symbol may be omitted when stated elsewhere in the plans, or for routine maintenance work, when approved by the Engineer.
- The CW3-4 "BE PREPARED TO STOP" sign may be installed after the CW20-40 "ONE LANE ROAD AHEAD" sign, but proper sign spacing shall be maintained.
- Sign spacing may be increased or an additional CW20-10 "ROAD WORK AHEAD" sign may be used if advance warning ahead of the flagger or R1-2 "YIELD" sign is less than 1500 feet.
- A Shadow Vehicle with a TMA should be used anytime it can be positioned 30 to 100 feet in advance of the area of crew exposure without adversely affecting the performance or quality of the work. If workers are no longer present but road or work conditions require the traffic control to remain in place, Type 3 Barricades or other channelizing devices may be substituted for the Shadow Vehicle and TMA.
- Additional Shadow Vehicles with TMAs may be positioned off the paved surface, next to those shown in order to protect wider work spaces.

TCP (1-2a)

- R1-2 "YIELD" sign traffic control may be used on projects with approaches that have adequate sight distance. For projects in urban areas, work spaces should be no longer than one half city block. In rural areas on roadways with less than 2000 ADT, work spaces should be no longer than 400 feet.
- R1-2 "YIELD" sign with R1-2aP "TO ONCOMING TRAFFIC" plaque shall be placed on a support at a 7 foot minimum mounting height.

TCP (1-2b)

- Flaggers should use two-way radios or other methods of communication to control traffic.
- Length of work space should be based on the ability of flaggers to communicate.
- If the work space is located near a horizontal or vertical curve, the buffer distances should be increased in order to maintain adequate stopping sight distance to the flagger and a queue of stopped vehicles (see table above).
- Channelizing devices on the center-line may be omitted when a pilot car is leading traffic and approved by the Engineer.
- Flaggers should use 24" STOP/SLOW paddles to control traffic. Flags should be limited to emergency situations.

Comcast
of HOUSTON, LLC



BLACK & VEATCH

11401 LAMAR AVE
OVERLAND PARK, KS 66211
(913) 458-2000

PROJECT NO: 409851
DRAWN BY: ASH
CHECKED BY: JMG

REV	DATE	DESCRIPTION
0	8/7/24	ISSUED FOR PERMITTING

BLACK & VEATCH ENGINEERING
F-256

IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS
THEY ARE ACTING UNDER THE DIRECTION OF A
LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS
DOCUMENT.

PRM0000629257
34446 WILSON RD
BROOKSHIRE TX, 77423

SHEET TITLE
TRAFFIC CONTROL PLAN

SHEET NUMBER
TCP-1



WALLER COUNTY
J. Ross McCall, P. E. County Engineer
775 Bus 290 East, Hempstead, Texas 77445
Phone: (979)826-7670

July 22, 2024

Commissioners Court
Judge Duhon
425 FM 1488
Hempstead, Texas 77445

RE: SURPLUS AND USED EQUIPMENT

I would like to request the on-line auctioning service of GovDeals.com to sell the surplus, used equipment and miscellaneous supplies for the Road and Bridge Department.

Respectfully,

A handwritten signature in blue ink, appearing to read "J. Ross McCall", is written over a circular blue ink stamp. The stamp is partially visible and contains the text "J. Ross Mc Call".

J. Ross Mc Call

WALLER COUNTY ENGINEER'S OFFICE

J. Ross McCall, P.E.
County Engineer



July 12, 2024

Jonathan C. White, PE
Jones & Carter
1575 Sawdust Road, Suite 400
The Woodlands, Texas 77381-4241

Re: Sunterra Sec 50 – Final Acceptance into Waller County Maintained Road System

Mr. White,

Our office has performed a Final Inspection on the above referenced project. Punch list items have been completed, and the roads appear to meet requirements as set forth in the latest version of the Waller County Subdivision and Development Regulations.

I will be recommending that the Waller County Commissioners Court accept the roads for maintenance.

If you have any questions, please let me know.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. Ross McCall", is written over a horizontal line.

J. Ross McCall, P.E.
Waller County Engineer

Sunterra Section 50 Road Log														
Road Name	Precinct	Location	Length		Right-of-Way	Pavement		Acceptance			Subdivision	Plat Recordation		Comments
			Feet	Miles	Width	Type	Width	Date	Volume	Page		Date	Instrument No.	
Marcasca Drive	3	443D	565	0.107	50'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	
Bakers Landing Drive	3	443D	525.0	0.099	50'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	
Leaf Prairie Drive	3	443D	930.0	0.176	50'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	
Midnight Valley Drive	3	443D	313	0.059	50'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	
Steady Breeze Drive	3	443D	317	0.06	50'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	
Neon Moon Drive	3	443D	325	0.061	50'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	
Athena Lake Drive	3	443D	284	0.053	50'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	
Serene Valley Drive	3	443D	179	0.033	60'	6 inch	32'				Freeman Ranch	12/14/2022	2215869	
Yellow Sun Drive	3	443D	148	0.028	60'	6 inch	28'				Freeman Ranch	12/14/2022	2215869	

AN ORDER AUTHORIZING THE ISSUANCE OF \$_____ “WALLER COUNTY, TEXAS GENERAL OBLIGATION BONDS, SERIES 2024”; LEVYING A CONTINUING DIRECT ANNUAL AD VALOREM TAX ON ALL TAXABLE PROPERTY WITHIN THE COUNTY TO PAY THE INTEREST ON SAID BONDS AND TO CREATE A SINKING FUND FOR THE REDEMPTION THEREOF AND THE ASSESSMENT AND COLLECTION OF SUCH TAXES; AUTHORIZING THE SALE THEREOF; AND ENACTING PROVISIONS INCIDENT AND RELATED TO THE ISSUANCE OF SAID BONDS

DATE OF APPROVAL: August 7, 2024

AN ORDER AUTHORIZING THE ISSUANCE OF \$10,000,000 “WALLER COUNTY, GENERAL OBLIGATION BONDS, SERIES 2024”; LEVYING A CONTINUING DIRECT ANNUAL AD VALOREM TAX ON ALL TAXABLE PROPERTY WITHIN THE COUNTY TO PAY THE INTEREST ON SAID BONDS AND TO CREATE A SINKING FUND FOR THE REDEMPTION THEREOF AND THE ASSESSMENT AND COLLECTION OF SUCH TAXES; AUTHORIZING THE SALE THEREOF; AND ENACTING PROVISIONS INCIDENT AND RELATED TO THE ISSUANCE OF SAID BONDS

WHEREAS, the Commissioners Court of Waller County, Texas has determined that bonds should be issued pursuant to the applicable provisions of the Texas Constitution and laws of the State of Texas, including Section 1473.101(a), Texas Government Code, as amended, for the purpose of (1) for designing, acquiring, constructing, improving, repairing and maintaining roads, bridges and highways within the County, including city, state and county streets, roads, highways and bridges and the acquisition of land and rights-of-way therefor, traffic signalization and control equipment, lighting, necessary utility relocation and drainage improvements related thereto and including participation in joint projects with federal, state and local public entities and agencies; and (2) to pay the costs of professional services and the cost of issuance of the Bonds; and

WHEREAS, the notice of bond election to issue said bonds was published in *The Waller County Express*, a newspaper of general circulation in Waller County, on October 24, 2023 and October 31, 2023; and

WHEREAS, on the 7th day of November 2023, such bond election was held, and on the 15th day of November 2023, the results of the bond election were canvassed, and the results of the bond election were:

FOR THE PROPOSITION RELATING TO THE ISSUANCE OF \$280,000,000 GENERAL OBLIGATION BONDS FOR DESIGNING, ACQUIRING, CONSTRUCTING, IMPROVING, REPAIRING, AND MAINTAINING ROADS, BRIDGES, AND HIGHWAYS WITHIN WALLER COUNTY, INCLUDING CITY, STATE, AND COUNTY STREETS, ROADS, HIGHWAYS, AND BRIDGES, AND THE ACQUISITION OF LAND AND RIGHTS-OF-WAY THEREFORE, TRAFFIC SIGNALIZATION AND CONTROL EQUIPMENT, LIGHTING, NECESSARY UTILITY RELOCATION, AND DRAINAGE IMPROVEMENTS RELATED THERETO, AND INCLUDING PARTICIPATION IN JOINT PROJECTS WITH FEDERAL, STATE, AND LOCAL PUBLIC ENTITIES AND AGENCIES AND THE LEVY OF A TAX IN PAYMENT THEREOF: 3,593 VOTES “FOR” AND 1,965 VOTES “AGAINST,” THE PROPOSITION CARRIED

and

WHEREAS, on the 7th day of August 2024, the Commissioners Court of Waller County, Texas, (the “Court”) passed an order authorizing said bonds for the purpose of providing funds in the aggregate principal amount of \$_____, which with the principal paid for the

bonds and \$_____ in premium, resulted in the use of \$_____ of the voted authority, thereby leaving \$270,000,000 as the remaining balance of authorized but unissued general obligation bonds.

NOW THEREFORE, BE IT ORDERED, ADJUDGED AND DECREED BY THE COMMISSIONERS COURT OF WALLER COUNTY, TEXAS:

ARTICLE I

DEFINITIONS AND OTHER PRELIMINARY MATTERS

Section 1.01. Definitions. Unless otherwise expressly provided or unless the context clearly requires otherwise in this Order, the following terms shall have the meanings specified below:

“Authorized Officials” means the County Judge, County Clerk, County Treasurer and County Auditor.

“Bond” or “Bonds” means the \$_____ Waller County, Texas General Obligation Bonds, Series 2024, authorized in this Order.

“Business Day” shall mean any day which is not a Saturday, Sunday, or a day on which the Registrar is authorized by law or executive order to close, or a legal holiday.

“Closing Date” means the date of the initial delivery of and payment for the Bonds.

“Code” means the Internal Revenue Code of 1986, as amended, including the regulations and published rulings thereunder.

“County” means Waller County, Texas.

“Court” means the Commissioners Court of the County.

“Dated Date” means the dated date of the Bonds, September 1, 2024.

“Defeasance Securities” means (i) direct, noncallable obligations of the United States of America, including obligations that are unconditionally guaranteed by the United States of America, (ii) noncallable obligations of an agency or instrumentality of the United States of America, including obligations that are unconditionally guaranteed or insured by the agency or instrumentality and that, on the date the governing body of the County adopts or approves the proceedings authorizing the purchase thereof are rated as to investment quality by a nationally recognized investment rating firm not less than “AAA” or its equivalent, (iii) noncallable obligations of a state or an agency or a county, municipality, or other political subdivision of a state that have been refunded and that, on the date the governing body of the County adopts or approves the proceedings authorizing the purchase thereof are rated as to investment quality by a nationally recognized investment rating firm not less than “AAA” or its equivalent, and (iv) any

other than authorized securities or obligations under applicable laws of the State of Texas that may be used to defease obligations such as the Bonds.

“Delivery Date” means September 5, 2024, the date of delivery of the Bonds, to the Purchaser.

“Designated Payment/Transfer Office” shall mean the office of the Paying Agent which is designated for the presentment of the Bonds.

“DTC” shall mean the Depository Trust Company, New York, New York, or any successor securities depository.

“DTC Participant” shall mean any broker, dealer, bank, trust company, clearing corporation or certain other organizations with bonds credited to an account maintained on its behalf by DTC.

“Event of Default” means any event of default as defined in Section 11.01 of this Order.

“Fiscal Year” means such fiscal year of the County as shall from time to time be set by the Court.

“Initial Bond” means the initial bond described in Sections 3.04(d) and 6.02(e) of this Order.

“Interest and Sinking Fund” means the interest and sinking fund established by Section 2.03 of this Order.

“Interest Payment Date” when used in connection with any Bond means the date or dates upon which interest on each Bond is scheduled to be paid until their respective dates of maturity or prior redemption, such dates being February 15 and August 15 of each year, commencing February 15, 2025.

“Issuer” means Waller County, Texas.

“Order” as used herein and in the Bonds shall mean this order authorizing the Bonds.

“Owner” or “Registered Owner” means the person who is the registered owner of a Bond or Bonds as shown in the Register.

“Paying Agent/Registrar” means initially Zions Bancorporation, National Association, dba Amegy Bank, Houston, Texas, or any successor thereto as provided in this Order.

“Project Fund” means the Project Fund established by Section 2.04 of this Order.

“Purchaser” means _____.

“Record Date” means the close of business on the last business day of the month preceding the month in which an Interest Payment Date occurs.

“Register” means the register specified in Section 3.06(a) of this Order.

“Unclaimed Payments” means money deposited with the Paying Agent/Registrar for the payment of the principal of or interest on the Bonds as the same becomes due and payable and remaining unclaimed by the Owners for 90 days after the applicable payment or redemption date.

Section 1.02. Findings. The declarations, determinations and findings declared, made and found in the preamble to this Order are hereby adopted, restated and made a part of the operative provisions hereof.

Section 1.03. Titles and Headings. The titles and headings of the Articles and Sections of this Order have been inserted for convenience of reference only and are not to be considered a part hereof and shall not in any way modify or restrict any of the terms or provisions hereof and shall never be considered or given any effect in construing this Order or any provision hereof or in ascertaining intent, if any question of intent should arise.

Section 1.04. Interpretation.

(a) Unless the context requires otherwise, words of the masculine gender shall be construed to include correlative words of the feminine and neuter genders and vice versa, and words of the singular number shall be construed to include correlative words of the plural number and vice versa.

(b) This Order and all the terms and provisions hereof shall be liberally construed to effectuate the purposes set forth herein.

ARTICLE II

SECURITY FOR THE BONDS CREATION OF FUNDS

Section 2.01. Tax Levy for Payment of Bonds. Pursuant to the authority granted by the Constitution and laws of the State of Texas, there shall be levied and there is hereby levied for the current year and each succeeding year thereafter while the Bonds or any interest thereon is outstanding and unpaid, an ad valorem tax on each \$100 valuation of taxable property in the County, at a rate, within the limit prescribed by law, sufficient to pay the debt service requirements on the Bonds, being (i) the interest on the Bonds and (ii) a sinking fund for their payment at maturity or a sinking fund of two percent (2%) per annum (whichever amount is the greater), when due and payable, full allowance being made for delinquencies and costs of collection; said tax shall be assessed and collected each year and applied to the payment of the debt service requirements, and the same shall not be diverted to any other purpose. The taxes so levied and collected shall be paid into the Interest and Sinking Fund. This governing body hereby declares its purpose and

intent to levy and pledge a tax legally and fully sufficient to pay the debt service requirements, it having been determined that the existing and available taxing authority of the County for such purpose is adequate to permit a legally sufficient tax in consideration of all other outstanding obligations.

The amount of taxes to be provided annually for the payment of principal of and interest on the Bonds shall be determined and accomplished in the following manner:

(a) The County's annual budget shall reflect the amount of Annual Debt Service Requirements to become due on the Bonds in the next succeeding Fiscal Year of the County.

(b) The amount required to be provided in the succeeding Fiscal Year of the County from ad valorem taxes shall be the amount of the Annual Debt Service Requirements to be paid on the Bonds in the next succeeding Fiscal Year of the County.

(c) Following the final approval of the annual budget of the County, the governing body of the County shall, by order, levy an ad valorem tax at a rate sufficient to produce taxes in the amount determined in paragraph (b) above, to be utilized for purposes of paying the principal of and interest on the Bonds in the next succeeding Fiscal Year of the County.

If the liens and provisions of this Order shall be released in a manner permitted by Article XII hereof, then the collection of such ad valorem tax may be suspended or appropriately reduced, as the facts may permit, and further deposits to the Interest and Sinking Fund may be suspended or appropriately reduced, as the facts may permit. In determining the aggregate principal amount of outstanding Bonds there shall be subtracted the amount of any Bonds that have been duly called for redemption and for which money has been deposited with the Paying Agent/Registrar for such redemption.

Section 2.02. Effect of Pledge. Chapter 1208, Government Code, applies to the issuance of the Bonds and the pledge of the taxes thereof granted by the County under Section 2.01 of this Order, and such pledge is therefore valid, effective, and perfected. If Texas law is amended at any time while the Bonds are outstanding and unpaid such that the pledge of the taxes granted by the County under Section 2.01 of this Order is to be subject to the filing requirements of Chapter 9, Business & Commerce Code, then in order to preserve to the Registered Owners of the Bonds the perfection of the security interest in said pledge, the County agrees to take such measures as it determines are reasonable and necessary under Texas law to comply with the applicable provisions of Chapter 9, Business & Commerce Code and enable a filing to perfect the security interest in said pledge to occur.

Section 2.03. Interest and Sinking Fund.

(a) The County hereby establishes a special fund or account to be designated the "Waller County, Texas General Obligation Bonds, Series 2024 Interest and Sinking Fund" (the "Interest and Sinking Fund") with said fund to be maintained at an official depository bank of the County separate and apart from all other funds and accounts of the County.

(b) Money on deposit in or required by this Order to be deposited to the Interest and Sinking Fund shall be used solely for the purpose of paying the interest on, redemption premium, if any, and principal of the Bonds when and as due and payable in accordance with their terms and this Order.

(c) At Closing, Bond proceeds from the premium in the amount of \$_____, the rounding amount, will be deposited in the Interest and Sinking Fund.

Section 2.04. Project Fund.

(a) *Establishment of Project Fund.* A special fund or account, to be designated the “Waller County, Texas General Obligation Bonds, Series 2024 Project Fund” (the “Project Fund”) is hereby created and shall be established and maintained by the County at the official County depository. The Project Fund shall be kept separate and apart from all other funds and accounts of the County. The proceeds from the sale of the Bonds (other than proceeds representing accrued interest and any premium on the Bonds that is not used by the County to pay costs of issuance in accordance with the provisions of Section 1201.042(d), Texas Government Code, as amended, which shall be deposited in the Interest and Sinking Fund) shall be deposited in the Project Fund and payments therefrom shall be made as provided below:

- (i) \$_____.00 representing a portion of the premium on the Bonds of \$_____ and the par amount of the Bonds of \$_____, shall be deposited into the Project Fund for the purpose of providing funds for the purpose of (1) for designing, acquiring, constructing, improving, repairing and maintaining roads, bridges and highways within the County, including city, state and county streets, roads, highways and bridges and the acquisition of land and rights-of-way therefor, traffic signalization and control equipment, lighting, necessary utility relocation and drainage improvements related thereto and including participation in joint projects with federal, state and local public entities and agencies; and (2) to pay the costs of professional services and the cost of issuance of the Bonds;
- (ii) \$_____ from premium will be used to pay costs of issuance as follows:
 - a. \$_____ shall be applied to the underwriting discount; and
 - b. \$_____ will be used to pay costs of issuance.

(b) *Payments from Project Fund.* Payments from the Project Fund shall be used solely for the purpose of paying contractual obligations to be incurred for providing funds for the purpose of (1) for designing, acquiring, constructing, improving, repairing and maintaining roads, bridges and highways within the County, including city, state and county streets, roads, highways and bridges and the acquisition of land and rights-of-way therefor, traffic signalization and control equipment, lighting, necessary utility relocation and drainage improvements related thereto and

including participation in joint projects with federal, state and local public entities and agencies; and (2) to pay the costs of professional services and the cost of issuance of the Bonds; and

(c) *Surplus Project Funds.* Any moneys remaining in the Project Fund after completion of the entirety of the contractual obligations authorized hereby shall be deposited into the Interest and Sinking Fund.

Section 2.05. Security of Funds. All moneys on deposit in the Interest and Sinking Fund and the Project Fund for which this Order makes provision (except any portion thereof as may be at any time properly invested) shall be secured in the manner and to the fullest extent required by the laws of the State of Texas for the security of County funds, and moneys on deposit in such funds shall be used only for the purposes permitted by this Order.

ARTICLE III

AUTHORIZATION; GENERAL TERMS AND PROVISIONS REGARDING THE BONDS

Section 3.01. Authorization. The County's general obligation bonds to be designated "WALLER COUNTY, TEXAS GENERAL OBLIGATION BONDS, SERIES 2024" (the "Bonds"), are hereby authorized to be issued and delivered in accordance with the Constitution and laws of the State of Texas. The Bonds shall be issued in the aggregate principal amount of \$_____ for the purpose of (1) for designing, acquiring, constructing, improving, repairing and maintaining roads, bridges and highways within the County, including city, state and county streets, roads, highways and bridges and the acquisition of land and rights-of-way therefor, traffic signalization and control equipment, lighting, necessary utility relocation and drainage improvements related thereto and including participation in joint projects with federal, state and local public entities and agencies; and (2) to pay the costs of professional services and the cost of issuance of the Bonds.

Section 3.02. Fully Registered Interest Paying Obligations – Term. The Bonds shall be issued as fully registered obligations, without coupons, totaling \$_____ in principal amount.

The Bonds (other than the Initial Bond referenced in Section 3.04(d) hereof) shall be in denominations of \$5,000 or any integral multiple thereof, shall be lettered "R" and numbered consecutively from One (1) upward, and principal shall become due and payable on February 15 in each of the years and in amounts (the "Stated Maturities") and bear interest at the rate(s) per annum in accordance with the following schedule:

<u>Year of Maturity</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2025	\$	_____ %
2026		_____ %
2027		_____ %
2028		_____ %

2029		_____%
2030		_____%
2031		_____%
2032		_____%
2033		_____%
2034		_____%
2035	\$	_____%
2036		_____%
2037		_____%
2038		_____%
2039		_____%
2040		_____%
2041		_____%
2042		_____%
2043		_____%
2044		_____%

The Bonds shall bear interest on the unpaid principal amounts from the later of the Delivery Date, or the most recent date to which interest has been paid or duly provided for, at the rate(s) per annum shown in the above schedule (calculated on the basis of a 360-day year of twelve 30-day months). Interest on the Bonds shall be payable on February 15 and August 15 in each year, commencing February 15, 2025.

Section 3.03. Medium, Method and Place of Payment.

(a) The principal of, redemption premium, if any, and interest on the Bonds shall be paid in lawful money of the United States of America.

(b) Interest on the Bonds shall be payable to the Owner whose name appears in the Register at the close of business on the last business day of the month next preceding such Interest Payment Date (the "Record Date"); provided, however, that in the event of nonpayment of interest on a scheduled Interest Payment Date, and for thirty (30) days thereafter, a new record date for such interest payment (the "Special Record Date") will be established by the Paying Agent/Registrar (hereinafter defined and designated) if and when funds for the payment of such interest have been received from the County. Notice of the Special Record Date and of the scheduled payment date of the past due interest (the "Special Payment Date," which shall be at least 15 days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by United States mail, first class postage prepaid, to the address of each Owner of a Bond appearing on the books of the Paying Agent/Registrar at the close of business on the last business day preceding the date of mailing of such notice.

(c) Interest on a Bond shall be paid by check, dated as of the Interest Payment Date, and sent by the Paying Agent/Registrar to each Owner, first class United States mail, postage prepaid, to the address of each Owner as it appears in the Register, or by such other customary banking arrangements acceptable to the Paying Agent/Registrar and each Owner to whom interest

is to be paid; provided, however, that the Owner shall bear all risk and expenses of such customary banking arrangements.

(d) The principal of and premium, if any, on each Bond shall be paid to the Owner thereof on the Stated Maturity Date or the date of prior redemption thereof upon presentation and surrender of such Bond at the Designated Payment/Transfer Office of the Paying Agent/Registrar.

(e) If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, legal holiday, or a day on which banking institutions in the city where the Paying Agent/Registrar is located are required or authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, a legal holiday, or day on which banking institutions are required or authorized to close, and payment on such date shall for all purposes be deemed to have been made on the due date thereof as specified in this Section.

Section 3.04. Control, Execution and Initial Registration.

(a) The Bonds shall be executed on behalf of the County by the County Judge, the County Clerk and the County Treasurer, by their manual or facsimile signatures, and the official seal of the Commissioners Court of the County shall be impressed or placed in facsimile thereon. Such facsimile signatures on the Bonds shall have the same effect as if each of the Bonds had been signed manually and in person by each of said officers, and such facsimile seal on the Bonds shall have the same effect as if the official seal of the Commissioners Court of the County had been manually impressed upon each of the Bonds.

(b) In the event that any officer of the County whose manual or facsimile signature appears on the Bonds ceases to be such officer before the authentication of such Bonds or before the delivery thereof, such facsimile signature nevertheless shall be valid and sufficient for all purposes as if such officer had remained in such office.

(c) Except as provided below, no Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit of this Order unless and until there appears thereon the Certificate of Paying Agent/Registrar substantially in the form provided herein, duly authenticated by manual execution by an officer or duly authorized signatory of the Paying Agent/Registrar. It shall not be required that the same officer or authorized signatory of the Paying Agent/Registrar sign the Certificate of Paying Agent/Registrar on all of the Bonds. In lieu of the executed Certificate of Paying Agent/Registrar described above, the Initial Bond delivered at the Closing Date shall have attached thereto the Comptroller's Registration Certificate substantially in the form provided herein, manually executed by the Comptroller of Public Accounts of the State of Texas, or by his duly authorized agent, which certificate shall be evidence that the Bond has been duly approved by the Attorney General of the State of Texas and that it is a valid and binding obligation of the County, and has been registered by the Comptroller of Public Accounts of the State of Texas.

(d) On the Closing Date, one Initial Bond representing the entire principal amount of all Bonds, payable in stated installments as provided in Section 7.01, or their designee, manually signed by the County Judge, County Clerk and County Treasurer, approved by the Attorney

General, and registered and manually signed by the Comptroller of Public Accounts, will be delivered to the Purchaser or its designee. Upon payment for the Initial Bond, the Paying Agent/Registrar shall cancel the Initial Bond and deliver registered definitive Bonds in accordance with instructions received from the Purchaser or its designee.

Section 3.05. Ownership.

(a) The County, the Paying Agent/Registrar and any other person may treat the person in whose name any Bond is registered as the absolute owner of such Bond for the purpose of making and receiving payment of the principal thereof and redemption premium (subject to the provisions herein that interest is to be paid to the person in whose name a Bond is registered on the Record Date), if any, thereon, for the further purpose of making and receiving payment of the interest thereon, and for all other purposes, whether or not such Bond is overdue, and neither the County nor the Paying Agent/Registrar shall be bound by any notice or knowledge to the contrary.

(b) All payments made to the Owner of a Bond shall be valid and effectual and shall discharge the liability of the County and the Paying Agent/Registrar upon such Bond to the extent of the sums paid.

Section 3.06. Registration, Transfer and Exchange.

(a) So long as any Bonds remain outstanding, the County shall cause the Paying Agent/Registrar to keep at its Designated Payment/Transfer Office a register (the "Register") in which, subject to such reasonable regulations as it may prescribe, the Paying Agent/Registrar shall provide for the registration and transfer of Bonds in accordance with this Order.

(b) Registration of any Bond may be transferred in the Register only upon the presentation and surrender thereof at the Designated Payment/Transfer Office of the Paying Agent/Registrar for transfer of registration and cancellation, together with proper written instruments of assignment, in form and with guarantee of signatures satisfactory to the Paying Agent/Registrar, evidencing assignment of the Bonds, or any portion thereof in Authorized Denominations, to the assignee or assignees thereof, and the right of such assignee or assignees thereof to have the Bond or any portion thereof registered in the name of such assignee or assignees. No transfer of any Bond shall be effective until entered in the Register. Upon assignment and transfer of any Bond or portion thereof, a new Bond or Bonds will be issued by the Paying Agent/Registrar in conversion of and exchange for such transferred and assigned Bond. To the extent possible, the Paying Agent/Registrar will issue such new Bond or Bonds in not more than three (3) business days after receipt of the Bond to be transferred in proper form and with proper instructions directing such transfer.

(c) Any Bond may be converted and exchanged only upon the presentation and surrender thereof at the Designated Payment/Transfer Office of the Paying Agent/Registrar, together with a written request therefore duly executed by the Owner or assignee or assignees thereof, or its or their duly authorized attorneys or representatives, with guarantees of signatures satisfactory to the Paying Agent/Registrar, for a Bond or Bonds of the same maturity and interest rate and in any authorized denomination and in an aggregate principal or maturity amount equal

to the unpaid principal or maturity amount of the Bond presented for exchange. If a portion of any Bond is redeemed prior to its scheduled maturity as provided herein, a substitute Bond or Bonds having the same maturity date, bearing interest at the same rate, in Authorized Denominations at the request of the Owner, and in an aggregate principal amount equal to the unredeemed portion thereof, will be issued to the Owner upon surrender thereof for cancellation. To the extent possible, a new Bond or Bonds will be required to be delivered by the Paying Agent/Registrar to the Owner of the Bond or Bonds in not more than three (3) business days after receipt of the Bond to be exchanged in proper form and with proper instructions directing such exchange.

(d) Each Bond issued in exchange for any Bond or portion thereof assigned, transferred or converted shall have the same principal maturity date and bear interest at the same rate as the Bond for which it is being exchanged. Each substitute Bond shall bear a letter and/or number to distinguish it from each other Bond. The Paying Agent/Registrar shall convert and exchange the Bond as provided herein, and each substitute Bond delivered in accordance with this Section shall constitute an original additional contractual obligation of the County and shall be entitled to the benefits and security of this Order to the same extent as the Bond or Bonds in lieu of which such substitute Bond is delivered.

(e) The County will pay the Paying Agent/Registrar's reasonable and customary charge for the initial registration or any subsequent transfer, exchange or conversion of Bonds, but the Paying Agent/Registrar will require the Owner to pay a sum sufficient to cover any tax or other governmental charge that is authorized to be imposed in connection with the registration, transfer, exchange or conversion of a Bond. In addition, the County hereby covenants with the Owners of the Bonds that it will (i) pay the reasonable and standard or customary fees and charges of the Paying Agent/Registrar for its services with respect to the payment of the principal of and interest on the Bonds, when due, and (ii) pay the fees and charges of the Paying Agent/Registrar for services with respect to the transfer, registration, conversion and exchange of Bonds as provided herein.

