

**DeWITT COUNTY, TEXAS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

*For the year ended September 30, 2011*

Issued By  
County Auditor's Office

Carrie Rea  
County Auditor

**DeWITT COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended September 30, 2011*

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## **INTRODUCTORY SECTION**

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**Carrie Rea**  
**DEWITT COUNTY AUDITOR**

January 27, 2012

Honorable District Judges  
Honorable County Judge  
Honorable County Commissioners  
DeWitt County, Texas

The County Auditor's Office is pleased to present the Comprehensive Annual Financial Report (CAFR) of DeWitt County, Texas (the "County"), for the fiscal year ended September 30, 2011. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included. This report was prepared in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants, and is in compliance with V.T.C.A., Local Government Code Section 114.025.

The County's financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information have been audited by Harrison, Waldrop and Uherek, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, for the fiscal year ended September 30, 2011, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based upon the audit, the independent auditors concluded that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2011, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the Independent Auditors' Report.

**PROFILE OF DeWITT COUNTY**

On March 24, 1846, the County of DeWitt was legally created from Gonzales, Goliad, and Victoria Counties and named for its colonizer, Green B. DeWitt. The County is centrally located on the low and rolling coastal plains of Texas and within 100 miles of San Antonio, Austin, and Corpus Christi. Most of DeWitt County is divided into farms and ranches and is drained by the Guadalupe River and its tributaries. The County is located in southeastern Texas on the Coastal plain about midway between the southern and eastern extremities of the Texas Gulf Coast.

The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, two members elected every two years. The County Judge is elected at large to serve a four-year term.

The Commissioners Court sets the tax rates, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget. The Commissioners Court is also responsible for development of policies and orders, approving financial commitments, and appointment of various department heads. The management and leadership provided by members of the Commissioner's Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing, and approving" all disbursements from County funds prior to their submission to the Commissioner's Court for approval. In addition, the County's internal control structure is designed to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted government accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

The County provides a full range of services. The County provides many services not ordinarily provided by any other entity or government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, district attorney, clerks of the courts, sheriff, jail, security and emergency management, and court bailiffs. Other functions performed by the County include the construction and maintenance of roads and bridges, either independently or in cooperation with other entities, administration of public health services, assistance to indigents, and the provision of juvenile, health, education, and welfare services involving the care and correction of dependent or delinquent children as well as property tax collections for all taxing agencies within the County.

The annual budget serves as the foundation for the County's financial planning and control. The County Judge posts budget hearings annually, with the final budget approved by the Commissioners Court following the hearings. The final budget includes contingency line items. Most appropriated budgets are prepared on a fund, department, and category basis. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the line-item level within an individual fund. Commissioners Court may amend the original budget under conditions prescribed by Texas Local Government Code, Section 111.010. Budget-to-actual comparisons are provided in this report for each governmental fund for which an appropriated budget has been adopted.

Various potential component units were evaluated to determine whether they should be included in the County's reporting entity because of the significance of their operational and financial relationship with the County. Based upon standards established by the Governmental Accounting Standards Board (see Note 1 to the financial statements), one component unit has been included in this year's report, the DeWitt County Drainage District No. 1. The DeWitt County Drainage District No. 1 is discretely presented (not considered part of the primary government of the County) for several reasons, but mainly because the entity does not have the same governing body as the County and does not provide services exclusively to the County. The District's officers are appointed by the DeWitt County Commissioners Court.

## **FACTORS AFFECTING FINANCIAL CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment in which DeWitt County operates.

Currently, as you well know, the US economy is in a recession which has impacted all regions in the US. This economic impact will vary among states. The Dallas Fed reports that economic conditions in Texas remain weak, but stable; in addition, companies are not expecting conditions to improve in the near term. Consequently, employment levels remain stagnant and many firms are implementing hiring freezes. The unemployment rate in DeWitt County at year-end stood at just under 8%.

The Texas economy, the world's 12<sup>th</sup> largest, continues to fare better than most other States. With Texas' mix of industries and a housing price bubble not as severe as other parts of the nation, Texas should have more resistance to, but not immunity from, recessionary conditions. Economists are predicting that Texas economy will be negatively affected through Fiscal Year 2012 before regaining economic momentum. Recessions often take longer to trickle down to local governments; in part because it takes time for the sales and property tax revenue on which municipalities depend to catch up with a depressed economy. DeWitt County's diverse economy has proven more stable than many, but our community is not immune to the current recession and challenges resulting from such.

**Local Economy** - Over the previous year, the incorporated towns within DeWitt County have seen considerable increases in sales tax remittance which is a strong indicator of business activity. Much of the increased activity is supported by the ongoing oil and gas exploration in the Eagle Ford Shale formation that runs through the middle and western part of the County. As the FY2012 budget year commenced, DeWitt County averaged 25 active oil and gas rigs operating in the county. With a well generally costing \$8 million to drill and complete and each rig completing a well in an average of 30 days, the amount of money being spent monthly in search of oil and natural gas liquids in the County is approaching \$200 million per month. The direct impact is shown in Cuero's sales tax receipts which have increased an average of \$200,000 per month (in the last quarter) from last year's average of \$90,000 in the same period. With up to 200 direct and indirect jobs attributable to each rig running, it is easy to see why there are four hotels with up to 246 rooms in the development phase of construction in Cuero. There is also a 190 unit residential subdivision presently under construction in the City. More residential construction is likely to occur over the next several years as the Eagle Ford Shale is developed and mid-stream industrial development occurs.

Principal cities in the County are:

**CUERO** - which is the County Seat and proud to have the Courthouse building situated within the heart of the County. Principal employers include the Texas Department of Corrections Stevenson Unit, the local school district, the community hospital, and various retail department stores. The District Headquarters of the Texas Department of Highways and Public Transportation is located in the DeWitt Industrial Park.

**YOAKUM** - is located on the line dividing DeWitt and Lavaca Counties. Yoakum's agri-business is ranching, farming, dairy farming, pecans, and fruit orchards. Primary industry includes area meatpacking and processing plants and several leather manufacturers.

**YORKTOWN** - is located in the western part of the County. Yorktown was named for one of its founders, Captain John York. Yorktown's agri-business includes farming and ranching. Oil and gas exploration also contributes to the local economy.

**Long-Term Financial Planning** - The continuing development of the Eagle Ford Shale has impacted the County rural road system in what are currently immeasurable ways. Road and bridge expenditures have been focused on maintaining a safe environment for the rural residents, school buses, EMS, and rural mail carriers while accommodating the rig traffic. Traffic counts undertaken by TXDOT indicate that the state road system is experiencing up to 2.5 times more traffic than the previous year on the arteries

leading into DeWitt County. There is a strong suspicion that county road needs could exceed \$100,000 per mile to rebuild to standards which could support the increased traffic of overweight loads. The Commissioner's Court has hired an engineering firm to quantify the current and future financial needs and expects the results of the impact study to be available for the workshop sessions on the FY2013 budget. A combination of voluntary contracts with major oil companies to support ongoing road repair needs combined with higher ad valorem tax receipts may not be sufficient to meet the long-term needs of the rural road system. The county judge anticipates the need to make changes in state law which would redirect severance taxes or other dollars back to the County to repair the damages in the long term without using bonded indebtedness, if at all possible.

**Accounting System and Internal Controls** - In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

**Budgetary Controls** - The County maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budgets approved by the County Judge and Commissioners Court. The level of budgetary control includes expenditures that cannot legally exceed the appropriated amount and is established by department within an individual governmental fund.

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeWitt County, Texas, for its comprehensive annual financial report for the fiscal year ended September 30, 2010. This was the 29<sup>th</sup> consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the CAFR could not have been accomplished without the efficient and dedicated efforts of the staff of the County Auditor's Office. We express our appreciation to all the members of the office who assisted in and contributed to its preparation. We would also like to thank the accounting firm of Harrison Waldrop & Uherek, LLP for sharing their knowledge and extending their cooperation and support to the County Auditor's Office.

Respectfully submitted,



Carrie Rea  
DeWitt County Auditor



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

DeWitt County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2010

A Certificate of Achievement for Excellence in Financial  
Reporting is presented by the Government Finance Officers  
Association of the United States and Canada to  
government units and public employee retirement  
systems whose comprehensive annual financial  
reports (CAFRs) achieve the highest  
standards in government accounting  
and financial reporting.



*Linda C. Sandson*

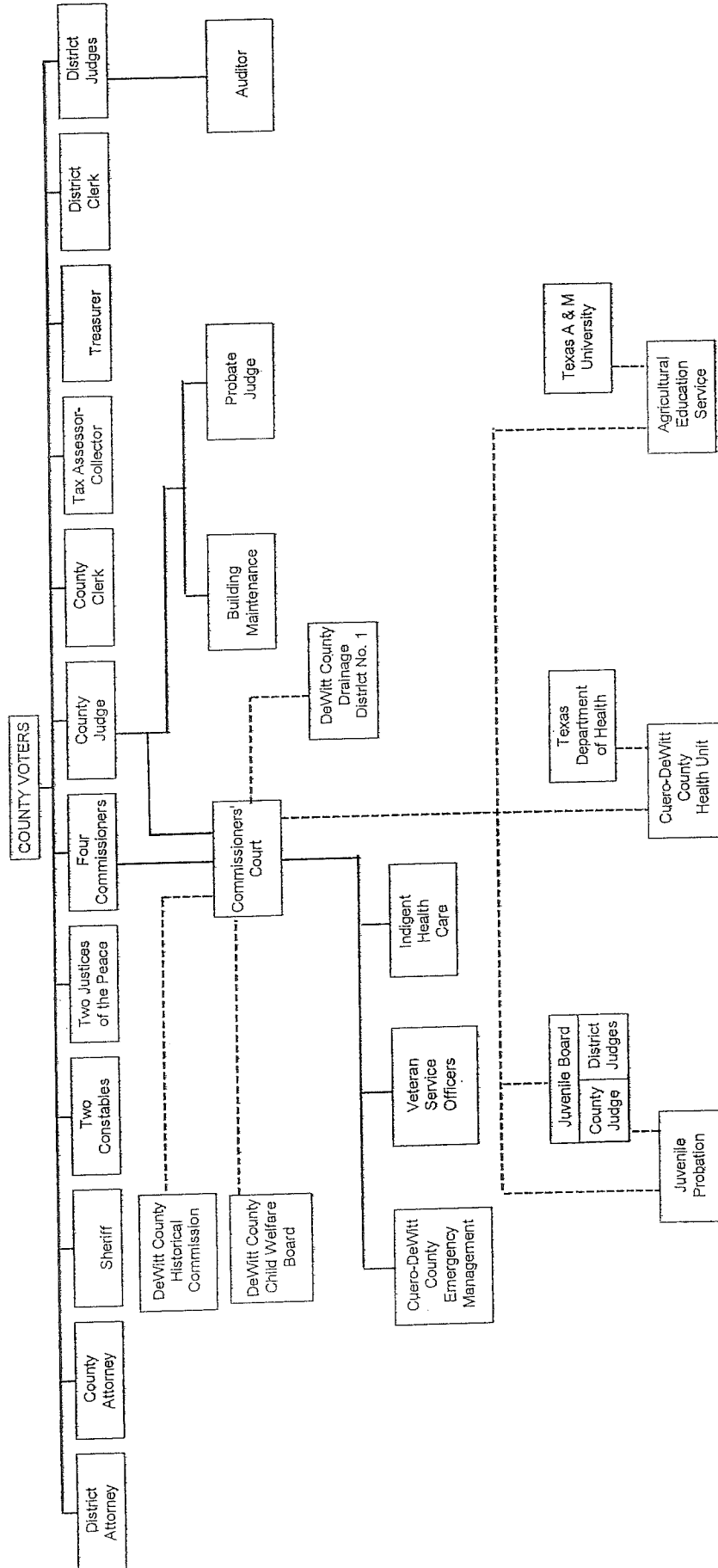
President

*Jeffrey R. Egan*

Executive Director



# DeWITT COUNTY ORGANIZATION



**DeWITT COUNTY, TEXAS**  
*DIRECTORY OF PRINCIPAL OFFICIALS*  
September 30, 2011

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**ELECTED**

Daryl L. Fowler

County Judge

Curtis G. Afflerbach  
James B. Pilchick, Sr.  
John C. Oliver  
Donald R. Kuecker

Commissioner, Precinct No. 1  
Commissioner, Precinct No. 2  
Commissioner, Precinct No. 3  
Commissioner, Precinct No. 4

Raymond H. Reese  
Natalie Carson  
Susan C. Dreyer  
Peggy M. Ledbetter

County Attorney  
County Clerk  
County Tax Assessor-Collector  
County Treasurer

Jode C. Zavesky  
Peggy Mayer  
George W. Robinson  
Billy J. Beldin  
Steven A. Wehlmann

Sheriff  
Justice of the Peace, Precinct No. 1  
Justice of the Peace, Precinct No. 2  
Constable, Precinct No. 1  
Constable, Precinct No. 2

Michael Sheppard  
Tabeth M. Gardner

District Attorney  
District Clerk

Joseph P. Kelly  
Kemper Stephen Williams  
Skipper Koetter

24th Judicial District Judge  
135th Judicial District Judge  
267th Judicial District Judge

**APPOINTED**

Carrie Rea  
Ernest E. Sertuche  
Kris Martin  
David Dodge

County Auditor  
Chief Juvenile Probation Officer  
IHC Coordinator / Veterans Service Officer  
Emergency Management Coordinator

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## **FINANCIAL SECTION**





CERTIFIED PUBLIC ACCOUNTANTS  
101 S. MAIN, SUITE 400  
VICTORIA, TEXAS 77901-8142

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HAMILTON H. REDMON, CPA  
DENNIS C. CIHAL, CPA  
ERIC L. KUCERA, CPA  
CLAYTON P. VAN PELT, CPA  
ROBERT W. SCHAAR, CPA  
MELISSA M. TERRY, CPA

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## INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and Members  
of the Commissioners' Court  
DeWitt County, Texas

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of September 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 33 through 34, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2012, 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 grants. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Honorable County Judge and Members  
of the Commissioners' Court

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

*Harrison, Waldrop & Whaley, LLP*

January 27, 2012

The discussion and analysis of the financial performance of DeWitt County, Texas (the "County"), provides an overview of the County's financial activities for the year ended September 30, 2011. The discussion and analysis should be read in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to those financial statements.

## **FINANCIAL HIGHLIGHTS**

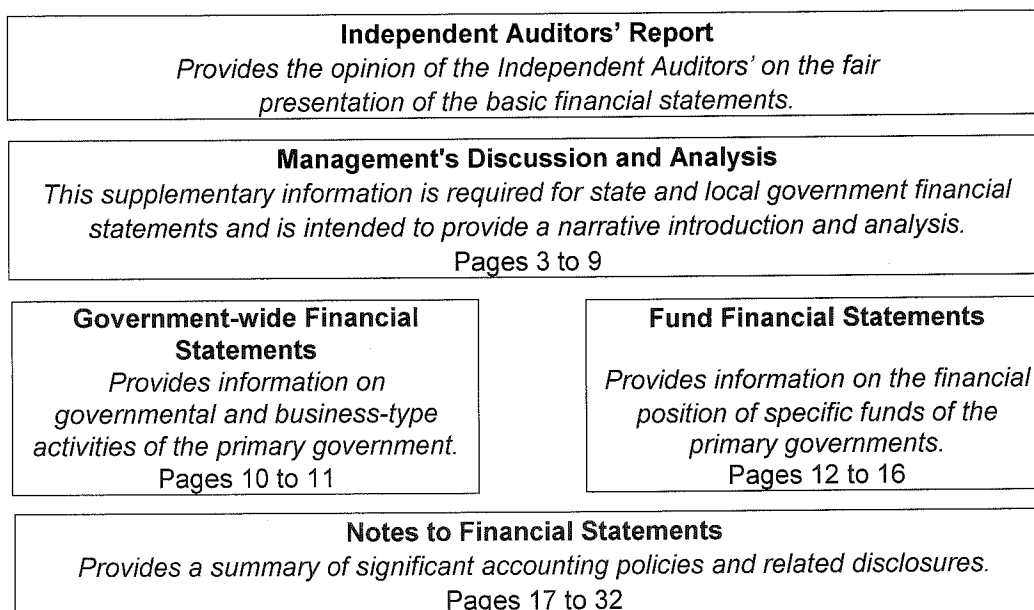
- The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2011, by \$21,021,647. Of this amount \$9,722,249 is available to meet the County's ongoing obligations to citizens and creditors.
- At September 30, 2011, the County's governmental funds reported combined ending fund balances of \$10,595,411. The amount available for governmental discretion (unreserved fund balance) is \$9,817,876.
- At September 30, 2011, unreserved fund balance for the General Fund was \$4,737,330 or 76% of total General Fund expenditures and planned transfers.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial reporting model instituted by Governmental Accounting Standards Board Statement 34 (GASB 34) seeks to improve operational accountability by highlighting an overall picture that was lost in the detail of fund accounting. Instead of focusing on aggregations of similar individual funds GASB 34 introduced government-wide financial statements, which present the government as a single unified entity.

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) notes to financial statements, and 4) the single audit section. This report also contains other required supplementary information in addition to the basic financial statements.

### **Organization and Flow of Financial Section Information**





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## OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

**Government-wide financial statements.** The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the fiscal year. All changes in net assets 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).

These financial statements present the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, judicial, public works (public safety, transportation, and buildings), and health and welfare.

The government-wide financial statements include not only the County itself (known as the *primary government*) but also the component unit of DeWitt County Drainage District No.1.

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

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as a *balance 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 several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and the Debt Service Fund, which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining and individual statements and schedules following the required supplementary information.

The County adopts an annual appropriated budget for its General Fund, the Road and Bridge Special Revenue Funds, the Indigent Health Care Fund, and the Debt Service Fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget and is located on page 33 of this report. Budget comparisons are presented for the Debt Service Fund, the Road and Bridge Special Revenue Funds, and the Indigent Health Care Special Revenue Fund and are located on pages 59 through 68 of this report.

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## OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

**Notes to financial statements.** The notes provide additional information that is essential to 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* concerning the County's General Fund's budgetary comparison schedule. Required supplementary information can be found on pages 33 and 34 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 35 through 71 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$21,021,647 at the close of the fiscal year.

DeWitt County, Texas			
Net Assets			
	Governmental Activities		
	2011	2010	Change
Current assets	\$12,132,777	\$10,469,516	16%
Capital assets (net)	21,008,028	21,144,801	-1%
Other non-current assets	265,376	284,776	-7%
Total Assets	33,406,181	31,899,093	5%
Current liabilities	1,084,744	1,077,387	1%
Long-term liabilities	11,299,790	11,822,188	-4%
Total Liabilities	12,384,534	12,899,575	-4%
Net Assets:			
Investment in capital assets, net of related debt	10,497,054	10,228,078	3%
Restricted	802,344	658,010	22%
Unrestricted	9,722,249	8,113,430	20%
Total Net Assets	\$21,021,647	\$18,999,518	11%

The County's unrestricted net assets (\$9,722,249) represent 46% of the County's net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The County's investment in capital assets (e.g., land, buildings, improvements, machinery, and equipment), less any related debt used to acquire those assets represents the largest portion of net assets, 54%. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Currently, the County is in the final phase of the jail expansion project which includes the remodeling of the original jail building. Although the County's investment in its capital assets is reported net of related debt, it should be noted that 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. The County has restricted net assets of \$802,344 (debt service), which represent resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, the County is able to report a positive balance in net assets for the government as a whole. Its overall financial position has improved from the prior year.

