

**DeWITT COUNTY, TEXAS**

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*

*For the year ended September 30, 2019*

Issued By  
County Auditor's Office

Carrie Rea  
County Auditor

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## **INTRODUCTORY SECTION**

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Cuero, Texas 77954

*Carrie Rea*  
**DeWitt County Auditor**

February 26, 2020

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, 2019. This report is submitted in compliance with Texas Local Government Code 114.025.

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.

The County's financial statements of the governmental activities, 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, 2019, 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 unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2019, 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 is 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 Commissioner's 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 Commissioner's Court sets the tax rates, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget. The Commissioner's 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. 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.

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), no legally separate organization met the necessary criteria for inclusion as a component unit in the accompanying financial statements.

## **FACTORS AFFECTING FINANCIAL CONDITION**

**Local Economy** - The overall value of taxable property in the County continues to grow because of oil and gas completions. Drilling operations continue in the County. Industry drilling operations focus on field development in the Eagle Ford Shale. New well completions will offset the depletion of the volatile mineral component of the County's tax base. The supply of natural gas will support the growing trend of exporting LNG's to foreign countries out of the Port of Corpus Christi and will likely keep drilling rigs in the area for another decade. The MD&A has a more detailed analysis of this activity and its effect on County's finances.

**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.

**Long-Term Financial Planning** - The Commissioners Court has been prioritizing and planning for several long-term issues. The County is in need on continuing road repairs and construction and will need them for many years. The MD&A has additional information related to the road activity. The County is also in need of another annex building. The Commissioners Court also monitors legislative issues that may affect the County.

Due to persistent water infiltration issues following substantial rain events, the Office of the County Clerk moved into temporary offices in the spring of 2019. The Commissioner's Court hired Weaver & Jacobs Construction Company of Cuero under a construction manager at risk contract for a new county annex building. The FY2020 budget sets aside \$9 Million for this purpose. Construction will commence in 2020 and completion is anticipated in 2021.

A change in the Tax Code implemented on January 1, 2020 will have the potential of undermining the capital spending program in future budgets related to road repair and construction efforts. For 2020 and thereafter, the Tax Code requires the county to calculate a No New Revenue Tax Rate and a Voter Approved Tax Rate. The latter is a rate that caps new revenue at 3.5 percent above the previous year and mandates an election be held to allow local voters an opportunity approve a request for more than 3.5 percent revenue in the proposed budget.

The changes in the Tax Code were supported by the state's top legislative leaders and the oil and gas industry. Although the commissioner's court maintains fund balances to avert disruption due to industry downturns, future budgets could be impacted by one or more local elections that curtail the ability of the county to raise the revenue needed to continue services at the current level.

The 86<sup>th</sup> Texas Legislature modified the law that created the County Transportation Fund grant program and appropriated \$250 Million for repair of roads damaged by drilling activity in the energy sectors of the state. The changes in HB4280 (Rep. Geanie Morrison) should steer more funds to counties like DeWitt where horizontal drilling activity is the primary method used for the extraction of oil and gas. Grant funds delivered in FY2021 could offset any revenue decline attributable to the negative results of a tax revenue election in calendar year 2020.

**Budgetary Controls** - 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 Commissioner's Court following the required hearings. Most appropriated budgets are prepared on a fund, department, and category basis. The County maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budgets. The level of budgetary control includes expenditures that cannot legally exceed the appropriated amount within an individual governmental fund. 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.

**Cash Management** - The Commissioners' Court has adopted a formal investment policy for the County consistent with State statutes governing the investment of County funds and has designated the County Treasurer as the County's investment officer. The policy is updated annually. The general objectives set forth in the policy provide for financial security and optimum liquidity of County funds while achieving the maximum yield on funds invested and maximum levels of invested funds. Authorized investments are consistent with those investments authorized by State law for Texas counties.

**Pension Benefits** - The County provides retirement, disability and death benefits for all of its full-time and part-time non-temporary employees through a defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). Specific plan provisions are adopted by the County within the options available in the state statutes governing the TCDRS. 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 within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed.

## **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, 2018. This was the 37<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 generally accepted accounting principles 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, L.L.P. for sharing their knowledge and extending their cooperation and support to the County Auditor's Office.

Respectfully submitted,

A handwritten signature in black ink that reads "Carrie Rea". The signature is written in a cursive, flowing style.

Carrie Rea  
DeWitt County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**DeWitt County  
Texas**

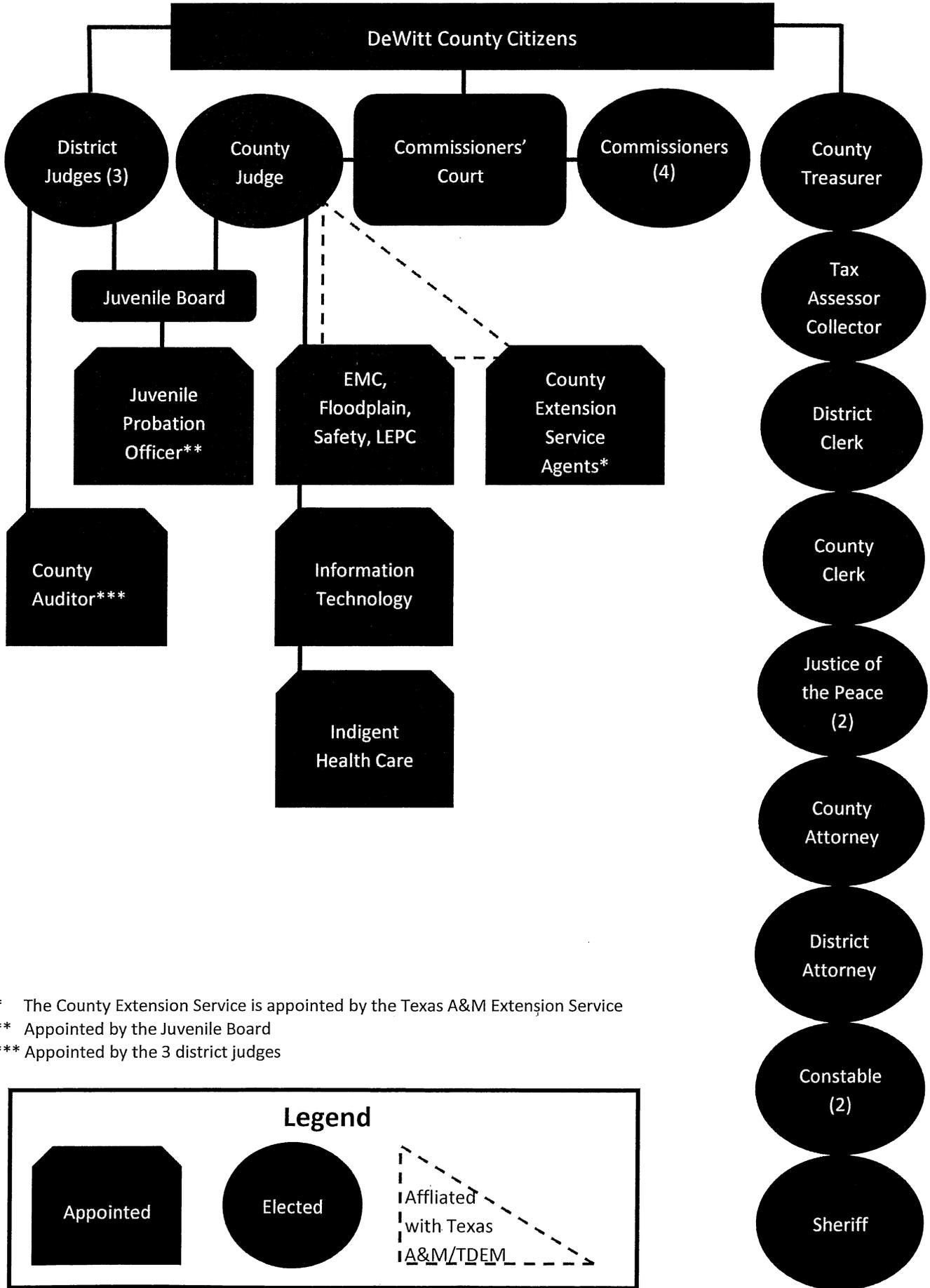
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2018**