(f) Neither the County nor the Paying Agent/Registrar shall be required to transfer or exchange any Bond called for redemption, in whole or in part, within forty-five (45) days of the date fixed for redemption; provided, however, such limitation shall not be applicable to an exchange by the Owner of the uncalled balance of a Bond.

Section 3.07. Cancellation.

(a) All Bonds paid or redeemed before scheduled maturity in accordance with this Order, and all Bonds in lieu of which exchange Bonds or replacement Bonds are authenticated and delivered in accordance with this Order, shall be canceled and destroyed upon the making of proper records regarding such payment, redemption, exchange or replacement. The Paying Agent/Registrar shall periodically furnish the County with certificates of destruction of such Bonds.

(b) Each substitute Bond issued in conversion of and exchange for or replacement of (pursuant to the provisions of Sections 3.06, 3.08 and 3.09 hereof) any Bond or Bonds issued under this Order shall have printed thereon a Certificate of Paying Agent/Registrar, in the form

hereinafter set forth. An authorized representative of the Paying Agent/Registrar shall, before the delivery of any such Bond, manually sign and date such Certificate of Paying Agent/Registrar, and no such Bonds shall be deemed to be issued or outstanding unless such Certificate of Paying Agent/Registrar is so executed. No additional ordinances, orders, or resolutions need be passed or adopted by the Commissioners Court or any other body or person so as to accomplish the foregoing conversion and exchange or replacement of any Bond or portion thereof, and the Paying Agent/Registrar shall provide for the printing, execution and delivery of the substitute Bonds in the manner prescribed herein, and said Bonds shall be of customary type and composition and be printed on paper with lithographed or steel engraved borders of customary weight and strength. Pursuant to Subchapter D of Chapter 1201, Texas Government Code, as amended, the duty of conversion and exchange or replacement of Bonds as aforesaid is hereby imposed upon the Paying Agent/Registrar, and, upon the execution of the above Certificate of Paying Agent/Registrar, the converted and exchanged or replaced Bonds shall be valid, incontestable, and enforceable in the same manner and with the same effect as the Initial Bond which was originally delivered pursuant to this Order, approved by the Attorney General, and registered by the Comptroller of Public Accounts.

(c) Bonds issued in conversion and exchange or replacement of any other Bond or portion thereof (i) shall be issued in fully registered form, without interest coupons, with the principal of and interest on such Bonds to be payable only to the Owners thereof, (ii) may be redeemed prior to their scheduled maturities to the extent permitted by this Order, (iii) may be transferred and assigned, (iv) may be converted and exchanged for other Bonds, (v) shall have the characteristics, (vi) shall be signed and sealed, and (vii) the principal of and interest on the Bonds shall be payable, all as provided, and in the manner required or indicated, in the Form of Bonds set forth in this Order.

Section 3.08. Temporary Bonds.

(a) Following the delivery and registration of the Initial Bond and pending the preparation of definitive Bonds, the County may execute and, upon the County's request, the Paying Agent/Registrar shall authenticate and deliver, one or more temporary Bonds that are printed, lithographed, typewritten, mimeographed or otherwise produced, in any denomination, substantially of the tenor of the definitive Bonds in lieu of which they are delivered, without coupons, and with such appropriate insertions, omissions, substitutions and other variations as the officers of the County executing such temporary Bonds may determine, as evidenced by their signing of such temporary Bonds.

(b) Until exchanged for Bonds in definitive form, such Bonds in temporary form shall be entitled to the benefit and security of this Order.

(c) The County, without unreasonable delay, shall prepare, execute and deliver to the Paying Agent/Registrar, and thereupon, upon the presentation and surrender of the Bond or Bonds in temporary form to the Paying Agent/Registrar, the Paying Agent/Registrar shall authenticate and deliver in exchange therefore a Bond or Bonds of the same maturity and series, in definitive form, in the authorized denomination, and in the same aggregate principal amount, as the Bond or

Bonds in temporary form surrendered. Such exchange shall be made without the making of any charge therefore to any Owner.

Section 3.09. Replacement Bonds.

(a) Upon the presentation and surrender to the Paying Agent/Registrar of a mutilated Bond, the Paying Agent/Registrar shall authenticate and deliver in exchange therefore a replacement Bond of like tenor and principal amount, bearing a number not contemporaneously outstanding. The County or the Paying Agent/Registrar may require the Owner of such Bond to pay a sum sufficient to cover any tax or other governmental charge that is authorized to be imposed in connection therewith and any other expenses connected herewith.

(b) In the event that any Bond is lost, apparently destroyed or wrongfully taken, the Paying Agent/Registrar, pursuant to the applicable laws of the State of Texas and in the absence of notice or knowledge that such Bond has been acquired by a bona fide purchaser, shall authenticate and deliver a replacement Bond of like tenor and principal amount, bearing a number not contemporaneously outstanding, provided that the Owner first complies with the following requirements:

(i) furnishes to the Paying Agent/Registrar satisfactory evidence of his or her ownership of and the circumstances of the loss, destruction or theft of such Bond;

(ii) furnishes such security or indemnity as may be required by the Paying Agent/Registrar, and acceptable to the County, to save the Paying Agent/Registrar and the County harmless;

(iii) pays all expenses and charges in connection therewith, including, but not limited to, printing costs, legal fees, fees of the Paying Agent/Registrar and any tax or other governmental charge that is authorized to be imposed; and

(iv) satisfies any other reasonable requirements imposed by the County and Paying Agent/Registrar.

(c) If, after the delivery of such replacement Bond a bona fide purchaser of the original Bond in lieu of which such replacement Bond was issued presents for payment such original Bond, the County and the Paying Agent/Registrar shall be entitled to recover such replacement Bond from the person to whom it was delivered or any person taking therefrom, except a bona fide purchaser, and shall be entitled to recover upon the security or indemnity provided therefore to the extent of any loss, damage, cost or expense incurred by the County or the Paying Agent/Registrar in connection therewith.

(d) In the event that any such mutilated, lost, apparently destroyed or wrongfully taken Bond has become or is about to become due and payable, the Paying Agent/Registrar, in its discretion, instead of issuing a replacement Bond may pay such Bond.

(e) Each replacement Bond delivered in accordance with this Section shall constitute an original additional contractual obligation of the County and shall be entitled to the benefits and security of this Order to the same extent as the Bond or Bonds in lieu of which such replacement Bond is delivered.

Section 3.10. Book-Entry-Only System.

(a) The definitive Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the maturities thereof. Upon initial issuance, the ownership of each such Bond shall be registered in the name of Cede & Co., as nominee of DTC, and except as provided in Section 3.11 hereof, all of the outstanding Bonds shall be registered in the name of Cede & Co., as nominee of DTC.

(b) With respect to Bonds registered in the name of Cede & Co., as nominee of DTC, the County and the Paying Agent/Registrar shall have no responsibility or obligation to any DTC Participant or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds, except as provided in this Order. Without limiting the immediately preceding sentence, the County and the Paying Agent/Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co., or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than an Owner, as shown on the Register, of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any DTC Participant or any other person, other than an Owner, as shown in the Register of any amount with respect to principal of, premium, if any, or interest on the Bonds. Notwithstanding any other provision of this Order to the contrary, the County and the Paying Agent/Registrar shall be entitled to treat and consider the person in whose name each Bond is registered in the Register as the absolute Owner of such Bond for the purpose of payment of principal of, premium, if any, and interest on the Bonds, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfer with respect to such Bond, and for all other purposes whatsoever. The Paying Agent/Registrar shall pay all principal of, premium, if any, and interest on the Bonds only to or upon the order of the respective Owners, as shown in the Register as provided in this Order, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the County's obligations with respect to payment of, premium, if any, and interest on the Bonds to the extent of the sum or sums so paid. No person other than an Owner, as shown in the Register, shall receive a certificate evidencing the obligation of the County to make payments of amounts due pursuant to this Order. Upon delivery by DTC to the Paying Agent/Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., and subject to the provisions in this Order with respect to interest checks or drafts being mailed to the Registered Owner at the close of business on the Record Date, the word "Cede & Co." in this Order shall refer to such new nominee of DTC.

Section 3.11. Successor Securities Depository; Transfer Outside Book-Entry-Only System. In the event that the County or the Paying Agent/Registrar determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter by

and between the County, the Paying Agent/Registrar and DTC (the “Representation Letter”), and that it is in the best interest of the Owners of the Bonds that they be able to obtain certificated Bonds, or in the event DTC discontinues the services described herein, the County or the Paying Agent/Registrar shall (i) appoint a successor securities depository, qualified to act as such under Section 17(a) of the Securities and Exchange Act of 1934, as amended; notify DTC and DTC Participants, as identified by DTC, of the appointment of such successor securities depository and transfer one or more separate Bonds to such successor securities depository; or (ii) notify DTC and DTC Participants, as identified by DTC, of the availability through DTC of Bonds and transfer one or more separate Bonds to DTC Participants having Bonds credited to their DTC accounts, as identified by DTC. In such event, the Bonds shall no longer be restricted to being registered in the Register in the name of Cede & Co., as nominee of DTC, but may be registered in the name of the successor securities depository, or its nominee, or in whatever name or names Owners transferring or exchanging Bonds shall designate, in accordance with the provisions of this Order.

Section 3.12. Payments to Cede & Co. Notwithstanding any other provision of this Order to the contrary, so long as any Bonds are registered in the name of Cede & Co., as nominee of DTC, all payments with respect to principal of, premium, if any, and interest on such Bonds, and all notices with respect to such Bonds, shall be made and given, respectively, in the manner provided in the Representation Letter.

Section 3.13. Additional Obligations. The County reserves the right to issue any additional obligations authorized by law and such obligations may be payable from ad valorem taxes within the limits prescribed by law.

ARTICLE IV

REDEMPTION OF BONDS BEFORE MATURITY

Section 4.01. Limitation on Redemption. The Bonds shall be subject to redemption before scheduled maturity only as provided in this Article IV.

Section 4.02. Redemption Provisions.

(a) Optional Redemption of Bonds Prior to Maturity. The County reserves the option to redeem Bonds maturing on and after February 15, 2034, in whole or in part, in principal amounts of \$5,000 or any integral multiple thereof, before their respective scheduled maturity dates, on February 15, 2033, or on any date thereafter (such redemption date or dates to be fixed by the County) at a price equal to the principal amount of the Bonds called for redemption plus accrued interest to the date fixed for redemption. The County, at least forty-five (45) days before the redemption date (unless a shorter period shall be satisfactory to the Paying Agent/Registrar), shall notify the Paying Agent/Registrar of such redemption date and the amounts thereof to be redeemed.

(b) Mandatory Redemption. The Bonds maturing on February 15 in the year _____ (the “Term Bonds”) are also subject to mandatory redemption prior to maturity at the

price of par and accrued interest and shall be redeemed, in part, on the dates and in the principal amounts set forth below:

\$_____ % Term Bonds Due February 15, 20__

<u>Date</u>	<u>Amount</u>
<u>February 15, 20__</u>	\$

At least forty-five (45) days before February 15 in each of the years specified above that the Term Bonds are to be mandatorily redeemed, the Paying Agent/Registrar shall select by lot the numbers of the Term Bonds within the applicable maturity to be redeemed on the next following February 15 from moneys set aside for that purpose in the Interest and Sinking Fund. Any Term Bonds not selected for prior redemption shall be paid on their stated date of maturity.

The principal amount of the Term Bonds required to be redeemed pursuant to the operation of such mandatory redemption provisions may be reduced, at the option of the County, by the principal amount of the Term Bonds of the same maturity which at least forty-five (45) days prior to a mandatory redemption date, either has been purchased in the open market and delivered or tendered for cancellation by or on behalf of the County to the Paying Agent/Registrar or optionally redeemed and which, in either case, has not previously been made the basis for a reduction under this sentence.

(c) The County reserves the right to give notice of its election or direction to optionally redeem Bonds conditioned upon the occurrence of subsequent events. Such notice may state (i) that the redemption is conditioned upon the deposit of moneys and/or authorized securities, in an amount equal to the amount necessary to effect the redemption, with the Paying Agent/Registrar, or such other entity as may be authorized by law, no later than the redemption date or (ii) that the County retains the right to rescind such notice at any time prior to the scheduled redemption date if the County delivers a certificate of the County to the Paying Agent/Registrar instructing the Paying Agent/Registrar to rescind the redemption notice, and such notice of redemption shall be of no effect if such moneys and/or authorized securities are not so deposited or if the notice is rescinded. The Paying Agent/Registrar shall give prompt notice of any such rescission of a conditional notice of redemption to the affected owners. Any Bonds subject to conditional redemption where redemption has been rescinded shall remain outstanding.

Section 4.03. Partial Redemption.

(a) If less than all of the Bonds are to be redeemed and if less than all of a maturity is to be redeemed, the County shall determine by lot or other random method the Bonds, or portions thereof, within such maturity to be redeemed.

(b) A portion of a single Bond of a denomination greater than \$5,000 may be redeemed, but only in a principal amount equal to \$5,000 or any integral multiple thereof. If such a Bond is to be partially redeemed, the Paying Agent/Registrar shall treat each \$5,000 portion of the Bond as though it were a single Bond for purposes of selection for redemption.

(c) Upon surrender of any Bond for redemption in part, the Paying Agent/Registrar, in accordance with Section 3.06 of this Order, shall authenticate and deliver an exchange Bond or Bonds in an aggregate principal amount equal to the unredeemed portion of the Bond so surrendered, such exchange being without charge, notwithstanding any provision of Section 3.06 to the contrary.

(d) The Paying Agent/Registrar shall promptly notify the County in writing of the principal amount to be redeemed of any Bond as to which only a portion thereof is to be redeemed.

Section 4.04. Notice of Redemption to Owners.

(a) The Paying Agent/Registrar shall give notice of any redemption of the Bonds by sending notice by United States mail, first-class postage prepaid, not less than thirty (30) days before the date fixed for redemption, to the Owner of the Bonds (or part thereof) to be redeemed, at the address shown on the Register.

(b) The notice shall state the redemption date, the redemption price, the place at which the Bonds are to be surrendered for payment, and, if applicable, an identification of the Bonds to be redeemed.

(c) Any notice given as provided in this Section shall be conclusively presumed to have been duly given, whether or not the Owner receives such notice.

Section 4.05. Payment Upon Redemption.

(a) On or before each redemption date, the Paying Agent/Registrar shall make provision for payment of the Bonds to be redeemed on such date by setting aside and holding in trust an amount from the Interest and Sinking Fund or otherwise received by the Paying Agent/Registrar from the County sufficient to pay the principal of, premium, if any, and accrued interest on such Bonds.

(b) Upon presentation and surrender of any Bond called for redemption at the Designated Payment/Transfer Office on or after the date fixed for redemption, the Paying Agent/Registrar shall pay the principal of, premium, if any, and accrued interest on such Bond to the date of redemption from the money set aside for such purpose.

(c) With respect to any optional redemption of the Bonds, unless all prerequisites to such redemption required by this Order have been met, including moneys sufficient to pay the principal of and premium, if any, and interest on the Bonds to be redeemed having been received by the Paying Agent/Registrar prior to the giving of notice of such redemption, such notice shall state that said redemption may, at the option of the County, be conditional upon the satisfaction of all prerequisites and receipt of such moneys by the Paying Agent/Registrar on or prior to the date fixed for such redemption, and if such prerequisites to the redemption and sufficient moneys are not received, such notice shall be of no force and effect, the County shall not redeem such Bonds and the Paying Agent/Registrar shall give notice, in the manner in which the notice of redemption was given, to the effect that the Bonds have not been redeemed.

Section 4.06. Effect of Redemption.

(a) Notice of redemption having been given as provided in Section 4.04 of this Order, the Bonds called for redemption shall become due and payable on the date fixed for redemption and, unless the County defaults in the payment of the principal thereof, premium, if any, or accrued interest thereon, such Bonds shall cease to bear interest from and after the date fixed for redemption, whether or not such Bonds are presented and surrendered for payment on such date.

(b) If any Bond called for redemption is not so paid upon presentation and surrender of such Bond for redemption, such Bond shall continue to bear interest at the rate stated on the bond until paid or until due provision is made for the payment of same.

ARTICLE V

PAYING AGENT/REGISTRAR

Section 5.01. Appointment of Initial Paying Agent/Registrar.

(a) The County hereby appoints Zions Bancorporation, N.A. as its registrar and transfer agent to keep such books or records and make such transfers and registrations under such reasonable regulations as the County and the Paying Agent/Registrar may prescribe; and the Paying Agent/Registrar shall make such transfers and registrations as herein provided. It shall be the duty of the Paying Agent/Registrar to obtain from the Owners and record in the Register the address of such Owner of each Bond to which payments with respect to the Bonds shall be mailed, as provided herein. The County or its designee shall have the right to inspect the Register during regular business hours of the Paying Agent/Registrar, but otherwise the Paying Agent/Registrar shall keep the Register and other registration books and records confidential and, unless otherwise required by law, shall not permit their inspection by any other entity.

(b) The County hereby further appoints the Paying Agent/Registrar to act as the paying agent for paying the principal of and interest on the Bonds. The Paying Agent/Registrar shall keep proper records of all payments made by the County and the Paying Agent/Registrar with respect to the Bonds and of all conversions, exchanges and replacements of such Bonds, as provided in the Order.

Section 5.02. Qualifications. Each Paying Agent/Registrar shall be (i) a banking corporation, a banking association or a financial institution organized and doing business under the laws of the United States or of any state thereof, (ii) authorized under such laws to exercise trust powers and (iii) subject to supervision or examination by a federal or state governmental authority.

Section 5.03. Maintaining Paying Agent/Registrar.

(a) At all times while any Bonds are outstanding, the County will maintain a Paying Agent/Registrar that is qualified under Section 5.02 of this Order. The County Judge is hereby authorized and directed to execute an agreement with the Paying Agent/Registrar specifying the duties and responsibilities of the County and the Paying Agent/Registrar, substantially in the form attached hereto as Exhibit A, with such changes as may be approved by the Judge, with such approval to be evidenced by his execution thereof. The signature of the County Judge shall be attested by the County Clerk.

(b) If the Paying Agent/Registrar resigns or otherwise ceases to serve as such, the County will promptly appoint a replacement.

Section 5.04. Termination. The County, upon not less than sixty (60) days' notice, reserves the right to terminate the appointment of any Paying Agent/Registrar by delivering to the entity whose appointment is to be terminated written notice of such termination.

Section 5.05. Notice of Change to Owners. Promptly upon each change in the entity serving as Paying Agent/Registrar, the County will cause notice of the change to be sent to each Owner by first class United States mail, postage prepaid, at the address in the Register, stating the effective date of the change and the name and mailing address of the replacement Paying Agent/Registrar.

Section 5.06. Agreement to Perform Duties and Functions. By accepting the appointment as Paying Agent/Registrar, the Paying Agent/Registrar is deemed to have agreed to the provisions of this Order and that it will perform the duties and functions of Paying Agent/Registrar prescribed hereby.

Section 5.07. Delivery of Records to Successor. If a Paying Agent/Registrar is replaced, such replaced Paying Agent/Registrar, promptly upon the appointment of the successor, will deliver the Register (or a copy thereof) and all other pertinent books and records relating to the Bonds to the successor Paying Agent/Registrar.

ARTICLE VI

FORM OF THE BONDSSection 6.01. Forms Generally.

(a) The Bonds, including the Registration Certificate of the Comptroller of Public Accounts of the State of Texas, the Certificate of Paying Agent/Registrar, and the Assignment form to appear on each of the Bonds, (i) shall be substantially in the form set forth in this Article, with such appropriate insertions, omissions, substitutions, and other variations as are permitted or required by this Order, and (ii) may have such letters, numbers, or other marks of identification (including identifying numbers and letters of the Committee on Uniform Securities Identification Procedures of the American Bankers Association) and such legends and endorsements (including any reproduction of an opinion of counsel) thereon as, consistently herewith, may be determined by the County or by the officers executing such Bonds as evidenced by their execution thereof.

(b) Any portion of the text of any Bonds may be set forth on the reverse side thereof, with an appropriate reference thereto on the face of the Bonds.

(c) The definitive Bonds shall be typed, printed, lithographed, or engraved, and may be produced by any combination of these methods or produced in any other similar manner, all as determined by the officers executing such Bonds as evidenced by their execution thereof.

(d) The Initial Bond submitted to the Attorney General of the State of Texas may be typewritten and photocopied or otherwise reproduced.

Section 6.02. Form of the Bonds. The form of the Bonds, including the form of the Registration Certificate of the Comptroller of Public Accounts of the State of Texas, the form of Certificate of Paying Agent/Registrar and the form of Assignment appearing on the Bonds shall be substantially as follows:

(a) Form of Definitive Bonds.REGISTERED
NO. R-__REGISTERED PRINCIPAL
AMOUNT \$_____UNITED STATES OF AMERICA
STATE OF TEXAS
WALLER COUNTY, TEXAS
GENERAL OBLIGATION BONDS
SERIES 2024

Dated Date:	Interest Rate:	Stated Maturity:	CUSIP No.:
September 1, 2024	_____%	February 15, 20__	_____

Delivery Date: _____

Registered Owner: CEDE & CO.

Principal Amount: _____ DOLLARS

WALLER COUNTY, TEXAS (hereinafter referred to as the “County”), for value received, acknowledges itself indebted to and hereby promises to pay to the order of the Registered Owner named above, or the registered assigns thereof, on the Stated Maturity date specified above the Principal Amount hereinabove stated, and to pay interest on the unpaid principal amount hereof from the Delivery Date or the most recent date to which interest has been paid or duly provided for, at the per annum rate of interest specified above computed on the basis of a 360-day year of twelve 30-day months; such interest being payable on February 15 and August 15 in each year, commencing February 15, 2025. Principal of this Bond is payable at its Stated Maturity or redemption to the Registered Owner hereof, upon presentation and surrender, at the Designated Payment/Transfer Office of the Paying Agent/Registrar executing the registration certificate appearing hereon, or its successor. Interest is payable to the Registered Owner of this Bond whose name appears on the “Register” maintained by the Paying Agent/Registrar at the close of business on the “Record Date,” which is the last business day of the month next preceding each Interest Payment Date, and interest shall be paid by the Paying Agent/Registrar by check sent by United States mail, first class postage prepaid, to the address of the Registered Owner recorded in the Register or by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Registered Owner. All payments of principal of, premium, if any, and interest on this Bond shall be without exchange or collection charges to the Registered Owner hereof and in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts.

THIS BOND is one of the series specified in its title issued in the aggregate principal amount of \$_____ (herein referred to as the “Bonds”) for the purpose of (1) for designing, acquiring, constructing, improving, repairing and maintaining roads, bridges and

highways within the County, including city, state and county streets, roads, highways and bridges and the acquisition of land and rights-of-way therefor, traffic signalization and control equipment, lighting, necessary utility relocation and drainage improvements related thereto and including participation in joint projects with federal, state and local public entities and agencies; and (2) to pay the costs of professional services and the cost of issuance of the Bonds.

THE BONDS maturing on and after February 15, 2034, may be redeemed in whole or in part, before their respective scheduled maturity dates in principal amounts equal to \$5,000 or any integral multiple thereof, on February 15, 2033, or on any date thereafter at a price equal to the principal amount of the Bonds called for redemption plus accrued interest to the date fixed for redemption with at least thirty (30) days written notice to the Registered Owners.

THE BONDS maturing on February 15 in the year 20__ (the "Term Bonds") are also subject to mandatory redemption prior to maturity at the price of par and accrued interest and shall be redeemed, in part, on the dates and in the principal amounts set forth below:

\$_____ % Term Bonds Due February 15, 20__

<u>Date</u>	<u>Amount</u>
<u>February 15, 20__</u>	<u>\$</u>

At least forty-five (45) days before February 15 in each of the years specified above that the Term Bonds are to be mandatorily redeemed, the Paying Agent/Registrar shall select by lot the numbers of the Term Bonds within the applicable maturity to be redeemed on the next following February 15 from moneys set aside for that purpose in the Interest and Sinking Fund. Any Term Bonds not selected for prior redemption shall be paid on their stated date of maturity.

The principal amount of the Term Bonds required to be redeemed pursuant to the operation of such mandatory redemption provisions may be reduced, at the option of the County, by the principal amount of the Term Bonds of the same maturity which at least forty-five (45) days prior to a mandatory redemption date, either has been purchased in the open market and delivered or tendered for cancellation by or on behalf of the County to the Paying Agent/Registrar or optionally redeemed and which, in either case, has not previously been made the basis for a reduction under this sentence.

IF THIS BOND (or any portion of the principal sum hereof) shall have been duly called for redemption and notice of such redemption duly given, then upon such redemption date this Bond (or the portion of the principal sum hereof to be redeemed) shall become due and payable, and interest thereon shall cease to accrue from and after the redemption date therefore, provided moneys for the payment of the redemption price and the interest on the principal amount to be redeemed to the date of redemption are held for the purpose of such payment by the Paying Agent/Registrar.

IN THE EVENT OF A PARTIAL REDEMPTION of the principal amount of this Bond, payment of the redemption price of such principal amount shall be made to the Registered Owner

only upon presentation and surrender of this Bond to the Paying Agent/Registrar at its Designated Payment/Transfer Office, and there shall be issued to the Registered Owner hereof, without charge, a new Bond or Bonds of like maturity and interest rate in any authorized denominations provided by the Order for the then unredeemed balance of the principal sum hereof. If this Bond is selected for redemption, in whole or in part, the County and the Paying Agent/Registrar shall not be required to transfer this Bond to an assignee of the Registered Owner within 45 days of the redemption date therefore; provided, however, such limitation on transferability shall not be applicable to an exchange by the Registered Owner of the unredeemed balance hereof in the event of its redemption in part.

AS PROVIDED IN THE ORDER, and subject to certain limitations therein set forth, this Bond is transferable upon surrender of this Bond for transfer at the Designated Payment/Transfer Office, with such endorsement or other evidence of transfer as is acceptable to the Paying Agent/Registrar, and, thereupon, one or more new fully registered Bonds of the same stated maturity, of authorized denominations, bearing the same rate of interest, and for the same aggregate principal amount will be issued to the designated transferee or transferees.

NEITHER THE COUNTY nor the Paying Agent/Registrar shall be required to transfer or exchange any Bond called for redemption, in whole, or in part, within 45 days of the date fixed for redemption; provided, however, such limitation shall not be applicable to an exchange by the holder of the uncalled balance of a Bond.

THE COUNTY, the Paying Agent/Registrar, and any other person may treat the person in whose name this Bond is registered as the owner hereof for the purpose of receiving payment as herein provided (except interest shall be paid to the person in whose name this Bond is registered on the Record Date or Special Record Date, as applicable) and for all other purposes, whether or not this Bond be overdue, and neither the County nor the Paying Agent/Registrar shall be affected by notice to the contrary.

THE BONDS are payable from the proceeds of an ad valorem tax levied, within the limit prescribed by law, upon all taxable property in the County. Reference is hereby made to the Order, a copy of which is on file in the Designated Payment/Transfer Office of the Paying Agent/Registrar, and to all of the provisions of which the Registered Owner or Holder of this Bond by the acceptance hereof hereby assents, for definitions of terms; the description of and the nature and extent of the tax levied and pledged for the payment of the Bonds; the terms and conditions relating to the transfer or exchange of this Bond; the rights, duties, and obligations of the County and the Paying Agent/Registrar; the terms and provisions upon which this Bond may be discharged at or prior to its maturity, and deemed to be no longer outstanding thereunder; and for other terms and provisions contained therein. Capitalized terms used herein have the meanings assigned in the Order.

THIS BOND, subject to certain limitations contained in the Order, may be transferred on the Register only upon its presentation and surrender at the Designated Payment/Transfer Office of the Paying Agent/Registrar, with the Assignment hereon duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Paying Agent/Registrar duly executed by, the Registered Owner hereof, or his duly authorized agent. When a transfer on the Register

occurs, one or more new fully registered Bonds of the same Stated Maturity, of authorized denominations, bearing the same rate of interest, and of the same aggregate principal amount will be issued by the Paying Agent/Registrar to the designated transferee or transferees.

THE COUNTY AND THE PAYING AGENT/REGISTRAR, and any agent of either, shall treat the Registered Owner whose name appears on the Register (i) on the Record Date as the owner entitled to payment of interest hereon, (ii) on the date of surrender of this Bond as the owner entitled to payment of principal at the Stated Maturity, or its redemption, in whole or in part, and (iii) on any other date as the owner for all other purposes, and neither the County nor the Paying Agent/Registrar, or any agent of either, shall be affected by notice to the contrary. In the event of nonpayment of interest on a Bond on a scheduled payment date and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the County. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be 15 days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by United States mail, first class postage prepaid, to the address of each owner of a Bond appearing on the Register at the close of business on the last business day next preceding the date of mailing of such notice.

IT IS HEREBY CERTIFIED AND RECITED that the issuance of this Bond and the series of which it is a part is duly authorized by law; that all acts, conditions and things to be done precedent to and in the issuance of this Bond and the series of which it is a part, have been properly done, have happened and have been performed in regular and due time, form and manner as required by law; that proper provisions have been made for the levy and collection annually of taxes upon all taxable property in said County sufficient, without limit or amount, to pay the interest on this Bond and the series of which it is a part as due and to provide for the payment of the principal as the same matures; and that the total indebtedness of the County, including the Bonds, does not exceed any constitutional or statutory limitation.

IN WITNESS WHEREOF, the County has caused this Bond to be executed by the manual or facsimile signature of the County Judge of the County and countersigned by the manual or facsimile signature of the County Clerk, registered by the manual or facsimile signature of the County Treasurer, and the official seal of the Commissioners Court of the County has been duly impressed or placed in facsimile on this Bond.