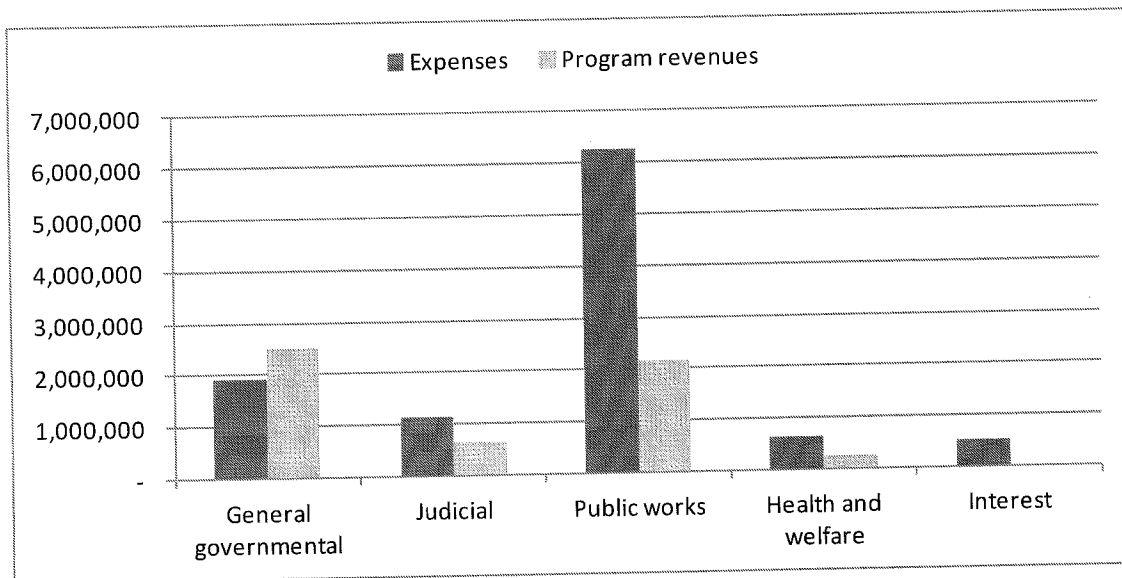
	<b>Governmental Activities</b>		
	<u>2011</u>	<u>2010</u>	<u>Change</u>
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$ 4,417,380	\$ 2,574,434	72%
Operating grants and contributions	1,124,405	664,011	69%
General revenues:			
Property taxes	6,770,107	7,221,080	-6%
Other	146,179	130,427	12%
<b>Total Revenues</b>	<u>12,458,071</u>	<u>10,589,952</u>	18%
<b>EXPENSES</b>			
General governmental	1,928,925	1,611,328	20%
Judicial	1,128,817	1,044,290	8%
Public works	6,244,867	5,449,821	15%
Health and welfare	635,485	631,618	1%
Interest	497,848	564,367	-12%
<b>Total Expenses</b>	<u>10,435,942</u>	<u>9,301,424</u>	12%
Change in net assets	2,022,129	1,288,528	57%
<b>Net Assets - Beginning</b>	<u>18,999,518</u>	<u>17,710,990</u>	7%
<b>Net Assets - Ending</b>	<u>\$21,021,647</u>	<u>\$18,999,518</u>	11%

## GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

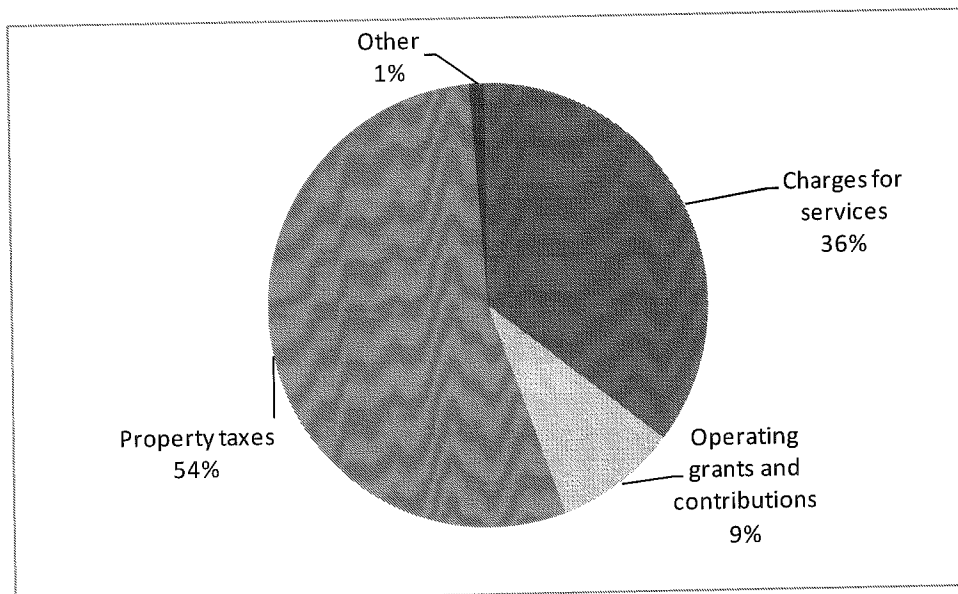
**Governmental activities.** Governmental activities increased the County's net assets by \$1,651,835, thereby accounting for 100% of the total growth in the net assets of the County. Key elements of this change are as follows:

- The current year change in net assets is 28% or \$363,317 higher than the prior year's change of \$1,288,518. Oil and gas activity in the County accounted for a large portion of this increase with income from pipeline crossings and road agreements of approximately \$1,075,000.
- Property tax revenue decreased by 6% from the 2010 amount due mainly to the County lowering its tax rate approximately 4% from the prior year.

**Expenses and Program Revenues - Governmental Activities**



**Revenues by Source - Governmental Activities**



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## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**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 ending fund balances of \$10,595,411, an increase of \$1,651,835 from the prior year due mainly to increased oil field related revenues reported in the road and bridge funds. Of the total fund balance, \$4,737,330 constitutes *unassigned fund balance* and is available for spending at the County's discretion. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been committed to pay debt service (\$777,535) or has been restricted for special purposes (\$5,080,546).

**General Fund.** The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the total fund balance of the general fund was \$4,737,330, all unassigned.

The fund balance in the County's General Fund shows an increase of \$883,551 from the prior year. Once again, revenues related to the oil and gas activity in the County account for the majority of the increase in fund balance.

**Capital Project Fund.** The County has one capital project fund.

The Jailhouse Expansion Fund reported an ending fund balance of \$1,075,628. Construction on the jail's new buildings and a major portion of the old jail building remodeling was completed in 2010 and the construction in progress was reclassified as depreciable buildings in the current year. The remaining funds will be used to either pay down the debt or use as necessary for improvements or repairs on the County buildings.

**Debt Service Fund.** The County raised the interest and sinking tax rate to provide for the debt service of the 2006 Series Bonds related to the jail expansion. Tax revenues of \$1,209,103 in the current year are similar to those in the prior year. Principal and interest payments amounted to \$1,085,638 in the current year.

## BUDGETARY HIGHLIGHTS

**General Fund.** There were only minor differences between the original budget and the final amended budget.

Significant variances between the final amended budget and actual results were:

- \$652,286 increase in general fund miscellaneous income with the majority coming from the boarding of prisoners in the County jail.
- \$367,690 increase in County Clerk fees due largely to oil company contributions to implement imaging services for county records. This also relates to the increase in service and charges of approximately \$150,000 to provide those services.
- The Road and Bridge Precincts also had large increases in revenues from pipeline crossings and road use agreements with the oil and gas companies of approximately \$500,000 over budgeted amounts. This revenue will likely continue for the next several years.

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## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital assets.** The County's investment in capital assets for its governmental activities as of September 30, 2011, amounts to \$21,008,028 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, and machinery and equipment. The total increase in the County's investment in capital assets for the current fiscal year was \$677,256 related to purchases of equipment mainly related to public works. Additional information can be found in Note 5 of this report.

<b>Capital Assets (Net of Depreciation)</b>			
	<b>Governmental Activities</b>		
	<u>2011</u>	<u>2010</u>	<u>Change</u>
Land	\$ 637,771	\$ 637,771	0%
Buildings and improvements	19,185,592	9,933,492	93%
Equipment	944,539	587,202	61%
Vehicles	240,126	231,234	4%
Construction-in-progress	-	9,755,102	-100%
Total	<u>\$21,008,028</u>	<u>\$21,144,801</u>	-1%

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$11,155,000 and is backed by the full faith and credit of the government. Additional information can be found in Note 9 of this report.

<b>Certificates of Obligation and Refunding Bonds</b>			
	<u>2011</u>	<u>2010</u>	<u>Change</u>
Certificates of obligation, 2006 series	\$ 8,920,000	\$ 9,330,000	-4%
Certificates of obligation, 2010 series	<u>2,635,000</u>	<u>2,810,000</u>	-6%
Total	<u>\$11,555,000</u>	<u>\$12,140,000</u>	-5%

Debt payments in 2011 on bonds totaled \$585,000 in regularly scheduled payments.

### Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective, and controlled use of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners' Court set the direction of the County, allocate its resources, and establish its priorities.

The County has adopted a tax rate of \$0.65192 per \$100 assessed taxable valuation for the 2011-2012 fiscal year to cover expected expenditures in the upcoming year and debt service on the bonds. The new tax rate is the same as the prior year.

### Request 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 County Auditor's Office, 307 N. Gonzales St., Cuero, Texas 77954.

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## **Basic Financial Statements**





**DeWITT COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
September 30, 2011

	Primary Government Governmental Activities	Component Unit
<b>ASSETS</b>		
Current assets	\$ 10,808,492	\$ 761,487
Cash and cash equivalents	1,241,003	16,872
Receivables (net)	83,282	-
Due from others	12,132,777	778,359
Total current assets		
Noncurrent assets		
Capital assets	637,771	1,353
Land and other assets not being depreciated	20,370,257	392,197
Buildings, equipment, and vehicles (net)	265,376	-
Bond issue costs (net)	21,273,404	393,550
Total noncurrent assets	33,406,181	1,171,909
<b>Total assets</b>		
<b>LIABILITIES</b>		
Current liabilities	89,501	-
Accounts payable	206,862	-
Accrued expenses	61,155	-
Accrued interest payable	727,226	-
Current portion of long-term obligations	1,084,744	-
Total current liabilities		
Noncurrent liabilities	11,299,790	-
Noncurrent portion of long-term obligations	11,299,790	-
Total noncurrent liabilities	12,384,534	-
<b>Total liabilities</b>		
<b>NET ASSETS</b>	10,497,054	393,550
Invested in capital assets, net of related debt		
Restricted for:	802,344	-
Debt service	9,722,249	778,359
Unrestricted net assets	\$ 21,021,647	\$ 1,171,909
<b>Total net assets</b>		

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the year ended September 30, 2011

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit
<b>Primary Government</b>						
Governmental activities						
General government	\$ 1,928,925	\$1,853,355	\$ 649,443	\$ -	\$ 573,873	\$ -
Judicial	1,128,817	575,233	48,865	-	(504,719)	-
Public works	6,244,867	1,924,286	237,649	-	(4,082,932)	-
Health and welfare	635,485	64,506	188,448	-	(382,531)	-
Interest on long-term debt	497,848	-	-	-	(497,848)	-
Total governmental activities	<u>10,435,942</u>	<u>4,417,380</u>	<u>1,124,405</u>	<u>-</u>	<u>(4,894,157)</u>	<u>-</u>
Total primary government	<u>\$ 10,435,942</u>	<u>\$4,417,380</u>	<u>\$ 1,124,405</u>	<u>\$ -</u>	<u>(4,894,157)</u>	<u>-</u>
<b>Component Unit</b>	<u>\$ 101,314</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(101,314)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					5,556,320	124,382
Property taxes, levied for debt service					1,213,787	-
Gain on disposal of assets					13,930	-
Investment earnings					<u>132,249</u>	<u>8,336</u>
Total general revenues					<u>6,916,286</u>	<u>132,718</u>
Change in net assets					2,022,129	31,404
Net assets - beginning					<u>18,999,518</u>	<u>1,140,505</u>
Net assets - ending					<u>\$21,021,647</u>	<u>\$1,171,909</u>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**September 30, 2011**

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 4,874,780	\$ 777,535	\$ 5,156,177	\$ 10,808,492
Taxes receivable	356,499	85,964	87,363	529,826
Fines receivable (net)	711,177	-	-	711,177
Due from others	44,493	-	38,789	83,282
<b>Total assets</b>	<u>\$ 5,986,949</u>	<u>\$ 863,499</u>	<u>\$ 5,282,329</u>	<u>\$ 12,132,777</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 43,874	\$ -	\$ 45,627	\$ 89,501
Accrued expenditures	138,069	-	68,793	206,862
Deferred revenue	1,067,676	85,964	87,363	1,241,003
<b>Total liabilities</b>	<u>1,249,619</u>	<u>85,964</u>	<u>201,783</u>	<u>1,537,366</u>
<b>Fund balances</b>				
Restricted	-	777,535	5,080,546	5,858,081
Unassigned	4,737,330	-	-	4,737,330
<b>Total fund balances</b>	<u>4,737,330</u>	<u>777,535</u>	<u>5,080,546</u>	<u>10,595,411</u>
<b>Total liabilities and fund balances</b>	<u>\$ 5,986,949</u>	<u>\$ 863,499</u>	<u>\$ 5,282,329</u>	<u>\$ 12,132,777</u>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS****RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET ASSETS  
OF GOVERNMENTAL ACTIVITIES**

September 30, 2011

**Total governmental fund balances**

\$ 10,595,411

*Amounts reported for governmental activities in the statement of net assets are different because:*

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. Similarly, fines receivable are not currently available at year-end and are not reported as revenue in the governmental funds.

Taxes receivable  
Fines receivable

\$ 529,826	
<u>711,177</u>	1,241,003

Capital assets used in governmental activities are reported as expenditures in governmental funds when purchased or constructed.

Cost of assets  
Accumulated depreciation

26,492,607	
<u>(5,484,579)</u>	21,008,028

Other noncurrent assets (for example, bond issue costs) used in governmental activities are not financial resources and therefore are not reported in governmental funds.

Bond issue costs  
Accumulated amortization

362,963	
<u>(97,587)</u>	265,376

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds payable  
Capital leases payable  
Accrued interest on the bonds  
Compensated absences

(11,555,000)	
(296,977)	
(61,155)	
<u>(175,039)</u>	<u>(12,088,171)</u>

**Net assets of governmental activities**\$ 21,021,647

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the year ended September 30, 2011*

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 3,727,385	\$ 1,209,103	\$ 1,817,248	\$ 6,753,736
Licenses and permits	988	-	630,334	631,322
Intergovernmental	638,763	-	485,642	1,124,405
Charges for services	1,105,315	-	1,248,785	2,354,100
Fines and forfeitures	480,783	-	-	480,783
Interest	67,546	13,395	51,308	132,249
Miscellaneous	681,510	-	220,016	901,526
<b>Total revenues</b>	<u>6,702,290</u>	<u>1,222,498</u>	<u>4,453,333</u>	<u>12,378,121</u>
<b>EXPENDITURES</b>				
Current				
General government	1,584,433	-	167,767	1,752,200
Judicial	859,826	-	152,736	1,012,562
Public works	3,241,880	-	3,218,809	6,460,689
Health and welfare	132,600	-	486,915	619,515
Debt service				
Principal retirement	-	585,000	-	585,000
Interest and fiscal charges	-	500,638	-	500,638
<b>Total expenditures</b>	<u>5,818,739</u>	<u>1,085,638</u>	<u>4,026,227</u>	<u>10,930,604</u>
Excess of revenues over expenditures	<u>883,551</u>	<u>136,860</u>	<u>427,106</u>	<u>1,447,517</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	18,324	18,324
Lease proceeds	-	-	185,994	185,994
Transfers in	-	-	1,784,116	1,784,116
Transfers out	(373,474)	-	(1,410,642)	(1,784,116)
<b>Total other financing sources (uses)</b>	<u>(373,474)</u>	<u>-</u>	<u>577,792</u>	<u>204,318</u>
Net change in fund balances	510,077	136,860	1,004,898	1,651,835
Fund balances, beginning of year	<u>4,227,253</u>	<u>640,675</u>	<u>4,075,648</u>	<u>8,943,576</u>
<b>Fund balances, end of year</b>	<u>\$ 4,737,330</u>	<u>\$ 777,535</u>	<u>\$ 5,080,546</u>	<u>\$ 10,595,411</u>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS****RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES***For the year ended September 30, 2011***Total net change in fund balances - governmental funds**

\$ 1,651,835

*Amounts reported for governmental activities in the statement of activities are different because:*

Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements.

677,256

The net effect of various transactions involving capital assets (i.e., transfers, adjustments, and dispositions) is to increase or decrease net assets.

(4,394)

Depreciation is not recognized as an expense on the governmental funds since it does not require the use of current financial resources.

(809,635)

Capital lease proceeds provide current financial resources to governmental funds but increases long-term liabilities in the statement of net assets.

(185,994)

Current year payments on long-term debt are expenditures in the fund financial statements, but they serve to reduce long-term liabilities in the government-wide financial statements. In the current year, these amounts consist of:

Bond principal retirement	585,000	
Capital lease principal retirement	<u>47,485</u>	632,485

Because some property taxes and fines will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds.

Property taxes	16,371	
Fines	<u>49,649</u>	66,020

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Decrease in compensated absences	11,166	
Decrease in accrued interest	2,790	
Amortization of bond costs	<u>(19,400)</u>	(5,444)

**Change in net assets of governmental activities**\$ 2,022,129

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
*September 30, 2011*

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ <u>570,113</u>
<b>Total assets</b>	\$ <u>570,113</u>
 <b>LIABILITIES</b>	
Due to others	\$ <u>570,113</u>
<b>Total liabilities</b>	\$ <u>570,113</u>

The accompanying notes are an integral part of this statement.



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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

DeWitt County, Texas (the "County") is a political subdivision of the State of Texas. The County was organized in 1846. The County is governed by the Commissioners' Court, which is composed of four (4) County Commissioners and the County Judge, all of whom are elected officials.

The accounting policies of the County conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June of 1999, GASB unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant reporting changes required under the provisions of Statement No. 34 are:

- The financial statements issued by the County will include:
  - A Management's Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.
  - Financial statements prepared using full accrual accounting for all of the County's activities.
- A change in the fund financial statements to focus on the County's major funds.

The County has implemented the provisions of Statement No. 34. As such, these and other changes provided for by Statement No. 34 are reflected in the accompanying financial statements.

**A. Reporting Entity**

In evaluating how to define the government, for financial reporting purposes, the County's management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, *The Financial Reporting Entity*, and as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. Under these guidelines, the reporting entity consists of the primary government (all funds of the County), organizations for which the primary government is financially accountable, organizations for which the primary government is not financially accountable, organizations that raise and hold economic resources for the direct benefit of the primary government, and any other organization for which the nature and significance of their relationship with the primary government is such that exclusion could cause the County's financial statements to be misleading or incomplete. Entities other than the primary government that are included in the primary government's financial statements are called component units. The component units discussed in this note are included in the County's financial statements because of the significance of their financial relationships with the County.