*Christopher P. Morrill*

Executive Director/CEO

# DeWitt County Organizational Chart



\* The County Extension Service is appointed by the Texas A&M Extension Service

\*\* Appointed by the Juvenile Board

\*\*\* Appointed by the 3 district judges

**ELECTED**

Daryl L. Fowler	County Judge
Curtis G. Afflerbach	Commissioner, Precinct No. 1
James B. Pilchick, Sr.	Commissioner, Precinct No. 2
James Kaiser	Commissioner, Precinct No. 3
Richard Randle	Commissioner, Precinct No. 4
A. Jay Condie	County Attorney
Natalie Carson	County Clerk
Ashley D. Mraz	County Tax Assessor-Collector
Carol Martin	County Treasurer
Carl Bowen	Sheriff
Peggy Mayer	Justice of the Peace, Precinct No. 1
Blanca McBride	Justice of the Peace, Precinct No. 2
Kelly Phelps	Constable, Precinct No. 1
Jeff Abbott	Constable, Precinct No. 2
Robert C. Lassmann	District Attorney
Tabeth M. Gardner	District Clerk
Jack Marr	24th Judicial District Judge
Kemper Stephen Williams	135th Judicial District Judge
Robert Bell	267th Judicial District Judge

**APPOINTED**

Carrie Rea	County Auditor
Terri Rogers	Chief Juvenile Probation Officer
Cynthia Smith	Emergency Management Coordinator

## **FINANCIAL SECTION**



CERTIFIED PUBLIC ACCOUNTANTS  
101 S. MAIN, SUITE 400  
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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

*Required Supplementary Information*

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

*Other Information*

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

The introductory and statistical sections have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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* in considering the County's internal control over financial reporting and compliance.



HARRISON, WALDROP & UHEREK, L.L.P.  
Victoria, Texas  
February 26, 2020

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, 2019. 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 and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$124,129,960. Of this amount \$23,282,524 is available to meet the County's ongoing obligations to citizens and creditors.
- At year-end, the County's governmental funds reported combined ending fund balances of \$38,277,247. The amount available for governmental discretion (unassigned fund balance) is \$20,408,792.
- At year-end, the fund balance for the General Fund was \$20,751,216, a \$2,563,216 increase over last year. The unassigned portion of fund balance for the General Fund was \$20,521,758 or 99% of total General Fund balance or 216% of total General Fund expenditures.

**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 are comprised of the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

**Organization and Flow of Financial Section Information**

<p><b>Independent Auditors' Report</b> <i>Provides the opinion of the Independent Auditors' on the fair presentation of the basic financial statements.</i></p>	
<p><b>Management's Discussion and Analysis</b> <i>This supplementary information is required for state and local government financial statements and is intended to provide a narrative introduction and analysis.</i> Pages 3 to 9</p>	
<p><b>Government-wide Financial Statements</b> <i>Provides information on governmental and business-type activities of the primary government.</i> Pages 10 to 11</p>	<p><b>Fund Financial Statements</b> <i>Provides information on the financial position of specific funds of the primary governments.</i> Pages 12 to 18</p>
<p><b>Notes to Financial Statements</b> <i>Provides a summary of significant accounting policies and related disclosures.</i> Pages 19 to 38</p>	

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

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

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.

**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 other major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor 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, and the Indigent Health Care Fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget and is located on page 39 of this report. Budget comparisons for the major special revenue funds are located on pages 40 through 43 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 77 through 80. The basic governmental fund financial statements can be found on pages 12-17 of this report.

## 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 basic fiduciary fund financial statement can be found on page 18 of this report.

**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. The notes to the financial statements can be found on pages 19 through 38 of this report.

**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, historical pension benefits information, and other postemployment benefit (OPEB) information. Required supplementary information can be found on pages 39 through 48 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 49 through 80 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows exceeded liabilities and deferred inflows by \$124,129,960 at the close of the fiscal year.

### DeWITT COUNTY, TEXAS NET POSITION

	Governmental Activities		
	2019	2018	Change
Current assets	\$ 40,767,661	\$ 38,362,112	6%
Capital assets (net)	83,766,236	73,847,765	13%
Other non-current assets	-	947,563	-100%
Total assets	<u>124,533,897</u>	<u>113,157,440</u>	10%
Deferred outflows of resources	1,680,595	688,632	144%
Total deferred outflows	<u>1,680,595</u>	<u>688,632</u>	144%
Current liabilities	1,134,543	686,099	65%
Long-term liabilities	863,081	424,827	103%
Total liabilities	<u>1,997,624</u>	<u>1,110,926</u>	80%
Deferred inflows of resources	86,908	376,798	-77%
Total deferred inflows	<u>86,908</u>	<u>376,798</u>	-77%
Net position			
Net investment in capital assets	82,954,693	73,485,462	13%
Restricted	17,892,743	17,919,642	0%
Unrestricted	<u>23,282,524</u>	<u>20,953,244</u>	11%
Total net position	<u>\$124,129,960</u>	<u>\$112,358,348</u>	10%

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)**

The County's unrestricted net position represents 19% of the County's net position and may be used to meet the government's ongoing obligations to citizens and creditors.

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 67% of net position and has increased 13% from prior year. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

Changes in other non-current assets, deferred outflows of resources, long term liabilities, and deferred inflows of resources relate to the County's pension and OPEB plans. Additional information can be found in Note 7 and Note 8 of this report.

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

**DeWITT COUNTY, TEXAS  
CHANGES IN NET POSITION**

	Governmental Activities		
	2019	2018	Change
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 7,694,271	\$ 6,536,949	18%
Operating grants and contributions	643,545	881,141	-27%
General revenues			
Property taxes	20,533,832	18,897,938	9%
Other	1,103,218	805,522	37%
<b>Total Revenues</b>	<u>29,974,866</u>	<u>27,121,550</u>	11%
<b>EXPENSES</b>			
General governmental	3,826,515	3,687,643	4%
Judicial	2,378,876	2,188,903	9%
Public works	11,224,114	10,752,678	4%
Health and welfare	773,749	926,839	-17%
<b>Total Expenses</b>	<u>18,203,254</u>	<u>17,556,063</u>	4%
Change in net position	11,771,612	9,565,487	23%
<b>Net Position - Beginning</b>	<u>112,358,348</u>	<u>102,792,861</u>	9%
<b>Net Position - Ending</b>	<u>\$124,129,960</u>	<u>\$112,358,348</u>	10%

## GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

**Governmental activities.** The County's overall financial position has improved from prior year. Governmental activities account for 100% of the total growth in the net position of the County. Governmental activities increased the County's net position by \$11,771,612, which is a 23% increase in the change from the prior year. Key elements of this change include the following:

- The County received about \$1.3 Million more than prior year related to a new law that repatriates oil and gas revenue generated by producing minerals beneath a county right of way.
- Property tax revenues increased about \$1.6 Million due to increased property values.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital assets.** The County's investment in capital assets includes land, buildings and improvements, infrastructure, equipment, and vehicles. Total additions for the current fiscal year were \$13,400,707 with the majority for public works' infrastructure related to new road construction. Additional information can be found in Note 6 of this report.

### DeWITT COUNTY, TEXAS CAPITAL ASSETS (Net of Depreciation)

	Governmental Activities		
	2019	2018	Change
Land	\$ 700,522	\$ 700,522	0%
Buildings and improvements	15,406,303	15,934,545	-3%
Infrastructure	63,784,243	52,920,996	21%
Equipment	3,022,926	3,754,383	-19%
Vehicles	813,042	537,319	51%
Construction-in-progress	39,200	-	N/A
Total	<u>\$ 83,766,236</u>	<u>\$ 73,847,765</u>	13%

**Long-term debt.** Changes in long-term liabilities included a significant change in net pension liability, in addition to changes in the County's OPEB liability and compensated absences. Additional information can be found in Note 11 of this report.