County Judge
Waller County, Texas

County Clerk
Waller County, Texas

[COMMISSIONERS COURT SEAL]

REGISTERED:

 County Treasurer
 Waller County, Texas

(b) Form of Comptroller's Registration Certificate. The following Comptroller's Registration Certificate may be deleted from the definitive Bonds if such certificate on the Initial Bond is fully executed.

OFFICE OF THE COMPTROLLER	§	
OF PUBLIC ACCOUNTS	§	REGISTER NO. _____
OF THE STATE OF TEXAS	§	

I hereby certify that there is on file and of record in my office an opinion of the Attorney General of the State of Texas to the effect that this Bond has been examined by him as required by law, that he finds that it has been issued in conformity with the Constitution and laws of the State of Texas, and that this Bond has this day been registered by me.

Witness my hand and seal of office at Austin, Texas, _____.

[COMPTROLLER'S SEAL]

 Comptroller of Public Accounts
 of the State of Texas

(c) Form of Certificate of Paying Agent/Registrar. The following Certificate of Paying Agent/Registrar may be deleted from the Initial Bond if the Comptroller's Registration Certificate appears thereon.

CERTIFICATE OF PAYING AGENT/REGISTRAR

The records of the Paying Agent/Registrar show that the Initial Bond of this series of Bonds was approved by the Attorney General of the State of Texas and registered by the Comptroller of Public Accounts of the State of Texas, and that this is one of the Bonds referred to in the within-mentioned Order.

ZIONS BANCORPORATION, N.A.
 Houston, Texas
 as Paying Agent/Registrar

Dated: _____

By: _____
 Authorized Signatory

(d) Form of Assignment.ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns, and transfers unto

(Please print or typewrite name and address, including zip code, of Transferee)

_____, the within Bond and
(Please insert Social Security or Taxpayer Identification Number)
all rights thereunder, and hereby irrevocably constitutes and appoints
_____, attorney, to register the transfer of the within Bond on the books
kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

NOTICE: Signature(s) must be
guaranteed by an eligible
guarantor institution as
defined by SEC Rule 17Ad-15
(17 CFR 240-17Ad-15).

NOTICE: The signature above must
correspond with the name of the
Registered Owner as it appears upon
the front of this Bond in every particular,
without alteration or enlargement or
any change whatsoever.

(e) Form of Initial Bond. The Initial Bond shall be in the respective form set forth therefor in paragraph (a) of this Section, except as follows: Heading and paragraph one shall be amended to read as follows:

REGISTERED
No. I-1

\$_____

UNITED STATES OF AMERICA
STATE OF TEXAS
WALLER COUNTY, TEXAS
GENERAL OBLIGATION BONDS
SERIES 2024

Dated Date: September 1, 2024

Delivery Date: September 5, 2024

Registered Owner: CEDE & CO.

Principal Amount: _____

WALLER COUNTY, TEXAS (hereinafter referred to as the “County”), for value received, acknowledges itself indebted to and hereby promises to pay to the order of the Registered Owner named above, or the registered assigns thereof, the Principal Amount hereinabove stated on February 15 in the years and in principal installments in accordance with the following schedule:

<u>Year of Maturity</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2025	\$	_____ %
2026		_____ %
2027		_____ %
2028		_____ %
2029		_____ %
2030		_____ %
2031		_____ %
2032		_____ %
2033		_____ %
2034		_____ %
2035	\$	_____ %
2036		_____ %
2037		_____ %
2038		_____ %
2039		_____ %
2040		_____ %
2041		_____ %
2042		_____ %

2043	_____ %
2044	_____ %

and to pay interest on the unpaid principal installments hereof from the Delivery Date or the most recent date to which interest has been paid or duly provided for, at the per annum rates of interest specified above computed on the basis of a 360-day year of twelve 30-day months; such interest being payable on February 15 and August 15 in each year, commencing February 15, 2025. Principal installments of this Bond are payable in the year of maturity or on a prepayment date to the Registered Owner hereof by Zions Bancorporation, N.A. (the "Paying Agent/Registrar"), upon presentation and surrender, at its Designated Payment/Transfer Office in Houston, Texas. Interest is payable to the Registered Owner of this Bond whose name appears on the "Register" maintained by the Paying Agent/Registrar at the close of business on the "Record Date," which is the last business day of the month next preceding each Interest Payment Date, and interest shall be paid by the Paying Agent/Registrar by check sent by United States mail, first class postage prepaid, to the address of the Registered Owner recorded in the Register or by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Registered Owner. All payments of principal of, premium, if any, and interest on this Bond shall be without exchange or collection charges to the Registered Owner hereof and in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts.

Section 6.03. CUSIP Registration. The County may secure identification numbers ("CUSIP Numbers") and may authorize the printing of such numbers on the face of the Bonds. It is expressly provided, however, that the presence or absence of CUSIP Numbers on the Bonds shall be of no significance or effect as regards the legality thereof and neither the County nor the attorneys approving said Bonds as to legality are to be held responsible for CUSIP Numbers incorrectly printed on the Bonds.

Section 6.04. Legal Opinion. The approving legal opinion of Bickerstaff Heath Delgado Acosta LLP, Bond Counsel, may be printed on the reverse side of each Bond or may be attached to each Bond.

Section 6.05. Statement of Insurance. A statement relating to a municipal bond insurance policy, if any, to be issued for the Bonds may be printed on each Bond.

ARTICLE VII

SALE AND DELIVERY OF BONDS, DEPOSIT OF PROCEEDS

Section 7.01. Sale. (a) The Bonds have been duly advertised for public sale; bids have been received pursuant thereto; and the Bonds are hereby sold and shall be delivered to _____ (the "Purchaser") at a price of \$_____.00 (representing the par amount of the Bonds plus a net reoffering premium in the amount of \$_____.00 and less an underwriting discount of \$_____.00). It is hereby determined that the bid from the Purchaser is the lowest true interest cost and the best bid submitted for the Bonds and such being in the best interest of the County. The Initial Bond shall be registered in the name of Cede

& Co. Delivery of the Bonds shall be made to the Purchaser as soon as practicable after the adoption of this Order and upon payment for the Bonds. The County Judge and other appropriate officials are hereby authorized and directed to execute the official bid form on behalf of the County, and the County Judge and all other officers, agents, and representatives of the County are hereby authorized to do any and all things necessary or desirable to satisfy the conditions set out therein and to provide for the issuance and delivery of the Bonds.

(b) Proceeds from the sale of the Bonds shall, promptly upon receipt thereof, be applied as follows:

- (i) \$_____ representing a portion of the premium on the Bonds of \$_____ and the par amount of the Bonds of \$10,000,000 shall be deposited into the Project Fund for the purpose of (1) for designing, acquiring, constructing, improving, repairing and maintaining roads, bridges and highways within the County, including city, state and county streets, roads, highways and bridges and the acquisition of land and rights-of-way therefor, traffic signalization and control equipment, lighting, necessary utility relocation and drainage improvements related thereto and including participation in joint projects with federal, state and local public entities and agencies; and (2) to pay the costs of professional services and the cost of issuance of the Bonds;
- (ii) \$_____.00 representing a portion of the premium on the Bond proceeds, shall be applied to the underwriting discount;
- (iii) \$_____ representing a portion of the premium on the Bond proceeds, will be used to pay costs of issuance; and
- (iv) \$_____.00 representing a portion of the premium on the Bond proceeds, the Rounding Amount, shall be deposited into the Interest and Sinking Fund.

(c) Any sale proceeds of the Bonds remaining after making all deposits and payments provided above shall be deposited into the Interest and Sinking Fund and applied to the payment of principal of and interest on the Bonds.

Section 7.02. Approval of Official Statement. The form and substance of the Official Statement for the Bonds and any addenda, supplement or amendment thereto (the "Official Statement") presented to and considered at this meeting are hereby in all respects approved and adopted. The County Judge and the County Clerk are hereby authorized and directed to execute the same and deliver appropriate numbers of executed copies thereof to the Purchaser. The use and distribution of the Preliminary Official Statement by the Purchaser is hereby ratified, approved and confirmed and is hereby deemed final as of its date (except for the omission of pricing and related information) within the meaning and for the purposes of paragraph (b)(1) of Rule 15c2-12 under the Securities Exchange Act of 1934, as amended, by the Commissioners Court. The Purchaser is hereby authorized to use and distribute the Official Statement in the reoffering, sale, and delivery of the Bonds to the public. The County Clerk is hereby authorized and directed to

include and maintain a copy of the Official Statement and any addenda, supplement or amendment thereto thus approved among the permanent records of this meeting.

Section 7.03. Control and Delivery of Bonds.

(a) The County Judge is hereby authorized to have control of the Initial Bond and all necessary records and proceedings pertaining thereto pending investigation, examination and approval of the Attorney General of the State of Texas, registration by the Comptroller of Public Accounts of the State and registration with, and initial exchange or transfer by, the Paying Agent/Registrar.

(b) After registration by the Comptroller of Public Accounts, delivery of the Bonds shall be made to the Purchaser under and subject to the general supervision and direction of the County Judge, against receipt by the County of all amounts due to the County under the terms of sale.

ARTICLE VIII

INVESTMENTS

Section 8.01. Investments.

(a) Money in the Interest and Sinking Fund and in the Project Fund, at the option of the County, may be invested in such securities or obligations as permitted under applicable law.

(b) Any securities or obligations in which such money is so invested shall be kept and held in trust for the benefit of the Owners and shall be sold and the proceeds of sale shall be timely applied to the making of all payments required to be made from the fund from which the investment was made.

Section 8.02. Investment Income. Interest and income derived from investment of the Interest and Sinking Fund shall be credited to such Fund. Interest and income derived from the investment of the Project Fund shall be credited to such Fund and used for the purposes set out in Section 3.01; provided, however, that such interest earnings may be deposited into the Interest and Sinking Fund at the option of the County.

ARTICLE IX

PARTICULAR REPRESENTATIONS AND COVENANTS

Section 9.01. Payment of the Bonds. On or before each Interest Payment Date of the Bonds and while any of the Bonds are outstanding and unpaid, there shall be made available to the Paying Agent/Registrar, out of the Interest and Sinking Fund, money sufficient to pay such interest on and principal of the Bonds as will accrue or mature on the applicable Interest Payment Date.

Section 9.02. Federal Tax Covenants.

(a) The County hereby represents that the proceeds of the Bonds are needed at this time for the purposes specified in Section 3.01 hereof; that based on current facts, estimates and circumstances, it is reasonably expected that final disbursement of the proceeds of the Bonds will occur within three years after the Closing Date, that substantial binding obligations to commence such acquisitions will be incurred within six months of the Closing Date and that the accomplishment of the projects for which the Bonds are hereby issued will proceed with due diligence to completion; that it is not reasonably expected that the proceeds of the Bonds or money deposited in the Interest and Sinking Fund will be used or invested in a manner that would cause the Bonds to be or become “arbitrage bonds,” within the meaning of Section 148 of the Code; and that, except for the Interest and Sinking Fund, no other funds or accounts have been established or pledged to the payment of the Bonds.

(b) The County will not take any action or fail to take any action with respect to the investment of the proceeds of the Bonds or any other funds of the County, including amounts received from the investment of any of the foregoing, which act or omission based upon the facts, estimates, and circumstances known on the Closing Date, would result in constituting the Bonds “arbitrage bonds,” within the meaning of Section 148 of the Code, and the County will not take any deliberate action motivated by arbitrage that would have such result.

(c) The County will comply with the provisions of Section 148(f) of the Code (relating to paying certain excess earnings of investment proceeds of the Bonds to the United States) and the regulations promulgated thereunder.

(d) The County will not take any action or fail to take any action which act or omission would result in the interest on the Bonds being includable in gross income for federal tax purposes.

(e) The County will not take any action or fail to take any action which act or omission would result in the Bonds being treated as “private activity bonds” within the meaning of Section 141(a) of the Code.

(f) The County will not take any action or fail to take any action which act or omission would result in the Bonds being treated as “federally guaranteed” within the meaning of Section 149(b) of the Code.

(g) Proper officers of the County charged with the responsibility of issuing the Bonds are hereby directed to make, execute and deliver certifications as to facts, estimates and circumstances in existence as of the Closing Date and stating whether there are any facts, estimates or circumstances that would materially change the County's current expectations.

(h) The covenants and representations made or required by this Section are for the benefit of the Owners and may be relied upon by the Owners and Bond Counsel for the County.

Section 9.03. Other Representations and Covenants.

(a) The County will faithfully perform, at all times, any and all covenants, undertakings, stipulations, and provisions contained in this Order and in each Bond; the County

will promptly pay or cause to be paid the principal of and interest on each Bond on the dates and at the places and manner prescribed in such Bond; and the County will, at the times and in the manner prescribed by this Order, deposit or cause to be deposited the amounts of money specified by this Order.

(b) The County is duly authorized under the laws of the State of Texas to issue the Bonds; all action on its part for the creation and issuance of the Bonds has been duly and effectively taken; and the Bonds in the hands of the Owners thereof are and will be valid and enforceable obligations of the County in accordance with their terms.

ARTICLE X

CONTINUING DISCLOSURE UNDERTAKING

Section 10.01. Definitions.

As used in this Article X, the following terms have the meanings ascribed to such terms below:

“EMMA” means the Electronic Municipal Market Access System established by the MSRB.

“MSRB” means the Municipal Securities Rulemaking Board.

“Rule” means SEC Rule 15c2-12, as amended from time to time or officially interpreted by the SEC.

“SEC” means the United States Securities and Exchange Commission.

Section 10.02. Annual Reports.

The County shall provide annually to the MSRB, (1) within six months after the end of each fiscal year of the County ending in or after 2023, financial information and operating data with respect to the County of the general type included in the final Official Statement authorized by Section 7.02 of this Order, being information of the type described in the Official Statement described in Tables 1 through 7 and 9 through 14 (the “Annual Financial Information”), including financial statements of the County if audited financial statements of the County are then available, and (2) if not provided as part such financial information and operating data, audited financial statements of the County, when and if available. Any financial statements to be provided shall be (i) prepared in accordance with generally accepted accounting principles for governmental units, or such other accounting principles as the County may be required to employ from time to time pursuant to state law or regulation, and in substantially the form included in the Official Statement described in Appendix B, and (ii) audited, if the County commissions an audit of such financial statements and the audit is completed within the period during which they must be provided. If

the audit of such financial statements is not complete within 12 months after any such fiscal year end, then the County shall file unaudited financial statements within such 12-month period and audited financial statements for the applicable fiscal year, when and if the audit report on such statements becomes available.

If the County changes its fiscal year, it will notify the MSRB through EMMA of the change (and of the date of the new fiscal year end) prior to the next date by which the County otherwise would be required to provide financial information and operating data pursuant to this Section.

The financial information and operating data to be provided pursuant to this Section may be set forth in full in one or more documents or may be included by specific reference to any document (including an official statement or other offering document, if it is available from the MSRB) that theretofore has been provided to the MSRB through EMMA or filed with the SEC).

Section 10.03. Event Notices.

The County shall notify the MSRB through EMMA, in a timely manner not in excess of ten business days after the occurrence of any of the following events with respect to the Bonds:

1. Principal and interest payment delinquencies;
2. Non-payment related defaults, if material;
3. Unscheduled draws on debt service reserves reflecting financial difficulties;
4. Unscheduled draws on credit enhancements reflecting financial difficulties;
5. Substitution of credit or liquidity providers, or their failure to perform;
6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds or other material events affecting the tax-exempt status of the Bonds;
7. Modifications to rights of holders of the Bonds, if material;
8. Bond calls, if material, and tender offers;
9. Defeasances;
10. Release, substitution, or sale of property securing repayment of the Bonds, if material;
11. Rating changes;
12. Bankruptcy, insolvency, receivership or similar event;

13. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
14. Appointment of a successor or additional trustee or the change of name of a trustee, if material;
15. Incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; and
16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

For the purposes of the preceding Section 10.03(15) of this Order, the term, “financial obligation” means a: (A) Debt obligation; (B) Derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (C) Guarantee of paragraph (A) or (B). The term financial obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with Rule 15c2-12 of the Securities Exchange Act of 1934.

The County shall notify the MSRB, in a timely manner, of any failure by the County to provide financial information or operating data in accordance with Section 10.02 by the time required by this Section.

Section 10.04. Limitations, Disclaimers, and Amendments.

The County shall be obligated to observe and perform the covenants specified in this Article with respect to the County and the Bonds while, but only while, the County remains an “obligated person” with respect to the Bonds within the meaning of the Rule, except that the County in any event will give notice required by Section 10.03 of any bond calls and defeasance that cause the County to no longer be such an “obligated person.”

The provisions of this Article are for the sole benefit of the Holders and Beneficial Owners of the Bonds, and nothing in this Article, express or implied, shall give any benefit or any legal or equitable right, remedy, or claim hereunder to any other person. The County undertakes to provide only the financial information, operating data, financial statements, and notices which it has expressly agreed to provide pursuant to this Article and does not hereby undertake to provide any other information that may be relevant or material to a complete presentation of the financial results, condition, or prospects of the County or the State of Texas or hereby undertake to update any information provided in accordance with this Article or otherwise, except as expressly provided herein. The County does not make any representation or warranty concerning such information or its usefulness to a decision to invest in or sell Bonds at any future date.

UNDER NO CIRCUMSTANCES SHALL THE COUNTY BE LIABLE TO THE HOLDER OR BENEFICIAL OWNER OF ANY BOND OR ANY OTHER PERSON, IN CONTRACT OR TORT, FOR DAMAGES RESULTING IN WHOLE OR IN PART FROM ANY BREACH BY THE COUNTY, WHETHER NEGLIGENT OR WITHOUT FAULT ON ITS PART, OF ANY COVENANT SPECIFIED IN THIS ARTICLE, BUT EVERY RIGHT AND REMEDY OF ANY SUCH PERSON, IN CONTRACT OR TORT, FOR OR ON ACCOUNT OF ANY SUCH BREACH SHALL BE LIMITED TO AN ACTION FOR MANDAMUS OR SPECIFIC PERFORMANCE.

No default by the County in observing or performing its obligations under this Article shall comprise a breach of or default under the Order for purposes of any other provision of this Order.

Nothing in this Article is intended or shall act to disclaim, waive, or otherwise limit the duties of the County under federal and state securities laws.

The provisions of this Article may be amended by the County from time to time to adapt to changed circumstances resulting from a change in legal requirements, a change in law, or a change in the identity, nature, status, or type of operations of the County, but only if (1) the provisions of this Article, as so amended, would have permitted an underwriter to purchase or sell Bonds in the primary offering of the Bonds in compliance with the Rule, taking into account any amendments or interpretations of the Rule to the date of such amendment, as well as such changed circumstances, and (2) either (a) the Holders of a majority in aggregate principal amount (or any greater amount required by any other provision of this Order that authorizes such an amendment) of the Outstanding Bonds consent to such amendment or (b) a Person that is unaffiliated with the County (such as nationally recognized bond counsel) determines that such amendment will not materially impair the interests of the Holders and Beneficial Owners of the Bonds. If the County so amends the provisions of this Article, it shall include with any amended financial information or operating data next provided in accordance with Section 10.02 an explanation, in narrative form, of the reasons for the amendment and of the impact of any change in the type of financial information or operating data so provided.

ARTICLE XI

DEFAULT AND REMEDIES

Section 11.01. Events of Default. Each of the following occurrences or events for the purpose of this Order is hereby declared to be an “Event of Default,” to wit:

- (i) the failure to make payment of the principal of, redemption premium, if any, or interest on any of the Bonds when the same becomes due and payable; or
- (ii) default in the performance or observance of any other covenant, agreement or obligation of the County, the failure to perform which materially, adversely affects the rights of the Owners, including but not limited to, their prospect or ability to be repaid in

accordance with this Order, and the continuation thereof for a period of 60 days after notice of such default is given by any Owner to the County.

Section 11.02. Remedies for Default.

(a) Upon the happening of any Event of Default, then and in every case any Owner or an authorized representative thereof, including but not limited to, a trustee or trustees therefore, may proceed against the County for the purpose of protecting and enforcing the rights of the Owners under this Order, by mandamus or other suit, action or special proceeding in equity or at law, in any court of competent jurisdiction, for any relief permitted by law, including the specific performance of any covenant or agreement contained herein, or thereby to enjoin any act or thing that may be unlawful or in violation of any right of the Owners hereunder or any combination of such remedies.

(b) It is provided that all such proceedings shall be instituted and maintained for the equal benefit of all Owners of Bonds then outstanding.

Section 11.03. Remedies Not Exclusive.

(a) No remedy herein conferred or reserved is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or under the Bonds or now or hereafter existing at law or in equity; provided, however, that notwithstanding any other provision of this Order, the right to accelerate the debt evidenced by the Bonds shall not be available as a remedy under this Order.

(b) The exercise of any remedy herein conferred or reserved shall not be deemed a waiver of any other available remedy.

ARTICLE XII

DEFEASANCE OF THE BONDS

Section 12.01. Defeasance.

(a) Any Bond and the interest thereon shall be deemed to be paid, retired and no longer outstanding (a "Defeased Bond") within the meaning of this Order, except to the extent provided in subsection (d) of this Section, when payment of the principal of such Bond, plus interest thereon to the due date (whether such due date be by reason of maturity or otherwise) either (i) shall have been made or caused to be made in accordance with the terms thereof, or (ii) shall have been provided for on or before such due date by irrevocably depositing with or making available to the Paying Agent/Registrar in accordance with an escrow agreement or other instrument (the "Future Escrow Agreement") for such payment (1) lawful money of the United States of America sufficient to make such payment or (2) Defeasance Securities that mature as to principal and interest in such amounts and at such times as will ensure the availability, without reinvestment, of sufficient money to provide for such payment, and when proper arrangements have been made by the County with

the Paying Agent/Registrar for the payment of its services until all Defeased Bonds shall have become due and payable. At such time as a Bond shall be deemed to be a Defeased Bond hereunder, as aforesaid, such Bond and the interest thereon shall no longer be secured by, payable from, or entitled to the benefits of, the ad valorem taxes herein levied and pledged as provided in this Order, and such principal and interest shall be payable solely from such money or Defeasance Securities. Notwithstanding any other provision of this Order to the contrary, it is hereby provided that any determination not to redeem Defeased Bonds that is made in conjunction with the payment arrangements specified in subsection (a)(i) or (ii) of this Section shall not be irrevocable, provided that: (1) in the proceedings providing for such payment arrangements, the County expressly reserves the right to call the Defeased Bonds; (2) gives notice of the reservation of that right to the owners of the Defeased Bonds immediately following the making of the payment arrangements; and (3) directs that notice of the reservation be included in any redemption notices that it authorizes.

(b) Any moneys so deposited with the Paying Agent/Registrar may at the written direction of the County be invested in Defeasance Securities, maturing in the amounts and times as hereinbefore set forth, and all income from such Defeasance Securities received by the Paying Agent/Registrar that is not required for the payment of the Bonds and interest thereon, with respect to which such money has been so deposited, shall be turned over to the County, or deposited as directed in writing by the County. Any Future Escrow Agreement pursuant to which the money and/or Defeasance Securities are held for the payment of the Defeased Bond may contain provisions permitting the investment or reinvestment of such moneys in Defeasance Securities or the substitution of other Defeasance Securities upon the satisfaction of the requirements specified in subsection (a)(i) or (ii) of this Section. All income from such Defeasance Securities received by the Paying Agent/Registrar which is not required for the payment of the Defeased Bond, with respect to which such money has been so deposited, shall be remitted to the County or deposited as directed in writing by the County.

(c) Until all Defeased Bonds shall have become due and payable, the Paying Agent/Registrar shall perform the services of Paying Agent/Registrar for such Defeased Bond the same as if they had not been defeased, and the County shall make proper arrangements to provide and pay for such services as required by this Order.

(d) In the event that the County elects to defease less than all of the principal amount of the Bonds of a maturity, the Paying Agent/Registrar shall select, or cause to be selected, such amount of Bonds by such random method as it deems fair and appropriate.

ARTICLE XIII

LAPSE OF PAYMENT

Section 13.01. Lapse of Payment.

(a) Unclaimed Payments shall be segregated in a special escrow account and held in trust, uninvested, by the Paying Agent/Registrar for the account of the Owner of the Bonds to which the Unclaimed Payments pertain.

(b) Amounts held by the Paying Agent, which represent principal of and interest on the Bonds remaining unclaimed by the Owner after the expiration of three years from the date such amounts have become due and payable, shall be reported and disposed of by the Paying Agent in accordance with the applicable provisions of Texas law including, to the extent applicable, Title 6 of the Texas Property Code, as amended.

ARTICLE XIV

MISCELLANEOUS

Section 14.01. Further Procedures. The County Judge, County Clerk, and all other officers, employees, and agents of the County, and each of them, shall be and they are hereby expressly authorized, empowered, and directed from time to time and at any time to do and perform all such acts and things to execute, acknowledge and deliver in the name and under the official seal and on behalf of the County all such instruments, whether or not herein mentioned, as may be necessary or desirable in order to carry out the terms and provisions of this Order, the Bonds, the sale of the Bonds and the Paying Agent/Registrar Agreement. In addition, prior to the initial delivery of the Bonds, the County Judge, County Clerk, and Bond Counsel are hereby authorized and directed to approve any technical changes or corrections to this Order or to any of the instruments authorized and approved by this Order necessary in order to (i) correct any ambiguity or mistake or properly or more completely document the transactions contemplated and approved by this Order, (ii) obtain a rating from any of the national bond rating agencies or satisfy any requirements of the provider of a municipal bond insurance policy, if any, or (iii) obtain the approval of the Bonds by the Attorney General's office. In case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes the same as if such officer had remained in office until such delivery.

Section 14.02. Public Meeting. It is officially found, determined, and declared that the meeting at which this Order has been adopted was open to the public and public notice of the time, place and subject matter of the public business to be considered and acted upon at said meeting, including this Order, was given, all as required by the applicable provisions of Chapter 551, Texas Government Code.

Section 14.03. Order a Contract; Amendments. The County may, without the consent of or notice to any holders, from time to time and at any time, amend the Order in any manner not detrimental to the interests of the holders, including the curing of any ambiguity, inconsistency, or formal defect of omission herein. In addition, the County may, with the consent of holders holding a majority in aggregate principal amount of the Bonds then outstanding affected thereby, amend, add to, or rescind any of the provisions of the Order; provided that, without the consent of all holders of outstanding Bonds, no such amendment, addition, or rescission shall (1) extend the time or times of payment of the principal of, premium, if any, and interest on the Bonds, reduce the principal amount thereof, the redemption price therefor, or the rate of interest thereon, or in any other way modify the terms of payment of the principal of, premium, if any, or interest on the Bonds, (2) give any preference to any Bond over any other Bond, or (3) reduce the aggregate principal amount of Bonds required to be held by holders for consent to any such amendment, addition, or rescission.

[Signature Follows]

FINALLY PASSED, APPROVED AND EFFECTIVE this August 7, 2024.

County Judge
Waller County, Texas

ATTEST:

County Clerk
Waller County, Texas

[COMMISSIONERS COURT SEAL]

EXHIBIT A
PAYING AGENT/REGISTRAR AGREEMENT

PAYING AGENT/REGISTRAR AGREEMENT

This PAYING AGENT/REGISTRAR AGREEMENT, dated as of August 7, 2024 (this “Agreement”), by and between the Waller County, Texas (the “Issuer”) and Zions Bancorporation, N.A. (the “Bank”), a national banking association duly organized and operating under the laws of the United States of America.

WHEREAS, the Issuer has duly authorized and provided for the issuance of its General Obligation Bonds, Series 2024 (the “Securities”), such Securities to be issued in fully registered form only as to the payment of principal and interest thereon; and

WHEREAS, the Securities are scheduled to be delivered to the initial purchasers thereof on or about September 5, 2024; and

WHEREAS, the Issuer has selected the Bank to serve as Paying Agent/Registrar in connection with the payment of the principal of, premium, if any, and interest on the Securities and with respect to the registration, transfer, and exchange thereof by the registered owners thereof; and

WHEREAS, the Bank has agreed to serve in such capacities for and on behalf of the Issuer and has full power and authority to perform and serve as Paying Agent/Registrar for the Securities;

NOW, THEREFORE, it is mutually agreed as follows:

ARTICLE ONE APPOINTMENT OF BANK AS PAYING AGENT AND REGISTRAR

SECTION 1.01. APPOINTMENT. The Issuer hereby appoints the Bank to serve as Paying Agent with respect to the Securities. As Paying Agent for the Securities, the Bank shall be responsible for paying on behalf of the Issuer the principal, premium (if any), and interest on the Securities as the same become due and payable to the registered owners thereof, all in accordance with this Agreement and the “Order” (hereinafter defined).

The Issuer hereby appoints the Bank as Registrar with respect to the Securities. As Registrar for the Securities, the Bank shall keep and maintain, for and on behalf of the Issuer, books and records as to the ownership of said Securities and with respect to the transfer and exchange thereof as provided herein and in the Order, a copy of which books and records shall be maintained at the office of the Bank located in the State of Texas or shall be available to be accessed from such office located in the State of Texas.

The Bank hereby accepts its appointment and agrees to serve as the Paying Agent and Registrar for the Securities.

SECTION 1.02. COMPENSATION. As compensation for the Bank’s services as Paying Agent/Registrar, the Issuer hereby agrees to pay the Bank the fees and amounts set forth in Schedule A attached hereto for the first year of this Agreement and thereafter the fees and amounts set forth in the Bank’s current fee schedule then in effect for services as Paying Agent/Registrar for

municipalities, which shall be supplied to the Issuer on or before 90 days prior to the close of the Fiscal Year of the Issuer, and shall be effective upon the first day of the following Fiscal Year.