**Discretely Presented Component Unit**

DeWitt County Drainage District No. 1 (the "Drainage District") - The component unit column in the financial statements includes the financial data of the County's one discretely presented component unit. The Drainage District is reported in a separate column to emphasize that it is legally separate from the County. Each member of the Drainage District's board is appointed by the Commissioners' Court. Commissioners' Court receives the Drainage District's operating budget and any amendments thereto. Complete financial statements of the component unit can be obtained from the DeWitt County Auditor's office, 307 N. Gonzales St., Cuero, TX 77954.

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all non-fiduciary activities of the County and its component unit. The primary government is reported separately from its legally separate component unit.

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, the discretely presented component unit, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund 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. The agency funds have no measurement focus. 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 revenue 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 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.

Property taxes, fines, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when received by the County.

The 2010 tax levy is dedicated to pay for expenditures of the 2011 budget.

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - (Continued)

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 for those required to be accounted for in another fund.

The Debt Service Fund accounts for financial resources that are restricted, committed, or assigned to expenditure for general government debt principal and interest.

Additionally, the County reports the following non-major governmental funds:

The Capital Project Fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities. The County's capital project fund accounts for the proceeds of the 2006 Certificates of Obligation.

The Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

The County also reports Agency Funds to account for resources held for others in a custodial capacity. These resources include ad valorem taxes collected and to be distributed to other local governments, various fines and fees to be distributed to other governments, and trust funds held for minors, etc. The funds are excluded from the government-wide financial statements.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between various functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

The County Judge is, by statute, the budget officer of the County. After being furnished budget guidelines by the County Judge and Commissioners' Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures. Department officials appear before the Commissioners' Court and the County Auditor for departmental budget review. A proposed budget is prepared by the County Auditor, and then submitted to the Commissioners' Court. 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 County Auditor's estimate of revenues and available cash.

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

D. Budgets and Budgetary Accounting - (Continued)

Budgets are adopted for the General Fund, the Special Revenue Funds that collect tax revenue, and the Debt Service Fund. All budgets adopted by the County are on the cash basis of accounting rather than in conformity with GAAP. Under the budgetary basis, revenues are recognized as collected and expenditures when paid. Budgeted special revenue funds include all Road and Bridge funds and the Indigent Health Care Fund.

When the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring expenditures to keep them from exceeding budgeted appropriations and for keeping the members of the Commissioners' Court advised of the condition of the various funds and accounts. The level of control (the level on which expenditures may not exceed appropriations) for each legally adopted annual operating budget is on a line-item basis. Any amendments above the line-item level must have the approval of the Commissioners' Court before implementation. The line-item level of control is defined by the basic categories of personnel services, supplies, other services and charges, capital outlay, and debt service.

Amendments made during the year netted no increase or decrease to either budgeted revenue or expenditure amounts.

Unused appropriations lapse at the end of each year, and because the County is on a cash budgetary basis, encumbrances are not reported for either accounting or financial reporting purposes.

E. Deposits

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.

The Commissioners' Court has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995. The investments of the County are in compliance with the Commissioners' Court's investment policies. The County may invest its excess funds in any instruments authorized by the Public Funds Investment Act of Texas. Investments authorized under this act include, but are not limited to, the following: Obligations of the United States; other obligations which are unconditionally guaranteed or backed by the full faith and credit of the State of Texas or the United States; certificates of deposit which are guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC); and certain repurchase agreements.

F. 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 "due to/from other funds" (i.e., the current portion of interfund 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".

All trade, property tax, and fine receivables are shown net of an allowance for uncollectibles.

G. Inventory

Inventories of supplies on hand have not been recorded because such supplies are of an expendable nature and are expensed when purchased.

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

H. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide statement of net assets. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. 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 asset 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 is not included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10-50
Improvements other than buildings	10-50
Machinery and equipment	5-15
Office equipment and fixtures	5-10

I. Compensated Absences

Vacation benefits are accrued by County employees according to guidelines set in the County's personnel policy. This policy states that after completion of one year of service, each employee will thereafter accrue vacation according to the number of years of continuous service. Upon termination, employees are paid for any unused granted vacation. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Full-time employees are credited with four hours of sick leave per pay period. Sick days may be accumulated up to a maximum of 30 working days (240 hours). County personnel policies state that unused sick leave benefits will not be paid to employees upon termination; therefore, no sick leave benefits are accrued.

J. 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. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance 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 issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)****K. Fund Equity**

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," (the "Statement") was issued in February 2009. This Statement eliminates the requirement to report governmental fund balances as reserved, unreserved, or designated. It replaces those categories with five possible classifications of governmental fund balances - nonspendable, restricted, committed, assigned, and unassigned. This Statement also redefines the governmental funds for clarity and to be consistent with these new fund balance classifications. The provisions of this Statement are effective for periods beginning after June 15, 2010. The County did not adopt a new fund balance policy in accordance with GASB Statement No. 54 during fiscal year 2011. This Statement did not have an impact on the County's functions, financial position, or results of operations.

**L. Use of Estimates**

The preparation of the government-wide and fund financial statements in conformity with generally accepted accounting principles requires the County to make estimates and assessments that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY****A. Deficit Fund Equity**

There were no deficit fund balances in the current year.

**B. Budgetary Compliance**

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the year ended September 30, 2011, the County did not budget for other financing sources (uses) related to the equipment purchases with lease proceeds in the Road and Bridge Precinct special revenue funds.

**NOTE 3: DEPOSITS AND INVESTMENTS**

The County's cash deposits include amounts in demand deposits and money market accounts and are held by several financial institutions.

Demand deposits	\$ 9,910,826
Plus: Money market funds	863,240
Cash on hand	<u>34,426</u>
Total cash and cash equivalents	<u>\$ 10,808,492</u>

The County has no investments at year-end other than the money market funds that are considered cash-equivalents.

**A. Interest Rate Risk**

In accordance with the County's investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio for investments to less than five years from the time of purchase. Specifically, investments of operating funds must have stated final maturities of three years or less and investments in capital project funds must have stated final maturities that do not exceed the expected completion date of the project for which the bonds were sold. The money market funds are redeemable in full immediately and therefore do not have a stated weighted average maturity.

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**NOTE 3: DEPOSITS AND INVESTMENTS - (Continued)**

B. Credit Risk

It is the County's policy to limit its investments to those with ratings of not less than A or its equivalent. The County has no investments at year-end other than the money market funds noted above that are invested with DWS-Investments, Funds Management Group. The portfolios of the money market funds are invested exclusively in U.S. Treasury bills, notes, bonds and other obligations issued or guaranteed by the U.S. government, its agencies or instrumentalities, and repurchase agreements backed by these securities. The funds have a credit rating of AAA.

C. Concentration of Credit Risk

The County's investment policy requires that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce the risk of loss resulting from over concentration of assets in a specific class of investments, specific maturity, or specific user. At year-end, the County was not exposed to concentration of credit risk.

D. 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's investment policy requires that deposits at financial institutions be insured by the FDIC and/or collateralized by securities pledged to the County by the depository in an amount equal to at least 110% of the carrying value of deposits held. At year-end, the coverage ratio was 145% and none of the County's deposits were exposed to custodial credit risk by being uninsured and uncollateralized. Coverage consisted of:

Amount insured by the FDIC or collateralized with securities held by the County or its agent in the County's name.	\$ 500,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.	<u>16,267,595</u>
Total coverage	<u>\$ 16,767,595</u>

E. 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. The County's investment policy requires that securities be held in the name of the County or held on behalf of the County and that all securities are purchased using the delivery versus payment method. At year-end, and for the year then ended, the County was not exposed to any custodial credit risk.

Please see Note 13 for discussions relative to the investments of the County's component unit.



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**NOTE 4: RECEIVABLES**

Receivables at year-end for the County's individual major funds, and the non-major funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	<u>General</u>	<u>Debt Service</u>	<u>Nonmajor</u>	<u>Total</u>
Gross receivables				
Ad valorem taxes	\$ 356,499	\$ 85,964	\$ 87,363	\$ 529,826
Fines	<u>2,844,710</u>	<u>-</u>	<u>-</u>	<u>2,844,710</u>
Total gross receivables	3,201,209	85,964	87,363	3,374,536
Less: allowances	<u>2,133,533</u>	<u>-</u>	<u>-</u>	<u>2,133,533</u>
Total net receivables	<u>\$ 1,067,676</u>	<u>\$ 85,964</u>	<u>\$ 87,363</u>	<u>\$ 1,241,003</u>

The County's 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. The governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At year-end, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Major Funds			
Taxes receivable	\$ 442,463	\$ -	\$ 442,463
Fines receivable	<u>711,177</u>	<u>-</u>	<u>711,177</u>
	<u>1,153,640</u>	<u>-</u>	<u>1,153,640</u>
Nonmajor Funds			
Taxes receivable	87,363	-	87,363
Grant receivable	<u>-</u>	<u>-</u>	<u>-</u>
	<u>87,363</u>	<u>-</u>	<u>87,363</u>
Total deferred revenue	<u>\$ 1,241,003</u>	<u>\$ -</u>	<u>\$ 1,241,003</u>

Property taxes attach as an enforceable lien on property as of January 1<sup>st</sup>. Taxes are levied on October 1<sup>st</sup> and payable by the following January 31<sup>st</sup>. The DeWitt County Tax Assessor-Collector bills and collects its own property taxes.

The Texas Constitution (Art. VIII, Sec. 9) imposes a limit of \$0.80 per \$100 assessed valuation for Operating Fund purposes (Jury, General, Permanent Improvement, and Road and Bridge Funds), including debt service for Permanent Improvement Bonds and Certificates of Indebtedness issued against such DeWitt County Funds. In addition, a \$0.30 Farm-to-Market Road Tax as authorized by Art. 7048A, VACS, and a Special Road and Bridge tax of \$0.15 has been voted and levied by the County for many years; hence, a total tax rate of \$1.25 is authorized for the County. Of the total tax rate of \$1.25 authorized for the County, only \$0.65192 was levied for the 2010 tax roll. This tax rate resulted in a current year tax levy of \$7,676,189.

The DeWitt County Drainage District No. 1, a component unit of the County, levies property taxes separate and apart from the County. Please see Note 13 for discussions relative to property taxes of the County's component unit.

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**NOTE 5: CAPITAL ASSETS**

The County's capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities</b>				
Capital assets, not being depreciated				
Land	\$ 637,771	\$ -	\$ -	\$ 637,771
Construction in progress	9,755,102	-	9,755,102	-
Total capital assets not being depreciated	<u>10,392,873</u>	<u>-</u>	<u>9,755,102</u>	<u>637,771</u>
Capital assets, being depreciated				
Buildings and improvements	12,171,832	9,778,202	-	21,950,034
Machinery and equipment	2,866,351	549,491	147,966	3,267,876
Vehicles	591,661	104,665	59,400	636,926
Total capital assets being depreciated	<u>15,629,844</u>	<u>10,432,358</u>	<u>207,366</u>	<u>25,854,836</u>
Less accumulated depreciation for				
Buildings and improvements	2,238,340	526,102	-	2,764,442
Machinery and equipment	2,279,149	192,154	147,966	2,323,337
Vehicles	360,427	91,379	55,006	396,800
Total accumulated depreciation	<u>4,877,916</u>	<u>809,635</u>	<u>202,972</u>	<u>5,484,579</u>
Total capital assets being depreciated, net	<u>10,751,928</u>	<u>9,622,723</u>	<u>4,394</u>	<u>20,370,257</u>
Governmental activities capital assets, net	<u>\$ 21,144,801</u>	<u>\$ 9,622,723</u>	<u>\$ 9,759,496</u>	<u>\$ 21,008,028</u>

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

<b>Governmental activities</b>	
General government	\$ 194,312
Judicial	129,542
Public works	469,588
Health and welfare	16,193
Total depreciation expense - governmental activities	<u>\$ 809,635</u>

**NOTE 6: EMPLOYEES' RETIREMENT PLAN**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service 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.

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**NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)**

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 governing body of the employer within the actuarial 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 contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**A. Funding Policy**

The employer has elected the annually determined contribution plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7.40% for calendar year 2011 and 7.40% for calendar year 2010. The deposit rate payable by the employee members is the rate of 7.00% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**B. Annual Pension Cost**

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2010, the basis for determining the contribution rate for calendar year 2011.

**C. Actuarial Valuation and Trend Information**

<b>Actuarial Valuation Information</b>			
	<u>12/31/10</u>	<u>12/31/09</u>	<u>12/31/08</u>
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	11.8	13.2	20
Asset valuation method	10 year smoothed value	10 year smoothed value	10 year smoothed value
Assumptions:			
Investment return <sup>(1)</sup>	8.00%	8.00%	8.00%
Projected salary increases <sup>(1)</sup>	5.4%	5.4%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost of living adjustments	0.0%	0.0%	0.0%

<sup>(1)</sup> includes inflation at the stated rate

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**NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)****C. Actuarial Valuation and Trend Information - (Continued)****Trend Information for the Retirement Plan for the  
Employees of DeWitt County, Texas**

<u>Fiscal Year Ending September 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2010	\$ 286,695	100%	\$ -
2009	258,384	100%	-
2008	210,873	100%	-

**Schedule of Funding Progress for the Retirement Plan  
for the Employees of DeWitt County, Texas**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll <sup>(1)</sup></u>	<u>UAAL as a Percentage of Covered Payroll</u>
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
12/31/10	\$ 6,930,983	\$ 7,799,897	\$ 868,914	88.86%	\$ 3,874,263	22.43%
12/31/09	6,930,910	7,799,573	868,663	88.86%	3,491,681	24.88%
12/31/08	6,391,650	7,328,627	936,977	87.21%	3,012,481	31.10%

<sup>(1)</sup> The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

**NOTE 7: DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Except in specified circumstances, the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

In 1998, the County transferred plan assets to an independent trust for the exclusive benefit of the participants and their beneficiaries.

**NOTE 8: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchased commercial insurance to cover risks associated with potential claims. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

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**NOTE 9: LONG-TERM DEBT****A. Changes In Long-Term Liabilities**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental activities</b>					
Bonds / certificates payable					
2006 CO's	9,330,000	-	410,000	8,920,000	430,000
2010 Refunding	<u>2,810,000</u>	<u>-</u>	<u>175,000</u>	<u>2,635,000</u>	<u>180,000</u>
Total bonds payable	<u>12,140,000</u>	<u>-</u>	<u>585,000</u>	<u>11,555,000</u>	<u>610,000</u>
Capital leases payable	158,468	185,994	47,485	296,977	87,226
Compensated absences	<u>186,205</u>	<u>-</u>	<u>11,166</u>	<u>175,039</u>	<u>30,000</u>
Total other	<u>344,673</u>	<u>185,994</u>	<u>58,651</u>	<u>472,016</u>	<u>117,226</u>
Total governmental activity long-term liabilities	<u>\$ 12,484,673</u>	<u>\$ 185,994</u>	<u>\$ 643,651</u>	<u>\$ 12,027,016</u>	<u>\$ 727,226</u>

Compensated absences are generally liquidated by the General Fund.

**B. General Obligation Certificates and Bonds**

Long-term bonds and obligations at year-end are comprised of the following issues:

\$10,800,000 2006 Certificates of Obligation dated August 1, 2006, for jail expansion. Due in annual installments ranging from \$330,000 to \$800,000 through 2026. Interest varying between 4.125% and 4.750%.	\$ 8,920,000
\$2,810,000 Series 2010 Refunding Bonds dated July 15, 2010. Due in annual installments ranging from \$175,000 to \$265,000 through 2023. Interest fixed at 3.59%.	<u>2,635,000</u>
Total long-term debt obligations	<u>\$ 11,555,000</u>

Five-year maturities are as follows:

<u>Year Ending September 30</u>	<u>2006 CO's</u>		<u>2010 Refunding</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2012	\$ 430,000	\$ 385,591	\$ 180,000	\$ 91,365	\$ 1,086,956
2013	450,000	366,891	185,000	84,814	1,086,705
2014	470,000	347,341	195,000	77,993	1,090,334
2015	490,000	326,941	200,000	70,902	1,087,843
2016	510,000	305,691	205,000	63,633	1,084,324
2017-2021	2,915,000	1,166,434	1,150,000	199,604	5,431,038
2022-2026	<u>3,655,000</u>	<u>424,769</u>	<u>520,000</u>	<u>18,847</u>	<u>4,618,616</u>
	<u>\$ 8,920,000</u>	<u>\$ 3,323,658</u>	<u>\$ 2,635,000</u>	<u>\$ 607,158</u>	<u>\$ 15,485,816</u>

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**NOTE 9: LONG-TERM DEBT - (Continued)****C. Capital Leases**

Lease agreement on loader/backhoe for Precinct 4 purchased in 2011 and due in 3 payments of \$18,345 at an interest rate of 3.29% with a final payment on April 4, 2014.	\$ 51,589
Lease agreement on wheel loader for Precinct 3 purchased in 2011 and due in five payments of \$24,693 at an interest rate of 3.37% with a final payment on April 6, 2016.	110,704
Lease agreement on durapatcher for Precinct 2 purchased in 2011 and due in 2 payments of \$24,421 at an interest rate of 2.99% with a final payment on April 4, 2012.	23,700
Lease agreement on a motorgrader for Precinct 1 purchased in 2010 and due in five payments of \$30,405 at an interest rate of 3.59% with a final payment on July 15, 2015.	<u>110,983</u>
Total capital leases	<u>\$ 296,976</u>

Year Ending September 30	Governmental Activities		
	Principal	Interest	Total
2012	\$ 87,226	\$ 10,637	\$ 97,863
2013	65,807	7,636	73,443
2014	68,169	5,272	73,441
2015	51,974	2,824	54,798
2016	23,800	893	24,693
	<u>\$ 296,976</u>	<u>\$ 27,262</u>	<u>\$ 324,238</u>

**NOTE 10: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS****A. Interfund Receivables and Payables**

At times during the fiscal year the various funds of the County were involved in transactions that created interfund receivable and payable balances. Balances at year-end were zero.

**B. Interfund Transfers**

Each year various funds of the County transfer funds to other funds. The most significant of these are the planned transfers from the County's General Fund to the Health Department and the Juvenile Probation Department, both special revenue funds.

Transfers Out	Transfers In - Governmental Funds		
	Major	Nonmajor	Total
General fund	\$ -	\$ 373,474	\$ 373,474
Nonmajor funds	-	<u>1,410,642</u>	<u>1,410,642</u>
	<u>\$ -</u>	<u>\$ 1,784,116</u>	<u>\$ 1,784,116</u>

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**NOTE 11: CONTINGENCIES**

The County is exposed to the risk of contingent liabilities in the ordinary course of its operations. Specifically, such risks arise as a result of the County's participation in various state and federal grant programs and as a result of threatened and pending litigation. Disallowed costs could result if County expenditures made under its grants programs are found to be improper in that they violate state or federal regulations. Such disallowed costs would have to be paid back to the granting agency from the General Fund of the County. The County is not aware of any costs that have been disallowed in the current year and does not anticipate that any will be.

Based on the above information, the accompanying financial statements do not reflect any accrual for contingent liabilities.

**NOTE 12: SUBSEQUENT EVENT**

There were no events, which occurred subsequent to fiscal year-end and prior to the issuance of this report, which would have a material effect on the County's financial position as of September 30, 2011.

**NOTE 13: COMPONENT UNIT**

As described in Note 1, the Dewitt County Drainage District No. 1 (the "Drainage District") is a component unit of the County. It is reported in a separate column to emphasize that it is legally separate for accounting purposes from the County. Following are note disclosures for this component unit.