## 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, *unassigned 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 \$38,277,247, an increase of \$2,992,699 from the prior year due mainly to increased revenue related to property taxes and oil and gas revenue. Of the total fund balance, \$20,408,792 constitutes *unassigned fund balance* and is available for spending at the County's discretion, while \$229,458 has been assigned for building maintenance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted for various construction projects (\$507,150) or special purposes (\$17,131,847).

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## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - (Continued)

**General Fund.** The General Fund is the chief operating fund of the County.

The fund balance increased by about 14% or \$2,563,216. Revenue in the General Fund decreased almost \$1.3 Million, resulting from a decrease in taxes of almost \$1.8 Million and an increase in interest income of about \$233,000. Expenses in the General Fund were similar to the prior year. At the end of the fiscal year, unassigned fund balance of the General Fund was \$20,521,758, while total fund balance was \$20,751,216. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 216% of total General Fund expenditures, while total fund balance represents 219% of that same amount.

**Major Special Revenue Funds.** The County has several Road and Bridge funds that are major funds this year partly due to large cash balances resulting from prior year tax revenue increases and partly due to current year tax revenues, state fees and current year road expenditures. There has been major road damage within Road and Bridge Precincts 1, 3, and 4. Road repair costs are expected to be high for the next several years.

### BUDGETARY HIGHLIGHTS

**General Fund.** Differences between the original budget and the final amended budget resulted in a minimal decrease to budgeted expenditures and netted no increase or decrease to budgeted revenue.

For the current fiscal year, the General Fund's actual expenditures came in \$1,683,764 lower than the final budget. Significant variances between the final amended budget and actual results were:

- The General Fund's revenues were 10% greater than budgeted mostly due to higher than budgeted boarding prisoners and interest income.
- Non-departmental services and charges came in \$275,557 under budget.
- Sheriff and jail operations personnel expenditure came in \$295,099 and \$122,705, respectively, under budget.
- Capital outlay in sheriff department came in under budget \$351,600.

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

**Local Economy.** The overall value of taxable property in the County grew because of the increase in oil and gas completions during 2018. Mineral values added \$529 Million to the county tax base following a steady year of drilling and completions of Eagle Ford Shale wells. Overall, the county tax base increased by 13 percent and the increase is mostly attributable to growth in the mineral value component which grew to \$3 Billion. Real property values have remained constant while frozen taxable values continue to increase as the legislature expands the eligibility criteria and as the county's population ages. Absent the volatile mineral values, the growth in taxable real property is a sustainable development that bodes well for the ability of the County to raise revenue to meet its fixed costs in the future. The growth in taxable real property also helps overcome the tax revenue ceilings that accrue to the homestead values of a growing population of residents over the age of 65 and the disabled.

Retail trade and hotel utilization is steady. Sales tax rebates are stable and indicate a stable local economy. Housing demand remains high, but the rental market is not as tight as was seen in the past.

**Road Damage Funding Issues.** The County continues to focus on public safety and the needs of the energy industry. This is reflected by another year of significant appropriation for road and bridge repair and construction. During 2013, the County began a concerted effort to rebuild County roads in the areas of high oilfield traffic using local property tax revenue. Road and bridge repair and maintenance represents more than 44% of the county's planned capital expenditures for the year. Feedback about the road construction effort is generally positive and the desire for better roads countywide is strong.

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## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES - (Continued)**

HB2521, the new law that repatriates the oil and gas revenue generated by producing minerals beneath a county right of way produced more than \$2.117 Million in its first year of existence. The second year, the revenue increased to more than \$3.6 Million. The income is distributed evenly to the budgets of the four precincts during the fiscal year.

The County Commissioners share information with industry professionals. The discussions focus on drilling and surface operations and road repair projects. The shared information allows the road rehabilitation effort to continue according to budget. Additionally, Commissioners believe that tax dollars are more effective when resources are used to armor up a road in advance of a drilling campaign rather than rehabilitating a road after it is destroyed. TXDOT officials claim that tax dollars are five times more effective using the proactive approach.

**The FY2020 Budget and Tax Rate.** Budget policy and tax policy are essentially unchanged in the FY2020 budget. The Commissioner's Court will continue to repair county roads damaged by oil and gas activity and use tax revenue raised from mineral values to support the repairs. In 2012 the Commissioner's Court determined that lowering the tax rate created abatement for the oil companies and the beneficiaries of the new wealth. Rather than abate, the Commissioner's Court voted to hold the County tax rate at the prior year's rate.

Commissioner's Court adopted the same tax rate of .46937 per \$100 of appraised value for the seventh consecutive year. The adoption of the tax rate produces a 38.19% revenue increase over the previous year's revenue and allows the capital improvements to continue.

**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.

## **Basic Financial Statements**

**DeWITT COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
September 30, 2019

	Governmental Activities
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 37,301,692
Receivables (net)	1,382,171
Due from other governments	2,073,275
Due from others	10,523
Total current assets	40,767,661
Noncurrent assets	
Capital assets	
Land and other assets not being depreciated	739,722
Buildings, equipment, and vehicles (net)	83,026,514
Net capital assets	83,766,236
Total noncurrent assets	83,766,236
<b>Total assets</b>	<b>124,533,897</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflow related to pension	1,660,968
Deferred outflow related to OPEB	19,627
<b>Total deferred outflows of resources</b>	<b>1,680,595</b>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	930,996
Accrued expenses	177,247
Accrued compensated absences	26,300
Total current liabilities	1,134,543
Noncurrent liabilities	
Net pension liability	476,126
OPEB liability	308,053
Accrued compensated absences	78,902
Total noncurrent liabilities	863,081
<b>Total liabilities</b>	<b>1,997,624</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflow related to pension	49,674
Deferred inflow related to OPEB	37,234
<b>Total deferred inflows of resources</b>	<b>86,908</b>
<b>NET POSITION</b>	
Net investment in capital assets	82,954,693
Restricted for	
Courts	418,169
Health and welfare	522,510
Public safety	315,673
Public works	16,129,241
Capital projects	507,150
Unrestricted	23,282,524
<b>Total net position</b>	<b>\$ 124,129,960</b>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the year ended September 30, 2019

Function/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
<b>Primary Government</b>					
Governmental activities					
General government	\$ 3,826,515	\$ 1,791,755	\$ 213,914	\$ -	\$ (1,820,846)
Judicial	2,378,876	345,422	62,663	-	(1,970,791)
Public works	11,224,114	5,386,733	327,170	-	(5,510,211)
Health and welfare	<u>773,749</u>	<u>170,361</u>	<u>39,798</u>	-	<u>(563,590)</u>
Total governmental activities	<u>18,203,254</u>	<u>7,694,271</u>	<u>643,545</u>	-	<u>(9,865,438)</u>
Total primary government	<u>\$ 18,203,254</u>	<u>\$ 7,694,271</u>	<u>\$ 643,545</u>	<u>\$ -</u>	<u>(9,865,438)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					20,533,832
Miscellaneous					136,563
Unrestricted investment earnings					<u>966,655</u>
Total general revenues					<u>21,637,050</u>
Change in net position					11,771,612
Net position - beginning					<u>112,358,348</u>
Net position - ending					<u>\$ 124,129,960</u>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS**