In addition, the Issuer agrees to reimburse the Bank upon its request for all reasonable expenses, disbursements and advances incurred or made by the Bank in accordance with any of the provisions hereof (including the reasonable compensation and the expenses and disbursements of its agents and counsel).

ARTICLE TWO DEFINITIONS

SECTION 2.01. DEFINITIONS. For all purposes of this Agreement, except as otherwise expressly provided or unless the context otherwise requires:

"Acceleration Date" on any Security means, if applicable, the date on and after which the principal or any or all installments of interest, or both, are due and payable on any Security which has become accelerated pursuant to the terms of the Security.

"Bank Office" means the corporate trust or commercial banking office of the Bank as indicated on the signature page hereof. The Bank will notify the Issuer in writing of any change in location of the Bank Office.

"Fiscal Year" means the fiscal year of the Issuer, ending September 30.

"Holder" and **"Security Holder"** each means the Person in whose name a Security is registered in the Security Register.

"Legal Holiday" means a day on which the Bank is required or authorized to be closed.

"Order" means the resolutions, orders or ordinances of the governing body of the Issuer pursuant to which the Securities are issued, certified by the County Clerk or any other officer of the Issuer and delivered to the Bank, together with any pricing certificate executed pursuant thereto.

"Person" means any individual, corporation, partnership, joint venture, association, joint stock company, trust, unincorporated organization or government or any agency or political subdivision of a government.

"Predecessor Securities" of any particular Security means every previous Security evidencing all or a portion of the same obligation as that evidenced by such particular Security (and, for the purposes of this definition, any mutilated, lost, destroyed, or stolen Security for which a replacement Security has been registered and delivered in lieu thereof pursuant to Section 4.06 hereof and the Order).

"Redemption Date" when used with respect to any Security to be redeemed means the date fixed for such redemption pursuant to the terms of the Order.

"Responsible Officer" when used with respect to the Bank means the Chairman or Vice-Chairman of the Board of Directors, the Chairman or Vice-chairman of the Executive

Committee of the Board of Directors, the President, any Vice President, the Secretary, any Assistant Secretary, the Treasurer, any Assistant Treasurer, the Cashier, any Assistant Cashier, any Trust Officer or Assistant Trust Officer, or any other officer of the Bank customarily performing functions similar to those performed by any of the above designated officers and also means, with respect to a particular corporate trust matter, any other officer to whom such matter is referred because of his knowledge of and familiarity with the particular subject.

"Security Register" means a register maintained by the Bank on behalf of the Issuer providing for the registration and transfer of the Securities.

"Stated Maturity" means the date specified in the Order the principal of a Security is scheduled to be due and payable.

SECTION 2.02. OTHER DEFINITIONS. The terms "Bank," "Issuer," and "Securities" ("Security") have the meanings assigned to them in the recital paragraphs of this Agreement.

The term "Paying Agent/Registrar" refers to the Bank in the performance of the duties and functions of this Agreement.

ARTICLE THREE PAYING AGENT

SECTION 3.01. DUTIES OF PAYING AGENT. (a) Principal Payments. As Paying Agent, the Bank shall, provided adequate collected funds have been provided to it for such purpose by or on behalf of the Issuer no later than 10:00 a.m. Central Time on the applicable payment date, pay on behalf of the Issuer the principal of each Security at its Stated Maturity, Redemption Date, or Acceleration Date, to the Holder upon surrender of the Security to the Bank at the Bank Office.

(b) Interest Payments. As Paying Agent, the Bank shall, provided adequate collected funds have been provided to it for such purpose by or on behalf of the Issuer no later than 10:00 a.m. Central Time on the applicable payment date, pay on behalf of the Issuer the interest on each Security when due, by computing the amount of interest to be paid each Holder and preparing and sending checks by United States mail, first class postage prepaid, on each payment date, to the Holders of the Securities (or their Predecessor Securities) on the respective Record Date, to the address appearing on the Security Register or by such other method, acceptable to the Bank, requested in writing by the Holder at the Holder's risk and expense.

(c) Federal Tax Information Reporting. To the extent required by the Internal Revenue Code of 1986, as amended, and the Regulations, it shall be the duty of the Bank to report to the owners of the Securities and the Internal Revenue Service (i) the amount of "reportable payments," if any, subject to back up withholding during each year and the amount of tax withheld, if any, with respect to the payments on the Securities, and (ii) the amount of interest or amount treated as interest, such as original issue discount, on the Securities required to be included in the gross income of the owners thereof for federal income tax purposes.

SECTION 3.02. PAYMENT DATES. The Issuer hereby instructs the Bank to pay the principal of and interest on the Securities on the dates specified in the Order.

ARTICLE FOUR REGISTRAR

SECTION 4.01. SECURITY REGISTER - TRANSFERS AND EXCHANGES. The Bank agrees to keep and maintain for and on behalf of the Issuer at the Bank Office books and records (herein sometimes referred to as the “Security Register”) for recording the names and addresses of the Holders of the Securities, the transfer, exchange, and replacement of the Securities, and the payment of the principal of and interest on the Securities to the Holders and containing such other information as may be reasonably required by the Issuer and subject to such reasonable regulations as the Issuer and the Bank may prescribe. If the Bank Office is located outside the State of Texas, a copy of the Security Register shall be kept in the State of Texas. All transfers, exchanges, and replacement of Securities shall be noted in the Security Register.

Every Security surrendered for transfer or exchange shall be duly endorsed or be accompanied by a written instrument of transfer, the signature on which has been guaranteed by an officer of a federal or state bank or a member of the Financial Industry Regulatory Authority, in form satisfactory to the Bank, duly executed by the Holder thereof or his agent duly authorized in writing.

The Bank may request any supporting documentation it feels necessary to effect a re-registration, transfer, or exchange of the Securities.

To the extent possible and under reasonable circumstances, the Bank agrees that, in relation to an exchange or transfer of Securities, the exchange or transfer by the Holders thereof will be completed and new Securities delivered to the Holder or the assignee of the Holder in not more than three business days after the receipt of the Securities to be cancelled in an exchange or transfer and the written instrument of transfer or request for exchange duly executed by the Holder, or his duly authorized agent, in form and manner satisfactory to the Paying Agent/Registrar.

SECTION 4.02. SECURITIES. The Issuer shall provide an adequate inventory of printed Securities to facilitate transfers or exchanges thereof. The Bank covenants that the inventory of printed Securities will be kept in safekeeping pending their use, and reasonable care will be exercised by the Bank in maintaining such Securities in safekeeping, which shall be not less than the care maintained by the Bank for debt securities of other political subdivisions or corporations for which it serves as registrar, or that is maintained for its own securities.

SECTION 4.03. FORM OF SECURITY REGISTER. The Bank, as Registrar, will maintain the Security Register relating to the registration, payment, transfer, and exchange of the Securities in accordance with the Bank’s general practices and procedures in effect from time to time. The Bank shall not be obligated to maintain such Security Register in any form other than those which the Bank has currently available and currently utilizes at the time.

The Security Register may be maintained in written form or in any other form capable of being converted into written form within a reasonable time.

SECTION 4.04. LIST OF SECURITY HOLDERS. The Bank will provide the Issuer at any time requested by the Issuer, upon payment of the required fee, a copy of the information contained in the Security Register. The Issuer may also inspect the information contained in the Security

Register at any time the Bank is customarily open for business, provided that reasonable time is allowed the Bank to provide an up-to-date listing or to convert the information into written form.

Unless required by law, the Bank will not release or disclose the contents of the Security Register to any person other than to, or at the written request of, an authorized officer or employee of the Issuer, except upon receipt of a court order or as otherwise required by law. Upon receipt of a court order and prior to the release or disclosure of the contents of the Security Register, the Bank will notify the Issuer so that the Issuer may contest the court order or such release or disclosure of the contents of the Security Register.

SECTION 4.05. RETURN OF CANCELLED SECURITIES. The Bank will, at such reasonable intervals as it determines, surrender Securities to the Issuer in lieu of which or in exchange for which other Securities have been issued, or which have been paid, or will provide a certificate of destruction relating thereto.

SECTION 4.06. MUTILATED, DESTROYED, LOST, OR STOLEN SECURITIES. The Issuer hereby instructs the Bank, subject to the applicable provisions of the Order, to deliver and issue Securities in exchange for or in lieu of mutilated, destroyed, lost, or stolen Securities as long as the same does not result in an over issuance.

In case any Security shall be mutilated, destroyed, lost, or stolen, the Bank, in its discretion, may execute and deliver a replacement Security of like form and tenor, and in the same denomination and bearing a number not contemporaneously outstanding, in exchange and substitution for such mutilated Security, or in lieu of and in substitution for such destroyed, lost, or stolen Security, only after (i) the filing by the Holder thereof with the Bank of evidence satisfactory to the Bank of the destruction, loss, or theft of such Security, and of the authenticity of the ownership thereof and (ii) the furnishing to the Bank of indemnification in an amount satisfactory to hold the Issuer and the Bank harmless. All expenses and charges associated with such indemnity and with the preparation, execution, and delivery of a replacement Security shall be borne by the Holder of the Security mutilated, or destroyed, lost, or stolen.

SECTION 4.07. TRANSACTION INFORMATION TO ISSUER. The Bank will, within a reasonable time after receipt of written request from the Issuer, furnish the Issuer information as to the Securities it has paid pursuant to Section 3.01, Securities it has delivered upon the transfer or exchange of any Securities pursuant to Section 4.01, and Securities it has delivered in exchange for or in lieu of mutilated, destroyed, lost, or stolen Securities pursuant to Section 4.06.

ARTICLE FIVE THE BANK

SECTION 5.01. DUTIES OF BANK. The Bank undertakes to perform the duties set forth herein and in the Order and agrees to use reasonable care in the performance thereof.

Additionally, the Bank is authorized to transfer funds relating to the closing and initial delivery of the Securities in the manner described in the closing memorandum prepared by the Issuer's financial advisor or other agent of the Issuer. The Bank may act on a facsimile or e-mail transmission of the closing memorandum by the Financial Advisor or the Issuer, as the final closing

memorandum. The Bank shall not be liable for any losses, costs or expenses arising directly or indirectly from the Bank's reliance upon and compliance with such instructions.

SECTION 5.02. RELIANCE ON DOCUMENTS, ETC. (a) The Bank may conclusively rely, as to the truth of the statements and correctness of the opinions expressed therein, on certificates or opinions furnished to the Bank.

(b) The Bank shall not be liable for any error of judgment made in good faith by a Responsible Officer, unless it shall be proved that the Bank was negligent in ascertaining the pertinent facts.

(c) No provisions of this Agreement shall require the Bank to expend or risk its own funds or otherwise incur any financial liability for performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it shall have reasonable grounds for believing that repayment of such funds or adequate indemnity satisfactory to it against such risks or liability is not assured to it.

(d) The Bank may rely on and shall be protected in acting or refraining from acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, direction, consent, order, bond, note, security, or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. Without limiting the generality of the foregoing statement, the Bank need not examine the ownership of any Securities, but is protected in acting upon receipt of Securities containing an endorsement or instruction of transfer or power of transfer which appears on its face to be signed by the Holder or an agent of the Holder. The Bank shall not be bound to make any investigation into the facts or matters stated in a resolution, certificate, statement, instrument, opinion, report, notice, request, direction, consent, order, bond, note, security, or other paper or document supplied by the Issuer.

(e) The Bank may consult with counsel, and the written advice of such counsel or any opinion of counsel shall be full and complete authorization and protection with respect to any action taken, suffered, or omitted by it hereunder in good faith and in reliance thereon.

(f) The Bank may exercise any of the powers hereunder and perform any duties hereunder either directly or by or through agents or attorneys of the Bank.

SECTION 5.03. RECITALS OF ISSUER. The recitals contained herein with respect to the Issuer and in the Securities shall be taken as the statements of the Issuer, and the Bank assumes no responsibility for their correctness.

The Bank shall in no event be liable to the Issuer, any Holder or Holders of any Security, or any other Person for any amount due on any Security from its own funds.

SECTION 5.04. MAY HOLD SECURITIES. The Bank, in its individual or any other capacity, may become the owner or pledgee of Securities and may otherwise deal with the Issuer with the same rights it would have if it were not the Paying Agent/Registrar, or any other agent.

SECTION 5.05. MONEY HELD BY BANK. The Bank shall deposit any moneys received from the Issuer into an account to be held in an agency capacity for the payment of the Securities, with

such moneys in the account that exceed the deposit insurance, available to the Issuer, provided by the Federal Deposit Insurance Corporation to be fully collateralized with securities or obligations that are eligible under the laws of the State of Texas and to the extent practicable under the laws of the United States of America to secure and be pledged as collateral for trust accounts until the principal and interest on such securities have been presented for payment and paid to the owner thereof. Payments made from such trust account shall be made by check drawn on such trust account unless the owner of such Securities shall, at its own expense and risk, request such other medium of payment.

Funds held by the Bank hereunder need not be segregated from any other funds provided appropriate accounts are maintained in the name and for the benefit of the Issuer.

The Bank shall be under no liability for interest on any money received by it hereunder.

Any money deposited with the Bank for the payment on any Security and remaining unclaimed for three years after final maturity of the Security has become due and payable will be held by the Bank and disposed of only in accordance with Title 6 of the Texas Property Code (Unclaimed Property).

The Bank will comply with the reporting provisions of Chapter 74 of the Texas Property Code with respect to property that is presumed abandoned under Chapter 72 or Chapter 75 of the Texas Property Code or inactive under Chapter 73 of the Texas Property Code.

SECTION 5.06. INDEMNIFICATION. To the extent permitted by law, the Issuer agrees to indemnify the Bank for, and hold it harmless against, any loss, liability, or expense incurred without negligence or bad faith on its part, arising out of or in connection with its acceptance or administration of its duties hereunder, including the cost and expense against any claim or liability in connection with the exercise or performance of any of its powers or duties under this Agreement.

SECTION 5.07. INTERPLEADER. The Issuer and the Bank agree that the Bank may seek adjudication of any adverse claim, demand, or controversy over its person as well as funds on deposit, in either a Federal or State District Court located in the County in the State of Texas where either the Bank maintains an office or the administrative offices of the Issuer is located, and agree that service of process by certified or registered mail, return receipt requested, to the address referred to in Section 6.03 of this Agreement shall constitute adequate service. The Issuer and the Bank further agree that the Bank has the right to file a Bill of Interpleader in any court of competent jurisdiction located in the State of Texas to determine the rights of any Person claiming any interest herein.

SECTION 5.08. DEPOSITORY TRUST COMPANY SERVICES. It is hereby represented and warranted that, in the event the Securities are otherwise qualified and accepted for “Depository Trust Company” services or equivalent depository trust services by other organizations, the Bank has the capability and, to the extent within its control, will comply with the “Operational Arrangements,” effective from time to time, which establishes requirements for securities to be eligible for such type depository trust services, including, but not limited to, requirements for the timeliness of payments and funds availability, transfer turnaround time, and notification of redemptions and calls.

ARTICLE SIX

MISCELLANEOUS PROVISIONS

SECTION 6.01. AMENDMENT. This Agreement may be amended only by an agreement in writing signed by both of the parties hereto.

SECTION 6.02. ASSIGNMENT. This Agreement may not be assigned by either party without the prior written consent of the other.

SECTION 6.03. NOTICES. Any request, demand, authorization, direction, notice, consent, waiver, or other document provided or permitted hereby to be given or furnished to the Issuer or the Bank shall be mailed or delivered to the Issuer or the Bank, respectively, at the addresses shown on the signature page of this Agreement.

SECTION 6.04. EFFECT OF HEADINGS. The Article and Section headings herein are for convenience only and shall not affect the construction hereof.

SECTION 6.05. SUCCESSORS AND ASSIGNS. All covenants and agreements herein by the Issuer shall bind its successors and assigns, whether so expressed or not.

SECTION 6.06. SEVERABILITY. In case any provision herein shall be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

SECTION 6.07. BENEFITS OF AGREEMENT. Nothing herein, expressed or implied, shall give to any Person, other than the parties hereto and their successors hereunder, any benefit or any legal or equitable right, remedy, or claim hereunder.

SECTION 6.08. ENTIRE AGREEMENT. This Agreement and the Order constitute the entire agreement between the parties hereto relative to the Bank acting as Paying Agent/Registrar and if any conflict exists between this Agreement and the Order, the Order shall govern.

SECTION 6.09. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which shall constitute one and the same Agreement.

SECTION 6.10. TERMINATION. This Agreement will terminate on the date of final payment of the principal of and interest on the Securities to the Holders thereof or may be earlier terminated by either party upon 60 days written notice; provided, however, an early termination of this Agreement by either party shall not be effective until (a) a successor Paying Agent/Registrar has been appointed by the Issuer and such appointment accepted and (b) notice has been given to the Holders of the Securities of the appointment of a successor Paying Agent/Registrar. Furthermore, the Bank and Issuer mutually agree that the effective date of an early termination of this Agreement shall not occur at any time which would disrupt, delay, or otherwise adversely affect the payment of the Securities.

Upon an early termination of this Agreement, the Bank agrees to promptly transfer and deliver the Security Register (or a copy thereof), together with other pertinent books and records

relating to the Securities, to the successor Paying Agent/Registrar designated and appointed by the Issuer.

The provisions of Section 1.02 and Section 3.01(c) and of Article Five shall survive and remain in full force and effect following the termination of this Agreement.

SECTION 6.11. GOVERNING LAW. This Agreement shall be construed in accordance with and governed by the laws of the State of Texas.

SECTION 6.12. COMPLIANCE WITH LAWS PROHIBITING THE BOYCOTTING OF ISRAEL. The Bank represents and verifies, under Section 2271.002, Texas Government Code, that the Bank and any parent company, wholly- or majority-owned subsidiaries, and other affiliates of the Banker, if any, do not boycott Israel and will not boycott Israel through the full term of this Agreement. The foregoing verification is made solely to enable the County to comply with such Section. As used in the foregoing verification, “boycott Israel,” a term defined in Section 2271.001, Texas Government Code, by reference to Section 808.001(1), Texas Government Code, means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

SECTION 6.13. NO TERRORIST ORGANIZATION. The Bank is a Company as defined in Section 2270.0001(2) of the Texas Government Code, which means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association whose securities are publicly traded, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations, that exists to make a profit. The Bank, including any wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate thereof, hereby verifies that it is not identified on the lists prepared and maintained by the Comptroller of Public Accounts under Section 2252.153 or 2270.0201, Texas Government Code, as amended and posted on any of the following pages of such officer’s Internet website:

<https://comptroller.texas.gov/purchasing/docs/sudan-list.pdf>,
<https://comptroller.texas.gov/purchasing/docs/iran-list.pdf>, or
<https://comptroller.texas.gov/purchasing/docs/fto-list.pdf>.

The foregoing representation is made solely to comply with Section 2252.152, Texas Government Code, as amended, and excludes the Bank and each of its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization. The Bank understands “affiliate” to mean any entity that controls, is controlled by, or is under common control with the Bank and exists to make a profit.

Section 6.14. COMPLIANCE WITH LAWS PROHIBITING CONTRACTS WITH COMPANIES THAT BOYCOTT ENERGY COMPANIES. The Bank represents and verifies, under Section 2276.002, Texas Government Code (as added by Senate Bill 13, 87th Texas Legislature,

Regular Session (“SB 13”)), as amended, that the Bank, and the parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, of the Bank do not boycott energy companies and, such entities will not boycott energy companies through the full term of this Agreement. The foregoing verification is made solely to enable the County to comply with such Section. As used in the foregoing verification, “boycott energy companies,” a term defined in Section 2276.001(1), Texas Government Code (as enacted by SB 13) by reference to Section 809.001, Texas Government Code (also as enacted by SB 13), shall mean, without an ordinary business purpose, refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with a company because the company (A) engages in the exploration, production, utilization, transportation, sale, or manufacturing of fossil fuel-based energy and does not commit or pledge to meet environmental standards beyond applicable federal and state law; or (B) does business with a company described by (A) above.

SECTION 6.15. COMPLIANCE WITH LAWS PROHIBITING CONTRACTS WITH COMPANIES THAT DISCRIMINATE AGAINST A FIREARM ENTITY OR TRADE ASSOCIATION. The Bank represents and verifies, under Section 2274.002, Texas Government Code (as added by Senate Bill 19, 87th Texas Legislature, Regular Session, (“SB 19”)), as amended, that Bank, nor the parent company, wholly- or majority- owned subsidiaries, and other affiliates, if any, of the Bank have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association; and such entities will not through the full term of this Agreement discriminate against a firearm entity or firearm trade association. The foregoing verification is made solely to enable the County to comply with such Section.

As used in the foregoing verification and the following definitions, (a) “discriminate against a firearm entity or firearm trade association,” a term defined in Section 2274.001(3), Texas Government Code (as enacted by SB 19), (A) means, with respect to the firearm entity or firearm trade association, to (i) refuse to engage in the trade of any goods or services with the firearm entity or firearm trade association based solely on its status as a firearm entity or firearm trade association, (ii) refrain from continuing an existing business relationship with the firearm entity or firearm trade association based solely on its status as a firearm entity or firearm trade association, or (iii) terminate an existing business relationship with the firearm entity or firearm trade association based solely on its status as a firearm entity or firearm trade association and (B) does not include (i) the established policies of a merchant, retail seller, or platform that restrict or prohibit the listing or selling of ammunition, firearms, or firearm accessories and (ii) a company’s refusal to engage in the trade of any goods or services, decision to refrain from continuing an existing business relationship, or decision to terminate an existing business relationship (aa) to comply with federal, state, or local law, policy, or regulations or a directive by a regulatory agency or (bb) for any traditional business reason that is specific to the customer or potential customer and not based solely on an entity’s or association’s status as a firearm entity or firearm trade association, (b) “firearm entity,” a term defined in Section 2274.001(6), Texas Government Code (as enacted by SB 19), means a manufacturer, distributor, wholesaler, supplier, or retailer of firearms (defined in Section 2274.001(4), Texas Government Code, as enacted by SB19, as weapons that expel projectiles by the action of explosive or expanding gases), firearm accessories (defined in Section 2274.001(5), Texas Government Code, as enacted by SB 19, as devices specifically designed or adapted to enable an individual to wear, carry, store, or mount a firearm on the individual or on a conveyance and items used in

conjunction with or mounted on a firearm that are not essential to the basic function of the firearm, including detachable firearm magazines), or ammunition (defined in Section 2274.001(1), Texas Government Code, as enacted by SB 19, as a loaded cartridge case, primer, bullet, or propellant powder with or without a projectile) or a sport shooting range (defined in Section 250.001, Texas Local Government Code, as a business establishment, private club, or association that operates an area for the discharge or other use of firearms for silhouette, skeet, trap, black powder, target, self-defense, or similar recreational shooting), and (c) “firearm trade association,” a term defined in Section 2274.001(7), Texas Government Code (as enacted by SB 19), means any person, corporation, unincorporated association, federation, business league, or business organization that (i) is not organized or operated for profit (and none of the net earnings of which inures to the benefit of any private shareholder or individual), (ii) has two or more firearm entities as members, and (iii) is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c) of that code.

SECTION 6.16. SURVIVAL OF REPRESENTATIONS. As used in the foregoing verifications, the Bank understands “affiliate” to mean an entity that controls, is controlled by, or is under common control with the Bank. Notwithstanding anything contained herein, a claim arising for the breach of the representations and covenants contained in the four preceding subsections shall survive termination of the Agreement until the statute of limitations has run.

[The remainder of this page intentionally left blank]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

WALLER COUNTY, TEXAS

By: _____
Title: County Judge

Address: Waller County Courthouse
425 FM 1488
Hempstead, Texas 77445

Attest:

Title: County Clerk

ZIONS BANCORPORATION, N.A.

By: _____

Title: _____

Address: Zions Bancorporation, N.A.
1801 Main St, Suite 460
Houston, Texas 77002

Schedule A

SCHEDULE OF FEES FOR PAYING AGENT/REGISTRAR

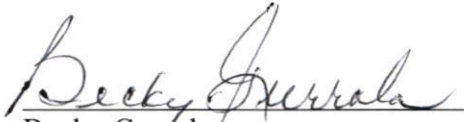
CERTIFICATION OF THE 2024 APPRAISAL ROLL**WALLER COUNTY FM**

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Waller County FM** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2024 CERTIFIED APPROVED TAXABLE \$13,555,285,572
(Before the Freeze)

TOTAL 2024 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0




Becky Gurrola
Chief Appraiser

July 17, 2024

CERTIFICATION OF THE 2024 APPRAISAL ROLL**WALLER COUNTY FM**

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Waller County FM** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2024 CERTIFIED APPROVED TAXABLE \$12,603,374,033
(After the Freeze)

TOTAL 2024 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0



July 17, 2024


Becky Gurrola
Chief Appraiser

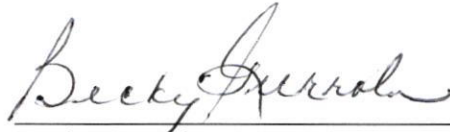
CERTIFICATION OF THE 2024 APPRAISAL ROLL**WALLER COUNTY**

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Waller County** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2024 CERTIFIED APPROVED TAXABLE \$13,582,361,599
(Before the Freeze)

TOTAL 2024 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0





Becky Gurrola
Chief Appraiser

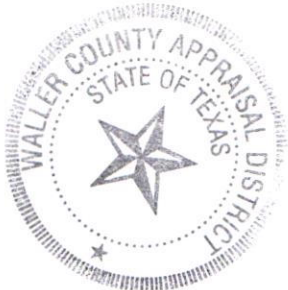
July 17, 2024

CERTIFICATION OF THE 2024 APPRAISAL ROLL**WALLER COUNTY**

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Waller County** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2024 CERTIFIED APPROVED TAXABLE \$12,630,303,030
(After the Freeze)

TOTAL 2024 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0



Becky Gurrola
Chief Appraiser

July 17, 2024

WALLER COUNTY, TEXAS
SINGLE AUDIT REPORTS AND SCHEDULES
FOR FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2023

WALLER COUNTY, TEXAS
Single Audit Reports and Schedules for Federal Awards
Year Ended December 31, 2023
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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES
OF EXPENDITURES OF FEDERAL AWARDS

The Honorable Judge and County Commissioners
Waller County
Hempstead, Texas

Report on the Audit of the Schedules of Expenditures of Federal Awards

Opinion

We have audited the schedule of expenditures of federal awards of Waller County, Texas (the "County") for the year ended December 31, 2023, and the related notes (the schedule)

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the County for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule 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 opinion.

Responsibilities of Management for the Federal Schedules

Management is responsible for the preparation and fair presentation of the schedules 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 the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Federal Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. 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, *Government Auditing Standards*, the Uniform Guidance, 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 schedule.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, 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 schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.

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.

Rutledge Cain & Company, PC

July 25 2024

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Judge and County Commissioners
Waller County
Hempstead, Texas

We have audited, in accordance with the 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, 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, and have issued our report thereon dated July 25, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rutledge Crain & Company, PC

July 25, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE*

The Honorable Judge and County Commissioners
Waller County
Hempstead, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major Federal Program

We have audited Waller County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards, the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Puttledge Crain & Company, PC

July 25, 2024

WALLER COUNTY, TEXAS
Schedule of Prior Audit Findings for Federal Awards
December 31, 2023

Item 17.

Not applicable

WALLER COUNTY, Texas
Schedule of Findings and Questioned Costs for Federal Awards
For the Year Ended December 31, 2023

Item 17.

I. Summary of Auditors' Results

The auditors' report expresses an unmodified opinion on the financial statements.

No reportable conditions were disclosed during the audit of the financial statements.

No instances of noncompliance material to the financial statements of Waller County, Texas were disclosed during the audit.

No reportable conditions in the internal control over major Federal award programs were disclosed during the audit.

The auditors' report on compliance for the major federal award programs for Waller County, Texas expresses an unmodified opinion on all major programs.

There were no audit findings reported in accordance with the *Uniform Guidance*.

The programs tested as major programs included:

CFDA #21.027 Coronavirus State and Local Fiscal Recovery Funds

The threshold used to distinguish between Type A and Type B federal programs was \$750,000.

The County was not qualified as a low-risk auditee.

The County did not elect to use the 10% de minimis indirect cost rate.

Grant Subrecipients – None

II. Findings Related to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards.

No findings to be reported.

III. Findings and Questioned Costs for Federal Awards

No findings to be reported.

Prior Year Financial Statement, Federal Award Findings and Questioned Costs

N/A

Corrective Action Plan

N/A

WALLER COUNTY, TEXAS
Corrective Action Plan for Federal Awards
December 31, 2023

Item 17.