A. Organization

The Drainage District operates under a Board of Directors form of government and provides drainage services to the residents of the Drainage District. The Drainage District was created with a Commissioners' Court order passed on May 6, 1914.

B. Summary of Significant Accounting Policies

The accounting and reporting policies of the Drainage District conform to GAAP, as applicable to governmental units. For inclusion in this report, the Drainage District's operations are reported in a single governmental fund type.

C. Deposits and Investments

Deposits

The Drainage District's deposits are held at the County's depository bank and are completely covered by FDIC insurance or by pledged collateral held by the bank's agent in the County's name. At year-end, the carrying amount of the District's cash deposits was \$750,615, and the bank balance was \$751,636.

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**NOTE 13: COMPONENT UNIT - (Continued)**

Investments

The Drainage District is authorized by statute to invest in obligations issued or guaranteed by the United States government; direct obligations of the State of Texas or its agencies; other obligations, the principal of and interest on which are guaranteed by the State of Texas or the United States; obligations of State agencies, counties, cities and other political subdivisions of any state which is of investment quality and which has received a rating of not less than A or its equivalent; fully secured certificates of deposit; eligible investment pools as per the Public Funds Investment Act; and no-load Securities and Exchange Commission (SEC) registered mutual funds that are invested in allowed securities.

The Drainage District had \$10,872 invested in registered money market mutual funds at year-end. These investments are stated at fair value, which approximates cost, and are considered cash equivalents for financial reporting purposes.

**D. Property Taxes**

Property taxes attach as an enforceable lien on property as of January 1<sup>st</sup>. Taxes are levied October 1<sup>st</sup> and payable by the following January 31<sup>st</sup>. The County bills and collects the taxes for the Drainage District. Property taxes levied for the 2010 tax roll were \$121,849 with a tax rate set at \$0.062940 per \$100 of assessed valuation.

**E. Capital Assets**

Capital assets, which include machinery and equipment, office equipment, and buildings, are reported in the applicable governmental activities column in the government-wide statement of net assets. The Drainage District defines capital assets as all assets with an estimated useful life in excess of one year. 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 cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The Drainage District's capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	3-7
Buildings	10
Office equipment	3-7



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**NOTE 13: COMPONENT UNIT - (Continued)****E. Capital Assets - (Continued)**

Capital asset activity for the current year was as follows:

	<u>Beginning</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending</u>
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 1,353	\$ -	\$ -	\$ 1,353
Total capital assets, not being depreciated	<u>1,353</u>	<u>-</u>	<u>-</u>	<u>1,353</u>
Capital assets, being depreciated				
Buildings	912	-	-	912
Machinery and equipment	53,206	-	-	53,206
Office equipment	1,363	-	-	1,363
Infrastructure	<u>454,456</u>	<u>-</u>	<u>-</u>	<u>454,456</u>
Total capital assets, being depreciated	<u>509,937</u>	<u>-</u>	<u>-</u>	<u>509,937</u>
Less accumulated depreciation for				
Buildings	912	-	-	912
Machinery and equipment	47,460	2,854	-	50,314
Office equipment	1,363	-	-	1,363
Infrastructure	<u>53,790</u>	<u>11,361</u>	<u>-</u>	<u>65,151</u>
Total accumulated depreciation	<u>103,525</u>	<u>14,215</u>	<u>-</u>	<u>117,740</u>
Governmental activities capital assets, net	<u>\$ 407,765</u>	<u>\$(14,215)</u>	<u>\$ -</u>	<u>\$ 393,550</u>

Depreciation expense of \$14,215 was charged to the general government function/program.

**Required Supplementary Information**



**DeWITT COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>					
Taxes	\$ 3,609,068	\$ 3,609,068	\$ 3,720,741	\$ (6,644)	\$ 3,727,385
Licenses and permits	4,000	4,000	988	-	988
Intergovernmental	443,333	443,333	636,643	(2,120)	638,763
Charges for services	644,210	644,210	1,102,210	(3,105)	1,105,315
Fines and forfeitures	364,000	364,000	474,300	(6,483)	480,783
Interest	45,500	45,500	67,546	-	67,546
Miscellaneous	18,500	18,500	684,600	3,090	681,510
<b>Total revenues</b>	<u>5,128,611</u>	<u>5,128,611</u>	<u>6,687,028</u>	<u>(15,262)</u>	<u>6,702,290</u>
<b>EXPENDITURES</b>					
Current					
General government	1,704,848	1,704,848	1,580,713	(3,720)	1,584,433
Judicial	889,530	889,530	864,826	5,000	859,826
Public works	3,764,124	3,764,124	3,250,444	8,564	3,241,880
Health and welfare	137,745	137,745	132,194	(406)	132,600
<b>Total expenditures</b>	<u>6,496,247</u>	<u>6,496,247</u>	<u>5,828,177</u>	<u>9,438</u>	<u>5,818,739</u>
Excess of revenues over expenditures	<u>(1,367,636)</u>	<u>(1,367,636)</u>	<u>858,851</u>	<u>(24,700)</u>	<u>883,551</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	<u>(373,474)</u>	<u>(373,474)</u>	<u>(373,474)</u>	<u>-</u>	<u>(373,474)</u>
<b>Total other financing sources (uses)</b>	<u>(373,474)</u>	<u>(373,474)</u>	<u>(373,474)</u>	<u>-</u>	<u>(373,474)</u>
Net change in fund balance	<u>(1,741,110)</u>	<u>(1,741,110)</u>	<u>485,377</u>	<u>(24,700)</u>	<u>510,077</u>
Fund balance, beginning of year	<u>4,354,673</u>	<u>4,354,673</u>	<u>4,354,673</u>	<u>127,420</u>	<u>4,227,253</u>
<b>Fund balance, end of year</b>	<u>\$ 2,613,563</u>	<u>\$ 2,613,563</u>	<u>\$ 4,840,050</u>	<u>\$ 102,720</u>	<u>\$ 4,737,330</u>

**DeWITT COUNTY, TEXAS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

*September 30, 2011*

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**NOTE 1: BUDGETARY BASIS OF ACCOUNTING**

The County annually adopts budgets that are prepared using the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). A reconciliation to GAAP basis is provided in the preceding statement.

**NOTE 2: BUDGETARY LEGAL COMPLIANCE**

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the current year, the County was within appropriations for all line-item expenditures.

**Combining and Individual Fund Statements and Schedules**



**DeWITT COUNTY, TEXAS****ALL NONMAJOR GOVERNMENTAL FUNDS****COMBINING BALANCE SHEET**

September 30, 2011

	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 4,080,549	\$ 1,075,628	\$ 5,156,177
Taxes receivable	87,363	-	87,363
Due from others	38,789	-	38,789
<b>Total assets</b>	<u>\$ 4,206,701</u>	<u>\$ 1,075,628</u>	<u>\$ 5,282,329</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 45,627	\$ -	\$ 45,627
Accrued expenditures	68,793	-	68,793
Deferred revenue	87,363	-	87,363
<b>Total liabilities</b>	<u>201,783</u>	<u>-</u>	<u>201,783</u>
<b>Fund balances</b>			
Restricted			
Courts	365,073	-	365,073
Health and welfare	58,668	-	58,668
Public safety	53,446	-	53,446
Public works	3,527,731	-	3,527,731
Various capital projects	-	1,075,628	1,075,628
<b>Total fund balances</b>	<u>4,004,918</u>	<u>1,075,628</u>	<u>5,080,546</u>
<b>Total liabilities and fund balances</b>	<u>\$ 4,206,701</u>	<u>\$ 1,075,628</u>	<u>\$ 5,282,329</u>



**DeWITT COUNTY, TEXAS****ALL NONMAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES***For the year ended September 30, 2011*

	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 1,817,248	\$ -	\$ 1,817,248
Licenses and permits	630,334	-	630,334
Intergovernmental	485,642	-	485,642
Charges for services	1,248,785	-	1,248,785
Interest	44,811	6,497	51,308
Miscellaneous	220,004	12	220,016
<b>Total revenues</b>	<u>4,446,824</u>	<u>6,509</u>	<u>4,453,333</u>
<b>EXPENDITURES</b>			
Current			
General government	167,767	-	167,767
Judicial	152,736	-	152,736
Public works	3,190,959	27,850	3,218,809
Health and welfare	486,915	-	486,915
<b>Total expenditures</b>	<u>3,998,377</u>	<u>27,850</u>	<u>4,026,227</u>
Excess (deficiency) of revenues over expenditures	<u>448,447</u>	<u>(21,341)</u>	<u>427,106</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	18,324	-	18,324
Lease proceeds	185,994	-	185,994
Transfers in	1,784,116	-	1,784,116
Transfers out	(1,410,642)	-	(1,410,642)
<b>Total other financing sources (uses)</b>	<u>577,792</u>	<u>-</u>	<u>577,792</u>
Net change in fund balances	1,026,239	(21,341)	1,004,898
Fund balances, beginning of year	<u>2,978,679</u>	<u>1,096,969</u>	<u>4,075,648</u>
<b>Fund balances, end of year</b>	<u>\$ 4,004,918</u>	<u>\$ 1,075,628</u>	<u>\$ 5,080,546</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

The Special Revenue Funds for the County are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

### **Road and Bridge Funds**

The Road and Bridge Funds are constitutional funds established to account for current funds used for the purpose of constructing and maintaining roads and bridges. The principal sources of revenues for these funds are ad valorem taxes, vehicle registrations, and intergovernmental revenues.

The County is divided into four precincts, each of which is administered by one of the four County Commissioners. Each precinct has a separate budget for the construction and maintenance of roads and bridges in the precinct.

The Road and Bridge Funds consist of the following seven funds:

- The Road and Bridge General Fund is used to account for revenues received from ad valorem taxes, for the four County Commissioners' salaries and payroll expenses, continuing education, and travel.
- The four Road and Bridge Precinct Funds (No.'s 1, 2, 3, and 4) are used to account for costs associated with the construction and maintenance of roads and bridges in the four Commissioners' precincts. Revenues are derived primarily from vehicle registration licenses, State Lateral Road Distribution Grants, and interest earnings. Transfers are received from the Road and Bridge Special Fund, the Road and Bridge General Fund, and the County Road and Flood Control Fund.
- The Road and Bridge Special Fund is used to account for revenues derived from ad valorem taxes resulting from a special tax levy for special road and bridge maintenance and construction purposes and the subsequent transfer of such funds to the four precincts. The fund also pays for special road and bridge projects sponsored by the Texas Department of Transportation.
- The County Road and Flood Control Fund is used to account for revenues from ad valorem taxes resulting from a special tax levy for that purpose and for the subsequent transfer of such funds to the four precincts.

### **Other Special Revenue Funds**

The Other Special Revenue Funds consist of grant and special fee funds that account for revenues that are expended for particular functions and activities.

The Other Special Revenue Funds consist of the following twenty-eight funds:

- The Jail Commissary Fund is used to account for fees collected from commissary sales that are used for the benefit of the inmates and to help defray the cost of operating the commissary.
- The Appellate Judicial System Fund is used to account for fees collected by the County and District Courts to help defray the cost of operating and maintaining the appeals court system in Texas.
- The Voting Equipment Fund was established to account for funds received and expended for electronic voting equipment as required by the Help Americans Vote Act.
- The Justice Court Security Fund is used to account for fees collected by the Justice of the Peace Courts to help defray the cost of maintaining security for their offices not located in the Courthouse building.
- The Personal Benefits Fund is used to account for commissions from vending machines that are used to purchase flowers for funerals in an employee's immediate family.
- The Capital Credits Fund represents allocated unclaimed money received by the Comptroller of Texas from an electric cooperative. The funds are to be used only for carrying out economic development programs.

#### **Other Special Revenue Funds - (Continued)**

- The District Clerk TDCJ Fund is used to account for monies received by the District Clerk from the Texas Department of Criminal Justice for the purpose of supporting enhanced efforts to prosecute persons charged with controlled substance violations on TDCJ property.
- The Law Library Fund provides for the establishment and maintenance of a library for the use of members of the Texas Bar Association. It is stocked with several thousand books. Revenues are derived from fees that are assessed in each civil case filed in the County and District Courts.
- The Records Management and County Clerk Records Management Funds are used to account for the record management fees collected on various transactions and the subsequent expenditure of these monies for preservation and records management.
- The Courthouse Security Fund accounts for fees received from the County and District Clerks and used for courthouse security.
- The Justice Court Technology Fund accounts for collection of Justice of the Peace (J.P.) fees used for technology upgrades to computers and software in the J.P. offices.
- The Health Department Fund accounts for a state health grant and other local government revenues used to provide health care for the needy.
- The Family Protection Fund accounts for fees collected by the District Clerk on suits from the dissolution of marriage that are used to establish a program, or aid non-profit organizations that provides family protection services.
- The District Clerk Records Management Fund accounts for fee collections by the District Clerk and used for records preservation and management expenditures within that department.
- The County and District Court Technology Fund accounts for the collection of the County and District Clerks fees used for technology upgrades to computers and software in those offices.
- The LEOSE Funds for the two Constables and the Sheriff accounts for funds received from the State Comptroller to provide extra training for law enforcement officials and employees.
- The District Attorney Fund accounts for contributions from the three counties within the 24<sup>th</sup> Judicial District used for miscellaneous expenditures within the District Attorney's Department.
- The Juvenile Probation Fund and the Juvenile Probation Title IV-E Fund account for revenues from the County and the Texas Juvenile Probation Commission that are used for costs incurred by the County's Juvenile Probation Department.
- The County Building and Equipment Fund accounts for budgeted transfers from the general fund used for courthouse, annex, and jail building repairs and maintenance items that are unusual and/or unexpected in nature.
- The Indigent Health Care Fund accounts for revenues received from ad valorem taxes and state assistance used to provide health care to County indigents.
- The Historical Preservation Fund accounts for donations for the remodeling of the Courthouse.
- The Check Collecting and Processing Fund accounts for the fees generated by the County Attorney in collecting bad checks. The funds are used for normal operating costs within the department.
- The Voter Registration Fund accounts for State funds used to assist in the registration of voters.

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS****COMBINING BALANCE SHEET**

September 30, 2011

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	Road and Bridge	Other Special Revenue	Total
ASSETS			
Current assets			
Cash	\$ 3,191,242	\$ 889,307	\$ 4,080,549
Taxes receivable	82,994	4,369	87,363
Due from others	34,064	4,725	38,789
<b>Total assets</b>	<b>\$ 3,308,300</b>	<b>\$ 898,401</b>	<b>\$ 4,206,701</b>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 5,623	\$ 40,004	\$ 45,627
Accrued expenditures	44,645	24,148	68,793
Deferred revenue	82,994	4,369	87,363
Total liabilities	133,262	68,521	201,783
Fund balances			
Restricted			
Courts	-	365,073	365,073
Health and welfare	-	58,668	58,668
Public safety	-	53,446	53,446
Public works	3,175,038	352,693	3,527,731
Total fund balances	3,175,038	829,880	4,004,918
<b>Total liabilities and fund balances</b>	<b>\$ 3,308,300</b>	<b>\$ 898,401</b>	<b>\$ 4,206,701</b>

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**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES***For the year ended September 30, 2010*

	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 1,655,523	\$ 161,725	\$ 1,817,248
Licenses and permits	630,334	-	630,334
Intergovernmental	35,135	450,507	485,642
Charges for services	1,075,631	173,154	1,248,785
Interest	34,073	10,738	44,811
Miscellaneous	<u>129,849</u>	<u>90,155</u>	<u>220,004</u>
<b>Total revenues</b>	<u>3,560,545</u>	<u>886,279</u>	<u>4,446,824</u>
<b>EXPENDITURES</b>			
Current			
General government	-	167,767	167,767
Judicial	-	152,736	152,736
Public works	2,731,460	459,499	3,190,959
Health and welfare	<u>-</u>	<u>486,915</u>	<u>486,915</u>
<b>Total expenditures</b>	<u>2,731,460</u>	<u>1,266,917</u>	<u>3,998,377</u>
Excess (deficiency) of revenues over expenditures	<u>829,085</u>	<u>(380,638)</u>	<u>448,447</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	18,324	-	18,324
Lease proceeds	185,994	-	185,994
Transfers in	1,410,642	373,474	1,784,116
Transfers out	<u>(1,410,642)</u>	<u>-</u>	<u>(1,410,642)</u>
<b>Total other financing sources (uses)</b>	<u>204,318</u>	<u>373,474</u>	<u>577,792</u>
Net change in fund balance	1,033,403	(7,164)	1,026,239
Fund balances, beginning of year	<u>2,141,635</u>	<u>837,044</u>	<u>2,978,679</u>
<b>Fund balances, end of year</b>	<u>\$ 3,175,038</u>	<u>\$ 829,880</u>	<u>\$ 4,004,918</u>

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE FUNDS****COMBINING BALANCE SHEET**

September 30, 2011

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	<u>Road and Bridge General</u>	<u>Precinct No. 1</u>	<u>Precinct No. 2</u>	<u>Precinct No. 3</u>
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 72,730	\$ 779,838	\$ 582,746	\$ 1,100,933
Taxes receivable	32,499	-	-	-
Due from others	<u>-</u>	<u>10,716</u>	<u>6,494</u>	<u>12,632</u>
<b>Total assets</b>	<u>\$ 105,229</u>	<u>\$ 790,554</u>	<u>\$ 589,240</u>	<u>\$ 1,113,565</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities				
Accounts payable	\$ 225	\$ 3,533	\$ 999	\$ 606
Accrued expenditures	9,452	10,607	8,146	9,828
Deferred revenue	<u>32,499</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	42,176	14,140	9,145	10,434
Fund balance				
Restricted - public works	<u>63,053</u>	<u>776,414</u>	<u>580,095</u>	<u>1,103,131</u>
<b>Total liabilities and fund balance</b>	<u>\$ 105,229</u>	<u>\$ 790,554</u>	<u>\$ 589,240</u>	<u>\$ 1,113,565</u>

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<u>Precinct No. 4</u>	<u>Special Road and Bridge</u>	<u>County Road and Flood</u>	<u>Totals</u>
\$ 495,652	\$ 122,361	\$ 36,982	\$ 3,191,242
-	12,665	37,830	82,994
<u>4,222</u>	<u>-</u>	<u>-</u>	<u>34,064</u>
<u>\$ 499,874</u>	<u>\$ 135,026</u>	<u>\$ 74,812</u>	<u>\$ 3,308,300</u>
\$ 260	\$ -	\$ -	\$ 5,623
6,612	-	-	44,645
<u>-</u>	<u>12,665</u>	<u>37,830</u>	<u>82,994</u>
6,872	12,665	37,830	133,262
<u>493,002</u>	<u>122,361</u>	<u>36,982</u>	<u>3,175,038</u>
<u>\$ 499,874</u>	<u>\$ 135,026</u>	<u>\$ 74,812</u>	<u>\$ 3,308,300</u>