September 30, 2019

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 20,718,142	\$ 5,812,066	\$ 1,633,050
Receivables (net)			
Taxes receivable	473,086	-	-
Fines receivable	655,339	-	-
Due from other funds	114,767	-	-
Due from other governments	84,963	502,795	479,613
Due from others	-	-	-
<b>Total assets</b>	<u>\$ 22,046,297</u>	<u>\$ 6,314,861</u>	<u>\$ 2,112,663</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 57,307	\$ 412,389	\$ 8,804
Accrued expenditures	109,349	13,537	14,104
Due to other funds	-	-	-
<b>Total liabilities</b>	<u>166,656</u>	<u>425,926</u>	<u>22,908</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	473,086	-	-
Unavailable revenue - assessed fines	655,339	-	-
<b>Total deferred inflows of resources</b>	<u>1,128,425</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	-	-	-
Health and welfare	-	-	-
Public safety	-	-	-
Public works	-	5,888,935	2,089,755
Various capital projects	-	-	-
Assigned - building maintenance	229,458	-	-
Unassigned	20,521,758	-	-
<b>Total fund balances</b>	<u>20,751,216</u>	<u>5,888,935</u>	<u>2,089,755</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 22,046,297</u>	<u>\$ 6,314,861</u>	<u>\$ 2,112,663</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 3	Road and Bridge Precinct 4	Other Governmental Funds	Total Governmental Funds
\$ 5,417,950	\$ 1,467,795	\$ 2,252,689	\$ 37,301,692
-	-	253,746	726,832
-	-	-	655,339
-	-	-	114,767
509,332	477,715	18,857	2,073,275
-	-	10,523	10,523
<u>\$ 5,927,282</u>	<u>\$ 1,945,510</u>	<u>\$ 2,535,815</u>	<u>\$ 40,882,428</u>
\$ 39,508	\$ 369,810	\$ 43,178	\$ 930,996
12,769	10,842	16,646	177,247
-	-	114,767	114,767
<u>52,277</u>	<u>380,652</u>	<u>174,591</u>	<u>1,223,010</u>
-	-	253,746	726,832
-	-	-	655,339
-	-	253,746	1,382,171
-	-	418,169	418,169
-	-	518,467	518,467
-	-	315,673	315,673
5,875,005	1,564,858	460,985	15,879,538
-	-	507,150	507,150
-	-	-	229,458
-	-	(112,966)	20,408,792
<u>5,875,005</u>	<u>1,564,858</u>	<u>2,107,478</u>	<u>38,277,247</u>
<u>\$ 5,927,282</u>	<u>\$ 1,945,510</u>	<u>\$ 2,535,815</u>	<u>\$ 40,882,428</u>

**DeWITT COUNTY, TEXAS**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION  
OF GOVERNMENTAL ACTIVITIES**

September 30, 2019

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**Total governmental fund balances** **\$ 38,277,247**

*Amounts reported for governmental activities in the statement of net position 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. Grant proceeds are not available at year-end and are not reported as revenue in the governmental funds.

Taxes receivable	\$ 726,832	
Fines receivable	<u>655,339</u>	1,382,171

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

Cost of assets	102,477,610	
Accumulated depreciation	<u>(18,711,374)</u>	83,766,236

Items required by GASB 68 and GASB 75 and included in governmental activities in the statement of net position:

Net pension liability	(476,126)	
OPEB liability	(308,053)	
Deferred outflow of resources related to pension	1,660,968	
Deferred outflow of resources related to OPEB	19,627	
Deferred inflow of resources related to pension	(49,674)	
Deferred inflow of resources related to OPEB	<u>(37,234)</u>	809,508

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:

Compensated absences		<u>(105,202)</u>
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**Net position of governmental activities** **\$ 124,129,960**

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, 2019*

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
<b>REVENUES</b>			
Taxes	\$ 9,054,171	\$ 3,230,855	\$ 2,278,276
Licenses and permits	6,853	242,820	103,946
Intergovernmental	1,699,885	866,831	859,323
Charges for services	904,827	26,000	10,980
Fines and forfeitures	260,512	-	-
Interest	513,024	148,910	27,096
Miscellaneous	150,161	1,810	1,251
<b>Total revenues</b>	<u>12,589,433</u>	<u>4,517,226</u>	<u>3,280,872</u>
<b>EXPENDITURES</b>			
Current			
General government	2,863,249	-	-
Judicial	1,288,521	-	-
Public works	5,143,262	6,217,648	2,044,142
Health and welfare	193,086	-	-
<b>Total expenditures</b>	<u>9,488,118</u>	<u>6,217,648</u>	<u>2,044,142</u>
Excess (deficiency) of revenues over expenditures	<u>3,101,315</u>	<u>(1,700,422)</u>	<u>1,236,730</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	22,662	7,308	16,365
Transfers in	-	97,007	84,278
Transfers out	(560,761)	-	-
<b>Total other financing sources (uses)</b>	<u>(538,099)</u>	<u>104,315</u>	<u>100,643</u>
Net change in fund balances	2,563,216	(1,596,107)	1,337,373
Fund balances, beginning of year	<u>18,188,000</u>	<u>7,485,042</u>	<u>752,382</u>
<b>Fund balances, end of year</b>	<u>\$ 20,751,216</u>	<u>\$ 5,888,935</u>	<u>\$ 2,089,755</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 3	Road and Bridge Precinct 4	Other Governmental Funds	Total Governmental Funds
\$ 3,496,181	\$ 2,185,454	\$ 912,316	\$ 21,157,253
295,601	92,809	-	742,029
885,863	858,921	1,008,195	6,179,018
46,200	-	280,223	1,268,230
-	-	-	260,512
149,435	32,277	95,913	966,655
-	128	234,204	387,554
<u>4,873,280</u>	<u>3,169,589</u>	<u>2,530,851</u>	<u>30,961,251</u>
-	-	257,158	3,120,407
-	-	587,337	1,875,858
4,830,242	2,803,631	1,276,649	22,315,574
-	-	516,534	709,620
<u>4,830,242</u>	<u>2,803,631</u>	<u>2,637,678</u>	<u>28,021,459</u>
<u>43,038</u>	<u>365,958</u>	<u>(106,827)</u>	<u>2,939,792</u>
6,572	-	-	52,907
113,891	55,832	585,652	936,660
(24,914)	-	(350,985)	(936,660)
<u>95,549</u>	<u>55,832</u>	<u>234,667</u>	<u>52,907</u>
138,587	421,790	127,840	2,992,699
<u>5,736,418</u>	<u>1,143,068</u>	<u>1,979,638</u>	<u>35,284,548</u>
<u>\$ 5,875,005</u>	<u>\$ 1,564,858</u>	<u>\$ 2,107,478</u>	<u>\$ 38,277,247</u>

**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, 2019*

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**Total net change in fund balances - governmental funds** **\$ 2,992,699**

*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. 13,400,707

Depreciation is not recognized as an expense on the governmental funds since it does not require the use of current financial resources. (3,482,236)

Because some property taxes 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. Similarly, fines and grant proceeds are not currently available at year end and are not reported as revenue in the governmental funds.

Property taxes	\$ (539,765)	
Fines	(260,527)	
Grant proceeds	<u>(239,000)</u>	(1,039,292)

Disposal of assets should be reported as gains or losses in the government-wide financial statements.

Sale of capital assets	(52,907)	
Gain on disposal of assets	<u>52,907</u>	-

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:

Net pension costs	(103,833)	
Net OPEB costs	(11,223)	
Decrease in compensated absences	<u>14,790</u>	<u>(100,266)</u>

**Change in net position of governmental activities** **\$ 11,771,612**

**DeWITT COUNTY, TEXAS**

*STATEMENT OF FIDUCIARY NET POSITION*

*September 30, 2019*

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ <u>706,777</u>
<b>Total assets</b>	\$ <u><u>706,777</u></u>
<b>LIABILITIES</b>	
Due to others	\$ <u>706,777</u>
<b>Total liabilities</b>	\$ <u><u>706,777</u></u>

The accompanying notes are an integral part of this statement.

## **Notes to Financial Statements**

**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.

A. Reporting Entity

As required by GAAP, the County's financial statements present the County and its component units, entities for which the County is considered financially accountable. A component unit is included in the County's reporting entity if either of the following are applicable: (1) the County appoints a voting majority of the component unit's governing body and the County is able to impose its will on the component unit or there is potential for the component unit to provide specific financial benefits to or impose specific financial burdens on the County; (2) the component unit is fiscally dependent on the County and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on the primary government. The County is required to consider other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Under these guidelines, no legally separate organization met the necessary criteria for inclusion as a component unit in the accompanying financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County had no business-type activities during the current year.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as 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, intergovernmental revenue, 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 2018 tax levy is dedicated to pay for expenditures of the 2019 budget.