Not applicable

WALLER COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grant / Pass Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Audit Period Receipts	Passed Through to Subrecipients	Current Period Expenditures	
Direct Grants						
<u>United States Department of the Treasury</u>						
Coronavirus State Fiscal Recover Fund - Victims of Crime - SB8	21.027	NA	\$ -	\$ -	\$ 2,084,205	#
Total U. S. Department of the Treasury			-	-	2,084,205	
<u>United States Department of Justice</u>						
State Criminal Alien Assistance Program (SCAAP) - 2022	16.006	NA	18,937	-	4,166	
State Criminal Alien Assistance Program (SCAAP) - 2023	16.006	NA	-	-	5,502	
Equitable Sharing Agreement and Certification	16.922	NA	121,751	-	77,951	
Total U. S. Department of the Treasury			140,688	-	87,619	
Total Federal Direct Grants			140,688	-	2,171,824	
Indirect Grants						
Highway Safety Cluster						
<u>United States Department of Transportation</u>						
<u>Passed Through Texas Dept of Transportation</u>						
State and Commuity Highway Safety - STEP CMV	20.600	2023-WallerCOCO-S-CMV-00029	6,125	-	5,100	
State and Commuity Highway Safety - STEP COMPREHENSIVE	20.600	2023-WallerCOCO-S-1YG-00094	21,978	-	19,053	
State and Commuity Highway Safety - STEP CMV	20.600	2024-WallerCOCO-S-CMV-00029	-	-	3,310	
State and Commuity Highway Safety - STEP COMPREHENSIVE	20.600	2024-WallerCOCO-S-1YG-00094	-	-	3,536	
Total U. S. Department of Transportation			28,103	-	30,999	
Total Federal Cluster Grants			28,103	-	30,999	
Other Indirect Federal Grants						
<u>U. S. Department of Housing and Urban Development</u>						
<u>Passed Through Texas General Land Office</u>						
Community Development Block Grant (GLO)						
Harvey Buyout Program	14.228	20-066-011-C074	352,704	-	248,079	
Harvey Infrastructure Program	14.228	20-065-062-C180	328,596	-	106,171	
Total U. S. Department of Housing and Urban Development			681,300	-	354,250	
<u>Passed Through Office of the Gov - CJD</u>						
Victims of Crime Act Formula Grant Program	16.575	2021-CS-21027	50,854	-	42,793	
Victims of Crime Act Formula Grant Program	16.575	2020-V2-GX-0004	50,854	-	12,197	
Total U. S. Department of the Justice			101,708	-	54,990	
Total Indirect Federal Grants			811,111	-	440,239	
TOTAL FEDERAL GRANTS			\$ 951,799	\$ -	\$ 2,612,063	

- Major Fund

A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedules of Expenditures of Federal Awards presents the activity of all federal award programs of Waller County, Texas (the "County").

Basis of Accounting

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting for governmental funds.

B - CONTINGENCIES

The County participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2022 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

C – Reconciliation of U. S. Treasury State and Local Financial Recovery Fund Reports to SEFA

SLFRF reports are required to be reported by the end of the month following the end of a calendar quarter. The county's internal financial reports are made on the cash basis with an adjustment to GAAP basis for annual financial reporting on the SEFA.

<u>Reported Grant Expenditures</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Cumulative</u>
SLFRF - Cash Basis	\$ 300,895	\$ 2,567,083	\$ 2,431,828	\$ 5,299,806
Timing difference - Cash vs. GAAP	<u>174,138</u>	<u>344,937</u>	<u>(347,623)</u>	<u>171,452</u>
SEFA - GAAP Basis	<u>\$ 475,033</u>	<u>\$ 2,912,020</u>	<u>\$ 2,084,205</u>	<u>\$ 5,471,258</u>

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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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)

Item 17.

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>

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%.

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 Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary Government:					Governmental Activities
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, TEXASSTATEMENT 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, TEXASSTATEMENT 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
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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.

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.

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
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	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

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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
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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
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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
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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.

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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	\$ 208,421	\$ 208,421

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
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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
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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

Item 17.

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>

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

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.

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

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).

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.

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

Item 17.

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
	\$ 1,007,352			\$ 6,060,904		\$ 10,347,709

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>

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.

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%

WALLER COUNTY, TEXAS
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Item 17.

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
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2023

Item 17.

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.)

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.

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

Item 17.

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
NOTES TO THE FINANCIAL STATEMENTS
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

Item 17.

	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

	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>

D.A. Warrant Forfeiture	D.A. Worthless Check	Elections	District Attorney Federal Seized Funds	Law Library
\$ 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
--	--	2,900	--	1,422
--	--	--	--	--
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

	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	--	--	--	--
<u>49,418</u>	<u>158</u>	<u>--</u>	<u>78,066</u>	<u>11,856</u>
--	--	--	--	--
--	--	--	77,951	9,966
--	--	--	--	--
48,952	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>48,952</u>	<u>--</u>	<u>--</u>	<u>77,951</u>	<u>9,966</u>
466	158	--	115	1,890
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
466	158	--	115	1,890
4,532	3,090	11	--	24,868
<u>\$ 4,998</u>	<u>\$ 3,248</u>	<u>\$ 11</u>	<u>\$ 115</u>	<u>\$ 26,758</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

	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

	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>\$ (94,710)</u>	<u>\$ 187,021</u>	<u>\$ 281,731</u>

WALLER COUNTY, TEXAS

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

	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

	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

	Budget	Actual	Variance Positive (Negative)
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

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

	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

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

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

EXHIBIT C-13*Item 17.*

	<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

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

	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

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

WALLER COUNTY, TEXAS

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

	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

	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/Death County 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

	Budget	Actual	Variance Positive (Negative)
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

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

	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	<u>\$ (30,075)</u>	<u>\$ 67,238</u>	<u>\$ 97,313</u>

WALLER COUNTY, TEXAS

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

	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

	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
 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

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Fines	\$ --	\$ 344	\$ 344
Interest	--	1,491	1,491
Total revenues	<u>--</u>	<u>1,835</u>	<u>1,835</u>
Expenditures:			
Current:			
Public Safety			
Juvenile Probation Grants	45,615	5,330	40,285
Total Public Safety	<u>45,615</u>	<u>5,330</u>	<u>40,285</u>
Total expenditures	<u>45,615</u>	<u>5,330</u>	<u>40,285</u>
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)	<u>10,000</u>	<u>--</u>	<u>(10,000)</u>
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

	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

DISTRICT CLERK TECHNOLOGY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2023

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

WALLER COUNTY, TEXAS

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

	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

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

WALLER COUNTY, TEXAS

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

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

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

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services	\$ --	\$ 952	\$ 952
Interest	--	4	4
Total revenues	--	956	956
Other financing sources (uses):			
Transfers out	(1,189)	--	1,189
Total other financing sources (uses)	(1,189)	--	1,189
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

Item 17.

	<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	--	--	--
Fund balance, December 31	<u>\$ --</u>	<u>\$ 107,426</u>	<u>\$ 107,426</u>

WALLER COUNTY, TEXAS

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

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest	\$ --	\$ 12	\$ 12
Total revenues	--	12	12
Expenditures:			
Current:			
Public Safety			
Constable Precinct Number Four	1,797	--	1,797
Total Public Safety	1,797	--	1,797
Total expenditures	1,797	--	1,797
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

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

	Budget	Actual	Variance Positive (Negative)
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

	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	\$ (114)	\$ 4,998	\$ 5,112

WALLER COUNTY, TEXAS

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

	Budget	Actual	Variance Positive (Negative)
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

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

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

	Budget	Actual	Variance Positive (Negative)
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

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

EXHIBIT C-40*Item 17.*

	<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

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

	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

	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

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ 1,382,386	\$ 2,084,205	\$ 701,819
Total revenues	<u>1,382,386</u>	<u>2,084,205</u>	<u>701,819</u>
Expenditures:			
Current:			
General Government			
American Rescue Plan	1,382,386	2,084,205	(701,819)
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>

WALLER COUNTY, TEXAS

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

	Budget	Actual	Variance Positive (Negative)
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
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

Item 17.

	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>

EXHIBIT C-51
(Page 1 OF 2)

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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WALLER COUNTY, TEXAS
Long Term Debt Principal and Interest Payments by Issue
Fiscal Year 2024

<u>Bond Series (Debt Service Fund)</u>	February 15th Payments		August 15th Payments		Fiscal Year Totals		Payable to:
	Principal	Interest	Principal	Interest	Principal	Total Debt Service	
Certificates of Obligation Bonds, Series 2014	555,000	6,605	0	0	555,000	561,605	Truist Government Finance
General Obligation Bonds, Series 2017	405,000	114,775	0	108,700	405,000	628,475	Amegy
General Obligation Bonds, Series 2018	1,170,000	462,628	0	433,378	1,170,000	2,066,006	Amegy
Tax Notes, Series 2020	0	15,114	695,000	15,114	695,000	725,228	JP Morgan Chase
Tax Notes, Series 2022	880,000	77,894	0	65,794	880,000	1,023,688	Regions Equipment Finance Corp
Certificates of Obligation Bonds, Series 2022	100,000	76,850	0	74,350	100,000	251,200	Amegy
Certificates of Obligation Bonds, Series 2023	280,000	617,500	0	610,500	280,000	1,508,000	Amegy
	3,390,000	1,371,365	695,000	1,307,836	4,085,000	6,764,201	

Capital Leases (R&B Fund)

Fiscal Year Totals		
Principal	Interest	Total Debt Service
0	0	0

Waller County

Semi-Annual Debt Service

Aggregate Debt Service Schedule

	Date	Principal	Interest	Total D/S	Fiscal D/S
	8/15/2024	\$ 695,000.00	\$ 1,307,835.63	\$ 2,002,835.63	\$ 2,002,835.63
	2/15/2025	3,535,000.00	1,304,117.38	4,839,117.38	
	8/15/2025	700,000.00	1,230,123.63	1,930,123.63	6,769,241.00
	2/15/2026	3,680,000.00	1,226,378.63	4,906,378.63	
	8/15/2026	710,000.00	1,149,141.13	1,859,141.13	6,765,519.75
	2/15/2027	3,840,000.00	1,145,342.63	4,985,342.63	
	8/15/2027	720,000.00	1,064,536.38	1,784,536.38	6,769,879.00
	2/15/2028	4,035,000.00	1,060,684.38	5,095,684.38	
	8/15/2028	-	975,490.63	975,490.63	6,071,175.00
	2/15/2029	4,200,000.00	975,490.63	5,175,490.63	
#####	8/15/2029	-	886,553.13	886,553.13	6,062,043.75
	2/15/2030	3,335,000.00	886,553.13	4,221,553.13	
	8/15/2030	-	823,678.13	823,678.13	5,045,231.25
	2/15/2031	3,455,000.00	823,678.13	4,278,678.13	
	8/15/2031	-	758,403.13	758,403.13	5,037,081.25
	2/15/2032	3,590,000.00	758,403.13	4,348,403.13	
	8/15/2032	-	689,365.63	689,365.63	5,037,768.75
	2/15/2033	3,730,000.00	689,365.63	4,419,365.63	
	8/15/2033	-	616,421.88	616,421.88	5,035,787.50
	2/15/2034	3,885,000.00	616,421.88	4,501,421.88	
	8/15/2034	-	540,284.38	540,284.38	5,041,706.25
	2/15/2035	4,035,000.00	540,284.38	4,575,284.38	
	8/15/2035	-	459,928.13	459,928.13	5,035,212.50
	2/15/2036	4,200,000.00	459,928.13	4,659,928.13	
	8/15/2036	-	376,125.00	376,125.00	5,036,053.13
	2/15/2037	4,370,000.00	376,125.00	4,746,125.00	
	8/15/2037	-	296,250.00	296,250.00	5,042,375.00
	2/15/2038	4,530,000.00	296,250.00	4,826,250.00	
	8/15/2038	-	213,050.00	213,050.00	5,039,300.00
	2/15/2039	1,955,000.00	213,050.00	2,168,050.00	
	8/15/2039	-	173,950.00	173,950.00	2,342,000.00
	2/15/2040	2,040,000.00	173,950.00	2,213,950.00	
	8/15/2040	-	133,150.00	133,150.00	2,347,100.00
	2/15/2041	2,125,000.00	133,150.00	2,258,150.00	
	8/15/2041	-	90,506.25	90,506.25	2,348,656.25
	2/15/2042	2,210,000.00	90,506.25	2,300,506.25	
	8/15/2042	-	46,156.25	46,156.25	2,346,662.50
	2/15/2043	2,300,000.00	46,156.25	2,346,156.25	
	8/15/2043	-	-	-	2,346,156.25
		\$ 67,875,000.00	\$ 23,646,784.75	\$ 91,521,784.75	\$ 91,521,784.75

Xerox® AltaLink® Color Multifunction Printer

The Ideal Digital Workplace Assistant for Demanding Teams



Xerox® AltaLink® C8130/C8135/C8145/C8155/C8170

Color Multifunction Printer

Want work done right? AltaLink will help you do a lot more than just print. You can automate document workflows and connect to the systems that run your business – seamlessly. Protected by comprehensive security features, they are true Workplace Assistants that will free up time for you to do more of what really matters.

A PRODUCTIVE WORK EXPERIENCE FOR ALL

Feel right at home instantly with AltaLink.

The intuitive and personalized tablet-like interface balances simplicity and efficiency, and reduces steps to complete tasks with a single tap.

Native mobility features, like Wi-Fi Direct (optional), make it easy for workers to print from their mobile devices and access the advanced AltaLink capabilities such as Xerox® @PrintByXerox App, Google Cloud Print™, Xerox® Print Service Plug-in for Android™ or AirPrint®.

AltaLink devices bridge the physical and digital worlds with apps and advanced scanning capabilities that allow you to digitize, route and process information in a snap. Automate tedious tasks to save time and reduce errors.

Translate documents to 50+ languages with the Xerox® Translate and Print App. Convert hard copy to audio for easy listening on the go with the Xerox® Audio Documents App. And get your handwritten note off the page and into the digital world with the Xerox® Note Converter App.

RIGHT FIT FOR EVERY NEED

Big jobs, small jobs and everything in between — AltaLink can be customized to do it all. Your choice of finishing options and accessories means you can configure your device for any type of document.

The speed of business has never moved so fast, but the AltaLink makes it easy to keep up.

Stay in the fast lane with access to the Xerox® App Gallery. It's your gateway to an ever-growing collection of apps designed to

simplify time-consuming, repetitive or complex processes as your business evolves.

Simplify IT support as your fleet grows. Fleet Orchestrator allows you to adjust configurations and settings on all your devices at once. Perform interactive training and support your users right from your desktop with the Remote Control Panel.

COMPREHENSIVE SECURITY

Stop threats where they start with the comprehensive protection that's trusted by the most security-minded businesses and governments.

Built-in security, including the AltaLink Trusted Boot that protects the integrity of the device start-up process from malicious actions, McAfee® whitelisting and integrations with McAfee ePO and Cisco ISE that neutralize threats instantly at the device and protect the network. Configuration Watchdog monitors and automatically remediates critical IT-defined security settings.

Native Security Information and Event Management (SIEM) simplifies reporting and management of security events. And integration with Xerox® Printer Security Audit Service, available as part of Xerox® Intelligent Workplace Services, helps maximize printer fleet, document and content security.

COLOR WHERE IT COUNTS

High-resolution output of 1200 x 2400 dpi and best-in-class HD Super Fine EA Toner plus superior color rendering and consistency will give your documents clarity and impact. You can also upgrade your AltaLink C8100 Series with the Xerox® EX-c C8100 Print Server Powered by Fiery®, delivering more options for professional-looking documents.

XEROX® CONNECTKEY® TECHNOLOGY

Intuitive User Experience

Enjoy a tablet-like experience with gesture-based touchscreen controls and easy personalization, plus simple workflows and functions.

Mobile and Cloud Ready

Be more mobile with cloud-hosted services and instant connectivity to cloud and mobile devices right from the user interface.

Comprehensive Security

Prevent unauthorized access, detect threats and protect data and documents with built-in comprehensive security features.

Enables Intelligent Workplace Services

Seamless integration with Xerox Intelligent Workplace Services delivers next-level workplace efficiency, employee productivity and security.

Gateway to New Possibilities

Transform the way you work with the apps in the Xerox App Gallery. Or have one of our partners develop a custom solution for you.

Find out more about how you'll work smarter at www.ConnectKey.com.



Xerox® AltaLink® C8130/C8135/C8145/C8155/C8170

Color Multifunction Printer

Item 24.

Single-Pass Duplex Automatic Document Feeder (DADF) saves time by simultaneously scanning both sides of two-sided documents up to 270 impressions per minute (ipm).



USER INTERFACE



Intuitive Tablet-Like 10.1-inch Color Touchscreen is customizable and lets you perform tasks in just a few taps. Try it out at xerox.com/AltaLink8100UI.

PAPER INPUT¹

Two 520-sheet Adjustable Trays (common with all configurations). Tray 1 handles media sizes up to 11.7 x 17 in. / A3 and Tray 2 handles media sizes up to 12 x 18 in. / SRA3.



Envelope Kit (optional — replaces Tray 1) provides feeding of up to 60 envelopes.



High Capacity Tandem Tray Configuration holds a total paper capacity of up to 3,140 sheets.

Four Tray Module Configuration (available for C8130/C8135) holds a total of up to 2,180 sheets.

Bypass Tray handles up to 100 sheets; Custom sizes: 3.5 x 3.9 to 12.6 x 52 in. / 89 x 98 mm to 320 x 1,320 mm.



High-Capacity Feeder (optional) holds 3,000 sheets of letter/A4 paper, increasing the maximum paper capacity to 6,140 sheets.



LONG SHEET PRINTING

Long Sheet Feed Kit (optional) provides the ability to print up to 12.6 x 52 in. / 320 x 1,320 mm media.



INNOVATIVE TECHNOLOGIES



Xerox® Integrated RFID Card Reader (optional) adds card-based authentication with support for over 90 access cards.



Near Field Communication (NFC) Tap-to-Pair allows users to tap their mobile device to the AltaLink C8100 Series user panel and quickly connect with the MFP.



Smart Proximity Sensor detects when users are nearby. It conserves energy during inactive periods and automatically activates the device when a user approaches.

PAPER OUTPUT / FINISHERS¹



Office Finisher (optional) provides advanced finishing functions, optional crease/score and saddle-stitch booklet, making it capable of 60-page booklets (2 to 15 sheets).



Business Ready (BR) Finisher (optional) gives you advanced finishing functions at a great value.



C-Fold/Z-Fold Unit (optional) adds C-fold, Z-fold and Z-half-fold to the BR Finisher or BR Booklet Maker Finisher.



BR Booklet Maker Finisher (optional) create 64-page saddle-stitched booklets (2 to 16 sheets).



Dual Offset Catch Tray (available when no finishers are installed; Single Offset Catch Tray with finishers).



Integrated Office Finisher (optional with C8130/C8135/ C8145/C8155) provides 500-sheet stacking and 50-sheet, 2-position stapling.



Convenience Stapler (optional) staples up to 50 sheets of 20 lb. / 75 gsm media.

¹ Paper capacities are based on 20 lb. / 75 gsm stock; capacities will vary with different weight stocks

Xerox® AltaLink® C8130/C8135/C8145/C8155/C8170

Color Multifunction Printer

Connect **Item 24.**
Technology

DEVICE SPECIFICATIONS	ALTALINK® C8130	ALTALINK® C8135	ALTALINK® C8145	ALTALINK® C8155	ALTALINK® C8170
Speed (Color/Black-and-White)	Up to 30/30 ppm	Up to 35/35 ppm	Up to 45/45 ppm	Up to 55/55 ppm	Up to 70/70 ppm
Monthly Duty Cycle ¹	Up to 90,000 pages	Up to 110,000 pages	Up to 200,000 pages	Up to 300,000 pages	Up to 300,000 pages
Hard Drive/Processor/Memory	Minimum 128 GB SSD; Optional: 500GB HDD / INTEL ATOM Quad Core, 1.9GHz/4 GB system memory (8 GB system memory AltaLink C8170)				
Connectivity	10/100/1000Base-T Ethernet, High-Speed USB 2.0 direct print, WiFi/WiFi Direct with optional Xerox® Dual Band Wireless Kit, NFC, Bluetooth (iBeacon)				
Optional Controller	Xerox® EX-c C8100 Print Server Powered by Fiery®				
Copy and Print	Copy Resolution: Up to 600 x 600 dpi; Print Resolution: Up to 1200 x 2400 dpi				
First-Copy-Out Time (as fast as) (from platen/warmed-up state)	6.10 seconds color/4.50 seconds black-and-white		5.50 seconds color/4.40 seconds black-and-white	4.70 seconds color/3.70 seconds black-and-white	4.00 seconds color/3.20 seconds black-and-white
First-Print-Out Time (as fast as)	5.70 seconds color/4.20 seconds black-and-white		4.90 seconds color/3.80 seconds black-and-white	4.50 seconds color/3.20 seconds black-and-white	3.80 seconds color/3.00 seconds black-and-white
Page Description Languages	Adobe® PostScript® 3™, Adobe® PDF, PCL® 5c / PCL® 6				
Paper Input ²	Standard	Single-Pass Duplex Automatic Document Feeder (DADF): Up to 82 ppm simplex / 141 ipm duplex (200 dpi). 130-sheet capacity for AltaLink C8130/C8135/C8145/C8155. Paper sizes: 3.4 x 4.9 in. to 11.7 x 17 in. / 85 x 125 mm to 297 x 432 mm. Up to 135 ppm simplex / 270 ipm duplex (200 dpi). 250-sheet capacity for AltaLink C8170. Paper sizes: 3.4 x 4.9 in. to 11.7 x 17 in. / 85 x 125 mm to 297 x 432 mm. Bypass Tray: 100 sheets; Custom sizes: 3.5 x 3.9 to 12.6 x 52 in. / 89 x 98 mm to 320 x 1,320 mm (SEF) Tray 1: 520 sheets; Custom sizes: 5.5 x 7.2 in. to 11.7 x 17 in. / 140 x 182 mm to 297 x 432 mm (SEF) Tray 2: 520 sheets; Custom sizes: 5.5 x 7.2 in. to 12 x 18 in. / 140 x 182 mm to SRA3 (SEF)			
	Choose One	Four Tray Module: (Trays 3 and 4 — available with AltaLink C8130/C8135): 1,040 sheets; 520 sheets each; Custom sizes: 5.5 x 7.2 to 12 x 18 in. / 140 x 182 mm to SRA3 (SEF). Total standard paper capacity: 2,180 sheets. High Capacity Tandem Tray Module: 2,000 sheets; Sizes: 8.5 x 11 in. / A4. Total standard paper capacity: 3,140 sheets.			
	Optional	High-Capacity Feeder (HCF): Up to 3,000 sheets; Size 8.5 x 11 in. / A4 long edge feed. Max paper capacity with HCF: 6,140 sheets. Envelope Tray (replaces Tray 1): Up to 60 envelopes with Auto Size detection of some sizes Long Sheet Feed Kit (banner printing): 12.6 x 52 in. / 320 x 1,320 mm			
Paper Output/Finishing ²	Standard	Dual Offset Catch Tray (standard when finishers are not attached): 250 sheets each; Face-up Tray: 100 sheets			
	Optional	Integrated Office Finisher: Available with AltaLink C8130/C8135/C8145/C8155, staple positions: front and rear straight. 500 sheets stacker, 50 sheets stapling, 2-position stapling. Office Finisher: 2,000-sheet stacker, 50 sheets stapled, 2-position stapling, optional hole punch, optional booklet maker (score, saddle stitch 2 to 15 sheets (60 pages)) BR Finisher: 3,000-sheet stacker and 500-sheet top tray, 50-sheet multiposition stapling and 2/3-hole punching BR Booklet Maker Finisher: 1,500-sheet stacker and 500-sheet top tray, 50-sheet multiposition stapling and 2/3-hole punching plus saddle-stitch booklet making (2 to 16 sheets, 64 pages) and V-folding C-Fold/Z-Fold Unit: Adds Z-folding, Letter Z-folding and Letter C-folding to the BR Finisher and BR Booklet Maker Finisher Convenience Stapler: 50-sheet stapling, includes Work Surface ⁵			

INTUITIVE USER EXPERIENCE

Customize	Customize user interface, show/hide functions, personalize user experience with authentication, create 1-Touch Apps, auto wakeup with Smart Proximity Sensor.
Print Drivers	Job Identification, Bi-directional Status, Job Monitoring, Xerox® Global Print Driver®, Application Defaults, Xerox® Pull Print Driver
Xerox® Embedded Web Server	PC or Mobile — Status Information, Settings, Device Management, Cloning, Fleet Orchestrator, Configuration Watchdog, Remote Control Panel
Print Features	Print from USB, Print from Cloud Repositories (Dropbox, One Drive and Google Drive), Sample Set, Saved Job, Booklet Creation, Store and Recall Driver Settings, Scaling, Job Monitoring, Application Control, Two-sided Printing, Draft Mode, Long Sheet (Banner) Printing
Scan and Fax	Scan Preview, Scan to USB/Email/Network (FTP/SFTP/SMB), Scan To Cloud Repositories (Dropbox, One Drive and Google Drive) ³ , Scan File Formats: PDF, PDF/A, XPS, JPG, TIFF; Convenience Features: Scan to Home, Searchable PDF, Single/Multi-page PDF/XPS/TIFF, Password-protected PDF; Fax Features: Walk-up Fax (one-line or two-line options available, includes LAN Fax, Direct Fax, Fax Forward to Email), Fax dialing, Unified Address Book, Optical Character Recognition (OCR), Server Fax, TWIN driver (scan)

MOBILE AND CLOUD READY

Mobile Connectivity	Near-Field Communication (NFC); Optional: Wi-Fi Direct, Wi-Fi (802.11 b/g/n/ac), AirPrint (iOS) including iBeacon (Bluetooth)
Mobile Printing	AirPrint, Mopria®, Xerox® Print Service (Android), Google Cloud Print, @PrintByXerox; Optional: Xerox® Workplace Mobile App (iOS/Android)
Mobile Scanning	AirPrint; Optional: Xerox® Workplace Mobile App (iOS/Android)
Cloud Ready	Remote services enabled, native "Print From" and "Scan To" cloud repositories (Dropbox, One Drive and Google Drive), direct connection to cloud hosted services via optional apps (accessed via Xerox® App Gallery app or visit xerox.com/AppGallery).

COMPREHENSIVE SECURITY

Network Security	802.1x, IPsec, HTTPS, SFTP and Encrypted Email, McAfee® ePolicy Orchestrator®, McAfee Enterprise Security Manager ³ , LogRhythm SIEM ³ , Splunk SIEM ³ , Network Authentication, SNMPv3, SHA-256 Hash Message Authentication, TLS 1.1/1.2, Security Certificates utilizing ECDSA, Automatic Self-signed Certificate, Cisco® Identity Services Engine (ISE) integration, automated threat response through McAfee DXL/Cisco pxGrid integration, Local Authentication (Internal Database), FIPS 140-2
Device Access	User Access and Internal Firewall, Port/IP/Domain Filtering, Audit Log, Access Controls, User Permissions, Configuration Watchdog, TPM; Optional: Smart Card Enablement Kit (CAC/PIV/NET/SIPNet) ⁴ , Xerox® Integrated RFID Card Reader, NFC standard (authentication via optional Xerox® Workplace Cloud/Suite Print Management and Content Security; learn more at xerox.com/WorkplaceSolutions).
Data Protection	McAfee Embedded Control Whitelisting, Firmware Verification, Trusted Boot, Job Level Encryption via HTTPS and Drivers, Encrypted Storage Drive (AES 256-bit, FIPS 140-2), Encrypted and Signed Email; Optional: Xerox® Workplace Cloud/Suite Content Security, Encrypted Hard Disk (AES 256-bit, FIPS 140-2) with Image Overwrite, McAfee Integrity Control
Document Security	Under evaluation Common Criteria Certification (ISO 15408) full system against the HCP PP, Encrypted Secure Print, FIPS 140-2 Encrypted Data with Print Drivers

ENABLES INTELLIGENT WORKPLACE SERVICES

Print Management	Xerox® Standard Accounting; Optional: Xerox® Workplace Suite/Cloud, Xerox® Virtual Print Management Service, more at xerox.com/PrintManagement
Fleet / Device Management	Xerox® CentreWare® Web, Xerox® Support Assistant, Automated Meter Read, Xerox® Cloud Fleet Management Solution, Fleet Orchestrator, Configuration Cloning, Intelligent Workplace Services Tool Suite
Security	Secure Device Management: Xerox® Printer Security Audit Service (auto-configuration of security settings, monitoring, and auto-remediation), Digital Certificate Management, SIEM Reporting, Interactive Dashboard Reports

GATEWAY TO NEW POSSIBILITIES

Xerox App Gallery	Automate everyday processes with apps that translate, redact, eSign, personalize print, convert, route, collaborate and communicate. Visit xerox.com/WorkplaceApps to find apps by industry or workflow. Software and services: Xerox® DocuShare® (xerox.com/ecm), XMPie® (xerox.com/XMPie), Xerox® Workplace Solutions (xerox.com/WorkplaceSolutions).
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¹ Maximum volume capacity expected in any one month. Not expected to be sustained on a regular basis.

² Paper capacities are based on 20 lb. / 75 gsm stock; capacities will vary with different weight stocks

³ Available post-launch via software update

⁴ Not available in all geographies

⁵ Sold separately in some geographies

Certifications: xerox.com/OfficeCertifications

More information is available at xerox.com/AltaLink.

xerox™

Lease Agreement

xerox Item 24.

Customer: STATE OF TEXAS

BillTo: TEXAS AGRICULTURAL
WALLER COUNTY
TREASURER
425 FM 1488 RD
HEMPSTEAD, TX 77445

Install: TEXAS AGRICULTURAL
WALLER COUNTY
846 6TH ST
HEMPSTEAD, TX 77445-5402

State or Local Government Negotiated Contract : 072816900

Solution

Item	Product Description	Agreement Information	Trade Information	Requested Install Date
1. C8145H2 (XEROX C8145H2)	- Br Finisher-2/3 Hp - 1 Line Fax - Convenience Stapler - Customer Ed - Analyst Services	Lease Term: 48 months Purchase Option: FMV	- Xerox C8045 S/N 8TB571338 Trade-In as of Payment 76	8/19/2024

Monthly Pricing

Item	Lease	Print Charges			Maintenance Plan Features
	Minimum Payment	Meter	Volume Band	Per Print Rate	
1. C8145H2	\$190.13	1: Black and White Impressions	1 - 15,000 15,001+	Included \$0.0056	- Consumable Supplies Included for all prints - Pricing Fixed for Term
		2: Color Impressions	All Prints	\$0.0506	
Total	\$190.13	Minimum Payments (Excluding Applicable Taxes)			

Authorized Signature

Customer acknowledges receipt of the terms of this agreement which consists of 2 pages including this face page.		Thank You for your business! This Agreement is proudly presented by Xerox and	
Signer: Carbett Trey J. Duhan 111	Phone: (979)826-7700	Kaylie Kyle (979)260-3377	
Signature: _____	Date: _____	For information on your Xerox Account, go to www.xerox.com/AccountManagement	

Terms and Conditions

INTRODUCTION:

1. NEGOTIATED CONTRACT. The Products are subject solely to the terms in the Negotiated Contract identified on the face of this Agreement, and, for any option you have selected that is not addressed in the Negotiated Contract, the then-current standard Xerox terms for such option.