**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES***For the year ended September 30, 2011*

	Road and Bridge General	Precinct No. 1	Precinct No. 2	Precinct No. 3
<b>REVENUES</b>				
Taxes	\$ 579,791	\$ -	\$ -	\$ -
Licenses and permits	-	180,816	139,386	196,054
Intergovernmental	-	13,705	6,208	10,796
Interest	3,603	6,776	4,229	7,057
Road use agreements	-	400,000	104,000	384,000
Pipeline crossings	-	68,753	33,076	81,812
Miscellaneous	12,235	37,799	25,848	37,237
<b>Total revenues</b>	<u>595,629</u>	<u>707,849</u>	<u>312,747</u>	<u>716,956</u>
<b>EXPENDITURES</b>				
Current				
Public works	251,495	783,963	457,358	752,830
<b>Total expenditures</b>	<u>251,495</u>	<u>783,963</u>	<u>457,358</u>	<u>752,830</u>
Excess (deficiency) of revenues over expenditures	<u>344,134</u>	<u>(76,114)</u>	<u>(144,611)</u>	<u>(35,874)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	1,438	2,530	4,507
Lease proceeds	-	-	23,700	110,705
Transfers in	-	372,185	326,249	439,521
Transfers out	(329,152)	-	-	-
<b>Total other financing sources (uses)</b>	<u>(329,152)</u>	<u>373,623</u>	<u>352,479</u>	<u>554,733</u>
Net change in fund balances	14,982	297,509	207,868	518,859
Fund balances, beginning of year	<u>48,071</u>	<u>478,905</u>	<u>372,227</u>	<u>584,272</u>
<b>Fund balances, end of year</b>	<u>\$ 63,053</u>	<u>\$ 776,414</u>	<u>\$ 580,095</u>	<u>\$ 1,103,131</u>

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Precinct No. 4	Special Road and Bridge	County Road and Flood	Totals
\$ -	\$ 523,872	\$ 551,860	\$ 1,655,523
114,078	-	-	630,334
4,426	-	-	35,135
4,423	3,909	4,076	34,073
-	-	-	888,000
3,990	-	-	187,631
16,730	-	-	129,849
<u>143,647</u>	<u>527,781</u>	<u>555,936</u>	<u>3,560,545</u>
423,294	62,520	-	2,731,460
<u>423,294</u>	<u>62,520</u>	<u>-</u>	<u>2,731,460</u>
<u>(279,647)</u>	<u>465,261</u>	<u>555,936</u>	<u>829,085</u>
9,849	-	-	18,324
51,589	-	-	185,994
272,687	-	-	1,410,642
-	(512,280)	(569,210)	(1,410,642)
<u>334,125</u>	<u>(512,280)</u>	<u>(569,210)</u>	<u>204,318</u>
54,478	(47,019)	(13,274)	1,033,403
<u>438,524</u>	<u>169,380</u>	<u>50,256</u>	<u>2,141,635</u>
<u>\$ 493,002</u>	<u>\$ 122,361</u>	<u>\$ 36,982</u>	<u>\$ 3,175,038</u>

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****OTHER SPECIAL REVENUE FUNDS****COMBINING BALANCE SHEET**

September 30, 2011

	<u>Jail Commissary</u>	<u>Appellate Judicial System</u>	<u>Voting Equipment</u>	<u>Justice Court Security</u>	<u>Personal Benefits</u>	<u>Capital Credits</u>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 17,862	\$ 1,360	\$ 23,229	\$ 10,652	\$ 182	\$ 6,166
Taxes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 17,862</u>	<u>\$ 1,360</u>	<u>\$ 23,229</u>	<u>\$ 10,652</u>	<u>\$ 182</u>	<u>\$ 6,166</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Restricted:						
Courts	-	1,360	23,229	10,652	-	-
Health and welfare	-	-	-	-	182	-
Public safety	15,862	-	-	-	-	-
Public works	-	-	-	-	-	6,166
<b>Total fund balances</b>	<u>15,862</u>	<u>1,360</u>	<u>23,229</u>	<u>10,652</u>	<u>182</u>	<u>6,166</u>
<b>Total liabilities and fund balances</b>	<u>\$ 17,862</u>	<u>\$ 1,360</u>	<u>\$ 23,229</u>	<u>\$ 10,652</u>	<u>\$ 182</u>	<u>\$ 6,166</u>

<u>District Clerk TDCJ</u>	<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Health Department</u>	<u>Family Protection</u>	<u>District Clerk Records Mgmt.</u>
\$ -	\$ 42,823	\$ 27,083	\$ 206,122	\$ 34,811	\$ 7,049	\$ 41,338	\$ 60	\$ 8,523
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 42,823</u>	<u>\$ 27,083</u>	<u>\$ 206,122</u>	<u>\$ 34,811</u>	<u>\$ 7,049</u>	<u>\$ 41,338</u>	<u>\$ 60</u>	<u>\$ 8,523</u>
\$ -	\$ 1,811	\$ -	\$ -	\$ -	\$ -	\$ 7,297	\$ -	\$ -
-	-	-	856	351	-	5,328	-	-
-	-	-	-	-	-	-	-	-
-	1,811	-	856	351	-	12,625	-	-
-	41,012	27,083	205,266	-	7,049	-	-	8,523
-	-	-	-	-	-	28,713	60	-
-	-	-	-	-	-	-	-	-
-	-	-	-	34,460	-	-	-	-
-	41,012	27,083	205,266	34,460	7,049	28,713	60	8,523
<u>\$ -</u>	<u>\$ 42,823</u>	<u>\$ 27,083</u>	<u>\$ 206,122</u>	<u>\$ 34,811</u>	<u>\$ 7,049</u>	<u>\$ 41,338</u>	<u>\$ 60</u>	<u>\$ 8,523</u>

(Continued)

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****OTHER SPECIAL REVENUE FUNDS****COMBINING BALANCE SHEET**

September 30, 2011

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	<u>Court Technology</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>	<u>District Attorney</u>	<u>Juvenile Probation</u>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 551	\$ 307	\$ 3,929	\$ 4,732	\$ 42,569	\$ 45,668
Taxes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 551</u>	<u>\$ 307</u>	<u>\$ 3,929</u>	<u>\$ 4,732</u>	<u>\$ 42,569</u>	<u>\$ 45,668</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2,094	\$ 5,845
Accrued expenditures	-	-	-	-	2,277	13,797
Deferred revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,371</u>	<u>19,642</u>
Fund balances						
Restricted:						
Courts	551	-	-	-	38,198	-
Health and welfare	-	-	-	-	-	-
Public safety	-	307	3,929	4,732	-	26,026
Public works	-	-	-	-	-	-
<b>Total fund balances</b>	<u>551</u>	<u>307</u>	<u>3,929</u>	<u>4,732</u>	<u>38,198</u>	<u>26,026</u>
<b>Total liabilities and fund balances</b>	<u>\$ 551</u>	<u>\$ 307</u>	<u>\$ 3,929</u>	<u>\$ 4,732</u>	<u>\$ 42,569</u>	<u>\$ 45,668</u>

<u>Juvenile Probation Title IV-E</u>	<u>Buildings and Equipment</u>	<u>Indigent Health Care</u>	<u>Historical Preservation</u>	<u>Check Collection &amp; Processing</u>	<u>Voter Registration</u>	<u>Totals</u>
\$ 2,590	\$ 271,790	\$ 47,294	\$ 797	\$ 39,670	\$ 2,150	\$ 889,307
-	-	4,369	-	-	-	4,369
-	-	4,725	-	-	-	4,725
<u>\$ 2,590</u>	<u>\$ 271,790</u>	<u>\$ 56,388</u>	<u>\$ 797</u>	<u>\$ 39,670</u>	<u>\$ 2,150</u>	<u>\$ 898,401</u>
\$ -	\$ -	\$ 20,957	\$ -	\$ -	\$ -	\$ 40,004
-	-	1,349	-	190	-	24,148
-	-	4,369	-	-	-	4,369
-	-	26,675	-	190	-	68,521
-	-	-	-	-	2,150	365,073
-	-	29,713	-	-	-	58,668
2,590	-	-	-	-	-	53,446
-	271,790	-	797	39,480	-	352,693
<u>2,590</u>	<u>271,790</u>	<u>29,713</u>	<u>797</u>	<u>39,480</u>	<u>2,150</u>	<u>829,880</u>
<u>\$ 2,590</u>	<u>\$ 271,790</u>	<u>\$ 56,388</u>	<u>\$ 797</u>	<u>\$ 39,670</u>	<u>\$ 2,150</u>	<u>\$ 898,401</u>

(Concluded)

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****OTHER SPECIAL REVENUE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES***For the year ended September 30, 2011*


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	Jail Commissary	Appellate Judicial System	Voting Equipment	Justice Court Security	Personal Benefits	Capital Credits
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	8,135	-	-	2,545
Charges for services	10,822	1,360	3,200	2,451	-	-
Interest	-	-	115	45	-	-
Miscellaneous	33,110	-	-	-	-	-
<b>Total revenues</b>	<u>43,932</u>	<u>1,360</u>	<u>11,450</u>	<u>2,496</u>	<u>-</u>	<u>2,545</u>
<b>EXPENDITURES</b>						
Current						
General government	38,275	1,045	8,135	-	-	-
Judicial	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total expenditures</b>	<u>38,275</u>	<u>1,045</u>	<u>8,135</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,657	315	3,315	2,496	-	2,545
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	-	-
Net change in fund balances	5,657	315	3,315	2,496	-	2,545
Fund balances, beginning of year	<u>10,205</u>	<u>1,045</u>	<u>19,914</u>	<u>8,156</u>	<u>182</u>	<u>3,621</u>
<b>Fund balances, end of year</b>	<u>\$ 15,862</u>	<u>\$ 1,360</u>	<u>\$ 23,229</u>	<u>\$ 10,652</u>	<u>\$ 182</u>	<u>\$ 6,166</u>

District Clerk TDCJ	Law Library	Records Mgmt.	Co. Clerk Records Mgmt.	Courthouse Security	Justice Court Technology	Health Department	Family Protection	District Clerk Records Mgmt.
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	130,004	-	-
-	14,665	7,165	48,704	20,093	10,269	33,525	1,035	4,996
-	513	114	2,073	156	76	1,141	-	50
-	-	-	-	-	-	9,168	-	-
-	15,178	7,279	50,777	20,249	10,345	173,838	1,035	5,046
-	-	1,095	115,181	-	-	-	-	-
11,000	12,409	-	-	7,558	15,189	-	-	7,168
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	256,988	1,020	-
11,000	12,409	1,095	115,181	7,558	15,189	256,988	1,020	7,168
(11,000)	2,769	6,184	(64,404)	12,691	(4,844)	(83,150)	15	(2,122)
-	-	-	-	-	-	81,384	-	-
(11,000)	2,769	6,184	(64,404)	12,691	(4,844)	(1,766)	15	(2,122)
11,000	38,243	20,899	269,670	21,769	11,893	30,479	45	10,645
\$ -	\$ 41,012	\$ 27,083	\$205,266	\$ 34,460	\$ 7,049	\$ 28,713	\$ 60	\$ 8,523

(Continued)



**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****OTHER SPECIAL REVENUE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES***For the year ended September 30, 2011*


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	<u>Court Technology</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>	<u>District Attorney</u>	<u>Juvenile Probation</u>
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	663	663	3,253	48,865	197,187
Charges for services	443	-	-	-	-	1,438
Interest	-	5	18	25	433	2,119
Miscellaneous	-	-	-	-	3,067	22,797
<b>Total revenues</b>	<u>443</u>	<u>668</u>	<u>681</u>	<u>3,278</u>	<u>52,365</u>	<u>223,541</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	91,887	-
Public works	-	1,184	854	3,394	-	450,900
Health and welfare	-	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>1,184</u>	<u>854</u>	<u>3,394</u>	<u>91,887</u>	<u>450,900</u>
Excess (deficiency) of revenues over expenditures	443	(516)	(173)	(116)	(39,522)	(227,359)
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	45,090	210,000
Net change in fund balances	443	(516)	(173)	(116)	5,568	(17,359)
Fund balances, beginning of year	<u>108</u>	<u>823</u>	<u>4,102</u>	<u>4,848</u>	<u>32,630</u>	<u>43,385</u>
<b>Fund balances, end of year</b>	<u>\$ 551</u>	<u>\$ 307</u>	<u>\$ 3,929</u>	<u>\$ 4,732</u>	<u>\$ 38,198</u>	<u>\$ 26,026</u>

<u>Juvenile Probation Title IV-E</u>	<u>Buildings and Equipment</u>	<u>Indigent Health Care</u>	<u>Historical Preservation</u>	<u>Check Collection &amp; Processing</u>	<u>Voter Registration</u>	<u>Totals</u>
\$ -	\$ -	\$ 161,725	\$ -	\$ -	\$ -	\$ 161,725
748	-	58,444	-	-	-	450,507
-	-	-	-	12,988	-	173,154
23	2,990	842	-	-	-	10,738
-	-	21,813	200	-	-	90,155
<u>771</u>	<u>2,990</u>	<u>242,824</u>	<u>200</u>	<u>12,988</u>	<u>-</u>	<u>886,279</u>
-	1,575	-	-	-	2,461	167,767
-	-	-	-	7,525	-	152,736
3,167	-	-	-	-	-	459,499
-	-	228,907	-	-	-	486,915
<u>3,167</u>	<u>1,575</u>	<u>228,907</u>	<u>-</u>	<u>7,525</u>	<u>2,461</u>	<u>1,266,917</u>
(2,396)	1,415	13,917	200	5,463	(2,461)	(380,638)
-	37,000	-	-	-	-	373,474
(2,396)	38,415	13,917	200	5,463	(2,461)	(7,164)
<u>4,986</u>	<u>233,375</u>	<u>15,796</u>	<u>597</u>	<u>34,017</u>	<u>4,611</u>	<u>837,044</u>
<u>\$ 2,590</u>	<u>\$ 271,790</u>	<u>\$ 29,713</u>	<u>\$ 797</u>	<u>\$ 39,480</u>	<u>\$ 2,150</u>	<u>\$ 829,880</u>

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## **GENERAL FUND**

The General Fund is a constitutional fund and is utilized to account for all County revenues and expenditures except those which are required by law to be classed in other constitutional funds and such other funds that are presented separately to facilitate proper accountability.

**DeWITT COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL***For the year ended September 30, 2011*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 3,510,568	\$ 3,510,568	\$ 3,613,704	\$ 103,136
Delinquent ad valorem	<u>98,500</u>	<u>98,500</u>	<u>107,037</u>	<u>8,537</u>
Total taxes	<u>3,609,068</u>	<u>3,609,068</u>	<u>3,720,741</u>	<u>111,673</u>
Licenses and permits				
Beer and wine permits	<u>4,000</u>	<u>4,000</u>	<u>988</u>	<u>(3,012)</u>
Intergovernmental				
Grants and salary supplements	269,333	269,333	287,314	17,981
Other funds				
Dispatching service	68,000	68,000	71,191	3,191
Tax collection service	55,000	55,000	59,800	4,800
Miscellaneous	<u>51,000</u>	<u>51,000</u>	<u>218,338</u>	<u>167,338</u>
Total intergovernmental	<u>443,333</u>	<u>443,333</u>	<u>636,643</u>	<u>193,310</u>
Charges for services				
Fees of office				
Sheriff	45,000	45,000	53,644	8,644
County clerk	255,000	255,000	622,690	367,690
Tax assessor-collector	225,000	225,000	270,865	45,865
District clerk	40,000	40,000	61,846	21,846
Justices of the peace	20,500	20,500	20,919	419
Miscellaneous fees	<u>16,175</u>	<u>16,175</u>	<u>17,581</u>	<u>1,406</u>
Other fees				
Arrest fees	14,000	14,000	10,948	(3,052)
Consolidated court costs	10,000	10,000	12,776	2,776
Miscellaneous fees	<u>18,535</u>	<u>18,535</u>	<u>30,941</u>	<u>12,406</u>
Total charges for services	<u>644,210</u>	<u>644,210</u>	<u>1,102,210</u>	<u>458,000</u>
Fines and forfeitures				
County clerk fines	130,000	130,000	181,510	51,510
District clerk fines	50,000	50,000	51,355	1,355
Justice of the peace fines	170,000	170,000	224,556	54,556
Restitution and recovery	<u>14,000</u>	<u>14,000</u>	<u>16,879</u>	<u>2,879</u>
Total fines and forfeitures	<u>364,000</u>	<u>364,000</u>	<u>474,300</u>	<u>110,300</u>
Interest				
Regular	<u>45,500</u>	<u>45,500</u>	<u>67,546</u>	<u>22,046</u>
Miscellaneous				
Inmate telephone commissions	10,000	10,000	20,714	10,714
Septic tank permits	2,000	2,000	5,100	3,100
Other miscellaneous	<u>6,500</u>	<u>6,500</u>	<u>658,786</u>	<u>652,286</u>
Total miscellaneous	<u>18,500</u>	<u>18,500</u>	<u>684,600</u>	<u>666,100</u>
<b>Total revenues</b>	<u>5,128,611</u>	<u>5,128,611</u>	<u>6,687,028</u>	<u>1,558,417</u>

(Continued)

**DeWITT COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL***For the year ended September 30, 2011*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES</b>				
General government				
County judge				
Personnel services	\$ 125,511	\$ 125,411	\$ 124,467	\$ 944
Supplies	1,000	1,700	1,675	25
Other services and charges	5,350	3,850	3,802	48
Capital outlay	500	1,400	1,408	(8)
Total county judge	<u>132,361</u>	<u>132,361</u>	<u>131,352</u>	<u>1,009</u>
County clerk				
Personnel services	244,570	244,570	223,038	21,532
Supplies	10,000	10,000	9,135	865
Other services and charges	17,400	17,400	157,632	(140,232)
Capital outlay	3,000	3,000	1,067	1,933
Total county clerk	<u>274,970</u>	<u>274,970</u>	<u>390,872</u>	<u>(115,902)</u>
Veteran's service officers				
Personnel services	15,674	15,674	15,650	24
Supplies	75	75	-	75
Other services and charges	1,000	1,000	-	1,000
Total veteran's service officers	<u>16,749</u>	<u>16,749</u>	<u>15,650</u>	<u>1,099</u>
Non-departmental				
Personnel services	400	400	384	16
Supplies	8,500	10,500	9,555	945
Other services and charges	205,600	203,600	167,503	36,097
Capital outlay	200,000	200,000	18,210	181,790
Total non-departmental	<u>414,500</u>	<u>414,500</u>	<u>195,652</u>	<u>218,848</u>
Elections				
Personnel services	15,096	15,096	10,166	4,930
Supplies	3,200	3,200	2,338	862
Other services and charges	18,100	17,350	15,434	1,916
Capital outlay	-	750	605	145
Total elections	<u>36,396</u>	<u>36,396</u>	<u>28,543</u>	<u>7,853</u>
County auditor				
Personnel services	149,449	149,449	148,869	580
Supplies	3,000	3,600	3,131	469
Other services and charges	10,600	10,000	7,353	2,647
Capital outlay	2,000	2,000	1,285	715
Total county auditor	<u>165,049</u>	<u>165,049</u>	<u>160,638</u>	<u>4,411</u>
County treasurer				
Personnel services	105,003	105,003	103,436	1,567
Supplies	2,500	3,250	3,211	39
Other services and charges	8,700	7,950	6,941	1,009
Capital outlay	2,500	2,500	2,342	158
Total county treasurer	<u>118,703</u>	<u>118,703</u>	<u>115,930</u>	<u>2,773</u>

(Continued)