The County reports the following major governmental funds:

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

Road and Bridge Precinct 1, Precinct 2, Precinct 3, and Precinct 4 are special revenue funds and account for those resources that are legally restricted or committed to expenditures for road and other maintenance items within each respective precinct. Tax revenues represent the major revenue source in these funds.

Additionally, the County reports the following nonmajor 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 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.

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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 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.

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 to the General Fund budget netted no increase or decrease to budgeted revenue and a minimal decrease to budgeted 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.

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

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 fines 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.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the government-wide statement of net position. 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, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value.

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
Infrastructure	30-40
Improvements other than buildings	10-50
Machinery and equipment	5-15
Office equipment and fixtures	5-10

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

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 governmental activities statement of net position. Bond premiums and discounts 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.

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.

K. Deferred Outflows/Inflows of Resources

The statement of net position reports a separate section for deferred outflows of resources which follows the asset section. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items qualifying in this category under the economic resources measurement focus only. Therefore, both items are only reported in the government-wide financial statements. The deferred amounts are calculated in the actuarial studies required by GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" (GASB No. 68), GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" (GASB No. 75) and the related current year pension and OPEB contributions made after the measurement date, but before year-end. The amounts are deferred and amortized over a period of time.

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)****K. Deferred Outflows/Inflows of Resources - (Continued)**

In addition to liabilities, the statement of net position also reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category. One of the items that qualifies for reporting as a deferred inflow of resources is calculated in the actuarial pension study required by GASB No. 68. The remaining two items arise only under a modified accrual basis of accounting. Accordingly, *unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**L. Pensions**

For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County & District Retirement System (TCDRS) and additions to/deductions from TCDRS's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County's pension liability or asset is obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, Inc., in compliance with GASB No. 68.

**M. Other Postemployment Benefit Plan (OPEB)**

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information is obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, Inc., in compliance with GASB No. 75. The contributions for retiree Group Term Life (GTL) coverage are assigned to the OPEB plan under GASB No. 75 and are used to determine the benefit payments.

**N. Fund Equity**

Fund balances of Governmental Funds classified as restricted are balances with constraints placed on the use of resources by creditors, grantors, contributors, or laws and regulations of other governments. Fund balances classified as committed can only be used for specific purposes pursuant to constraints imposed by the Commissioners' Court through a resolution or by other formal action. Assigned fund balances are constrained by intent to be used for specific purposes but are neither restricted nor committed. Assignments are made by the County Auditor based on Commissioners' Court direction. Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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

For the classification of government-wide statements, it is the County's policy to consider restricted net position before unrestricted net position. For the classification of governmental fund balances, the County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

It is the desire of the County to maintain an adequate General Fund fund balance to provide sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The County has adopted a financial standard to maintain an "unassigned" General Fund fund balance of 25% of the total operating expenditures.

**O. 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 and disclosure of contingent 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**

As of September 30, 2019, the following fund had a deficit fund equity balance:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Nonmajor Fund	
Hurricane Harvey	\$ 112,966

Steps will be taken to eliminate this deficit in the upcoming fiscal year.

**B. Budgetary Compliance**

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the fiscal year ended September 30, 2019, the County complied with budgetary restrictions at all function levels.

**NOTE 3: DEPOSITS AND INVESTMENTS**

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

Demand deposits	\$ 418,421
Money market funds	36,879,321
Cash on hand	<u>3,950</u>
Total cash and cash equivalents	<u>\$ 37,301,692</u>

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

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.

B. Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of 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's money market funds with DWS Government Cash Institutional Shares were rated AAAM by S&P Global.

C. Concentration of Credit Risk

The 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, all of the County's deposits were fully collateralized and therefore, the County was not exposed to custodial credit risk.

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.

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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>Nonmajor</u>	<u>Total</u>
Gross receivables			
Ad valorem taxes	\$ 576,024	\$ 305,306	\$ 881,330
Fines	<u>6,553,391</u>	<u>-</u>	<u>6,553,391</u>
Total gross receivables	7,129,415	305,306	7,434,721
Less: allowances	<u>6,000,990</u>	<u>51,560</u>	<u>6,052,550</u>
Total net receivables	<u>\$ 1,128,425</u>	<u>\$ 253,746</u>	<u>\$ 1,382,171</u>

The only receivables not expected to be collected within one year are \$420,482 of fines receivable reported in the General Fund.

The County's governmental funds report unavailable 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 unavailable 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	\$ 473,086	\$ -	\$ 473,086
Fines receivable	<u>655,339</u>	<u>-</u>	<u>655,339</u>
	<u>1,128,425</u>	<u>-</u>	<u>1,128,425</u>
Nonmajor Funds			
Taxes receivable	<u>253,746</u>	<u>-</u>	<u>253,746</u>
	<u>253,746</u>	<u>-</u>	<u>253,746</u>
Total unavailable revenue	<u>\$ 1,382,171</u>	<u>\$ -</u>	<u>\$ 1,382,171</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 \$0.46937 was levied for the 2018 tax roll. This tax rate resulted in a current year tax levy of \$21,978,810.

**NOTE 5: DUE FROM OTHER GOVERNMENTS**

At year-end, various funds of the County reported the following amounts due from other governments:

	<u>General</u>	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Other Funds</u>	<u>Total</u>
Contract reimbursements	\$ 79,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,963
State grants	5,000	-	-	-	-	18,857	23,857
State fees	-	502,795	479,613	509,332	477,715	-	1,969,455
	<u>\$ 84,963</u>	<u>\$ 502,795</u>	<u>\$ 479,613</u>	<u>\$ 509,332</u>	<u>\$ 477,715</u>	<u>\$ 18,857</u>	<u>\$ 2,073,275</u>

**NOTE 6: 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	\$ 700,522	\$ -	\$ -	\$ 700,522
Construction in progress	-	39,200	-	39,200
Total capital assets not being depreciated	<u>700,522</u>	<u>39,200</u>	<u>-</u>	<u>739,722</u>
Capital assets, being depreciated				
Buildings and improvements	22,387,308	7,600	-	22,394,908
Infrastructure	55,513,376	12,433,900	-	67,947,276
Machinery and equipment	9,325,776	366,752	260,569	9,431,959
Vehicles	1,564,567	553,255	154,078	1,963,744
Total capital assets being depreciated	<u>88,791,027</u>	<u>13,361,507</u>	<u>414,647</u>	<u>101,737,887</u>
Less accumulated depreciation for				
Buildings and improvements	6,452,763	535,842	-	6,988,605
Infrastructure	2,592,380	1,570,653	-	4,163,033
Machinery and equipment	5,571,393	1,098,209	260,569	6,409,033
Vehicles	1,027,248	277,532	154,078	1,150,702
Total accumulated depreciation	<u>15,643,784</u>	<u>3,482,236</u>	<u>414,647</u>	<u>18,711,373</u>
Total capital assets being depreciated, net	<u>73,147,243</u>	<u>9,879,271</u>	<u>-</u>	<u>83,026,514</u>
Governmental activities capital assets, net	<u>\$ 73,847,765</u>	<u>\$ 9,918,471</u>	<u>\$ -</u>	<u>\$ 83,766,236</u>

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

**Governmental activities**

General government	\$ 850,014
Judicial	509,103
Public works	2,060,787
Health and welfare	62,332
Total depreciation expense - governmental activities	<u>\$ 3,482,236</u>

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**NOTE 7: EMPLOYEES' RETIREMENT PLAN**

General Information about the Pension Plan

Plan description. The County's defined benefit pension plan provides pensions for all full-time and part-time non-temporary employees of the County. The plan is a statewide, agent multiple-employer, defined benefit pension plan administered by Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the plan. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available online at [www.tcdrs.org](http://www.tcdrs.org) or upon written request from the TCDRS Board of Trustees at Barton Oaks Plaza IV, Ste. 500, 901 S. MoPac Expy. Austin, TX 75746.

Benefits provided. The County provides retirement, disability, and death benefits. 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.

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.

Employees covered by benefit terms. At September 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	88
Inactive employees entitled to but not yet receiving benefits	101
Active employees	<u>158</u>
	<u>347</u>

Contributions. 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 by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the year ended September 30, 2019, the average active employee contribution rate was 7.00% of annual pay and the County's average contribution rate was 7.40% of annual payroll.