GOVERNMENT TERMS:

2. REPRESENTATIONS & WARRANTIES. This provision is applicable to governmental entities only. You represent and warrant, as of the date of this Agreement, that: (1) you are a State or a fully constituted political subdivision or agency of the State in which you are located and are authorized to enter into, and carry out, your obligations under this Agreement and any other documents required to be delivered in connection with this Agreement (collectively, the "Documents"); (2) the Documents have been duly authorized, executed and delivered by you in accordance with all applicable laws, rules, ordinances and regulations (including all applicable laws governing open meetings, public bidding and appropriations required in connection with this Agreement and the acquisition of the Products) and are valid, legal, binding agreements, enforceable in accordance with their terms; (3) the person(s) signing the Documents have the authority to do so, are acting with the full authorization of your governing body and hold the offices indicated below their signatures, each of which are genuine; (4) the Products are essential to the immediate performance of a governmental or proprietary function by you within the scope of your authority and will be used during the Term only by you and only to perform such function; and (5) your payment obligations under this Agreement constitute a current expense and not a debt under applicable state law and no provision of this Agreement constitutes a pledge of your tax or general revenues, and any provision that is so construed by a court of competent jurisdiction is void from the inception of this Agreement.

3. FUNDING. This provision is applicable to governmental entities only. You represent and warrant that all payments due and to become due during your current fiscal year are within the fiscal budget of such year and are included within an unrestricted and unencumbered appropriation currently available for the Products, and it is your intent to use the Products for the entire term of this Agreement and make all payments required under this Agreement. If your legislative body does not appropriate funds for the continuation of this Agreement for any fiscal year after the first fiscal year and has no funds to do so from other sources, this Agreement may be terminated. To effect this termination, you must, at least 30 days prior to the beginning of the fiscal year for which your legislative body does not appropriate funds, notify Xerox in writing that your legislative body failed to appropriate funds. Your notice must be accompanied by payment of all sums then owed through the current fiscal year under this Agreement. You will return the Equipment, at your expense, to a location designated by Xerox and, when returned, the Equipment will be to in good condition and free of all liens and encumbrances. You will then be released from any further payment obligations beyond those payments due for the current fiscal year (with Xerox retaining all sums paid to date).

SOLUTION/SERVICES:

4. OVERSIZE PRINTS. Each print made on the following Equipment; C8145H2, that is larger than 145 square inches (e.g., 11 x 17 = 187 square inches), but less than or equal to 491 mm in length, will register as two (2) prints on the applicable (B&W/color) meter, and, for that Equipment with extra-long print capability, for any impressions greater than 491 mm will register up to four (4) prints on the applicable (B&W/color) meter.

PRICING PLAN/OFFERING SELECTED:

5. FIXED PRICING. If "Pricing Fixed for Term" is identified in Maintenance Plan Features, the maintenance component of the Minimum Payment and Print Charges will not increase during the initial Term of this Agreement.

GENERAL TERMS & CONDITIONS:

6. REMOTE SERVICES. Certain models of Equipment are supported and serviced using product information that is automatically collected by Xerox or transmitted to or from Xerox by the Equipment connected to your network ("Remote Product Info") via electronic transmission to a secure off-site location ("Remote Transmission"). Remote Transmission also enables Xerox to transmit Releases of Software to you and to remotely diagnose and modify Equipment to repair and correct malfunctions. Examples of Remote Product Info include product registration, meter read, supply level, Equipment configuration and settings, software version, and problem/fault code information. Remote Product Info may be used by Xerox for billing, report generation, supplies replenishment, support services, recommending additional products and services, and product improvement/development purposes. Remote Product Info will be transmitted to and from you in a secure manner mutually agreeable to the parties. Remote Transmission will not allow Xerox to read, view or download the content of any of your documents or other information residing on or passing through the Equipment or your information management systems. You grant the right to Xerox, without charge, to conduct Remote Transmission for the purposes described above. Upon Xerox's request, you will (a) provide contact information for Equipment such as name and address of your contact and IP and physical addresses/locations of Equipment and (b) ensure that any Maintenance Release or Update released by Xerox to provide security patches, releases and/or certificates for the Remote Transmission and/or Software is promptly enabled by Customer upon notification by Xerox or by the Equipment or when otherwise made available on xerox.com. You will enable Remote Transmission via a method mutually agreeable to both parties, and you will provide reasonable assistance to allow Xerox to provide Remote Transmission. Unless Xerox deems Equipment incapable of Remote Transmission, you will ensure that Remote Transmission is maintained at all times Maintenance Services are being performed. If you are unable to maintain Remote Transmission, or if Xerox disables Remote Transmission from any Equipment at your request, or if you disable Remote Transmission from any Equipment, Xerox reserves the right to charge you a per device fee for such affected Equipment due to the increased service visits that will be required in order to (x) obtain such information, (y) provide such transmissions, and (z) provide such Maintenance Services and Consumable Supplies that otherwise would have been provided remotely and/or proactively.

STATE OF TEXAS
COUNTY OF WALLER

AGREEMENT BY AND BETWEEN THE COUNTY OF WALLER, TEXAS AND VISIONALITY FOR TECHNOLOGY-BASED RECORDING AND CONFERENCING PRODUCTS AND RELATED SERVICES

This Agreement for Technology-Based Recording and Conferencing Products and Related Services (“Agreement”) is entered into on the date of the last signature affixed hereto (“Effective Date”) by and between Waller County, Texas (“County”), a political subdivision of the State of Texas, and Designs That Compute d/b/a Visionality (“Contractor”), a Texas incorporated business, (collectively “Parties”).

WHEREAS, the County desires to purchase, and Contractor desires to sell certain goods and services; and

WHEREAS, Contractor has a contract with the State of Texas Department of Information Resources (“DIR”), contract number DIR-CPO-5092 dated September 16, 2022 between the State of Texas, acting by and through the Department of Information Resources and Designs That Compute, Inc. d/b/a/ Visionality; and

WHEREAS, the County is a Customer under contract DIR-CPO-5092, and wishes to procure products and services under contract DIR-CPO-5092; and

WHEREAS, the County and Contractor desire to enter into this Agreement to clarify and make explicit the rights, duties, and responsibilities between the Parties;

NOW, THEREFORE, the Parties agree that the foregoing is true and correct, and further agree as follows:

1. Additional Terms and Conditions. The terms and conditions in this Agreement apply to this Agreement, and are in addition to Contract DIR-CPO-5092 entered into between Designs that Compute, Inc. and the State of Texas by and through the DIR. This Agreement is not intended to conflict with or diminish the terms or conditions of DIR contract DIR-CPO-5092

2. Description of Work. The goods and services to be provided (“Services”) are contained in the Contractor’s Quote (“Quote”) attached hereto as Exhibit A.

3. Contract Documents. The following documents constitute the “Contract Documents”:

- A. This Agreement;
- B. DIR Contract DIR-CPO-5092 together with all of its attachments and appendices; and
- C. Quote, attached hereto as Exhibit A and incorporated herein for all purposes.

All of the documents referred to in this Section 3 are incorporated by reference and made a part of this Agreement for all purposes as though each were written word for word in this Agreement.

Contractor and County further agree that should any dispute or questions arise respecting the true construction or meaning of any of these documents, the true meaning shall be decided by the County and such decision shall be binding and conclusive upon Contractor.

4. Term and Termination. The Agreement shall commence on the Effective Date, and continue in full force and effect until termination in accordance with its provisions. Texas law prohibits the obligation and expenditure of public funds beyond the fiscal year for which a budget has been approved. Anticipated orders or other obligations that may arise past the end of the current Waller County fiscal year shall be subject to budget approval. Any contract that extends beyond the current Waller County fiscal year is contingent upon the appropriation of funds from the relevant budget and fiscal year. If for any reason funds are not appropriated to continue the lease or contract, said lease or contract shall become null and void on the last day of the current appropriation of funds. All expenses occurring after the date of termination shall be the responsibility of Contractor.

The County reserves the right to terminate the contract immediately if the Contractor fails to (1) meet delivery or completion schedules, or (2) otherwise perform in accordance with the Contract Documents.

The County reserves the right to immediately terminate the Agreement if Contractor becomes insolvent or commits acts of bankruptcy.

The County may terminate this Agreement for cause or convenience by providing 30 days written notice to the Contractor. The notice must state the reasons for such termination. Prior written notice must be delivered in person or sent by registered or certified mail, return receipt requested, proper postage paid, and properly addressed to the other party at the address identified herein. The Agreement will continue in force during the 30 day notice period. The County shall compensate Contractor in accordance with the terms of this Contract for Agreement work properly performed prior to the date of termination specified in the notice, provided that the County inspects and accepts the work performed by Contractor. Contractor shall not be entitled to lost or anticipated profits should the County choose to exercise its option to terminate.

5. Permits; Compliance with Laws and Regulations. Contractor shall possess or obtain any applicable permits required by municipal ordinance, county ordinance, or state or federal law for the performance of the Services prior to commencing the Services. Contractor shall perform its obligations pursuant to this Agreement in accordance with all federal, state, and local statutes, ordinances, laws, regulations, and executive, administrative, and judicial orders applicable to the Services to be performed pursuant to this Agreement.

6. Independent Contractor. Contractor's status shall be that of an independent contractor and not an agent, servant, employee, or representative of the County in the performance of the Services. Contractor shall exercise independent judgment in performing duties under this Agreement, and in cooperation with the County. Contractor is solely responsible for setting working hours, scheduling or prioritizing the work flow, and determining how the work is to be performed. No term or provision of this Agreement or act of the Contractor in the performance of this Agreement shall be construed as making Contractor the agent, servant, or employee of the County.

7. INDEMNITY. CONTRACTOR, ITS OFFICERS, DIRECTORS, PARTNERS,

CONTRACTORS, EMPLOYEES, REPRESENTATIVES, AGENTS, SUCCESSORS, ASSIGNEES, VENDORS, GRANTEEES, AND/OR TRUSTEES (COLLECTIVELY REFERRED TO AS “CONTRACTOR” FOR PURPOSES OF THIS SECTION), AGREE TO RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE COUNTY AND ITS OFFICERS, OFFICIALS, DEPARTMENT HEADS, REPRESENTATIVES, AGENTS, AND EMPLOYEES (COLLECTIVELY REFERRED TO AS “COUNTY” FOR PURPOSES OF THIS SECTION) FROM ANY AND ALL CLAIMS, DEMANDS, DAMAGES, INJURIES – INCLUDING DEATH – LIABILITIES, AND EXPENSES (INCLUDING ATTORNEY’S FEES AND COSTS OF DEFENSE) ARISING DIRECTLY OUT OF OR RESULTING FROM THE OPERATION OR PERFORMANCE OF CONTRACTOR UNDER THIS CONTRACT. THE COUNTY WILL NOT ACCEPT LIABILITY FOR INJURIES THAT ARE THE RESULT OF THE NEGLIGENCE, MALFEASANCE, ACTION, OR OMISSION OF CONTRACTOR. CONTRACTOR AGREES TO ACCEPT LIABILITY FOR INJURIES TO ITSELF OR OTHERS CAUSED BY ITS OWN NEGLIGENCE, MALFEASANCE, ACTION, OR OMISSION. THIS INDEMNIFICATION PROVISION IS ALSO SPECIFICALLY INTENDED TO APPLY TO, BUT NOT BE LIMITED TO, ANY AND ALL CLAIMS, WHETHER CIVIL OR CRIMINAL, BROUGHT AGAINST COUNTY BY ANY GOVERNMENT AUTHORITY OR AGENCY RELATED TO ANY PERSON PROVIDING SERVICES UNDER THIS CONTRACT THAT ARE BASED ON ANY FEDERAL IMMIGRATION LAW AND ANY AND ALL CLAIMS, DEMANDS, DAMAGES, ACTIONS, AND CAUSES OF ACTION OF EVERY KIND AND NATURE, KNOWN AND UNKNOWN, EXISTING OR CLAIMED TO EXIST, RELATING TO OR ARISING OUT OF ANY EMPLOYMENT RELATIONSHIP BETWEEN CONTRACTOR AND ITS EMPLOYEES OR SUBCONTRACTORS AS A RESULT OF THAT SUBCONTRACTOR’S OR EMPLOYEE’S EMPLOYMENT AND/OR SEPARATION FROM EMPLOYMENT WITH THE CONTRACTOR, INCLUDING BUT NOT LIMITED TO ANY DISCRIMINATION CLAIM BASED ON SEX, SEXUAL ORIENTATION OR PREFERENCE, RACE, RELIGION, COLOR, NATIONAL ORIGIN, AGE OR DISABILITY UNDER FEDERAL, STATE OR LOCAL LAW, RULE OR REGULATION, AND/OR ANY CLAIM FOR WRONGFUL TERMINATION, BACK PAY, FUTURE WAGE LOSS, OVERTIME PAY, EMPLOYEE BENEFITS, INJURY SUBJECT TO RELIEF UNDER THE WORKERS’ COMPENSATION ACT OR WOULD BE SUBJECT TO RELIEF UNDER ANY POLICY FOR WORKERS COMPENSATION INSURANCE, AND ANY OTHER CLAIM, WHETHER IN TORT, CONTRACT, OR OTHERWISE.

COUNTY SHALL HAVE THE RIGHT TO APPROVE DEFENSE COUNSEL TO BE RETAINED BY CONTRACTOR IN FULFILLING ITS OBLIGATION TO DEFEND AND INDEMNIFY COUNTY HEREUNDER, UNLESS SUCH RIGHT IS EXPRESSLY WAIVED BY COUNTY IN WRITING. COUNTY RESERVES THE RIGHT TO PROVIDE A PORTION OR ALL OF ITS OWN DEFENSE; HOWEVER, COUNTY IS UNDER NO OBLIGATION TO DO SO. ANY SUCH ACTION BY COUNTY IS NOT TO BE CONSTRUED AS A WAIVER OF CONTRACTOR’S OBLIGATION TO DEFEND COUNTY OR AS A WAIVER OF CONTRACTOR’S OBLIGATION TO INDEMNIFY COUNTY PURSUANT TO THIS CONTRACT. IF CONTRACTOR FAILS TO RETAIN COUNTY APPROVED DEFENSE COUNSEL WITHIN TEN (10) BUSINESS DAYS OF COUNTY’S WRITTEN NOTICE THAT COUNTY IS INVOKING ITS RIGHT TO

INDEMNIFICATION UNDER THIS CONTRACT, COUNTY SHALL HAVE THE RIGHT TO RETAIN DEFENSE COUNSEL ON ITS OWN BEHALF, AND CONTRACTOR SHALL BE LIABLE FOR ALL REASONABLE ATTORNEY FEES AND COSTS INCURRED BY COUNTY. CONTRACTOR AND COUNTY AGREE TO FURNISH TIMELY WRITTEN NOTICE TO EACH OTHER OF ANY SUCH CLAIM.

THIS SECTION SHALL SURVIVE THE TERMINATION OF THIS CONTRACT.

8. Jurisdiction and Venue. This Agreement is made and shall be construed according to the laws of the State of Texas, without regard to its conflict of laws provisions. Venue of any court actions brought between the County and Contractor directly or indirectly by reason of this contract shall be in Waller County, Texas. This contract is made and is to be performed in Waller County, Texas.

9. Assignment. Contractor shall not sell, assign, transfer, or convey this Contract, in whole or in part, without the prior written consent of the County. As an express condition of consent to any assignment, Contractor shall remain liable for completion of the Contract work in the event of default by the successor contractor or assignee.

10. Right of Review and Audit. County may review any and all of the Services performed by Contractor under this Contract. County is granted the right to audit, at County's election, all of Contractor's records and billings relating to the performance of this Agreement as may be reasonably necessary for County to confirm its payment obligations under this Agreement. Contractor agrees to retain such records for a minimum of three (3) years following completion of this Agreement. Any payment, settlement, satisfaction, or release made or provided during the course of performance of this Agreement shall be subject to County's rights as may be disclosed by an audit under this section.

11. No Waiver. No claim or right arising out of a breach of this Agreement can be discharged in whole or in part by a waiver or renunciation of the claim or right unless the waiver or renunciation is supported by consideration and is in writing signed by the aggrieved party. The County's failure to require strict performance of any provision of this Agreement does not waive or diminish the County's right thereafter to demand strict compliance with that or any other provision. The County's waiver or failure to exercise in any respect any right provided for in this agreement shall not be deemed a waiver of any further right under this agreement. The County and its employees, officers, and officials do not waive, modify, or alter to any extent any of their defenses, immunities, or remedies.

12. Legal Construction. If any provision of this agreement is invalid, illegal, or unenforceable under any applicable statute, court decision, or rule of law, it is to that extent to be deemed omitted. In such event, there shall be substituted for such deleted provisions a provision as similar as possible in terms and in effect to such deleted provision that is valid, legal, or enforceable. The remainder of the agreement shall be valid and enforceable to the maximum extent possible.

13. Entire Agreement. This Agreement, together with all Exhibits incorporated herein, embodies the complete agreement of the parties hereto, superseding all oral or written previous and contemporary agreements between the parties and relating to matters in this Agreement. The Agreement may not be modified, altered, or amended except by written instrument duly executed by both parties.

14. Titles Not Restrictive. The titles assigned to the various sections and paragraphs of this

Agreement are for convenience only. Titles shall not be considered restrictive of the subject matter of any part of this Contract.

15. Tax Exempt. The County is a tax-exempt organization. If Contractor makes purchase under this Agreement that will be billed to the County, the County will not reimburse Contractor of taxes from which it is exempt. The County can provide tax exempt paperwork upon request.

16. Other Expenses. Except as otherwise expressly set forth in this Agreement and the Contract Documents, each of the parties will bear its own expenses in connection with the performance contemplated by this Agreement and the Contract Documents.

17. No Arbitration. The County does not agree to arbitration.

18. Waiver of Subrogation. Contractor and Contractor's insurance carrier waive any and all rights whatsoever with regard to subrogation against Waller County as an indirect party to any suit arising out of personal or property damages resulting from Contractor's, its employees', or subcontractors' performance under this Agreement.

19. No Third-Party Beneficiaries. This Agreement does not inure to the benefit of any third party, except permitted successor or assigns.

20. Amendments. All amendments and additions to this Agreement or its Exhibits and Contract Documents must be approved by Contractor and the Waller County Commissioners Court.

21. Authority to Sign. Signatories to this Agreement represent and warrant that they have the authority to bind the respective parties.

22. Confidentiality. The County is bound by the Public Information Act and other laws concerning government records. Contractor shall clearly and noticeably mark all confidential information and documents it provides to the County pursuant to this Agreement. The County will make good faith efforts to promptly notify Contractor if any such information is requested in a public information request, subpoena, or other method so Contractor may argue against the release of such information.

23. Notices. Notices delivered hereunder shall be in writing and shall be delivered by personal delivery or certified mail, return receipt requested. Mailed notices shall be deemed communicated as of three (3) days after mailing. Any notice or certification to be provided pursuant to this Agreement shall be delivered to the following persons, unless a substitute representative is designated in writing:

To the County:

To Contractor:

Attn: County Judge
425 FM 1488, Suite 106
Hempstead, Texas 77445

COUNTY

CONTRACTOR

Carbett “Trey” J. Duhon III
County Judge

Date: _____

Date: _____

WALLER COUNTY
2024.10 SALARY ORDER

Item 35.

Amended by Commissioners' Court effective 08/18/2024

2024 APPROVED RATE	2024 BUDGETED AMOUNT
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Fund 125-Department 516

Sheriff-Administration

6 Deputy Patrol - Sergeant SRO	\$	32.40	\$	67,911.00
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Fund 110 - Department 530

Road and Bridge - Maintenance and Construction

GIS Manager	\$	40.00	\$	83,840.00
GIS Technician	\$	21.50	\$	45,064.00
13 Truck Driver-transfer to GIS Technician	\$	-	\$	-

Sheriff-Administration

SRO Position approved in 07/24/24 Commissioners' Court

Road and Bridge - Maintenance and Construction

GIS Manager title and salary change

GIS Technician Position approved in 07/24/24 Commissioners' Court

Dr. Rao



22523 Business Node Pay App #21 July 2024 (R0)

Printed 7/29/2024 1:04 PM

CONTINUATION SHEET

AIA DOCUMENT G703 - Computerized

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 21

APPLICATION DATE: 7/1/2024

PERIOD TO: 7/31/2024

ARCHITECT'S PROJECT NO.: Multiple

A ITEM NO.	B DESCRIPTION	C EXHIBIT B VALUE	C CHANGE AMOUNT	C EXHIBIT C VALUE	C CHANGE AMOUNT	C EXHIBIT E SCHEDULED VALUE	C CHANGE AMOUNT	C EXHIBIT F SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	H % (G/C)	I BALANCE TO FINISH (C-G)	I RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
	SWING SPACE DESIGN BUILD SERVICES														
1.1	Swing Space Design Fees & C.A. Services	0.000	145,800.00	145,800.00	67,654.00	213,454.00	0.00	213,454.00	213,454.00	0.00	0.00	213,454.00	100%	0.00	0.00
1.2	Swing Space FF&E Design Fees	0.000	16,200.00	16,200.00	7,517.00	23,717.00	0.00	23,717.00	23,717.00	0.00	0.00	23,717.00	100%	0.00	0.00
1.3	Swing Space As-Built	0.000	9,800.00	9,800.00	0.00	9,800.00	0.00	9,800.00	9,800.00	0.00	0.00	9,800.00	100%	0.00	0.00
1.4	Swing Space Reimbursable Alth.	0.000	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	3,250.00	0.00	0.00	3,250.00	85%	1,750.00	0.00
1.5	General Conditions	0.000	0.00	0.00	365,535.00	365,535.00	0.00	365,535.00	365,535.00	0.00	0.00	365,535.00	100%	0.00	0.00
1.6	Mobilization (Temp. Fence, Trailer, Etc.)	0.000	0.00	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	100%	0.00	0.00
1.7	Subcontractor Default Insurance	0.000	0.00	0.00	17,739.00	17,739.00	0.00	17,739.00	17,739.00	0.00	0.00	17,739.00	100%	0.00	0.00
1.8	General Liability & Builder's Risk Insurance	0.000	0.00	0.00	9,006.00	9,006.00	0.00	9,006.00	9,006.00	0.00	0.00	9,006.00	100%	0.00	0.00
1.9	AGC Fees	0.000	0.00	0.00	3,803.00	3,803.00	0.00	3,803.00	3,803.00	0.00	0.00	3,803.00	100%	0.00	0.00
1.11	Payment & Performance Bonds	0.000	0.00	0.00	33,304.00	33,304.00	0.00	33,304.00	33,304.00	0.00	0.00	33,304.00	100%	0.00	0.00
1.12	Design/Builder Overhead & Profit	0.000	7,731.00	7,731.00	78,839.00	86,570.00	0.00	86,570.00	86,570.00	0.00	0.00	86,570.00	100%	0.00	0.00
8.0	Demolition														
8.1	Mobilization	0.000	0.00	0.00	1,150.00	1,150.00	0.00	1,150.00	1,150.00	0.00	0.00	1,150.00	100%	0.00	0.00
8.2	Interior Demo	0.000	0.00	0.00	19,879.00	19,879.00	0.00	19,879.00	19,879.00	0.00	0.00	19,879.00	100%	0.00	0.00
8.3	MCP Demo	0.000	0.00	0.00	5,435.00	5,435.00	0.00	5,435.00	5,435.00	0.00	0.00	5,435.00	100%	0.00	0.00
8.4	Saw cut	0.000	0.00	0.00	5,550.00	5,550.00	0.00	5,550.00	5,550.00	0.00	0.00	5,550.00	100%	0.00	0.00
8.5	Demobilization	0.000	0.00	0.00	900.00	900.00	0.00	900.00	900.00	0.00	0.00	900.00	100%	0.00	0.00
8.6	PCO ALLW-1 Mold Remediation Balance (See Line Item 9.3A and 21.4)	0.000	0.00	0.00	12,727.00	12,727.00	0.00	12,727.00	12,727.00	0.00	0.00	12,727.00	100%	0.00	0.00
9.0	Sitework														
9.1	Storm Drain Materials	0.000	0.00	0.00	33,500.00	33,500.00	0.00	33,500.00	33,500.00	0.00	0.00	33,500.00	100%	0.00	0.00
9.2	Storm Drain Labor	0.000	0.00	0.00	36,500.00	36,500.00	0.00	36,500.00	36,500.00	0.00	0.00	36,500.00	100%	0.00	0.00
9.3	Tree Trimming & Removal	0.000	0.00	0.00	16,200.00	16,200.00	0.00	16,200.00	16,200.00	0.00	0.00	16,200.00	100%	0.00	0.00
9.3A	Offset for Line Item 8.6	0.000	0.00	0.00	-12,727.00	-12,727.00	0.00	-12,727.00	-12,727.00	0.00	0.00	-12,727.00	100%	0.00	0.00
10.0	Concrete Work														
10.1	Concrete Material (Pads & Pour-backs)	0.000	0.00	0.00	13,500.00	13,500.00	0.00	13,500.00	13,500.00	0.00	0.00	13,500.00	100%	0.00	0.00
10.2	Concrete Labor (Pads & Pour-backs)	0.000	0.00	0.00	17,500.00	17,500.00	0.00	17,500.00	17,500.00	0.00	0.00	17,500.00	100%	0.00	0.00
11.0	Carpentry & Millwork														
11.1	Millwork & Countertops	0.000	0.00	0.00	34,206.00	34,206.00	0.00	34,206.00	34,206.00	0.00	0.00	34,206.00	100%	0.00	0.00
12.0	Roofing														
12.1	Roof & Gutter Repairs	0.000	0.00	0.00	24,500.00	24,500.00	0.00	24,500.00	24,500.00	0.00	0.00	24,500.00	100%	0.00	0.00
13.0	Openings														
13.1	Door, Frame, & Hardware Materials	0.000	0.00	0.00	104,030.00	104,030.00	0.00	104,030.00	104,030.00	0.00	0.00	104,030.00	100%	0.00	0.00
13.2	Door, Frame, & Hardware Installation	0.000	0.00	0.00	9,975.00	9,975.00	0.00	9,975.00	9,975.00	0.00	0.00	9,975.00	100%	0.00	0.00
14.0	Glass and Glazing System														
14.1	Glazing & Windows	0.000	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	100%	0.00	0.00
15.0	Finishes														
15.1	Plaster	0.000	0.00	0.00	77,300.00	77,300.00	0.00	77,300.00	77,300.00	0.00	0.00	77,300.00	100%	0.00	0.00
15.2	Cold Formed Metal Framing & Drywall	0.000	0.00	0.00	107,456.00	107,456.00	0.00	107,456.00	107,456.00	0.00	0.00	107,456.00	100%	0.00	0.00
15.3	Acoustical Ceilings	0.000	0.00	0.00	44,000.00	44,000.00	0.00	44,000.00	44,000.00	0.00	0.00	44,000.00	100%	0.00	0.00
15.4	LVT Flooring	0.000	0.00	0.00	34,500.00	34,500.00	0.00	34,500.00	34,500.00	0.00	0.00	34,500.00	100%	0.00	0.00
15.5	Painting	0.000	0.00	0.00	33,400.00	33,400.00	0.00	33,400.00	33,400.00	0.00	0.00	33,400.00	100%	0.00	0.00