**DeWITT COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL***For the year ended September 30, 2011*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
General government - (Continued)				
Tax assessor-collector				
Personnel services	\$ 257,970	253,970	\$ 252,186	\$ 1,784
Supplies	9,200	10,200	9,996	204
Other services and charges	269,950	273,450	273,226	224
Capital outlay	9,000	8,500	6,668	1,832
Total tax assessor-collector	<u>546,120</u>	<u>546,120</u>	<u>542,076</u>	<u>4,044</u>
Total general government	<u>1,704,848</u>	<u>1,704,848</u>	<u>1,580,713</u>	<u>124,135</u>
Judicial				
County courts				
Personnel services	1,010	1,010	-	1,010
Other services and charges	<u>15,850</u>	<u>15,850</u>	<u>11,673</u>	<u>4,177</u>
Total county courts	<u>16,860</u>	<u>16,860</u>	<u>11,673</u>	<u>5,187</u>
District court				
Personnel services	18,150	18,150	9,678	8,472
Supplies	1,000	1,000	28	972
Other services and charges	150,250	150,250	166,599	(16,349)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total district court	<u>169,400</u>	<u>169,400</u>	<u>176,305</u>	<u>(6,905)</u>
District clerk				
Personnel services	244,979	244,979	238,122	6,857
Supplies	7,000	7,000	6,890	110
Other services and charges	18,066	18,066	17,651	415
Capital outlay	<u>16,600</u>	<u>16,600</u>	<u>16,398</u>	<u>202</u>
Total district clerk	<u>286,645</u>	<u>286,645</u>	<u>279,061</u>	<u>7,584</u>
Justices of the peace				
Personnel services	208,149	208,149	205,161	2,988
Supplies	7,500	7,500	7,320	180
Other services and charges	63,720	63,720	53,356	10,364
Capital outlay	<u>4,300</u>	<u>4,300</u>	<u>2,019</u>	<u>2,281</u>
Total justices of the peace	<u>283,669</u>	<u>283,669</u>	<u>267,856</u>	<u>15,813</u>
County attorney				
Personnel services	127,656	127,656	127,367	289
Supplies	3,300	3,300	1,410	1,890
Other services and charges	2,000	2,000	1,154	846
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total county attorney	<u>132,956</u>	<u>132,956</u>	<u>129,931</u>	<u>3,025</u>
Total judicial	<u>889,530</u>	<u>889,530</u>	<u>864,826</u>	<u>24,704</u>

(Continued)

**DeWITT COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Public works				
Courthouse building				
Personnel services	\$ 93,252	\$ 93,252	\$ 86,939	\$ 6,313
Supplies	16,500	16,500	9,580	6,920
Other services and charges	151,200	151,200	121,991	29,209
Capital outlay	6,000	6,000	160	5,840
Total courthouse building	<u>266,952</u>	<u>266,952</u>	<u>218,670</u>	<u>48,282</u>
Annex building				
Supplies	4,000	4,000	1,636	2,364
Other services and charges	40,600	40,600	22,918	17,682
Total annex building	<u>44,600</u>	<u>44,600</u>	<u>24,554</u>	<u>20,046</u>
Jail building				
Supplies	18,000	18,000	17,859	141
Other services and charges	191,600	191,600	187,538	4,062
Capital outlay	5,000	5,000	272	4,728
Total jail building	<u>214,600</u>	<u>214,600</u>	<u>205,669</u>	<u>8,931</u>
Lawn and yard maintenance				
Supplies	800	800	287	513
Other services and charges	10,300	10,300	4,575	5,725
Total lawn and yard maintenance	<u>11,100</u>	<u>11,100</u>	<u>4,862</u>	<u>6,238</u>
Constables				
Personnel services	69,833	69,833	67,082	2,751
Supplies	500	500	500	-
Other services and charges	2,200	2,200	613	1,587
Capital outlay	1,800	1,800	473	1,327
Total constables	<u>74,333</u>	<u>74,333</u>	<u>68,668</u>	<u>5,665</u>
Sheriff				
Personnel services	838,364	838,364	826,383	11,981
Supplies	85,000	97,000	96,566	434
Other services and charges	82,650	85,650	85,115	535
Capital outlay	227,000	212,000	205,479	6,521
Total sheriff	<u>1,233,014</u>	<u>1,233,014</u>	<u>1,213,543</u>	<u>19,471</u>
Jail operations				
Personnel services	1,350,334	1,350,334	1,116,548	233,786
Supplies	181,000	181,000	160,640	20,360
Other services and charges	188,000	188,000	78,678	109,322
Capital outlay	20,000	20,000	8,088	11,912
Total jail operations	<u>1,739,334</u>	<u>1,739,334</u>	<u>1,363,954</u>	<u>375,380</u>

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**DeWITT COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Public works - (Continued)				
Corrections				
Personnel services	\$ 1,592	\$ 1,592	\$ 1,531	\$ 61
Supplies	150	150	-	150
Other services and charges	250	250	-	250
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total corrections	<u>2,992</u>	<u>2,992</u>	<u>1,531</u>	<u>1,461</u>
Other protection				
Personnel services	22,399	22,399	22,084	315
Supplies	900	900	606	294
Other services and charges	59,900	61,900	61,299	601
Capital outlay	<u>94,000</u>	<u>92,000</u>	<u>65,004</u>	<u>26,996</u>
Total other protection	<u>177,199</u>	<u>177,199</u>	<u>148,993</u>	<u>28,206</u>
Total public works	<u>3,764,124</u>	<u>3,764,124</u>	<u>3,250,444</u>	<u>513,680</u>
Health and welfare				
Health				
Other services and charges	<u>39,600</u>	<u>39,600</u>	<u>37,500</u>	<u>2,100</u>
Total health	<u>39,600</u>	<u>39,600</u>	<u>37,500</u>	<u>2,100</u>
Agriculture extension services				
Personnel services	86,795	86,795	85,450	1,345
Supplies	1,400	1,400	515	885
Other services and charges	8,750	8,750	7,577	1,173
Capital outlay	<u>1,200</u>	<u>1,200</u>	<u>1,152</u>	<u>48</u>
Total agriculture extension services	<u>98,145</u>	<u>98,145</u>	<u>94,694</u>	<u>3,451</u>
Total health and welfare	<u>137,745</u>	<u>137,745</u>	<u>132,194</u>	<u>5,551</u>
<b>Total expenditures</b>	<u>6,496,247</u>	<u>6,496,247</u>	<u>5,828,177</u>	<u>668,070</u>
Excess of revenues over expenditures	<u>(1,367,636)</u>	<u>(1,367,636)</u>	<u>858,851</u>	<u>2,226,487</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(373,474)</u>	<u>(373,474)</u>	<u>(373,474)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(373,474)</u>	<u>(373,474)</u>	<u>(373,474)</u>	<u>-</u>
Net change in fund balance	(1,741,110)	(1,741,110)	485,377	2,226,487
Fund balance, beginning of year	<u>4,354,673</u>	<u>4,354,673</u>	<u>4,354,673</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 2,613,563</u>	<u>\$ 2,613,563</u>	<u>\$ 4,840,050</u>	<u>\$ 2,226,487</u>

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### **DEBT SERVICE FUND – MAJOR FUND**

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

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**DeWITT COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 1,115,540	\$ 1,177,096	\$ (1,584)	\$ 1,178,680
Delinquent ad valorem	<u>25,000</u>	<u>29,903</u>	<u>(520)</u>	<u>30,423</u>
Total taxes	1,140,540	1,206,999	(2,104)	1,209,103
Interest	<u>3,000</u>	<u>13,395</u>	<u>-</u>	<u>13,395</u>
<b>Total revenues</b>	<u>1,143,540</u>	<u>1,220,394</u>	<u>(2,104)</u>	<u>1,222,498</u>
<b>EXPENDITURES</b>				
Debt service				
Principal retirement	585,000	585,000	-	585,000
Interest and fiscal charges	<u>501,108</u>	<u>500,638</u>	<u>-</u>	<u>500,638</u>
<b>Total expenditures</b>	<u>1,086,108</u>	<u>1,085,638</u>	<u>-</u>	<u>1,085,638</u>
Net change in fund balance	57,432	134,756	(2,104)	136,860
Fund balance, beginning of year	<u>640,675</u>	<u>640,675</u>	<u>-</u>	<u>640,675</u>
<b>Fund balance, end of year</b>	<u>\$ 698,107</u>	<u>\$ 775,431</u>	<u>\$ (2,104)</u>	<u>\$ 777,535</u>

## Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

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## **Nonmajor Special Revenue Funds**





**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE GENERAL****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 544,897	\$ 560,905	\$ (755)	\$ 561,660
Delinquent ad valorem	<u>6,000</u>	<u>17,834</u>	<u>(297)</u>	<u>18,131</u>
Total taxes	550,897	578,739	(1,052)	579,791
Interest	600	3,603	-	3,603
Miscellaneous	<u>-</u>	<u>12,235</u>	<u>-</u>	<u>12,235</u>
<b>Total revenues</b>	<u>551,497</u>	<u>594,577</u>	<u>(1,052)</u>	<u>595,629</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	245,949	242,845	(1,177)	244,022
Other services and charges	<u>15,600</u>	<u>7,949</u>	<u>476</u>	<u>7,473</u>
<b>Total expenditures</b>	<u>261,549</u>	<u>250,794</u>	<u>(701)</u>	<u>251,495</u>
Excess (deficiency) of revenues over expenditures	<u>289,948</u>	<u>343,783</u>	<u>(351)</u>	<u>344,134</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(329,152)</u>	<u>(329,152)</u>	<u>-</u>	<u>(329,152)</u>
Net change in fund balance	(39,204)	14,631	(351)	14,982
Fund balance, beginning of year	<u>57,047</u>	<u>57,047</u>	<u>8,976</u>	<u>48,071</u>
<b>Fund balance, end of year</b>	<u>\$ 17,843</u>	<u>\$ 71,678</u>	<u>\$ 8,625</u>	<u>\$ 63,053</u>

**Explanation of differences:**

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE PRECINCT NO. 1****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 146,000	\$ 176,284	\$ (4,532)	\$ 180,816
Intergovernmental - grants	13,645	13,705	-	13,705
Interest	120	6,776	-	6,776
Road use agreements	240,000	400,000	-	400,000
Pipeline crossings	2,000	68,753	-	68,753
Miscellaneous	1,000	37,799	-	37,799
<b>Total revenues</b>	<u>402,765</u>	<u>703,317</u>	<u>(4,532)</u>	<u>707,849</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	258,398	234,887	(2,735)	237,622
Supplies	90,706	82,794	(2,357)	85,151
Other services and charges	344,982	325,330	-	325,330
Capital outlay	105,100	105,455	-	105,455
Debt service	27,058	30,405	-	30,405
<b>Total expenditures</b>	<u>826,244</u>	<u>778,871</u>	<u>(5,092)</u>	<u>783,963</u>
Excess (deficiency) of revenues over expenditures	<u>(423,479)</u>	<u>(75,554)</u>	<u>560</u>	<u>(76,114)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	1,438	-	1,438
Transfers in	372,185	372,185	-	372,185
<b>Total other financing sources (uses)</b>	<u>372,185</u>	<u>373,623</u>	<u>-</u>	<u>373,623</u>
Net change in fund balance	(51,294)	298,069	560	297,509
Fund balance, beginning of year	<u>481,770</u>	<u>481,770</u>	<u>2,865</u>	<u>478,905</u>
<b>Fund balance, end of year</b>	<u>\$ 430,476</u>	<u>\$ 779,839</u>	<u>\$ 3,425</u>	<u>\$ 776,414</u>

## Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE PRECINCT NO. 2****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 139,000	\$ 137,423	\$ (1,963)	\$ 139,386
Intergovernmental - grants	6,200	6,208	-	6,208
Interest	1,000	4,229	-	4,229
Road use agreements	40,000	104,000	-	104,000
Pipeline crossings	8,000	33,076	-	33,076
Miscellaneous	-	26,464	616	25,848
<b>Total revenues</b>	<u>194,200</u>	<u>311,400</u>	<u>(1,347)</u>	<u>312,747</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	221,697	213,181	(1,021)	214,202
Supplies	62,530	58,750	1,664	57,086
Other services and charges	148,370	138,670	4,543	134,127
Capital outlay	<u>21,700</u>	<u>28,243</u>	<u>(23,700)</u>	<u>51,943</u>
<b>Total expenditures</b>	<u>454,297</u>	<u>438,844</u>	<u>(18,514)</u>	<u>457,358</u>
Excess (deficiency) of revenues over expenditures	<u>(260,097)</u>	<u>(127,444)</u>	<u>17,167</u>	<u>(144,611)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of assets	-	2,530	-	2,530
Lease proceeds	-	-	(23,700)	23,700
Transfers in	<u>326,249</u>	<u>326,249</u>	<u>-</u>	<u>326,249</u>
<b>Total other financing sources (uses)</b>	<u>326,249</u>	<u>328,779</u>	<u>(23,700)</u>	<u>352,479</u>
Net change in fund balance	66,152	201,335	(6,533)	207,868
Fund balance, beginning of year	<u>376,866</u>	<u>376,866</u>	<u>4,639</u>	<u>372,227</u>
<b>Fund balance, end of year</b>	<u>\$ 443,018</u>	<u>\$ 578,201</u>	<u>\$ (1,894)</u>	<u>\$ 580,095</u>

## Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE PRECINCT NO. 3****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 166,000	\$ 188,733	\$ (7,321)	\$ 196,054
Intergovernmental - grants	10,000	10,796	-	10,796
Interest	1,500	7,057	-	7,057
Road use agreements	240,000	384,000	-	384,000
Pipeline crossings	3,000	81,812	-	81,812
Miscellaneous	5,000	37,237	-	37,237
<b>Total revenues</b>	<u>425,500</u>	<u>709,635</u>	<u>(7,321)</u>	<u>716,956</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	296,248	269,142	(905)	270,047
Supplies	120,600	114,411	17,253	97,158
Other services and charges	273,200	195,301	-	195,301
Capital outlay	52,450	56,250	(110,705)	166,955
Debt service	28,800	23,369	-	23,369
<b>Total expenditures</b>	<u>771,298</u>	<u>658,473</u>	<u>(94,357)</u>	<u>752,830</u>
Excess (deficiency) of revenues over expenditures	<u>(345,798)</u>	<u>51,162</u>	<u>87,036</u>	<u>(35,874)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	4,507	-	4,507
Lease proceeds		-	(110,705)	110,705
Transfers in	439,521	439,521	-	439,521
<b>Total other financing sources (uses)</b>	<u>439,521</u>	<u>444,028</u>	<u>(110,705)</u>	<u>554,733</u>
Net change in fund balance	93,723	495,190	(23,669)	518,859
Fund balance, beginning of year	<u>605,742</u>	<u>605,742</u>	<u>21,470</u>	<u>584,272</u>
<b>Fund balance, end of year</b>	<u>\$ 699,465</u>	<u>\$ 1,100,932</u>	<u>\$ (2,199)</u>	<u>\$ 1,103,131</u>

**Explanation of differences:**

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE PRECINCT NO. 4****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 116,000	\$ 113,112	\$ (966)	\$ 114,078
Intergovernmental - grants	4,400	4,426	-	4,426
Interest	1,800	4,423	-	4,423
Pipelin crossings		3,990		3,990
Miscellaneous	-	16,730	-	16,730
<b>Total revenues</b>	<u>122,200</u>	<u>142,681</u>	<u>(966)</u>	<u>143,647</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	191,472	190,370	279	190,091
Supplies	81,546	72,819	5,456	67,363
Other services and charges	66,239	49,678	-	49,678
Capital outlay	65,000	64,573	(51,589)	116,162
<b>Total expenditures</b>	<u>404,257</u>	<u>377,440</u>	<u>(45,854)</u>	<u>423,294</u>
Excess (deficiency) of revenues over expenditures	<u>(282,057)</u>	<u>(234,759)</u>	<u>44,888</u>	<u>(279,647)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	9,849	-	9,849
Lease proceeds	-	-	(51,589)	51,589
Transfers in	272,687	272,687	-	272,687
<b>Total other financing sources (uses)</b>	<u>272,687</u>	<u>282,536</u>	<u>(51,589)</u>	<u>334,125</u>
Net change in fund balance	(9,370)	47,777	(6,701)	54,478
Fund balance, beginning of year	<u>447,875</u>	<u>447,875</u>	<u>9,351</u>	<u>438,524</u>
<b>Fund balance, end of year</b>	<u>\$ 438,505</u>	<u>\$ 495,652</u>	<u>\$ 2,650</u>	<u>\$ 493,002</u>

**Explanation of differences:**

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****SPECIAL ROAD AND BRIDGE****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 492,008	\$ 506,702	\$ (682)	\$ 507,384
Delinquent ad valorem	<u>10,000</u>	<u>16,219</u>	<u>(269)</u>	<u>16,488</u>
Total taxes	502,008	522,921	(951)	523,872
Interest	<u>2,100</u>	<u>3,909</u>	<u>-</u>	<u>3,909</u>
<b>Total revenues</b>	<u>504,108</u>	<u>526,830</u>	<u>(951)</u>	<u>527,781</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Other services and charges	<u>136,000</u>	<u>62,519</u>	<u>(1)</u>	<u>62,520</u>
<b>Total expenditures</b>	<u>136,000</u>	<u>62,519</u>	<u>(1)</u>	<u>62,520</u>
Excess (deficiency) of revenues over expenditures	368,108	464,311	(950)	465,261
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(512,280)</u>	<u>(512,280)</u>	<u>-</u>	<u>(512,280)</u>
Net change in fund balance	(144,172)	(47,969)	(950)	(47,019)
Fund balance, beginning of year	<u>169,380</u>	<u>169,380</u>	<u>-</u>	<u>169,380</u>
<b>Fund balance, end of year</b>	<u>\$ 25,208</u>	<u>\$ 121,411</u>	<u>\$ (950)</u>	<u>\$ 122,361</u>

## Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****COUNTY ROAD AND FLOOD****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 511,023	\$ 536,969	\$ (716)	\$ 537,685
Delinquent ad valorem	<u>10,000</u>	<u>13,947</u>	<u>(228)</u>	<u>14,175</u>
Total taxes	521,023	550,916	(944)	551,860
Interest	<u>1,200</u>	<u>4,076</u>	<u>-</u>	<u>4,076</u>
<b>Total revenues</b>	<u>522,223</u>	<u>554,992</u>	<u>(944)</u>	<u>555,936</u>
<b>EXPENDITURES</b>				
Current	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	522,223	554,992	(944)	555,936
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(569,210)</u>	<u>(569,210)</u>	<u>-</u>	<u>(569,210)</u>
Net change in fund balance	(46,987)	(14,218)	(944)	(13,274)
Fund balance, beginning of year	<u>50,256</u>	<u>50,256</u>	<u>-</u>	<u>50,256</u>
<b>Fund balance, end of year</b>	<u>\$ 3,269</u>	<u>\$ 36,038</u>	<u>\$ (944)</u>	<u>\$ 36,982</u>

## Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.



**DeWITT COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****INDIGENT HEALTH CARE****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL***For the year ended September 30, 2011*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 153,682	\$ 158,255	\$ (213)	\$ 158,468
Delinquent ad valorem	<u>3,000</u>	<u>3,204</u>	<u>(53)</u>	<u>3,257</u>
Total taxes	156,682	161,459	(266)	161,725
Intergovernmental	26,000	58,444	-	58,444
Interest	300	842	-	842
Miscellaneous	<u>17,000</u>	<u>21,764</u>	<u>(49)</u>	<u>21,813</u>
<b>Total revenues</b>	<u>199,982</u>	<u>242,509</u>	<u>(315)</u>	<u>242,824</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare				
Personnel services	43,052	42,866	122	42,744
Supplies	800	2,236	-	2,236
Other services and charges	<u>202,687</u>	<u>199,072</u>	<u>15,145</u>	<u>183,927</u>
<b>Total expenditures</b>	<u>246,539</u>	<u>244,174</u>	<u>15,267</u>	<u>228,907</u>
Net change in fund balance	(46,557)	(1,665)	(15,582)	13,917
Fund balance, beginning of year	<u>48,693</u>	<u>48,693</u>	<u>32,897</u>	<u>15,796</u>
<b>Fund balance, end of year</b>	<u>\$ 2,136</u>	<u>\$ 47,028</u>	<u>\$ 17,315</u>	<u>\$ 29,713</u>

## Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

## **AGENCY FUNDS**

The Agency Funds are used to account for the monies received and disbursed by the County in the capacity of trustee, custodian, or agent for individuals or other entities.