Net Pension Liability(Asset)

The County's net pension liability(asset) was measured as of December 31, 2018, and the total pension liability(asset) used to calculate the net pension liability(asset) was determined by an actuarial valuation as of that date.

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**NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)**

Actuarial assumptions. The total pension liability(asset) in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age normal
Amortization method	
Recognition of economic/ demographic gains or losses	Straight-line amortization over expected working life
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life
Asset valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary increases	Varies by age and service. 4.85% average over career including inflation
Investment rate of return	8.10% (gross of administrative expenses)
Cost of living adjustments	Cost of living adjustments for DeWitt County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost of living adjustments is included in the GASB calculations. No assumption for future cost of living adjustments is included in the funding valuation.
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Turnover	The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement is 0% for the two years immediately prior to retirement eligibility. Rates are reduced at ages near retirement as it is anticipated that a member would be less likely to take a withdrawal. New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	For service retirees and beneficiaries, 130% and 110% of the RP-2014 Healthy Annuitant Mortality Table for males and females, respectively, both projected with 110% of the MP-2014 Ultimate scale after 2014. For depositing members, 90% of the RP-2014 Active Employee Mortality Table, projected with 110% of the MP-2014 Ultimate scale after 2014. For disabled retirees, 130% and 115% of the RP-2014 Disabled Annuitant Mortality Table for males and females, respectively, both projected with 110% of the MP-2014 Ultimate scale after 2014.

**NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)**

Actuarial assumptions. - (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return <sup>(2)</sup>
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World Ex USA (net) Index	10.00%	5.40%
International Equities - Emerging	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

<sup>(1)</sup> Target asset allocation adopted at the April 2019 TCDRS Board meeting

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwater's 2019 capital market assumptions

<sup>(3)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs

<sup>(4)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs

<sup>(5)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs

Discount Rate. The discount rate used to measure the total pension liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)**

Changes in Net Pension Liability(Asset).

	<b>Increase (Decrease)</b>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability(Asset)</u>
	(a)	(b)	(a) - (b)
<b>Balance at 12/31/2017</b>	\$ 17,049,582	\$ 17,997,145	\$ (947,563)
Changes for the year:			
Service cost	729,050	-	729,050
Interest	1,404,751	-	1,404,751
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(62,092)	-	(62,092)
Effect of assumptions changes/inputs	-	-	-
Refund of contributions	(105,832)	(105,832)	-
Benefit payments	(783,541)	(783,541)	-
Administrative expense	-	(14,261)	14,261
Member contributions	-	482,014	(482,014)
Net investment income	-	(334,142)	334,142
Employer contributions	-	509,557	(509,557)
Other changes	-	4,852	(4,852)
<b>Balance at 12/31/2018</b>	<u>\$ 18,231,918</u>	<u>\$ 17,755,792</u>	<u>\$ 476,126</u>

Sensitivity of the net pension liability / (asset) to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	<b>7.10%</b>	<b>8.10%</b>	<b>9.10%</b>
Total pension liability	\$ 20,436,612	\$ 18,231,918	\$ 16,361,330
Fiduciary net position	<u>17,755,792</u>	<u>17,755,792</u>	<u>17,755,792</u>
Net pension liability / (asset)	<u>\$ 2,680,820</u>	<u>\$ 476,126</u>	<u>\$ (1,394,462)</u>

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS report.

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**NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)**Pension Expense and Deferred Outflows/Inflows of Resources

For the year ended September 30, 2019, the County recognized pension expense of \$630,851. At September 30, 2019 the County reported the following deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 88,921	\$ 49,674
Changes of assumptions	80,849	-
Net difference between projected and actual earnings	1,085,351	-
Contributions made subsequent to measurement date	<u>405,847</u>	<u>-</u>
Total	<u>\$ 1,660,968</u>	<u>\$ 49,674</u>

Amounts reported as deferred inflows or outflows of resources that are related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended September 30:	
2020	\$ 443,565
2021	218,538
2022	196,645
2023	346,699
2024	-
Thereafter	-

Payable to the Pension Plan

At September 30, 2019, the County reported a payable of \$10,104, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2019.

**NOTE 8: OTHER POSTEMPLOYMENT BENEFIT (OPEB)**General Information about the Plan

Plan description. The County's participates in the retiree Group Term Life (GTL) program for the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system. The plan provides benefits all full-time and part-time non-temporary employees of the County.

Benefits provided. The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees. The OPEB benefit is a fixed \$5,000 lump-sum benefit and no future increases are assumed. Benefit terms are established under the TCERS Act. Participation in the retiree GTL program is optional and the County may elect to opt out of (or opt into) coverage as of Jan. 1 each year.

**NOTE 8: OTHER POSTEMPLOYMENT BENEFIT (OPEB) - (Continued)**

Employees covered by benefit terms. At September 30, 2019, the following employees were covered by the benefit terms:

Inactive employees receiving benefits	68
Inactive employees entitled to but not yet receiving benefits	39
Active employees	<u>158</u>
	<u>265</u>

Contributions. Contributions made to the retiree GTL Program are held in the GTL Fund. The GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB No. 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan. The County's contribution rate for the retiree GTL program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$5,000.

Total OPEB Liability.

The County's total OPEB liability was determined by an actuarial valuation as of the valuation date, December 31, 2018, calculated based on the discount rate and actuarial assumptions.

Actuarial assumptions. All actuarial assumptions and methods that determined the total OPEB liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB No. 75.

Valuation timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age normal
Amortization method	
Recognition of economic/ demographic gains or losses	Straight-line amortization over expected working life
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life
Asset valuation method	Does not apply
Inflation	Does not apply
Salary increases	Does not apply
Investment rate of return (Discount rate)	4.10%; 20 year bond GO Index published by bondbuyer.com as of December 27, 2018
Cost of living adjustment	Does not apply
Disability	Based on TCDRS experience
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

**NOTE 8: OTHER POSTEMPLOYMENT BENEFIT (OPEB) - (Continued)**

Actuarial assumptions. - (Continued)

Mortality	For service retirees and beneficiaries, 130% and 110% of the RP-2014 Healthy Annuitant Mortality Table for males and females, respectively, both projected with 110% of the MP-2014 Ultimate scale after 2014. For depositing members, 90% of the RP-2014 Active Employee Mortality Table, projected with 110% of the MP-2014 Ultimate scale after 2014. For disabled retirees, 130% and 115% of the RP-2014 Disabled Annuitant Mortality Table for males and females, respectively, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Other Termination of Employment	The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement vary by length of service, entry-age group and gender. No termination after eligibility for retirement is assumed.

Discount Rate. The discount rate used to measure the total OPEB liability at December 31, 2018 was 4.10%, an increase from the rate of 3.44% at December 31, 2017. The OPEB plan has been determined to be an unfunded OPEB plan; therefore, only the municipal bond rate applies.

Changes in Total OPEB Liability.

	<u>Changes in Total OPEB Liability</u>
<b>Balance at 12/31/2017</b>	\$ 334,833
Changes for the year:	
Service cost	14,448
Interest	11,851
Changes in benefit terms	-
Effect of economic/demographic experience	(7,778)
Effect of assumptions changes/inputs	(35,661)
Refund of contributions	-
Benefit payments	(9,640)
Other	-
<b>Balance at 12/31/2018</b>	<u>\$ 308,053</u>

**NOTE 8: OTHER POSTEMPLOYMENT BENEFIT (OPEB) - (Continued)**

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, calculated using the discount rate of 4.10%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.10%) or 1-percentage-point higher (5.10%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB liability, so sensitivity to the healthcare cost trend rate is not shown.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	<b>3.10%</b>	<b>4.10%</b>	<b>5.10%</b>

Total OPEB liability	\$	364,628	\$	308,053	\$	264,101
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OPEB Expense and Deferred Outflows/Inflows of Resources

For the year ended September 30, 2019, the County recognized OPEB expense of \$22,269. At September 30, 2019 the County reported the following deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 989	\$ 6,667
Changes of assumptions	9,884	30,567
Contributions made subsequent to measurement date	<u>8,754</u>	<u>-</u>
Total	<u>\$ 19,627</u>	<u>\$ 37,234</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources that are related to OPEB, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

Year ended September 30:	
2020	\$ (4,030)
2021	(4,030)
2022	(4,030)
2023	(4,030)
2024	(4,032)
Thereafter	(6,209)

**NOTE 9: 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 10: 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.