22523 Business Node Pay App #21 July 2024 (R0)

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CONTINUATION SHEET

AIA DOCUMENT G703 - Computerized

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 21

APPLICATION DATE: 7/1/2024

PERIOD TO: 7/31/2024

ARCHITECT'S PROJECT NO.: Multiple

A	B	C	C	C	C	C	C	C	C	D	E	F	G	H	I
ITEM NO.	DESCRIPTION	EXHIBIT B VALUE	CHANGE AMOUNT	EXHIBIT C VALUE	CHANGE AMOUNT	EXHIBIT E SCHEDULED VALUE	CHANGE AMOUNT	EXHIBIT F SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	%(G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
15.6	Power Wash & Cleaning	0.000	0.00	0.00	2,800.00	2,800.00	0.00	2,800.00	2,800.00	0.00	0.00	2,800.00	100%	0.00	0.00
16.0	Specialties														
16.1	Flagpoles	0.000	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	100%	0.00	0.00
17.0	Mechanical - Plumbing														
17.1	Labor, Materials, Equipment	0.000	0.00	0.00	21,400.00	21,400.00	0.00	21,400.00	21,400.00	0.00	0.00	21,400.00	100%	0.00	0.00
18.0	Mechanical - HVAC														
18.1	Mobilization	0.000	0.00	0.00	6,959.00	6,959.00	0.00	6,959.00	6,959.00	0.00	0.00	6,959.00	100%	0.00	0.00
18.1	HVAC Demo Labor	0.000	0.00	0.00	7,352.00	7,352.00	0.00	7,352.00	7,352.00	0.00	0.00	7,352.00	100%	0.00	0.00
18.3	HVAC Equipment Material	0.000	0.00	0.00	220,427.00	220,427.00	0.00	220,427.00	220,427.00	0.00	0.00	220,427.00	100%	0.00	0.00
18.4	HVAC Specialties & Trim Material	0.000	0.00	0.00	4,301.00	4,301.00	0.00	4,301.00	4,301.00	0.00	0.00	4,301.00	100%	0.00	0.00
18.5	HVAC Specialties & Trim Labor	0.000	0.00	0.00	7,505.00	7,505.00	0.00	7,505.00	7,505.00	0.00	0.00	7,505.00	100%	0.00	0.00
18.6	Copper Material	0.000	0.00	0.00	863.00	863.00	0.00	863.00	863.00	0.00	0.00	863.00	100%	0.00	0.00
18.7	Copper Labor	0.000	0.00	0.00	6,703.00	6,703.00	0.00	6,703.00	6,703.00	0.00	0.00	6,703.00	100%	0.00	0.00
18.8	HVAC Insulation Subcontractor	0.000	0.00	0.00	8,400.00	8,400.00	0.00	8,400.00	8,400.00	0.00	0.00	8,400.00	100%	0.00	0.00
18.9	HVAC Duct work Subcontractor	0.000	0.00	0.00	34,440.00	34,440.00	0.00	34,440.00	34,440.00	0.00	0.00	34,440.00	100%	0.00	0.00
18.10	HVAC Test & Balance Subcontractor	0.000	0.00	0.00	3,150.00	3,150.00	0.00	3,150.00	3,150.00	0.00	0.00	3,150.00	100%	0.00	0.00
18.11	HVAC Rigging & Hoisting Subcontractor	0.000	0.00	0.00	1,080.00	1,080.00	0.00	1,080.00	1,080.00	0.00	0.00	1,080.00	100%	0.00	0.00
18.12	HVAC Startup	0.000	0.00	0.00	2,284.00	2,284.00	0.00	2,284.00	2,284.00	0.00	0.00	2,284.00	100%	0.00	0.00
18.13	Close out Documents	0.000	0.00	0.00	500.00	500.00	0.00	500.00	500.00	0.00	0.00	500.00	100%	0.00	0.00
19.0	Electrical Systems														
19.1	Underground Material	0.000	0.00	0.00	1,734.00	1,734.00	0.00	1,734.00	1,734.00	0.00	0.00	1,734.00	100%	0.00	0.00
19.2	Underground Labor	0.000	0.00	0.00	353.00	353.00	0.00	353.00	353.00	0.00	0.00	353.00	100%	0.00	0.00
19.3	Raceway Material	0.000	0.00	0.00	8,626.00	8,626.00	0.00	8,626.00	8,626.00	0.00	0.00	8,626.00	100%	0.00	0.00
19.4	Raceway Labor	0.000	0.00	0.00	12,699.00	12,699.00	0.00	12,699.00	12,699.00	0.00	0.00	12,699.00	100%	0.00	0.00
19.5	Wire Material	0.000	0.00	0.00	5,857.00	5,857.00	0.00	5,857.00	5,857.00	0.00	0.00	5,857.00	100%	0.00	0.00
19.6	Wire Labor	0.000	0.00	0.00	5,953.00	5,953.00	0.00	5,953.00	5,953.00	0.00	0.00	5,953.00	100%	0.00	0.00
19.7	Gear Material	0.000	0.00	0.00	11,448.00	11,448.00	0.00	11,448.00	11,448.00	0.00	0.00	11,448.00	100%	0.00	0.00
19.8	Gear Labor	0.000	0.00	0.00	1,045.00	1,045.00	0.00	1,045.00	1,045.00	0.00	0.00	1,045.00	100%	0.00	0.00
19.9	Fixture Material	0.000	0.00	0.00	44,592.00	44,592.00	0.00	44,592.00	44,592.00	0.00	0.00	44,592.00	100%	0.00	0.00
19.10	Fixture Labor	0.000	0.00	0.00	7,703.00	7,703.00	0.00	7,703.00	7,703.00	0.00	0.00	7,703.00	100%	0.00	0.00
19.11	Device Material	0.000	0.00	0.00	305.00	305.00	0.00	305.00	305.00	0.00	0.00	305.00	100%	0.00	0.00
19.12	Device Labor	0.000	0.00	0.00	2,198.00	2,198.00	0.00	2,198.00	2,198.00	0.00	0.00	2,198.00	100%	0.00	0.00
19.13	Demo Labor	0.000	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	100%	0.00	0.00
19.14	Temporary Power	0.000	0.00	0.00	5,637.00	5,637.00	0.00	5,637.00	5,637.00	0.00	0.00	5,637.00	100%	0.00	0.00
20.0	Life Safety Systems														
20.1	Fire Alarm	0.000	0.00	0.00	16,721.00	16,721.00	0.00	16,721.00	16,721.00	0.00	0.00	16,721.00	100%	0.00	0.00
21.0	Allowances & Contingencies														
21.1	Owner Contingency	0.000	0.00	0.00	32,150.00	32,150.00	0.00	32,150.00	32,150.00	0.00	0.00	32,150.00	100%	0.00	0.00
21.2	Design/Builder Contingency	0.000	0.00	0.00	32,150.00	32,150.00	0.00	32,150.00	32,150.00	0.00	0.00	32,150.00	100%	0.00	0.00
21.3	Building Permit Allowance	0.000	0.00	0.00	2,099.00	2,099.00	0.00	2,099.00	2,099.00	0.00	0.00	2,099.00	100%	0.00	0.00
21.4	Mold Removal / Remediation Allowance	0.000	0.00	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	100%	0.00	0.00
21.5	Interior Signage Allowance	0.000	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	100%	0.00	0.00
21.6	Repair / Reconfigure Existing Sign Allowance	0.000	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	100%	0.00	0.00
21.7	Ornamental Gates / Hardware Allowance	0.000	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	100%	0.00	0.00



22523 Business Node Pay App #21 July 2024 (R0)

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Contractor's signed Certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 21

APPLICATION DATE: 7/1/2024

PERIOD TO: 7/31/2024

ARCHITECT'S PROJECT NO.: Multiple

A	B	C	C	C	C	C	C	C	D	E	F	G	H	I	
ITEM NO.	DESCRIPTION	EXHIBIT B VALUE	CHANGE AMOUNT	EXHIBIT C VALUE	CHANGE AMOUNT	EXHIBIT E SCHEDULED VALUE	CHANGE AMOUNT	EXHIBIT F SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
21.8	Misc. Cut & Patch Allowance	0.000	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	100%	0.00	0.00
21.9	Storage Room Insulation Allowance	0.000	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00	6,000.00	100%	0.00	0.00
21.1	Storage 112C Water Intrusion Allowance	0.000	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	100%	0.00	0.00
21.2	Fire Extinguisher & Cabinets Allowance	0.000	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	100%	0.00	0.00
21.3	Property Inspection Correction Allowance	0.000	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	100%	0.00	0.00
21.4	Erosion Control / Site Repairs Allowance	0.000	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	100%	0.00	0.00
22.0	Change Orders to Exhibit E														
22.1	Change Order No. 1 = ALLW #2, ALLW #3, PCO #2, PCO #4, PCO #5, & PCO #7	0.000	0.00	0.00	122,435.85	122,435.85	0.00	122,435.85	122,435.85	0.00	0.00	122,435.85	100%	0.00	0.00
22.2	Change Order No. 2 = ALLW #4, CO #3, CO #5, CO #6, CO #9, CO #11, CO #12, & CO #13	0.000	0.00	0.00	233,968.97	233,968.97	0.00	233,968.97	233,968.97	0.00	0.00	233,968.97	100%	0.00	0.00
22.3	Change Order No. 3 = CO #25 Add dias	0.000	0.00	0.00	12,878.13	12,878.13	0.00	12,878.13	12,878.13	0.00	0.00	12,878.13	100%	0.00	0.00
	SWING SPACE TOTALS	0.000	184,531.00	184,531.00	2,195,094.95	2,379,826.95	0.00	2,379,826.95	2,377,875.95	0.00	0.00	2,377,875.95	100%	1,750.00	0.00
23.0	NEW COURTHOUSE DESIGN BUILD SERVICES														
23.1A	Courthouse Replacement Design Fees (Prog/SD)	1,118,000.000	667,990.00	357,154.82	0.00	357,154.82	138,248.83	495,403.65	495,403.65	0.00	0.00	495,403.65	100%	0.00	0.00
23.1B	Courthouse Replacement Design Fees (DDs)	0.000	0.00	642,880.48	0.00	642,880.48	248,846.09	891,726.57	891,726.57	0.00	0.00	891,726.57	100%	0.00	0.00
23.1C	Courthouse Replacement Design Fees (CDs)	0.000	0.00	785,954.70	0.00	785,954.70	303,933.33	1,089,888.03	1,089,888.03	0.00	0.00	1,089,888.03	100%	0.00	0.00
23.1D	Courthouse Replacement C.A. Services	0.000	0.00	0.00	0.00	0.00	825,672.75	825,672.75	264,215.28	33,026.91	0.00	297,242.19	36%	528,430.56	0.00
23.2	Ex. Courthouse Demo Design Fees	0.000	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00	30,000.00	100%	0.00	0.00
23.3	Courthouse Replacement FF&E Design Fees	0.000	284,999.00	284,999.00	0.00	284,999.00	242,026.00	527,025.00	71,249.75	0.00	0.00	71,249.75	14%	455,775.25	0.00
23.4	Courthouse Replacement Reimbursable Alth.	5,000.000	43,750.00	48,750.00	0.00	48,750.00	35,000.00	83,750.00	49,412.50	0.00	0.00	49,412.50	59%	34,337.50	0.00
23.5	Survey	0.000	20,990.00	20,990.00	0.00	20,990.00	0.00	20,990.00	20,990.00	0.00	0.00	20,990.00	100%	0.00	0.00
23.6	M.E.P. 3rd Party Review	0.000	36,000.00	36,000.00	0.00	36,000.00	0.00	36,000.00	36,000.00	0.00	0.00	36,000.00	100%	0.00	0.00
23.7	DAS System Design Fees	0.000	0.00	0.00	0.00	0.00	45,100.00	45,100.00	0.00	0.00	0.00	0.00	0%	45,100.00	0.00
23.8	Design/Builder Preconstruction Services	100,000.000	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	100,000.00	100%	0.00	0.00
23.9	General Conditions	0.000	0.00	0.00	0.00	0.00	3,309,611.00	3,309,611.00	1,059,075.52	132,364.44	0.00	1,191,459.96	36%	2,118,151.04	0.00
23.10	Mobilization (Temp. Fence, Trailer, Etc.)	0.000	0.00	0.00	0.00	0.00	65,000.00	65,000.00	65,000.00	0.00	0.00	65,000.00	100%	0.00	0.00
23.11	Subcontractor Default Insurance	0.000	0.00	0.00	0.00	0.00	446,540.00	446,540.00	439,379.00	0.00	0.00	439,379.00	98%	7,161.00	0.00
23.12	General Liability & Builder's Risk Insurance	0.000	0.00	0.00	0.00	0.00	297,728.00	297,728.00	95,272.96	11,909.12	0.00	107,182.08	36%	190,545.92	0.00
23.13	AGC Fees	0.000	0.00	0.00	0.00	0.00	29,425.00	29,425.00	29,425.00	0.00	0.00	29,425.00	100%	0.00	0.00
23.14	Payment & Performance Bonds	0.000	0.00	0.00	0.00	0.00	505,348.00	505,348.00	502,786.00	0.00	0.00	502,786.00	99%	2,562.00	0.00
23.15	Design/Builder Overhead & Profit	50,310.000	46,799.00	97,108.00	0.00	97,108.00	1,668,017.00	1,763,126.00	423,150.24	141,050.06	0.00	564,200.32	32%	1,198,925.68	0.00
24.0	Demolition & Abatement														
24.1	Structure Demolition & Salvaged Items	0.000	0.00	0.00	0.00	0.00	338,500.00	338,500.00	338,500.00	0.00	0.00	338,500.00	100%	0.00	16,925.00
24.2	3rd Party Indoor Air Monitory for Abatement	0.000	0.00	0.00	0.00	0.00	22,800.00	22,800.00	22,800.00	0.00	0.00	22,800.00	100%	0.00	1,140.00
24.3	Asbestos Abatement	0.000	0.00	0.00	0.00	0.00	225,000.00	225,000.00	225,000.00	0.00	0.00	225,000.00	100%	0.00	11,250.00
25.0	Sitework														
25.1	Concrete Paving (Tucker)	0.000	0.00	0.00	0.00	0.00	330,000.00	330,000.00	0.00	0.00	0.00	0.00	0%	330,000.00	0.00
25.2	Concrete Sidewalks (Tucker)	0.000	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00	0.00	0.00	0.00	0%	70,000.00	0.00
25.3	Earthwork (Cannon Construction)	0.000	0.00	0.00	0.00	0.00	243,920.00	243,920.00	182,940.00	0.00	0.00	182,940.00	75%	60,980.00	9,147.00
25.4	Erosion Control	0.000	0.00	0.00	0.00	0.00	21,048.00	21,048.00	21,048.00	0.00	0.00	21,048.00	100%	0.00	1,052.40
25.5	Termite Control	0.000	0.00	0.00	0.00	0.00	2,995.00	2,995.00	2,995.00	0.00	0.00	2,995.00	100%	0.00	149.75



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APPLICATION NUMBER: 21

APPLICATION DATE: 7/1/2024

PERIOD TO: 7/31/2024

ARCHITECT'S PROJECT NO.: Multiple

ITEM NO.	DESCRIPTION	EXHIBIT B VALUE	CHANGE AMOUNT	EXHIBIT C VALUE	CHANGE AMOUNT	EXHIBIT E SCHEDULED VALUE	CHANGE AMOUNT	EXHIBIT F SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D O R E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
25.6	Pavement Markings & Signage	0.000	0.00	0.00	0.00	0.00	24,515.00	24,515.00	0.00	0.00	0.00	0.00	0%	24,515.00	0.00
25.7	Fencing	0.000	0.00	0.00	0.00	0.00	88,606.00	88,606.00	0.00	0.00	0.00	0.00	0%	88,606.00	0.00
25.8	Landscape / Irrigation	0.000	0.00	0.00	0.00	0.00	143,000.00	143,000.00	7,150.00	0.00	0.00	7,150.00	5%	135,850.00	357.50
25.9	Site Utilities (Cannon Construction)	0.000	0.00	0.00	0.00	0.00	159,573.00	159,573.00	119,679.75	0.00	0.00	119,679.75	75%	39,893.25	5,963.99
25.10	Temporary - Vehicular Access & Parking	0.000	0.00	0.00	0.00	0.00	29,850.00	29,850.00	0.00	0.00	0.00	0.00	0%	29,850.00	0.00
25.11	Traffic Control & Barricades	0.000	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0%	5,000.00	0.00
25.12	Temporary - Barriers & Enclosures	0.000	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00	0%	15,000.00	0.00
26.0	Concrete Work												69%		
26.1	Concrete Staining	0.000	0.00	0.00	0.00	0.00	29,660.00	29,660.00	2,966.00	0.00	0.00	2,966.00	10%	26,694.00	148.30
26.2	Polished Concrete Finishes	0.000	0.00	0.00	0.00	0.00	25,319.00	25,319.00	2,531.90	0.00	0.00	2,531.90	10%	22,787.10	126.60
26.3	Concrete Piles (Tucker)	0.000	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00	0.00	400,000.00	100%	0.00	20,000.00
26.4	Building Foundation & Slab (Tucker)	0.000	0.00	0.00	0.00	0.00	501,315.00	501,315.00	501,315.00	0.00	0.00	501,315.00	100%	0.00	25,065.75
26.5	Elevated Concrete (Tucker)	0.000	0.00	0.00	0.00	0.00	275,000.00	275,000.00	41,250.00	101,750.00	0.00	143,000.00	52%	132,000.00	7,150.00
26.6	Site & Parking Concrete Work (Tucker)	0.000	0.00	0.00	0.00	0.00	425,000.00	425,000.00	85,000.00	12,750.00	0.00	97,750.00	23%	327,250.00	4,887.50
27.0	Masonry												4%		
27.1	Mobilization, Submittals, Shop Drawings, & Engin	0.000	0.00	0.00	0.00	0.00	106,840.00	106,840.00	83,335.20	12,820.80	0.00	96,156.00	90%	10,684.00	4,807.80
27.2	GFRC (North) (Camarata)	0.000	0.00	0.00	0.00	0.00	185,668.00	185,668.00	0.00	0.00	0.00	0.00	0%	185,668.00	0.00
27.3	GFRC (East) (Camarata)	0.000	0.00	0.00	0.00	0.00	196,059.00	196,059.00	0.00	0.00	0.00	0.00	0%	196,059.00	0.00
27.4	GFRC (West) (Camarata)	0.000	0.00	0.00	0.00	0.00	196,059.00	196,059.00	0.00	0.00	0.00	0.00	0%	196,059.00	0.00
27.5	GFRC (South) (Camarata)	0.000	0.00	0.00	0.00	0.00	382,658.00	382,658.00	0.00	0.00	0.00	0.00	0%	382,658.00	0.00
27.6	Stone Veneer (North) (Camarata)	0.000	0.00	0.00	0.00	0.00	576,000.00	576,000.00	0.00	0.00	0.00	0.00	0%	576,000.00	0.00
27.7	Stone Veneer (East) (Camarata)	0.000	0.00	0.00	0.00	0.00	576,000.00	576,000.00	0.00	0.00	0.00	0.00	0%	576,000.00	0.00
27.8	Stone Veneer (West) (Camarata)	0.000	0.00	0.00	0.00	0.00	576,000.00	576,000.00	0.00	0.00	0.00	0.00	0%	576,000.00	0.00
27.9	Stone Veneer (South) (Camarata)	0.000	0.00	0.00	0.00	0.00	1,066,000.00	1,066,000.00	0.00	31,960.00	0.00	31,960.00	3%	1,034,020.00	1,599.00
27.11	CMU (Camarata)	0.000	0.00	0.00	0.00	0.00	67,141.00	67,141.00	0.00	0.00	0.00	0.00	0%	67,141.00	0.00
27.12	Mockup (Camarata)	0.000	0.00	0.00	0.00	0.00	38,175.00	38,175.00	15,270.00	0.00	0.00	15,270.00	40%	22,905.00	763.50
28.0	Metals												96%		
28.10	Structural Steel Fabrication (MSD)	0.000	0.00	0.00	0.00	0.00	1,878,900.00	1,878,900.00	1,822,533.00	18,789.00	0.00	1,841,322.00	98%	37,578.00	82,066.10
28.20	Structural Steel Erection (MSD)	0.000	0.00	0.00	0.00	0.00	576,800.00	576,800.00	490,280.00	28,840.00	0.00	519,120.00	90%	57,680.00	25,956.00
28.30	Miscellaneous Steel (MSD)	0.000	0.00	0.00	0.00	0.00	25,000.00	25,000.00	12,500.00	0.00	0.00	12,500.00	50%	12,500.00	625.00
28.40	Shop Drawings, Project Management (Livers)	0.000	0.00	0.00	0.00	0.00	118,213.00	118,213.00	53,195.85	0.00	0.00	53,195.85	45%	65,017.15	2,859.79
28.50	Fabrication, Materials (Livers)	0.000	0.00	0.00	0.00	0.00	359,993.00	359,993.00	0.00	0.00	0.00	0.00	0%	359,993.00	0.00
28.60	Decorative Metal Railings (Livers)	0.000	0.00	0.00	0.00	0.00	134,660.00	134,660.00	0.00	0.00	0.00	0.00	0%	134,660.00	0.00
29.0	Carpentry & Millwork												16%		
29.1	Millwork & Countertops (Phoenix Millwork)	0.000	0.00	0.00	0.00	0.00	1,059,750.00	1,059,750.00	105,975.00	0.00	0.00	105,975.00	10%	953,775.00	5,298.75
30.0	Thermal & Moisture Protection														
30.1	Sprayed Insulation	0.000	0.00	0.00	0.00	0.00	80,567.00	80,567.00	0.00	0.00	0.00	0.00	0%	80,567.00	0.00
30.2	Exterior Insulation & Finish System (EIFS)	0.000	0.00	0.00	0.00	0.00	179,200.00	179,200.00	0.00	0.00	0.00	0.00	0%	179,200.00	0.00
30.3	Fluid Applied Air Barrier & Sealants	0.000	0.00	0.00	0.00	0.00	330,061.00	330,061.00	0.00	0.00	0.00	0.00	0%	330,061.00	0.00
30.4	Roofing, Sheet Metal Trim, & Roof Accessories	0.000	0.00	0.00	0.00	0.00	1,838,037.00	1,838,037.00	0.00	0.00	0.00	0.00	0%	1,838,037.00	0.00
30.5	Applied Fire Protection (Marek Brothers)	0.000	0.00	0.00	0.00	0.00	186,620.00	186,620.00	26,126.80	29,859.20	0.00	55,986.00	30%	130,634.00	2,799.30
31.0	Openings														
31.1	Door, Frame, & Hardware Materials (Himme's)	0.000	0.00	0.00	0.00	0.00	469,087.00	469,087.00	2,345.44	63,326.75	0.00	65,672.18	14%	403,414.82	3,263.61
31.2	Door, Frame, & Hardware Installation (Himme's)	0.000	0.00	0.00	0.00	0.00	47,298.00	47,298.00	0.00	0.00	0.00	0.00	0%	47,298.00	0.00



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 PERIOD TO: 7/31/2024
 ARCHITECT'S PROJECT NO.: Multiple

ITEM NO.	DESCRIPTION	EXHIBIT B VALUE	CHANGE AMOUNT	EXHIBIT C VALUE	CHANGE AMOUNT	EXHIBIT E SCHEDULED VALUE	CHANGE AMOUNT	EXHIBIT F SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D O R E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
31.3	Access Doors & Frames	0.000	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0%	10,000.00	0.00
31.4	Fire-Protective Auto Smoke Curtains	0.000	0.00	0.00	0.00	0.00	34,900.00	34,900.00	0.00	0.00	0.00	0.00	0%	34,900.00	0.00
32.0	Glass and Glazing System												14%		
32.1	Shop Drawings & Submittals	0.000	0.00	0.00	0.00	0.00	36,000.00	36,000.00	36,000.00	0.00	0.00	36,000.00	100%	0.00	1,800.00
32.2	Aluminum Material	0.000	0.00	0.00	0.00	0.00	475,000.00	475,000.00	0.00	0.00	0.00	0.00	0%	475,000.00	0.00
32.3	Brake Metal	0.000	0.00	0.00	0.00	0.00	43,000.00	43,000.00	0.00	0.00	0.00	0.00	0%	43,000.00	0.00
32.4	Curtain wall	0.000	0.00	0.00	0.00	0.00	237,000.00	237,000.00	0.00	0.00	0.00	0.00	0%	237,000.00	0.00
32.5	Storefront	0.000	0.00	0.00	0.00	0.00	97,000.00	97,000.00	0.00	0.00	0.00	0.00	0%	97,000.00	0.00
32.6	Aluminum Wall caps	0.000	0.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	0.00	0.00	0%	8,000.00	0.00
32.7	Transaction Windows	0.000	0.00	0.00	0.00	0.00	138,000.00	138,000.00	48,300.00	0.00	0.00	48,300.00	35%	89,700.00	2,415.00
32.8	Glass Materials	0.000	0.00	0.00	0.00	0.00	272,000.00	272,000.00	0.00	149,600.00	0.00	149,600.00	55%	122,400.00	7,480.00
32.9	Shadow box	0.000	0.00	0.00	0.00	0.00	16,000.00	16,000.00	0.00	0.00	0.00	0.00	0%	16,000.00	0.00
33.10	Equipment	0.000	0.00	0.00	0.00	0.00	76,000.00	76,000.00	0.00	0.00	0.00	0.00	0%	76,000.00	0.00
33.11	Caulking	0.000	0.00	0.00	0.00	0.00	106,000.00	106,000.00	0.00	0.00	0.00	0.00	0%	106,000.00	0.00
33.12	Remaining Stained Glass (Alt 3 Only)	0.000	0.00	0.00	0.00	0.00	125,000.00	125,000.00	0.00	0.00	0.00	0.00	0%	125,000.00	0.00
33.13	Initial Design - Foster Stained Glass	0.000	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0%	25,000.00	0.00
33.0	Finishes														
33.1	Moisture Mitigation Control - Slab-on-Grade	0.000	0.00	0.00	0.00	0.00	26,688.00	26,688.00	6,672.00	0.00	0.00	6,672.00	25%	20,016.00	333.60
33.2	Cold Formed Metal Framing & Drywall (SPD)	0.000	0.00	0.00	0.00	0.00	1,952,391.00	1,952,391.00	97,619.55	0.00	0.00	97,619.55	5%	1,854,771.45	4,680.98
33.3	Tape & Float (SPD)	0.000	0.00	0.00	0.00	0.00	110,207.00	110,207.00	0.00	0.00	0.00	0.00	0%	110,207.00	0.00
33.4	Wood Blocking (SPD)	0.000	0.00	0.00	0.00	0.00	86,100.00	86,100.00	0.00	0.00	0.00	0.00	0%	86,100.00	0.00
33.5	Acoustical Ceilings (SPD)	0.000	0.00	0.00	0.00	0.00	146,747.00	146,747.00	0.00	0.00	0.00	0.00	0%	146,747.00	0.00
33.6	Stretched-Fabric Ceilings	0.000	0.00	0.00	0.00	0.00	80,015.00	80,015.00	0.00	0.00	0.00	0.00	0%	80,015.00	0.00
33.7	Ceramic Tile (Level 1) (Camaria)	0.000	0.00	0.00	0.00	0.00	158,395.00	158,395.00	0.00	0.00	0.00	0.00	0%	158,395.00	0.00
33.8	Ceramic Tile (Level 2)	0.000	0.00	0.00	0.00	0.00	104,629.00	104,629.00	0.00	0.00	0.00	0.00	0%	104,629.00	0.00
33.9	Ceramic Tile (Level 3)	0.000	0.00	0.00	0.00	0.00	25,691.00	25,691.00	0.00	0.00	0.00	0.00	0%	25,691.00	0.00
34.10	Ceramic Tile (Level 4)	0.000	0.00	0.00	0.00	0.00	114,885.00	114,885.00	0.00	0.00	0.00	0.00	0%	114,885.00	0.00
34.11	Epoxy Terrazzo	0.000	0.00	0.00	0.00	0.00	210,300.00	210,300.00	0.00	0.00	0.00	0.00	0%	210,300.00	0.00
34.12	Salvage & Re-install Existing Marble Panels	0.000	0.00	0.00	0.00	0.00	51,463.00	51,463.00	25,731.50	0.00	0.00	25,731.50	50%	25,731.50	1,286.58
34.13	Wood Flooring	0.000	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0%	50,000.00	0.00
34.14	Resilient & Carpet Flooring	0.000	0.00	0.00	0.00	0.00	173,170.00	173,170.00	0.00	0.00	0.00	0.00	0%	173,170.00	0.00
34.15	Painting (SPD)	0.000	0.00	0.00	0.00	0.00	181,362.50	181,362.50	18,136.25	0.00	0.00	18,136.25	10%	163,226.25	906.81
34.16	Wallcovering (SPD)	0.000	0.00	0.00	0.00	0.00	53,637.50	53,637.50	5,363.75	0.00	0.00	5,363.75	10%	48,273.75	268.19
34.17	Floor Protection - Skudo / Ram	0.000	0.00	0.00	0.00	0.00	22,500.00	22,500.00	0.00	0.00	0.00	0.00	0%	22,500.00	0.00
34.0	Specialties & Equipment														
34.1	Signage	0.000	0.00	0.00	0.00	0.00	86,947.00	86,947.00	0.00	0.00	0.00	0.00	0%	86,947.00	0.00
34.2	Toilet Accessories	0.000	0.00	0.00	0.00	0.00	29,530.00	29,530.00	0.00	0.00	0.00	0.00	0%	29,530.00	0.00
34.3	Mobile Storage Shelving	0.000	0.00	0.00	0.00	0.00	89,823.00	89,823.00	0.00	0.00	0.00	0.00	0%	89,823.00	0.00
34.4	Bird Control Devices	0.000	0.00	0.00	0.00	0.00	3,450.00	3,450.00	0.00	0.00	0.00	0.00	0%	3,450.00	0.00
34.5	Tackboards & Tackboard Cabinets	0.000	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0%	5,000.00	0.00
34.6	Cash Drawer	0.000	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0%	5,000.00	0.00
34.7	Pedestrian Gates	0.000	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00	0%	2,000.00	0.00
34.8	Refrigerators	0.000	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00	0.00	0.00	0%	30,000.00	0.00
34.9	Roller Window Shades	0.000	0.00	0.00	0.00	0.00	33,915.00	33,915.00	0.00	0.00	0.00	0.00	0%	33,915.00	0.00