The Agency Funds consist of the following:

- The Escrow Fund was established to account for statutory court cost fees, restitution, fines collected from other government entities, juror donations, overpayments, contractual and permit fees, and sales tax collections which are transmitted to the State, the General Fund, outside entities, and/or other individuals on a periodic basis.
- The Tax Assessor-Collector Property Tax and Motor Vehicle Department Funds are used to account for property taxes and vehicle registration fees collected.
- The Tax-Assessor Collector Escrow Fund is used to hold escrow amounts collected on mobile homes.
- The Health Insurance Fund was established to account for the collection of insurance premiums from the County and employees and subsequent payment to the insurance carrier.
- The Unclaimed Funds account holds funds returned to the County that are not required to be escheated to the State. Those funds are under the care of the County Treasurer.
- The Child Welfare Board Fund holds funds of the Child Welfare Board. These funds are held in the County's depository. All of the Board's transactions are processed through this account.
- The Historical Commission Funds hold funds of the DeWitt Historical Commission. All of the Commission's transactions are processed through this account.
- The North Cuero Watershed Fund holds funds that belong to the North Cuero Watershed Water District. These funds are held in the County's depository. All of the Watershed's transactions are processed through this account.
- The County Clerk Trust Funds account holds assets for the benefit of specified minors until they reach the age of majority.
- The District Clerk Trust Fund accounts for monies received that are put in trust funds and held for other individuals or entities.
- The Inmate Trust Fund accounts hold funds that belong to the inmates. The funds are under the care and control of the County Sheriff.

**DeWITT COUNTY, TEXAS****AGENCY FUNDS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES***For the year ended September 30, 2011*

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>ESCROW FUND</b>				
Assets				
Cash in bank	<u>\$ 136,367</u>	<u>\$ 618,756</u>	<u>\$ 616,991</u>	<u>\$ 138,132</u>
Liabilities				
Due to general fund	<u>\$ 12,578</u>	<u>\$ 43,446</u>	<u>\$ 47,298</u>	<u>\$ 8,726</u>
Due to others	<u>123,789</u>	<u>575,310</u>	<u>569,693</u>	<u>129,406</u>
Total Liabilities	<u>\$ 136,367</u>	<u>\$ 618,756</u>	<u>\$ 616,991</u>	<u>\$ 138,132</u>
<b>TAX ASSESSOR - PROPERTY TAX FUND</b>				
Assets				
Cash in bank	<u>\$ 14,105</u>	<u>\$ 19,729,846</u>	<u>\$ 19,714,340</u>	<u>\$ 29,611</u>
Liabilities				
Due to others	<u>\$ 14,105</u>	<u>\$ 19,729,846</u>	<u>\$ 19,714,340</u>	<u>\$ 29,611</u>
<b>TAX ASSESSOR - MOTOR VEHICLE</b>				
Assets				
Cash in bank	<u>\$ 6,345</u>	<u>\$ 3,372,797</u>	<u>\$ 3,378,626</u>	<u>\$ 516</u>
Liabilities				
Due to others	<u>\$ 6,345</u>	<u>\$ 3,372,797</u>	<u>\$ 3,378,626</u>	<u>\$ 516</u>
<b>TAX ASSESSOR - ESCROW ACCOUNT</b>				
Assets				
Cash in bank	<u>\$ 34,689</u>	<u>\$ 57,970</u>	<u>\$ 47,877</u>	<u>\$ 44,782</u>
Liabilities				
Due to others	<u>\$ 34,689</u>	<u>\$ 57,970</u>	<u>\$ 47,877</u>	<u>\$ 44,782</u>
<b>HEALTH INSURANCE FUND</b>				
Assets				
Cash in bank	<u>\$ 312,369</u>	<u>\$ 877,981</u>	<u>\$ 1,077,380</u>	<u>\$ 112,970</u>
Liabilities				
Due to others	<u>\$ 312,369</u>	<u>\$ 877,981</u>	<u>\$ 1,077,380</u>	<u>\$ 112,970</u>
<b>UNCLAIMED FUNDS</b>				
Assets				
Cash in bank	<u>\$ 3,285</u>	<u>\$ 2,623</u>	<u>\$ -</u>	<u>\$ 5,908</u>
Liabilities				
Due to others	<u>\$ 3,285</u>	<u>\$ 2,623</u>	<u>\$ -</u>	<u>\$ 5,908</u>
<b>CHILD WELFARE BOARD</b>				
Assets				
Cash in bank	<u>\$ 1,396</u>	<u>\$ 5,503</u>	<u>\$ 4,109</u>	<u>\$ 2,790</u>
Liabilities				
Due to others	<u>\$ 1,396</u>	<u>\$ 5,503</u>	<u>\$ 4,109</u>	<u>\$ 2,790</u>

**DeWITT COUNTY, TEXAS****AGENCY FUNDS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES***For the year ended September 30, 2011*

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>HISTORICAL COMMISSION</b>				
Assets				
Cash in bank	<u>\$ 8,911</u>	<u>\$ 13,950</u>	<u>\$ 1,094</u>	<u>\$ 21,767</u>
Liabilities				
Due to others	<u>\$ 8,911</u>	<u>\$ 13,950</u>	<u>\$ 1,094</u>	<u>\$ 21,767</u>
<b>NORTH CUERO WATERSHED</b>				
Assets				
Cash in bank	<u>\$ 39,927</u>	<u>\$ 30,521</u>	<u>\$ 25,128</u>	<u>\$ 45,320</u>
Liabilities				
Due to others	<u>\$ 39,927</u>	<u>\$ 30,521</u>	<u>\$ 25,128</u>	<u>\$ 45,320</u>
<b>COUNTY CLERK</b>				
Assets				
Cash in bank	<u>\$ 12,449</u>	<u>\$ 30,802</u>	<u>\$ 32,802</u>	<u>\$ 10,449</u>
Liabilities				
Due to others	<u>\$ 12,449</u>	<u>\$ 30,802</u>	<u>\$ 32,802</u>	<u>\$ 10,449</u>
<b>DISTRICT CLERK</b>				
Assets				
Cash in bank	<u>\$ 78,586</u>	<u>\$ 127,002</u>	<u>\$ 56,765</u>	<u>\$ 148,823</u>
Liabilities				
Due to others	<u>\$ 78,586</u>	<u>\$ 127,002</u>	<u>\$ 56,765</u>	<u>\$ 148,823</u>
<b>INMATE TRUST FUNDS</b>				
Assets				
Cash in bank	<u>\$ 4,374</u>	<u>\$ 80,497</u>	<u>\$ 67,100</u>	<u>\$ 17,771</u>
Liabilities				
Due to others	<u>\$ 4,374</u>	<u>\$ 80,497</u>	<u>\$ 67,100</u>	<u>\$ 17,771</u>
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets				
Cash in bank	<u>\$ 652,803</u>	<u>\$24,948,248</u>	<u>\$25,022,212</u>	<u>\$ 578,839</u>
Liabilities				
Due to general fund	<u>\$ 12,578</u>	<u>\$ 43,446</u>	<u>\$ 47,298</u>	<u>\$ 8,726</u>
Due to others	<u>640,225</u>	<u>24,904,802</u>	<u>24,974,914</u>	<u>570,113</u>
Total Liabilities	<u>\$ 652,803</u>	<u>\$24,948,248</u>	<u>\$25,022,212</u>	<u>\$ 578,839</u>

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**STATISTICAL SECTION  
(UNAUDITED)**



## **STATISTICAL SECTION**

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
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These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue.....	77
<b>Debt Capacity</b>	
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<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments .....	87
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These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs .....	89



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**DeWITT COUNTY, TEXAS**  
**NET ASSETS BY COMPONENT (1)**  
*Last seven fiscal years*

	Fiscal Year						
	2011	2010	2009	2008	2007	2006	2005
Governmental activities							
Invested in capital assets,							
net of related debt	\$ 10,497,054	\$ 10,228,078	\$ 9,992,392	\$ 9,592,160	\$ 8,412,943	\$ 5,742,747	\$ 3,645,601
Restricted	802,344	658,010	503,031	360,908	295,718	188,145	185,806
Unrestricted	9,722,249	8,113,430	7,215,567	6,300,071	5,266,088	3,996,919	3,077,067
Total net assets	\$ 21,021,647	\$ 18,999,518	\$ 17,710,990	\$ 16,253,139	\$ 13,974,749	\$ 9,927,811	\$ 6,908,474

(1) Accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2004.

**DeWITT COUNTY, TEXAS**  
**CHANGES IN NET ASSETS (1)**  
*Last seven fiscal years*

	Fiscal Year					
	2011	2010	2009	2008	2007	2006
<b>Governmental activities</b>						
Expenses						
General government	\$ 1,928,925	\$ 1,611,328	\$ 1,545,319	\$ 1,507,206	\$ 1,312,019	\$ 1,448,311
Judicial	1,128,817	1,044,290	980,507	947,789	872,819	890,671
Public works	6,244,867	5,449,821	4,916,041	4,216,841	3,939,791	3,724,006
Health and welfare	635,485	631,618	521,212	507,603	535,461	476,733
Interest on long-term debt	497,848	564,367	576,301	596,752	614,127	201,900
<b>Total expenses</b>	<b>10,435,942</b>	<b>9,301,424</b>	<b>8,539,380</b>	<b>7,776,191</b>	<b>7,274,217</b>	<b>6,741,621</b>
<b>Program revenues</b>						
Charges for services						
General government	1,853,355	1,261,225	963,859	972,440	1,032,073	900,445
Judicial	575,233	358,439	579,494	406,520	377,306	572,854
Public works	1,924,286	903,891	728,838	698,924	651,184	717,796
Health and welfare	64,506	50,879	67,710	69,194	59,932	160,424
Operating grants and contributions	1,124,405	664,011	561,922	476,432	527,469	615,144
Capital grants and contributions	-	-	20,167	610,387	1,799,134	1,716,251
<b>Total program revenues</b>	<b>5,541,785</b>	<b>3,238,445</b>	<b>2,921,990</b>	<b>3,233,897</b>	<b>4,447,098</b>	<b>4,682,914</b>
<b>Total net program expenses</b>	<b>(4,894,157)</b>	<b>(6,062,979)</b>	<b>(5,617,390)</b>	<b>(4,542,294)</b>	<b>(2,827,119)</b>	<b>(2,058,707)</b>
<b>General revenues and other changes</b>						
Property taxes	6,770,107	7,221,080	6,948,310	6,358,774	6,008,049	4,736,701
Unrestricted investment earnings	132,249	129,003	105,105	466,065	865,745	319,994
Miscellaneous	13,930	1,424	21,826	(4,155)	263	9,398
<b>Total general revenues and other changes in net assets</b>	<b>6,916,286</b>	<b>7,351,507</b>	<b>7,075,241</b>	<b>6,820,684</b>	<b>6,874,057</b>	<b>5,066,093</b>
<b>Total changes in net assets</b>	<b>\$ 2,022,129</b>	<b>\$ 1,288,528</b>	<b>\$ 1,457,851</b>	<b>\$ 2,278,390</b>	<b>\$ 4,046,938</b>	<b>\$ 3,007,386</b>
						<b>\$ 1,826,033</b>

(1) Accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2004. This schedule maintains the same number of years for comparative purposes.

## FUND BALANCES, GOVERNMENTAL FUNDS (1)

	Fiscal Year					
	2011	2010	2009	2008	2007	2006
General fund						
Unassigned	\$ 4,737,330	\$ 4,227,253	\$ 4,231,563	\$ 3,632,469	\$ 2,829,040	\$ 1,865,568
						\$ 1,282,678
All other governmental funds						
Restricted						
Debt service	\$ 777,535	\$ 640,675	\$ 494,609	\$ 368,289	\$ 317,190	\$ 244,770
Special revenue funds	4,004,918	2,978,679	1,956,822	1,765,101	1,666,295	1,428,001
Capital project funds	1,075,628	1,096,969	1,467,623	3,623,372	9,640,558	10,618,815
Total all other governmental funds	\$ 5,858,081	\$ 4,716,323	\$ 3,919,054	\$ 5,756,762	\$ 11,624,043	\$ 12,291,586
						\$ 2,146,313

(1) Modified accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2004. This schedule maintains the same number of years for comparative purposes.

**DeWITT COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (1)**  
*Last seven fiscal years*

	Fiscal Year						
	2011	2010	2009	2008	2007	2006	2005
<b>Revenues</b>							
Taxes	\$ 6,753,736	\$ 7,211,788	\$ 6,900,422	\$ 6,358,843	\$ 5,962,308	\$ 4,742,831	\$ 4,367,083
Licenses and permits	631,322	604,628	614,672	639,296	631,856	606,265	586,241
Intergovernmental	1,124,405	858,213	728,706	1,210,152	2,419,757	2,594,215	1,859,089
Charges for services	2,354,100	993,873	819,695	902,735	890,153	836,352	707,856
Fines and forfeitures	480,783	437,287	441,933	351,604	285,408	333,401	382,431
Investment income	132,249	129,003	105,105	466,065	865,745	319,994	165,454
Miscellaneous	901,526	461,648	221,395	115,526	181,102	144,106	91,076
<b>Total revenues</b>	<b>12,378,121</b>	<b>10,696,440</b>	<b>9,831,928</b>	<b>10,044,221</b>	<b>11,236,329</b>	<b>9,577,164</b>	<b>8,159,230</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	1,737,293	1,481,461	1,393,445	1,409,750	1,228,376	1,359,464	1,108,487
Judicial	1,001,062	960,939	897,641	878,266	809,161	832,460	752,468
Public works	5,809,840	5,183,983	4,951,027	4,866,669	4,005,032	4,041,085	3,801,161
Health and welfare	619,515	616,069	505,674	496,626	525,410	467,542	499,530
Capital outlay	677,256	709,441	2,246,467	6,358,963	3,303,571	2,568,337	2,957,940
Debt service							
Principal retirement	585,000	555,000	535,000	515,000	475,000	140,000	165,000
Interest and fiscal charges	500,638	553,699	563,114	583,520	621,012	138,360	141,438
Bond issue costs	-	47,902	-	-	-	229,939	-
<b>Total expenditures</b>	<b>10,930,604</b>	<b>10,108,494</b>	<b>11,092,368</b>	<b>15,108,794</b>	<b>10,967,562</b>	<b>9,777,187</b>	<b>9,426,024</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,447,517</b>	<b>587,946</b>	<b>(1,260,440)</b>	<b>(5,064,573)</b>	<b>268,767</b>	<b>(200,023)</b>	<b>(1,266,794)</b>
<b>Other financing sources (uses)</b>							
Bonds issued	-	2,810,000	-	-	-	10,800,000	-
Bond retirements	-	(2,750,000)	-	-	-	-	-
Sale of capital assets	18,324	8,614	21,826	-	12,382	10,223	20,575
Capital lease proceeds	185,994	136,399	-	-	-	106,012	-
Note proceeds	-	-	-	-	15,500	-	-
Transfers in	1,784,116	1,882,625	1,444,718	1,267,963	986,454	1,032,438	945,819
Transfers out	(1,784,116)	(1,882,625)	(1,444,718)	(1,267,963)	(986,454)	(1,032,438)	(945,819)
<b>Total other financing sources (uses)</b>	<b>204,318</b>	<b>205,013</b>	<b>21,826</b>	<b>-</b>	<b>27,882</b>	<b>10,916,235</b>	<b>20,575</b>
<b>Changes in fund balances</b>	<b>\$ 1,651,835</b>	<b>\$ 792,959</b>	<b>\$ (1,238,614)</b>	<b>\$ (5,064,573)</b>	<b>\$ 296,649</b>	<b>\$ 10,716,212</b>	<b>\$ (1,246,219)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>10.59%</b>	<b>11.80%</b>	<b>12.78%</b>	<b>13.78%</b>	<b>14.71%</b>	<b>4.07%</b>	<b>4.79%</b>

(1) Modified accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2004. This schedule maintains the same number of years for comparative purposes.

**DeWITT COUNTY, TEXAS****TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS (1)***Last ten fiscal years*

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>		<u>Penalty and Interest</u>	<u>Total</u>
	<u>Current</u>	<u>Delinquent</u>		
2002	\$ 2,816,358	\$ 89,113	\$ 64,353	\$ 2,969,824
2003	3,335,777	96,475	71,293	3,503,545
2004	3,761,151	102,499	79,313	3,942,963
2005	4,159,430	118,626	89,363	4,367,419
2006	4,529,680	126,758	86,393	4,742,831
2007	5,744,805	128,469	89,034	5,962,308
2008	6,170,558	103,384	84,901	6,358,843
2009	6,702,755	106,407	91,260	6,900,422
2010	6,989,491	127,019	95,278	7,211,788
2011	6,514,197	131,165	106,550	6,751,912
Change 2002 to 2011	131.00%	47.00%	66.00%	127.00%

(1) Modified accrual basis of accounting

NOTE: Property tax rates have remained stable through 2006 because of growth in property valuations. Tax rates increased on the 2006 roll for debt service on 2006 series bonds.

# **DeWITT COUNTY, TEXAS**

## **ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)**

*Last ten fiscal years*

Fiscal Year	Tax Roll	Real Property			Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (1) as a Percentage of Actual Value
		Residential Property	Non-Residential Property							
2002	2001	\$ 361,522,240	\$ 604,398,340	\$	53,830,190	\$ 442,118,470	\$ 577,632,300	\$ 0.52722	\$ 577,632,300	100.00%
2003	2002	376,479,025	653,165,510		54,785,078	491,850,180	592,579,433	0.60722	592,579,433	100.00%
2004	2003	389,481,740	684,677,790		53,074,090	533,015,070	594,218,550	0.68230	594,218,550	100.00%
2005	2004	386,073,400	725,649,040		54,257,710	524,399,280	641,580,870	0.69295	641,580,870	100.00%
2006	2005	398,473,360	859,434,300		57,148,160	547,850,387	767,205,433	0.63169	767,205,433	100.00%
2007	2006	401,986,960	933,736,350		60,201,480	537,992,596	857,932,194	0.72236	857,932,194	100.00%
2008	2007	399,169,670	1,082,471,590		51,204,420	628,406,758	904,438,922	0.74175	904,438,922	100.00%
2009	2008	345,491,210	1,237,233,760		162,266,130	728,677,520	1,016,313,580	0.68107	1,016,313,580	100.00%
2010	2009	350,915,680	1,328,168,180		199,270,670	776,472,001	1,101,882,529	0.65192	1,101,882,529	100.00%
2011	2010	357,160,310	1,679,282,800		162,562,580	1,150,665,021	1,048,340,669	0.65192	1,048,340,669	100.00%

(1) Values on property for maintenance and operation and interest and sinking taxes. Property exemptions differ for those allowed on road and flood taxes.

NOTE: Property in the County is reassessed annually. The County assesses property at 100% of actual taxable value for all types of real and personal property. Tax rates are per \$100 of assessed value.