**NOTE 11: LONG-TERM DEBT**

A. Changes in Long-term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities</b>					
Compensated absences	\$ 119,992	\$ 30,000	\$ 44,790	\$ 105,202	\$ 26,300
OPEB liability	334,833	-	26,780	308,053	-
Net pension liability(asset)	(947,563)	1,423,689	-	476,126	-
Total long-term liabilities	<u>\$ (492,738)</u>	<u>\$ 1,453,689</u>	<u>\$ 71,570</u>	<u>\$ 889,381</u>	<u>\$ 26,300</u>

Compensated absences, OPEB liability and net pension liability(asset) are generally liquidated by the General Fund.

**NOTE 12: 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. These transactions related to purchases by one fund on behalf of the other.

	<u>Receivable Fund - Governmental Funds</u>		
<u>Payable Fund</u>	<u>General Fund</u>	<u>Nonmajor</u>	<u>Total</u>
Nonmajor	\$ 114,767	\$ -	\$ 114,767
	<u>\$ 114,767</u>	<u>\$ -</u>	<u>\$ 114,767</u>

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**NOTE 12: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS - (Continued)**

B. Interfund Transfers

Each year various funds of the County transfer funds to other funds. The most significant of these are the planned transfers between the County's road funds and the road precinct funds for operations.

<u>Transfers Out</u>	<u>Transfers In - Governmental Funds</u>					
	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Nonmajor</u>	<u>Total</u>
General	\$ -	\$ -	\$ -	\$ -	\$ 560,761	\$ 560,761
Precinct 3	-	24,914	-	-	-	24,914
Nonmajor funds	97,007	59,364	113,891	55,832	24,891	350,985
	<u>\$ 97,007</u>	<u>\$ 84,278</u>	<u>\$ 113,891</u>	<u>\$ 55,832</u>	<u>\$ 585,652</u>	<u>\$ 936,660</u>

**NOTE 13: 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.

**NOTE 14: SUBSEQUENT EVENTS**

There were no events, which occurred subsequent to 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, 2019 that have not been adjusted.

**Required Supplementary Information**

**DeWITT COUNTY, TEXAS**

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

For the year ended September 30, 2019

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ 8,976,262	\$ 8,976,262	\$ 9,054,171	\$ -	\$ 9,054,171
Licenses and permits	2,500	2,500	6,853	-	6,853
Intergovernmental	1,208,406	1,208,406	1,698,186	(1,699)	1,699,885
Charges for services	819,130	819,130	904,827	-	904,827
Fines and forfeitures	239,500	239,500	260,512	-	260,512
Interest	203,000	203,000	513,024	-	513,024
Miscellaneous	26,500	26,500	150,161	-	150,161
<b>Total revenues</b>	<u>11,475,298</u>	<u>11,475,298</u>	<u>12,587,734</u>	<u>(1,699)</u>	<u>12,589,433</u>
<b>EXPENDITURES</b>					
Current					
General government	3,341,948	3,337,348	2,886,562	23,313	2,863,249
Judicial	1,523,597	1,527,610	1,303,705	15,184	1,288,521
Public works	6,063,122	6,063,122	5,075,212	(68,050)	5,143,262
Health and welfare	218,403	218,403	197,240	4,154	193,086
<b>Total expenditures</b>	<u>11,147,070</u>	<u>11,146,483</u>	<u>9,462,719</u>	<u>(25,399)</u>	<u>9,488,118</u>
Excess of revenues over expenditures	<u>328,228</u>	<u>328,815</u>	<u>3,125,015</u>	<u>23,700</u>	<u>3,101,315</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	100	100	29,412	6,750	22,662
Transfers out	(560,761)	(560,761)	(560,761)	-	(560,761)
<b>Total other financing sources (uses)</b>	<u>(560,661)</u>	<u>(560,661)</u>	<u>(531,349)</u>	<u>6,750</u>	<u>(538,099)</u>
Net change in fund balance	(232,433)	(231,846)	2,593,666	30,450	2,563,216
Fund balance, beginning of year	<u>18,214,910</u>	<u>18,214,910</u>	<u>18,214,910</u>	<u>26,910</u>	<u>18,188,000</u>
<b>Fund balance, end of year</b>	<u>\$17,982,477</u>	<u>\$17,983,064</u>	<u>\$20,808,576</u>	<u>\$ 57,360</u>	<u>\$20,751,216</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.

The accompanying notes to required supplementary information are an integral part of this schedule.

**DeWITT COUNTY, TEXAS****ROAD AND BRIDGE PRECINCT NO. 1****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

For the year ended September 30, 2019

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ (3,230,855)	\$ 3,230,855
Licenses and permits - auto registration	250,000	250,000	242,302	(518)	242,820
Intergovernmental	260,000	260,000	750,946	(115,885)	866,831
Charges for services	15,000	15,000	26,000	-	26,000
Interest	75,000	75,000	148,910	-	148,910
Miscellaneous	1,000	1,000	1,810	-	1,810
<b>Total revenues</b>	<u>601,000</u>	<u>601,000</u>	<u>1,169,968</u>	<u>(3,347,258)</u>	<u>4,517,226</u>
<b>EXPENDITURES</b>					
Current					
Public works					
Personnel services	657,561	657,561	612,636	(2,277)	614,913
Supplies	197,800	191,600	168,873	(1,295)	170,168
Other services and charges	128,600	148,850	131,719	(3,416)	135,135
Capital outlay	<u>6,256,000</u>	<u>6,241,950</u>	<u>5,140,854</u>	<u>(156,578)</u>	<u>5,297,432</u>
<b>Total expenditures</b>	<u>7,239,961</u>	<u>7,239,961</u>	<u>6,054,082</u>	<u>(163,566)</u>	<u>6,217,648</u>
Excess (deficiency) of revenues over expenditures	<u>(6,638,961)</u>	<u>(6,638,961)</u>	<u>(4,884,114)</u>	<u>(3,183,692)</u>	<u>(1,700,422)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	7,308	-	7,308
Transfers in	<u>3,327,861</u>	<u>3,327,861</u>	<u>3,327,861</u>	<u>3,230,854</u>	<u>97,007</u>
<b>Total other financing sources (uses)</b>	<u>3,327,861</u>	<u>3,327,861</u>	<u>3,335,169</u>	<u>3,230,854</u>	<u>104,315</u>
Net change in fund balance	(3,311,100)	(3,311,100)	(1,548,945)	47,162	(1,596,107)
Fund balance, beginning of year	<u>7,485,042</u>	<u>7,485,042</u>	<u>7,485,042</u>	<u>-</u>	<u>7,485,042</u>
<b>Fund balance, end of year</b>	<u>\$ 4,173,942</u>	<u>\$ 4,173,942</u>	<u>\$ 5,936,097</u>	<u>\$ 47,162</u>	<u>\$ 5,888,935</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.

The accompanying notes to required supplementary information are an integral part of this schedule.