22523 Business Node Pay App #21 July 2024 (R0)

Printed 7/29/2024 1:04 PM

CONTINUATION SHEET

AIA DOCUMENT G703 - Computerized

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 21

APPLICATION DATE: 7/1/2024

PERIOD TO: 7/31/2024

ARCHITECT'S PROJECT NO.: Multiple

ITEM NO.	DESCRIPTION	EXHIBIT B VALUE	CHANGE AMOUNT	EXHIBIT C VALUE	CHANGE AMOUNT	EXHIBIT E SCHEDULED VALUE	CHANGE AMOUNT	EXHIBIT F SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
35.0	Conveying Systems														
35.1	Elevators	0.000	0.00	0.00	0.00	0.00	473,596.00	473,596.00	236,798.00	0.00	0.00	236,798.00	50%	236,798.00	11,839.90
36.0	Fire Protection System														
36.1	Fire Protection System	0.000	0.00	0.00	0.00	0.00	303,660.00	303,660.00	0.00	0.00	0.00	0.00	0%	303,660.00	0.00
37.0	Mechanical - Plumbing														
37.1	Below slab Sanitary	0.000	0.00	0.00	0.00	0.00	98,064.00	98,064.00	98,064.00	0.00	0.00	98,064.00	100%	0.00	4,903.20
37.2	Below slab Storm	0.000	0.00	0.00	0.00	0.00	9,040.00	9,040.00	9,040.00	0.00	0.00	9,040.00	100%	0.00	452.00
37.3	Above slab Sanitary	0.000	0.00	0.00	0.00	0.00	163,671.00	163,671.00	0.00	8,183.55	0.00	8,183.55	5%	155,487.45	409.18
37.4	Above slab Storm	0.000	0.00	0.00	0.00	0.00	142,079.00	142,079.00	0.00	7,103.95	0.00	7,103.95	5%	134,975.05	355.20
37.5	Domestic Water	0.000	0.00	0.00	0.00	0.00	246,863.00	246,863.00	0.00	0.00	0.00	0.00	0%	246,863.00	0.00
37.6	Natural Gas	0.000	0.00	0.00	0.00	0.00	54,981.00	54,981.00	0.00	0.00	0.00	0.00	0%	54,981.00	0.00
37.7	Drains & Cleanouts	0.000	0.00	0.00	0.00	0.00	50,679.00	50,679.00	12,669.75	22,805.55	0.00	35,475.30	70%	15,203.70	1,773.77
37.8	Carriers	0.000	0.00	0.00	0.00	0.00	7,606.00	7,606.00	0.00	0.00	0.00	0.00	0%	7,606.00	0.00
37.9	Fixtures & punchlist	0.000	0.00	0.00	0.00	0.00	107,044.00	107,044.00	0.00	0.00	0.00	0.00	0%	107,044.00	0.00
37.10	Plumbing Equipment	0.000	0.00	0.00	0.00	0.00	206,802.00	206,802.00	0.00	0.00	0.00	0.00	0%	206,802.00	0.00
37.11	Insulation Sub	0.000	0.00	0.00	0.00	0.00	50,400.00	50,400.00	0.00	0.00	0.00	0.00	0%	50,400.00	0.00
38.0	Mechanical - HVAC														
38.1	HVAC (DerryBerry)	0.000	0.00	0.00	0.00	0.00	139,661.00	139,661.00	6,983.05	6,983.05	0.00	13,966.10	49%	125,694.90	698.31
38.2	Sheet Metal (DerryBerry)	0.000	0.00	0.00	0.00	0.00	744,936.00	744,936.00	44,696.16	37,246.90	0.00	81,942.96	11%	662,993.04	4,097.15
38.3	HVAC Controls (DerryBerry)	0.000	0.00	0.00	0.00	0.00	212,311.00	212,311.00	31,848.65	36,215.98	0.00	70,062.63	33%	142,248.37	3,503.13
38.4	VAV's (DerryBerry)	0.000	0.00	0.00	0.00	0.00	394,120.00	394,120.00	19,706.00	275,684.00	0.00	295,590.00	75%	98,530.00	14,779.50
38.5	RTU's (DerryBerry)	0.000	0.00	0.00	0.00	0.00	648,172.00	648,172.00	563,354.60	19,445.16	0.00	602,799.96	93%	45,372.04	30,140.00
38.6	Testing, Adjusting, & Balancing (DerryBerry)	0.000	0.00	0.00	0.00	0.00	67,300.00	67,300.00	3,365.00	0.00	0.00	3,365.00	5%	63,935.00	168.25
39.0	Electrical Systems														
39.01	Move-in, Supervision, Site Power	0.000	0.00	0.00	0.00	0.00	146,377.00	146,377.00	80,507.35	14,637.70	0.00	95,145.05	65%	51,231.95	4,757.25
39.02	Switchgear	0.000	0.00	0.00	0.00	0.00	200,267.00	200,267.00	70,093.45	0.00	0.00	70,093.45	35%	130,173.55	3,504.67
39.03	EMT/BXS/Fittings	0.000	0.00	0.00	0.00	0.00	374,082.00	374,082.00	74,816.40	63,593.94	0.00	138,410.34	37%	235,671.66	6,920.52
39.04	Wire	0.000	0.00	0.00	0.00	0.00	234,022.00	234,022.00	23,402.20	0.00	0.00	23,402.20	10%	210,619.80	1,170.11
39.05	Light Fixtures	0.000	0.00	0.00	0.00	0.00	574,742.00	574,742.00	0.00	0.00	0.00	0.00	0%	574,742.00	0.00
39.06	Lighting Protection	0.000	0.00	0.00	0.00	0.00	152,022.00	152,022.00	15,202.20	0.00	0.00	15,202.20	10%	136,819.80	760.11
39.07	Emergency Power	0.000	0.00	0.00	0.00	0.00	245,888.00	245,888.00	0.00	0.00	0.00	0.00	0%	245,888.00	0.00
40.0	Low Voltage Systems														
40.1	Communications	0.000	0.00	0.00	0.00	0.00	272,267.00	272,267.00	0.00	0.00	0.00	0.00	0%	272,267.00	0.00
40.2	Audio, Video & Room Control Systems (AVI-SPL)	0.000	0.00	0.00	0.00	0.00	459,196.00	459,196.00	45,919.60	0.00	0.00	45,919.60	10%	413,276.20	2,295.99
40.3	Access Control & Video Management Systems	0.000	0.00	0.00	0.00	0.00	469,262.00	469,262.00	0.00	0.00	0.00	0.00	0%	469,262.00	0.00
41.0	Life Safety Systems														
41.1	Fire Alarm	0.000	0.00	0.00	0.00	0.00	79,194.00	79,194.00	7,919.40	3,959.70	0.00	11,879.10	15%	67,314.90	593.96
42.0	Allowances & Contingencies														
42.10	Remaining Owner Contingency	0.000	0.00	0.00	0.00	0.00	788,741.18	788,741.18	0.00	0.00	0.00	0.00	0%	788,741.18	0.00
42.11	ALLW #02 Additional signage at the Tax Office	0.000	0.00	0.00	0.00	0.00	2,092.14	2,092.14	2,092.14	0.00	0.00	2,092.14	100%	0.00	104.61
42.12	ALLW #10 Additional Flagpole	0.000	0.00	0.00	0.00	0.00	5,300.00	5,300.00	530.00	0.00	0.00	530.00	10%	4,770.00	26.50
42.13	ALLW #11 ASI #1 - Dias Elevation Change	0.000	0.00	0.00	0.00	0.00	12,270.00	12,270.00	0.00	0.00	0.00	0.00	0%	12,270.00	0.00
42.14	ALLW #15 RFI #70 - Additional Terrazzo	0.000	0.00	0.00	0.00	0.00	43,723.00	43,723.00	0.00	0.00	0.00	0.00	0%	43,723.00	0.00
42.15	ALLW #16 Controls at (4) County Buildings	0.000	0.00	0.00	0.00	0.00	57,118.00	57,118.00	14,850.68	0.00	0.00	14,850.68	26%	42,267.32	742.53



22523 Business Node Pay App #21 July 2024 (R0)

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CONTINUATION SHEET

AIA DOCUMENT G703 - Computerized

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 21

APPLICATION DATE: 7/1/2024

PERIOD TO: 7/31/2024

ARCHITECT'S PROJECT NO.: Multiple

A ITEM NO.	B DESCRIPTION	C EXHIBIT B VALUE	C CHANGE AMOUNT	C EXHIBIT C VALUE	C CHANGE AMOUNT	C EXHIBIT E SCHEDULED VALUE	C CHANGE AMOUNT	C EXHIBIT F SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	H % (G/C)	I BALANCE TO FINISH (C-G)	I RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
42.210	Remaining DAS / Cellular System	0.000	0.00	0.00	0.00	0.00	185,271.00	185,271.00	0.00	0.00	0.00	0.00	0%	185,271.00	0.00
42.211		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
43.0	Change Orders to Exhibit F														
43.1	Change Order No. 1	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
	NEW COURTHOUSE TOTALS	1,273,310.000	1,130,628.00	2,403,838.00	0.00	2,403,838.00	38,625,292.00	41,043,600.00	11,950,427.97	1,271,613.12	0.00	13,222,041.08	32%	27,821,558.92	362,034.80
	Contract Total	1,273,310.000	1,316,059.00	2,688,369.00	2,196,094.96	4,783,463.96	38,625,292.00	43,423,226.96	14,328,303.92	1,271,613.12	0.00	16,599,917.03	36%	27,823,308.92	362,034.80

Waller County Design Build Overview

Printed on 7/28/2024 at 1:05 PM

Date: 7/28/2024																			
Description	Original Contract Amount In	Amount Added In	Total Through	Amount Added In	Total Through	Amount Added In	Total Through	Amount Added In	Total Through	Amount Added In	Total Through	Amount Added In	Total Through	Amount Added In	Total Through	Amount Added In	Total Through	Amount Added In	Total Through
	Exhibit A 5/12/2021	Exhibit B 5/2/2022	Exhibit B 5/2/2022	Exhibit C 2/6/2023	Exhibit C 2/6/2023	Exhibit D 4/26/2023	Exhibit D 4/26/2023	Exhibit E 5/17/2023	Exhibit E 5/17/2023	Exhibit F 8/2/2023	Exhibit F 8/2/2023	Exhibit G 9/18/2023	Exhibit G 9/18/2023	Exhibit H 10/4/2023	Exhibit H 10/4/2023	Exhibit I 11/17/2023	Exhibit I 11/17/2023	Exhibit J 3/6/2024	Exhibit J 3/6/2024
Programming, Pre-Schematic, & Assessments																			
Programming, Pre-Schematic, & Assessments Costs	\$358,353.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PROGRAMMING & ASSESSMENTS TOTAL	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62	\$0.00	\$358,353.62
Maintenance Node																			
Maintenance Node Design Services	\$0.00	\$970,500.00	\$970,500.00	(\$14,478.00)	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00
Maintenance Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance Node Total	\$0.00	\$970,500.00	\$970,500.00	(\$14,478.00)	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00	\$0.00	\$856,024.00
BUSINESS NODE																			
Courthouse Design Services	\$0.00	\$1,273,310.00	\$1,273,310.00	\$1,130,528.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00
Courthouse Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Courthouse Total	\$0.00	\$1,273,310.00	\$1,273,310.00	\$1,130,528.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$0.00	\$2,403,838.00
Swing Space Design Services	\$0.00	\$0.00	\$0.00	\$184,531.00	\$184,531.00	\$0.00	\$184,531.00	\$0.00	\$184,531.00	\$0.00	\$184,531.00	\$0.00	\$184,531.00	\$0.00	\$184,531.00	\$0.00	\$184,531.00	\$0.00	\$184,531.00
Swing Space Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,825,812.00	\$1,825,812.00	\$0.00	\$1,825,812.00	\$0.00	\$1,825,812.00	\$0.00	\$1,825,812.00	\$0.00	\$1,825,812.00	\$0.00	\$1,825,812.00
Swing Space Change Order # 001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,475.85	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85
Swing Space Change Order # 001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,475.85	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85
Swing Space Change Order # 001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,878.13	\$112,878.13
Swing Space Total	\$0.00	\$0.00	\$0.00	\$184,531.00	\$184,531.00	\$0.00	\$184,531.00	\$1,825,812.00	\$1,825,812.00	\$177,475.85	\$177,475.85	\$177,475.85	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85	\$112,878.13	\$112,878.13
Business Node Total	\$0.00	\$1,273,310.00	\$1,273,310.00	\$1,130,528.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$1,825,812.00	\$1,825,812.00	\$177,475.85	\$177,475.85	\$177,475.85	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85	\$112,878.13	\$112,878.13
Business Node YTDs	\$0.00	\$1,273,310.00	\$1,273,310.00	\$1,130,528.00	\$2,403,838.00	\$0.00	\$2,403,838.00	\$1,825,812.00	\$1,825,812.00	\$177,475.85	\$177,475.85	\$177,475.85	\$177,475.85	\$0.00	\$177,475.85	\$0.00	\$177,475.85	\$112,878.13	\$112,878.13
Judicial Node																			
Judicial Tower Design Services	\$0.00	\$3,572,550.00	\$3,572,550.00	\$2,015,777.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00
Judicial Tower Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Judicial Node Total	\$0.00	\$3,572,550.00	\$3,572,550.00	\$2,015,777.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00	\$0.00	\$5,588,327.00
Macerator, Host, & Valve																			
Macerator, Host, & Valve Design Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Macerator, Host, & Valve Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Macerator, Host, & Valve Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 Upgrades & Modular Building																			
500 Upgrades & Modular Building Design Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 Upgrades & Modular Building Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 Upgrades & Modular Building Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Design Build Contract Total	\$358,353.62	\$5,816,360.00	\$6,174,713.62	\$3,116,306.00	\$9,291,019.62	\$264,316.00	\$9,555,335.62	\$1,825,812.00	\$11,481,147.62	\$177,475.85	\$11,658,623.47	\$233,948.97	\$11,892,572.44	\$38,639,762.00	\$50,477,368.44	\$230,921.00	\$50,708,289.44	\$112,878.13	\$50,821,167.57



22523 Business Node Pay App #21 July 2024 (R0)

Printed 7/29/2024 1:04 PM

CONTINUATION SHEET

AIA DOCUMENT G703 - Computerized

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 21

APPLICATION DATE: 7/1/2024

PERIOD TO: 7/31/2024

ARCHITECT'S PROJECT NO.: Multiple

A ITEM NO.	B DESCRIPTION	C EXHIBIT B VALUE	C CHANGE AMOUNT	C EXHIBIT C VALUE	C CHANGE AMOUNT	C EXHIBIT E SCHEDULED VALUE	C CHANGE AMOUNT	C EXHIBIT F SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D O R E)	G TOTAL COMPLETED AND STORED TO DATE (D+E+F)	H % (G/C)	I BALANCE TO FINISH (C-G)	I RETAINAGE
									FROM PREV APPLICATIONS (D+E)	THIS PERIOD					
42.16	ALLW #17 ASI #2 Roller Shades & Deal Trays	0.000	0.00	0.00	0.00	0.00	5,618.00	5,618.00	0.00	0.00	0.00	0.00	0%	5,618.00	0.00
42.17	ALLW #18 RFI #67 Restroom Buildout	0.000	0.00	0.00	0.00	0.00	101,304.00	101,304.00	0.00	0.00	0.00	0.00	0%	101,304.00	0.00
42.18	ALLW #20 RFI #60- Add redundancy fiber conduit	0.000	0.00	0.00	0.00	0.00	37,600.00	37,600.00	18,800.00	0.00	0.00	18,800.00	50%	18,800.00	940.00
42.19	ALLW #25 ASI #3 Ground Transformer	0.000	0.00	0.00	0.00	0.00	209,150.00	209,150.00	0.00	0.00	0.00	0.00	0%	209,150.00	0.00
42.20	ALLW #26 Added Testats at Community Center	0.000	0.00	0.00	0.00	0.00	4,153.68	4,153.68	0.00	0.00	0.00	0.00	0%	4,153.68	0.00
42.21	ALLW #29 ASI #5 Added terrazzo county seal	0.000	0.00	0.00	0.00	0.00	32,015.00	32,015.00	0.00	0.00	0.00	0.00	0%	32,015.00	0.00
42.22		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.50	Remaining Design/Builder Contingency	0.000	0.00	0.00	0.00	0.00	603,157.78	603,157.78	0.00	0.00	0.00	0.00	0%	603,157.78	0.00
42.51	ALLW #21 RFI #42 - Lobby Window Discrepancy	0.000	0.00	0.00	0.00	0.00	1,286.00	1,286.00	0.00	0.00	0.00	0.00	0%	1,286.00	0.00
42.52	ALLW #22 ASI #2 - Revised dias & plumbing	0.000	0.00	0.00	0.00	0.00	62,015.00	62,015.00	0.00	0.00	0.00	0.00	0%	62,015.00	0.00
42.53	ALLW #23 ASI #3 oil separator & roof drains changes	0.000	0.00	0.00	0.00	0.00	52,023.00	52,023.00	20,809.20	2,601.15	0.00	23,410.35	45%	28,612.65	1,170.52
42.54	ALLW #24 RFI #27 - Door Hardware Changes	0.000	0.00	0.00	0.00	0.00	38,216.00	38,216.00	0.00	0.00	0.00	0.00	0%	38,216.00	0.00
42.55	ALLW #27 ASI #4 Add wood trim around columns	0.000	0.00	0.00	0.00	0.00	34,623.00	34,623.00	0.00	0.00	0.00	0.00	0%	34,623.00	0.00
42.56	ALLW #28 ASI #5 Enlarged Site Ramps	0.000	0.00	0.00	0.00	0.00	46,598.28	46,598.28	0.00	0.00	0.00	0.00	0%	46,598.28	0.00
42.57	ALLW #31 RFI #91 VAV Clarification	0.000	0.00	0.00	0.00	0.00	6,479.98	6,479.98	0.00	0.00	0.00	0.00	0%	6,479.98	0.00
42.58	ALLW #32 Storefront changes @ elevations B.D. & E	0.000	0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00	0.00	0.00	0.00	0%	40,000.00	0.00
42.59	ALLW #33 Temp sidewalks	0.000	0.00	0.00	0.00	0.00	8,720.00	8,720.00	0.00	0.00	0.00	0.00	0%	8,720.00	0.00
42.60		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.100	Remaining County Seal Allowance	0.000	0.00	0.00	0.00	0.00	14,012.00	14,012.00	0.00	0.00	0.00	0.00	0%	14,012.00	0.00
42.101	ALLW #30 County Seal, Cast Bronze	0.000	0.00	0.00	0.00	0.00	35,988.00	35,988.00	0.00	0.00	0.00	0.00	0%	35,988.00	0.00
42.110	Asbestos Abatement Allowance	0.000	0.00	0.00	0.00	0.00	50,223.00	50,223.00	0.00	0.00	0.00	0.00	0%	50,223.00	0.00
42.111	ALLW #01 Abatement of roof flashing	0.000	0.00	0.00	0.00	0.00	0.00	14,470.00	14,470.00	0.00	0.00	14,470.00	100%	0.00	723.50
42.112	ALLW #12 - Additional Air Monitoring	0.000	0.00	0.00	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00	0.00	7,000.00	100%	0.00	350.00
42.113	ALLW #19 - Owner Notification Fee	0.000	0.00	0.00	0.00	0.00	3,307.00	3,307.00	3,307.00	0.00	0.00	3,307.00	100%	0.00	165.35
42.114		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.120	Remaining Existing Foundation Conflict	0.000	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0%	25,000.00	0.00
42.121		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.130	Remaining Overhead Support for Cleaning	0.000	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0%	20,000.00	0.00
42.131		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.140	Remaining Mock-up Allowance	0.000	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0%	25,000.00	0.00
42.141		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.150	Remaining Decorative Bollard Allowance	0.000	0.00	0.00	0.00	0.00	-6,400.00	-6,400.00	0.00	0.00	0.00	0.00	0%	-6,400.00	0.00
42.151	ALLW #3 Contract Decorative Bollards	0.000	0.00	0.00	0.00	0.00	29,400.00	29,400.00	2,940.00	0.00	0.00	2,940.00	10%	26,460.00	147.00
42.160	Remaining Permit Comment	0.000	0.00	0.00	0.00	0.00	59,053.00	59,053.00	0.00	0.00	0.00	0.00	0%	59,053.00	0.00
42.161	ALLW #13 = ASI 1 Changes per City (Civil)	0.000	0.00	0.00	0.00	0.00	40,947.00	40,947.00	30,710.25	2,866.29	0.00	33,576.54	82%	7,370.48	1,678.83
42.162		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.170	Remaining Relocate Memorial Tree	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.171	Contract Reallocate, store, maintain, and replant	0.000	0.00	0.00	0.00	0.00	10,000.00	10,000.00	5,000.00	0.00	0.00	5,000.00	50%	5,000.00	250.00
42.180	Remaining Water Meter / Backflow	0.000	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0%	25,000.00	0.00
42.181		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.190	Remaining Paving repairs Allowance	0.000	0.00	0.00	0.00	0.00	213,050.00	213,050.00	0.00	0.00	0.00	0.00	0%	213,050.00	0.00
42.191		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
42.200	Remaining DAS / ERRCS Allowance	0.000	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0%	50,000.00	0.00
42.201		0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00

CONTINUATION SHEET

Page 2 of 2

Application and Certification for Payment, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 5

Application Date : 07/30/24

To: 07/31/24

Architect's Project No.: TBD

Invoice # : 12464

Contract : 23543. Waller County 506 Upgrades & Modular Building

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	J Retainage
			From Previous Application (D+E)	This Period In Place					
1	BSW Design Fees	203,800.00	82,647.50	16,090.00	0.00	98,737.50	48.45%	105,062.50	0.00
2	506 Reimbursable Allowance (per Exhibit J)	10,000.00	57.62	116.58	0.00	174.20	1.74%	9,825.80	0.00
3	Preconstruction Services (per Exhibit G)	7,500.00	3,041.25	708.75	0.00	3,750.00	50.00%	3,750.00	0.00
4	OH&P	9,621.00	3,902.20	908.30	0.00	4,810.50	50.00%	4,810.50	0.00
5	Construction	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
Grand Totals		230,921.00	89,648.57	17,823.63	0.00	107,472.20	46.54%	123,448.80	0.00

APPLICATION AND CERTIFICATE FOR PAYMENT

Invoice #: 12464

To Owner: Waller County
836 Austin Street, Suite 103Project: 23543, Waller County 506 Upgrades &
Modular Building

Application No.: 5

Distribution to:
☐ Owner
☐ Architect
☐ Contractor

Hempstead, TX 77445

Period To: 7/31/2024

From Contractor: SEDALCO, INC.
4100 Fossil Creek Blvd.
Fort Worth, TX 76137

Via Architect: Brinkley Sargent Wiginton Arch

Project Nos: TBD

Contract For: New Construction

Contract Date: 11/7/2023

CONTRACTOR'S APPLICATION FOR PAYMENTApplication is made for payment, as shown below, in connection with the Contract.
Continuation Sheet is attached.

1. Original Contract Sum	\$230,921.00
2. Net Change By Change Order	\$0.00
3. Contract Sum To Date	\$230,921.00
4. Total Completed and Stored To Date	\$107,472.20
5. Retainage:	
a. 0.00% of Completed Work	\$0.00
b. 0.00% of Stored Material	\$0.00
Total Retainage	\$0.00
6. Total Earned Less Retainage	\$107,472.20
7. Less Previous Certificates For Payments	\$89,648.57
8. Current Payment Due	\$17,823.63
9. Balance To Finish, Plus Retainage	\$123,448.80

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
Net Changes By Change Order	\$0.00	

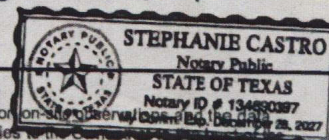
The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: SEDALCO, INC.

By: [Signature] Date: 7/30/24

State of: Texas
 Subscribed and sworn to before me this 30th
 Notary Public: [Signature]
 My Commission expires: 12/26/27

County of: Tarrant
 day of July 2024

**ARCHITECT'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the above application, the Architect certifies to the best of the Architect's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$17,823.63

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT: Charles L. Goodman
 By: [Signature] Date: 8/1/2024

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

APPROVED DANNY ROTHE WC/BF/CM 8/1/2024 [Signature]

WALLER COUNTY 2025 HOLIDAY SCHEDULE

NEW YEARS DAY	WEDNESDAY, JANUARY 1
MARTIN LUTHER KING DAY	MONDAY, JANUARY 20
PRESIDENT'S DAY	MONDAY, FEBRUARY 17
GOOD FRIDAY	FRIDAY, APRIL 18
MEMORIAL DAY	MONDAY, MAY 26
JUNETEENTH	THURSDAY, JUNE 19
INDEPENDENCE DAY	FRIDAY, JULY 4
LABOR DAY	MONDAY, SEPTEMBER 1
COUNTY FAIR HOLIDAY	FRIDAY, OCTOBER 3
VETERANS DAY	TUESDAY, NOVEMBER 11
THANKSGIVING	THURSDAY, NOVEMBER 27 FRIDAY, NOVEMBER 28
CHRISTMAS	WEDNESDAY, DECEMBER 24 THURSDAY, DECEMBER 25
NEW YEARS EVE	WEDNESDAY, DECEMBER 31



Imposition of Optional Fees Calendar Year (CY) 2025

INSTRUCTIONS: All counties must complete and return this form to the TxDMV via email at:
DMV_OptionalCountyFeeUpdates@TxDMV.gov

Please submit at your earliest convenience, but no later than **September 1, 2024**.

COUNTY NAME: _____

SELECT ONLY ONE OPTION BELOW:

☐ **OPTION A – No change. This county will charge the same fees in CY 2025.** 
Submit this form to TxDMV. A copy of a commissioners court order is NOT required.

OR

☐ **OPTION B – The commissioners court has approved fee changes for CY 2025.**
Enter amounts for each fee, even those that did not change. Enter zero (0), if necessary.
CY 2025 fees to be collected by your county:

Road and Bridge Fee: \$ _____

Child Safety Fee: \$ _____

Transportation Project Fee (applicable to
Bexar, Brazos, Cameron, El Paso, Hidalgo
and Webb counties only): \$ _____

Total fee amount to be collected in CY 2025: \$ _____

For OPTION B, submit this form and a copy of the commissioners court order to TxDMV.

We appreciate your response. Thank you.

Unclaimed Property Capital Credits for Counties

GLENN HEGAR

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

FOR MORE INFORMATION, VISIT OUR WEBSITE AT
comptroller.texas.gov

FOR INFORMATION ON UNCLAIMED PROPERTY, SEE
comptroller.texas.gov/up

How are funds divided among counties?

- Electric cooperatives report unclaimed capital credits and the county of service from which they originated.
- Electric Cooperatives must use the numeric Federal Information Processing Standard (FIPS) county code of the service address. This code must be entered in the country code field of the remittance report.
- A county may or may not receive funds in a given year.

Who qualifies?

- Any county can request a portion of these funds.
- The county must follow instructions in Local Government Code, Section 381.004 to request funds.
- The commissioners court is the primary governing body and ultimate decision-making authority on the legitimacy of fund requests.

General uses of capital credits

The county commissioners court may use capital credits to develop and administer a program:*

- for state or local economic development.
- for small or disadvantaged business development.
- to stimulate, encourage and develop business location and commercial activity in the county.
- to promote or advertise the county and its vicinity or conduct a solicitation program to attract conventions, visitors and businesses.
- to improve the extent to which women and minority businesses are awarded county contracts.
- to support comprehensive literacy programs that benefit county residents.
- for the encouragement, promotion, improvement and application of the arts
- to support a children's advocacy center

* Review Local Government Code, Section 381.004 before starting a program.

For questions on Capital Credits, contact our Holder Education and Reporting section at up.holder@cpa.texas.gov or 800-321-2274, option 2.

In conjunction with Local Government Code, Section 381.004, Texas Property Code, Section 74.602 authorizes the Texas Comptroller of Public Accounts (Comptroller's office) to allocate a portion of the unclaimed capital credits received from electric cooperatives back to the counties in the cooperatives' service area.

What are unclaimed capital credits?

Electric cooperatives that have lost contact with a previous customer sometimes report capital credits to the Comptroller's office as unclaimed property. Texas law allows counties to claim a portion of unclaimed capital credits originating from their county and use them for specific programs.

UNCLAIMED PROPERTY CAPITAL CREDITS FOR COUNTIES

How to request capital credits

The county judge and/or commissioners court must complete and submit the **form below**.

- The form must be signed by a representative of the commissioners court or the county judge.
- The form must include the complete name, address and federal tax identification number of the commissioners court. Funds will be paid directly to the court.

COUNTY REQUEST FOR CAPITAL CREDITS

County Name _____ County FEIN _____

Authorized by ☐ Judge ☐ Commissioners Court

Name of County Judge _____ Approved Date _____

SEND THE REQUESTED FUNDS TO:

Address _____ City _____ State _____ Zip _____

I acknowledge that the purpose of the funds complies with provisions of Texas Local Government Code, Section 381.004.

Name (printed) _____ Title _____

Signature _____ Date _____

Email Address _____ Phone _____

Submit signed and completed form by either mail, email or fax by July 31, 2024.

Mail Texas Comptroller of Public Accounts
Unclaimed Property Division
Holder Education and Reporting section
P.O. Box 12019
Austin, Texas 78711-2019

Email up.holder@cpa.texas.gov
Fax 512-463-3569

FOR COMPTROLLER'S USE ONLY: We are authorized to release ____% of the total amount available to your county. We will send a \$_____ payment to the address provided above. By requesting funds, you have certified that they will be used in compliance with the provisions of Texas Local Government Code, Section 381.004.

Comptroller's Representative _____ Date _____

This publication is intended as a general guide and not as a comprehensive resource on the subjects covered.

It is not a substitute for legal advice.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling **800-252-1382**, or by sending a fax to **512-475-0900**.

UNCLAIMED PROPERTY CAPITAL CREDITS FOR COUNTIES

Item 42.

How to request capital credits

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- The form must include the complete name, address and federal tax identification number of the commissioners court.
Funds will be paid directly to the court.

COUNTY REQUEST FOR CAPITAL CREDITS

County Name WALLER County FEIN [REDACTED]

Authorized by ☒ Judge ☐ Commissioners Court

Name of County Judge CARBETT "TREY" J. DUHON III Approved Date 8-1-24

SEND THE REQUESTED FUNDS TO:

Address 425 FM 1488, STE 106 City HEMPSTEAD State TX Zip 77445

I acknowledge that the purpose of the funds complies with provisions of Texas Local Government Code, Section 381.004.

Name (printed) CARBETT "TREY" J. DUHON III Title County Judge

Signature [Signature] Date 8-1-24

Email Address t.duhon@wallercounty.us Phone 979-826-7700

Submit signed and completed form by either mail, email or fax by July 31, 2024.

Mail Texas Comptroller of Public Accounts
Unclaimed Property Division
Holder Education and Reporting section
P.O. Box 12019
Austin, Texas 78711-2019

Email up.holder@cpa.texas.gov
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