SOURCE: DeWitt County Tax Assessor/Collector

**DeWITT COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING TAX RATES**  
*Last ten fiscal years*

Tax Roll Year	2002	2003	2004	2005	2006	2007	2008	2009	2010
DeWitt County									
General fund	\$ 0.56915	\$ 0.57981	\$ 0.59280	\$ 0.54594	\$ 0.53821	\$ 0.56067	\$ 0.50545	\$ 0.48543	\$ 0.48359
Debt service	0.02544	0.04964	0.04614	0.03615	0.13621	0.13108	0.11806	0.10897	0.11475
Road & bridge	0.01263	0.05285	0.05401	0.04960	0.04794	0.05000	0.05756	0.05752	0.05358
	0.60722	0.68230	0.69295	0.63169	0.72236	0.74175	0.68107	0.65192	0.65192
Cities									
Cuero	0.21557	0.23557	0.25863	0.28834	0.28710	0.31835	0.31835	0.31318	0.30168
Yoakum	0.09638	0.09469	0.09794	0.09354	0.09354	0.09264	0.08589	0.08591	0.08909
Yorktown	0.53000	0.53200	0.53200	0.55909	0.54803	0.64931	0.64931	0.64931	0.70444
Nordheim	0.36801	0.40020	0.42379	0.46000	0.46000	0.48632	0.48632	0.48632	0.47211
Schools									
Cuero	1.58400	1.64600	1.66378	1.46570	1.47000	1.28877	1.29189	1.29673	1.32327
Yoakum	1.54000	1.64000	1.67000	1.53000	1.53000	1.21000	1.32000	1.25000	1.35000
Yorktown	1.49000	1.50000	1.50000	1.38000	1.28360	1.04000	1.04000	1.04000	1.04000
Nordheim	1.72999	1.72561	1.69198	1.44133	1.70093	1.19547	1.24158	1.24343	1.23972
Meyersville	1.50000	1.50000	1.50000	1.50000	1.37005	1.04000	1.04000	1.04000	1.04000
Westhoff	1.44960	1.44960	1.47960	1.47960	1.38968	0.95134	1.04000	1.04000	1.04000
Hospitals									
DeWitt Medical	0.13363	0.14222	0.15023	0.11899	0.10226	0.15919	0.14590	0.13905	0.15251
Yoakum	0.22070	0.13860	0.13440	0.22000	0.21690	0.20710	0.18100	0.19220	0.21300
Water Districts									
Ecletto Watershed	0.01040	0.01040	0.00990	0.00960	0.00920	0.00910	0.00740	0.00660	0.00660
DeWitt Drainage #1	0.05962	0.06130	0.06197	0.06135	0.06131	0.05865	0.05865	0.06040	0.06294
Pecan Valley	0.01500	0.01500	0.01500	0.01500	0.01500	0.01500	0.01500	0.01500	0.01500

SOURCE: DeWitt County Tax Assessor/Collector



**DeWITT COUNTY, TEXAS**  
**PRINCIPAL TAXPAYERS**  
*Current year and five years ago*

<u>2011</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Geothermal Energy Corporation	Mineral	\$ 118,518,280	10.76%
Pioneer Natural Resources	Mineral	87,169,160	7.91%
Burlington Resources Oil & Gas	Mineral	54,250,270	4.92%
Winn Exploration Co Inc.	Mineral	27,129,920	2.46%
Chesapeake Operating Inc.	Mineral	23,229,160	2.11%
Nabors Drilling USA	Mineral	19,000,000	1.72%
Mount Vernon Mills	Mineral	17,501,590	1.59%
Helmerick & Payne Inc	Mineral	17,400,000	1.58%
Friar Alfred/Friar-Thomas Ranch	Real and Personal	16,170,810	1.47%
Lime Rock Resources A L P	Mineral	<u>12,832,130</u>	1.16%
Assessed value		<u>\$ 393,201,320</u>	35.68%
<u>2006</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Chesapeake Operating Inc.	Mineral	\$ 57,263,960	8.93%
Mount Vernon Mills, Inc.	Real & Personal	24,451,430	3.81%
Southwestern Bell Telephone LP	Mineral	11,994,380	1.87%
Dominion Oklahoma, Inc.	Mineral	10,147,530	1.58%
Santos USA Corp.	Mineral	9,527,890	1.49%
Gruy Petroleum Management Co.	Mineral	9,074,370	1.41%
Enterprise Hydrocarbons LP	Mineral	7,867,560	1.23%
Abraxas Petroleum Corp.	Mineral	7,622,070	1.19%
Flint Hills Resources LP	Mineral	6,294,060	0.98%
Guadalupe Valley Electric Cooperative	Mineral	<u>6,033,440</u>	0.94%
Assessed value		<u>\$ 150,276,690</u>	23.43%

SOURCE: DeWitt County Appraisal District. Information prior to 2006 was not readily available.

**DeWITT COUNTY, TEXAS****PROPERTY TAX LEVIES AND COLLECTIONS***Last ten fiscal years*


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Fiscal Year	Taxes Levied for the Fiscal Year (Adjusted Levy)		Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2002	\$	3,044,140	\$ 2,867,824	94.21%	\$ 164,738	\$ 3,032,562	99.62%
2003		3,596,487	3,403,416	94.63%	178,927	3,582,343	99.61%
2004		4,046,484	3,834,079	94.75%	195,847	4,029,926	99.59%
2005		4,437,643	4,240,171	95.55%	176,622	4,416,793	99.53%
2006		4,846,651	4,699,521	96.96%	127,358	4,826,879	99.59%
2007		6,178,020	5,948,718	96.29%	191,820	6,140,538	99.39%
2008		6,510,366	6,379,151	97.98%	82,546	6,461,697	99.25%
2009		7,091,859	6,883,347	97.06%	143,903	7,027,250	99.09%
2010		7,408,366	7,253,663	97.91%	75,038	7,328,701	98.92%
2011		6,839,507	6,737,312	98.51%	-	6,737,312	98.51%

SOURCE: DeWitt County

**DeWITT COUNTY, TEXAS****RATIOS OF OUTSTANDING DEBT BY TYPE***Last ten fiscal years*


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Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Certificates of Obligation	G.O. Bonds & Notes	Capital Leases			
2002	\$ 440,000	-	\$ 71,364	\$ 511,364	0.1%	\$ 26
2003	3,500,000	325,000	137,319	3,962,319	0.8%	198
2004	3,500,000	165,000	17,389	3,682,389	0.6%	184
2005	3,500,000	-	130,730	3,630,730	0.6%	181
2006	14,160,000	-	190,064	14,350,064	2.4%	717
2007	13,685,000	15,500	146,761	13,847,261	2.8%	687
2008	13,170,000	10,500	89,745	13,270,245	2.6%	673
2009	12,635,000	5,500	42,911	12,683,411	2.4%	647
2010	12,140,000	-	158,468	12,298,468	2.2%	624
2011	11,555,000	-	296,977	11,851,977	2.0%	590

NOTE: Details regarding the County's outstanding debt can be found in the notes to financial statements.

SOURCE: DeWitt County

**DeWITT COUNTY, TEXAS****RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING***Last ten fiscal years*


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Fiscal Year	General Bonded Debt Outstanding			Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
	Certificates of Obligation	General Obligation Bonds	Total				
2002	\$ 440,000	\$ -	\$ 440,000	\$ 174,492	\$ 265,508	0.05%	\$ 13
2003	3,500,000	325,000	3,825,000	180,016	3,644,984	0.63%	182
2004	3,500,000	165,000	3,665,000	180,868	3,484,132	0.59%	174
2005	3,500,000	-	3,500,000	177,848	3,322,152	0.56%	166
2006	14,160,000	-	14,160,000	244,770	13,915,230	2.17%	695
2007	13,685,000	-	13,685,000	317,910	13,367,090	2.08%	663
2008	13,170,000	-	13,170,000	368,289	12,801,711	1.67%	649
2009	12,635,000	-	12,635,000	494,609	12,140,391	1.42%	620
2010	12,140,000	-	12,140,000	640,675	11,499,325	1.27%	583
2011	11,555,000	-	11,555,000	777,534	10,777,466	1.06%	536

SOURCE: DeWitt County

**DeWITT COUNTY, TEXAS****DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (Unaudited)**

September 30, 2011

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
<b>Direct debt:</b>				
DeWitt County	09/30/11	\$ 11,555,000	100.00%	\$ 11,555,000
<b>Overlapping debt:</b>				
<b>Cities</b>				
Cuero	09/30/11	6,260,000	100.00%	6,260,000
Yoakum	09/30/11	8,053,785	33.33%	2,684,327
Yorktown	08/31/11	955,000	100.00%	955,000
<b>School Districts</b>				
Cuero ISD	08/31/11	12,670,833	94.26%	11,943,527
Yoakum ISD	08/31/11	12,230,000	54.79%	6,700,817
Nordheim ISD	08/31/11	890,000	96.85%	861,965
Meyersville ISD	08/31/11	-	78.39%	-
Westhoff ISD	08/31/11	-	100.00%	-
<b>Hospitals</b>				
Yoakum Hospital District	09/30/11	3,106,585	37.37%	1,160,931
DeWitt Medical District	09/30/11	3,892,105	100.00%	3,892,105
Total overlapping debt		48,058,308		34,458,672
Total direct and overlapping debt		\$ 59,613,308		\$ 46,013,672

(1) Includes general obligation debt, certificates of obligation, and notes payable.

(2) Determined by the number of acres of the respective taxing district that fall within DeWitt County boundaries.

SOURCES: DeWitt County and business offices of individual governmental entities

**DeWITT COUNTY, TEXAS****LEGAL DEBT MARGIN INFORMATION***Last ten fiscal years*

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable To Limit as a Percentage of Debt Limit</u>
2002	\$ 130,950,528	\$ 265,508	\$ 130,685,020	0.20%
2003	134,448,589	3,644,984	130,803,605	2.71%
2004	135,286,115	3,484,132	131,801,983	2.58%
2005	146,830,790	3,322,152	143,508,638	2.26%
2006	177,514,318	13,995,735	163,518,583	7.88%
2007	199,432,679	13,367,090	186,065,589	6.70%
2008	213,308,626	12,801,711	200,506,915	6.00%
2009	244,471,222	12,140,391	232,330,831	4.97%
2010	225,652,965	11,499,325	214,153,640	5.10%
2011	221,444,522	10,777,466	210,667,056	4.87%

Legal debt margin calculation for current fiscal year:

Assessed value of real property		\$ 885,778,089
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		221,444,522
Debt applicable to debt limit		
Certificates of obligation	\$ 11,555,000	
Debt service funds available	<u>(777,534)</u>	<u>10,777,466</u>
Legal debt margin		<u>\$ 210,667,056</u>

(1) Established by Article 3, Section 52 of the Constitution of the State of Texas.

SOURCE: DeWitt County

**DeWITT COUNTY, TEXAS****PLEDGED-REVENUE COVERAGE***Last ten fiscal years*

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Direct Operating Expenses</u>	<u>Net Available Revenue</u>	<u>Average Debt Service Requirements</u>	<u>Times Debt Coverage</u>
2002	\$ 5,173,129	\$ 5,455,926	\$ (282,797)	\$ 159,189	(1.78)
2003	6,217,963	5,678,923	539,040	294,080	1.83
2004	6,684,121	6,866,468	(182,347)	311,023	(0.59)
2005	8,159,230	6,161,646	1,997,584	306,438	6.52
2006	9,577,164	6,930,490	2,646,674	278,360	9.51
2007	11,236,329	6,352,597	4,883,732	1,096,012	4.46
2008	10,044,221	6,875,541	3,168,680	1,098,520	2.88
2009	9,831,928	7,496,996	2,334,932	1,098,114	2.13
2010	10,696,440	8,242,452	2,453,988	1,156,601	2.12
2011	12,378,121	9,167,710	3,210,411	1,085,638	2.96

SOURCE: DeWitt County

NOTE: Gross revenue refers to all operating revenue including interest income and miscellaneous revenue.  
Direct operating expenses is defined as total expenditures less debt service and capital outlay.

**DeWITT COUNTY, TEXAS****DEMOGRAPHIC STATISTICS (Unaudited)***Last ten years*

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<u>Calendar Year</u>	<u>Median Family Income</u>	<u>Estimated Population</u>	<u>Personal Income</u>	<u>Personal Income per Capita</u>	<u>Labor Force</u>	<u>Unemployment Rate</u>	<u>Median Age</u>
2002	\$ 26,953	20,015	\$ 447,710,623	\$ 22,369	8,543	4.40%	43
2003	28,714	20,116	476,962,224	23,711	8,499	5.80%	41
2004	28,852	20,265	479,254,513	23,649	8,687	5.70%	42
2005	29,105	20,376	483,457,043	23,727	9,301	5.60%	42
2006	29,310	20,245	492,506,189	24,327	9,482	4.60%	41
2007	30,190	20,167	494,756,000	24,533	9,617	4.40%	40
2008	31,711	19,730	502,705,000	25,479	9,028	4.10%	40
2009	34,806	19,596	527,930,000	26,941	9,021	4.20%	40
2010	36,273	19,713	569,485,000	28,889	9,241	7.70%	42
2011	36,611	20,097	598,572,000	30,364	9,368	6.40%	43

**SOURCES:** DeWitt County Profile - Texas Association of Counties

**NOTE:** Demographic data is normally not available until after the calendar year-end.  
Ten year data is presented as of the beginning date of the County's current fiscal year.



**DeWITT COUNTY, TEXAS****PRINCIPAL EMPLOYERS (Unaudited)***Current year and 5 years ago*

<u>Employer</u>	<u>Business Type</u>	<u>Employees</u>	<u>Percentage of Total Area Employment</u>
<u>2011</u>			
Cuero Independent School District	School District	400	4.27%
Cuero Community Hospital	Health Care	398	4.25%
Texas Dept. of Criminal Justice	Correctional Facility	322	3.44%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	240	2.56%
Cuero Nursing & Rehabilitation Center	Health Care	130	1.39%
Wal-Mart	Retail	117	1.25%
County of DeWitt	Government	110	1.17%
City of Cuero	Government	92	0.98%
H.E.B.	Retail	73	0.78%
Whispering Oaks Manor	Health Care	56	0.60%
		<u>1,938</u>	20.69%
<u>Employer</u>	<u>Business Type</u>	<u>Employees</u>	<u>Percentage of Total Area Employment</u>
<u>2006</u>			
Cuero Community Hospital	Health Care	405	4.21%
Cuero Independent School District	School District	374	3.89%
Texas Dept. of Criminal Justice	Correctional Facility	322	3.35%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	240	2.50%
County of DeWitt	Government	94	0.98%
City of Cuero	Government	90	0.94%
Wal-Mart	Retail	80	0.83%
H.E.B.	Retail	58	0.60%
Cuero Nursing & Rehabilitation Center	Health Care	56	0.58%
Whispering Oaks Manor	Health Care	56	0.58%
		<u>1,775</u>	18.46%

Source: Cuero Development Corporation

Information for fiscal years prior to 2006 was not readily available.

**DeWITT COUNTY, TEXAS****FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM***Last eight fiscal years*

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Function/Program</b>								
General government								
Comissioners' court	4	4	4	4	4	4	4	4
County clerk	5	5	5	6	6	5	5	5
Veterans' service officer	1	1	1	1	1	1	1	1
County auditor	3	3	3	3	3	3	3	3
County treasurer	2	2	2	2	2	2	2	2
Tax assessor-collector	6	6	6	6	6	5	6	6
Judicial								
County court	2	5	2	2	2	2	2	2
District clerk	6	2	5	5	5	4	5	5
County attorney	2	3	2	2	2	2	3	2
Justice of the Peace #1	3	1	3	3	3	3	3	3
Justice of the Peace #2	1	1	1	1	1	2	2	2
Juvenile probation	6	6	5	5	5	5	5	5
Public works								
Sheriff	45	30	39	29	27	26	29	29
Constable #1	1	1	1	1	1	1	1	1
Constable #2	1	1	1	1	1	1	1	1
Building maintenance	2	2	2	2	2	2	2	2
Bailiffs	2	3	2	2	2	2	2	2
Precinct No. 1	7	5	6	6	6	5	5	5
Precinct No. 2	6	5	5	5	5	5	5	5
Precinct No. 3	6	6	6	7	7	6	7	6
Precinct No. 4	4	4	4	5	4	5	5	5
Health and welfare								
Extension service	3	3	3	3	3	3	3	3
Emergency management	1	1	1	1	1	1	1	1
Indigent health care	1	1	1	1	1	1	1	1
Health department	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
<b>Total</b>	<u>123</u>	<u>104</u>	<u>113</u>	<u>106</u>	<u>103</u>	<u>99</u>	<u>106</u>	<u>104</u>

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SOURCE: Various DeWitt County departments

NOTE: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).  
Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

Information for fiscal years prior to 2004 was not readily available.

**DeWITT COUNTY, TEXAS****OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)***Last five fiscal years*

	2011	2010	2009	2008	2007
<b>Function/Program</b>					
General government					
County auditor					
Accounts payable invoices processed	7,369	7,567	7,327	6,903	7,153
County treasurer					
Payroll checks processed	3,647	3,650	3,429	3,128	2,991
Elections administrator					
New voter registrations	101	1,004	922	394	749
Elections held	1	1	1	1	1
Tax assessor-collector					
Automobile registrations	23,231	22,925	22,645	21,739	20,939
Judicial					
County court					
Criminal cases filed	459	489	502	516	454
Criminal case dispositions	697	516	642	488	599
Civil cases filed	51	28	30	55	28
Civil case dispositions	50	27	123	48	32
Juvenile cases filed	26	28	22	31	54
Juvenile case dispositions	23	32	29	35	59
District court					
Criminal cases filed	224	303	218	373	307
Criminal case dispositions	292	283	300	295	388
Civil cases filed	425	530	412	401	614
Civil case dispositions	449	494	407	448	481
Justice of the peace #1					
Civil cases filed	136	56	177	231	175
Criminal cases filed	1,767	1,769	2,421	1,953	3,425
Justice of the peace #2					
Civil cases filed	54	52	44	110	45
Criminal cases filed	1,611	3,401	1,465	1,108	666
Health and welfare					
Health department					
Immunizations administered	2,645	3,419	4,860	3,942	3,476

SOURCE: Various DeWitt County departments

NOTE: Information for fiscal years prior to 2007 was not readily available.

**DeWITT COUNTY, TEXAS****CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM (Unaudited)***Last eight fiscal years*

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
<b>Function/Program</b>								
General government								
Buildings	8	8	8	8	8	8	6	6
Vehicles	2	2	2	2	2	2	2	2
Public works								
Sheriff								
Jail	1	1	1	1	1	1	1	1
Patrol units	12	12	12	12	9	9	9	9
Road and bridge precincts								
Roads (miles)	690	690	690	690	690	690	690	689
Bridges	110	110	110	110	110	110	110	110
Heavy equipment	43	40	36	34	31	30	28	31
Vehicles	26	26	26	24	27	24	29	22
Health and welfare								
Extension office	1	1	1	1	1	1	1	1

SOURCE: Various DeWitt County departments, Texas Department of Transportation

NOTE: Information for fiscal years prior to 2004 was not readily available.

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## **OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION**





**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 County Judge and  
Members of the Commissioners' Court  
DeWitt County, Texas

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 27, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and, except as noted below, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



The Honorable County Judge and  
Members of the Commissioners' Court  
DeWitt County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the County Judge and members of Commissioners' Court, management, and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Harrison, Waldrop & Whaley, LLP*

January 27, 2012