**DeWITT COUNTY, TEXAS***ROAD AND BRIDGE PRECINCT NO. 2 - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2019*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ (2,278,276)	\$ 2,278,276
Licenses and permits - auto registration	89,000	89,000	104,565	619	103,946
Intergovernmental	252,500	252,500	743,438	(115,885)	859,323
Charges for services	-	-	10,980	-	10,980
Interest	10,000	10,000	27,096	-	27,096
Miscellaneous	-	-	1,251	-	1,251
<b>Total revenues</b>	<u>351,500</u>	<u>351,500</u>	<u>887,330</u>	<u>(2,393,542)</u>	<u>3,280,872</u>
<b>EXPENDITURES</b>					
Current					
Public works					
Personnel services	590,335	590,335	582,275	(2,902)	585,177
Supplies	149,000	141,650	113,056	(4,341)	117,397
Other services and charges	72,400	71,610	70,277	(26,436)	96,713
Capital outlay	<u>1,701,500</u>	<u>1,709,640</u>	<u>1,347,275</u>	<u>102,420</u>	<u>1,244,855</u>
<b>Total expenditures</b>	<u>2,513,235</u>	<u>2,513,235</u>	<u>2,112,883</u>	<u>68,741</u>	<u>2,044,142</u>
Excess (deficiency) of revenues over expenditures	<u>(2,161,735)</u>	<u>(2,161,735)</u>	<u>(1,225,553)</u>	<u>(2,462,283)</u>	<u>1,236,730</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	1,000	1,000	16,365	-	16,365
Transfers in	<u>2,362,554</u>	<u>2,362,554</u>	<u>2,362,554</u>	<u>2,278,276</u>	<u>84,278</u>
<b>Total other financing sources (uses)</b>	<u>2,363,554</u>	<u>2,363,554</u>	<u>2,378,919</u>	<u>2,278,276</u>	<u>100,643</u>
Net change in fund balance	201,819	201,819	1,153,366	(184,007)	1,337,373
Fund balance, beginning of year	<u>752,382</u>	<u>752,382</u>	<u>752,382</u>	<u>-</u>	<u>752,382</u>
<b>Fund balance, end of year</b>	<u>\$ 954,201</u>	<u>\$ 954,201</u>	<u>\$ 1,905,748</u>	<u>\$ (184,007)</u>	<u>\$ 2,089,755</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***ROAD AND BRIDGE PRECINCT NO. 3**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2019*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ (3,496,181)	\$ 3,496,181
Licenses and permits - auto registration	250,000	250,000	289,332	(6,269)	295,601
Intergovernmental	259,000	259,000	769,978	(115,885)	885,863
Charges for services	10,000	10,000	46,200	-	46,200
Interest	60,000	60,000	149,435	-	149,435
<b>Total revenues</b>	<u>579,000</u>	<u>579,000</u>	<u>1,254,945</u>	<u>(3,618,335)</u>	<u>4,873,280</u>
<b>EXPENDITURES</b>					
Current					
Public works					
Personnel services	558,630	558,630	525,486	(3,609)	529,095
Supplies	182,000	227,500	216,799	(3,021)	219,820
Other services and charges	54,100	79,100	74,617	(1,751)	76,368
Capital outlay	6,357,500	6,287,000	3,970,463	(34,496)	4,004,959
<b>Total expenditures</b>	<u>7,152,230</u>	<u>7,152,230</u>	<u>4,787,365</u>	<u>(42,877)</u>	<u>4,830,242</u>
Excess (deficiency) of revenues over expenditures	<u>(6,573,230)</u>	<u>(6,573,230)</u>	<u>(3,532,420)</u>	<u>(3,575,458)</u>	<u>43,038</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	6,572	-	6,572
Transfers in	3,610,072	3,610,072	3,610,072	3,496,181	113,891
Transfers out	(24,914)	(24,914)	(24,914)	-	(24,914)
<b>Total other financing sources (uses)</b>	<u>3,585,158</u>	<u>3,585,158</u>	<u>3,591,730</u>	<u>3,496,181</u>	<u>95,549</u>
Net change in fund balance	(2,988,072)	(2,988,072)	59,310	(79,277)	138,587
Fund balance, beginning of year	5,736,418	5,736,418	5,736,418	-	5,736,418
<b>Fund balance, end of year</b>	<u>\$ 2,748,346</u>	<u>\$ 2,748,346</u>	<u>\$ 5,795,728</u>	<u>\$ (79,277)</u>	<u>\$ 5,875,005</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.

The accompanying notes to required supplementary information are an integral part of this schedule.

**DeWITT COUNTY, TEXAS***ROAD AND BRIDGE PRECINCT NO. 4 - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2019*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ (2,185,454)	\$ 2,185,454
Licenses and permits - auto registration	69,000	69,000	94,144	1,335	92,809
Intergovernmental	252,000	252,000	743,035	(115,886)	858,921
Interest	11,000	11,000	32,277	-	32,277
Miscellaneous	1,000	1,000	128	-	128
<b>Total revenues</b>	<u>333,000</u>	<u>333,000</u>	<u>869,584</u>	<u>(2,300,005)</u>	<u>3,169,589</u>
<b>EXPENDITURES</b>					
Current					
Public works					
Personnel services	512,969	512,969	461,769	(2,180)	463,949
Supplies	97,400	100,700	85,959	(5,366)	91,325
Other services and charges	36,100	36,247	32,749	9,712	23,037
Capital outlay	<u>1,908,500</u>	<u>1,905,053</u>	<u>1,860,877</u>	<u>(364,443)</u>	<u>2,225,320</u>
<b>Total expenditures</b>	<u>2,554,969</u>	<u>2,554,969</u>	<u>2,441,354</u>	<u>(362,277)</u>	<u>2,803,631</u>
Excess (deficiency) of revenues over expenditures	<u>(2,221,969)</u>	<u>(2,221,969)</u>	<u>(1,571,770)</u>	<u>(1,937,728)</u>	<u>365,958</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>2,241,286</u>	<u>2,241,286</u>	<u>2,241,286</u>	<u>2,185,454</u>	<u>55,832</u>
<b>Total other financing sources (uses)</b>	<u>2,241,286</u>	<u>2,241,286</u>	<u>2,241,286</u>	<u>2,185,454</u>	<u>55,832</u>
Net change in fund balance	19,317	19,317	669,516	247,726	421,790
Fund balance, beginning of year	<u>1,143,068</u>	<u>1,143,068</u>	<u>1,143,068</u>	<u>-</u>	<u>1,143,068</u>
<b>Fund balance, end of year</b>	<u>\$ 1,162,385</u>	<u>\$ 1,162,385</u>	<u>\$ 1,812,584</u>	<u>\$ 247,726</u>	<u>\$ 1,564,858</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.

The accompanying notes to required supplementary information are an integral part of this schedule.

**DeWITT COUNTY, TEXAS****SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

Last ten years

	<u>2018</u>	<u>2017</u>
<b>Total Pension Liability</b>		
Service cost	\$ 729,050	\$ 718,091
Interest on the total pension liability	1,404,751	1,290,974
Effect of plan changes	-	-
Effect of economic/demographic (gains) or losses	(62,092)	126,093
Effect of assumption changes or inputs	-	134,747
Benefit payments/refunds of contributions	<u>(889,373)</u>	<u>(863,560)</u>
<b>Net Change in Total Pension Liability</b>	1,182,336	1,406,345
<b>Total Pension Liability, Beginning</b>	<u>17,049,581</u>	<u>15,643,236</u>
<b>Total Pension Liability, Ending (a)</b>	<u>\$ 18,231,917</u>	<u>\$ 17,049,581</u>
<b>Fiduciary Net Position</b>		
Employer contributions	\$ 509,557	\$ 490,228
Member contributions	482,014	498,093
Investment income net of investment expenses	(334,142)	2,279,537
Benefit payments/refunds of contributions	(889,373)	(863,560)
Administrative expenses	(14,261)	(11,969)
Other	<u>4,852</u>	<u>1,559</u>
<b>Net Change in Fiduciary Net Position</b>	(241,353)	2,393,888
<b>Fiduciary Net Position, Beginning</b>	<u>17,997,144</u>	<u>15,603,256</u>
<b>Fiduciary Net Position, Ending (b)</b>	<u>\$ 17,755,791</u>	<u>\$ 17,997,144</u>
<b>Net Pension Liability / (Asset), Ending (a) - (b)</b>	\$ 476,126	\$ (947,563)
<b>Fiduciary Net Position as a Percentage of Total Pension Liability</b>	97.39%	105.56%
<b>Pensionable Covered Payroll</b>	\$ 6,885,912	\$ 6,624,694
<b>Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	6.91%	-14.30%

NOTE: Information for years prior to 2014 was not readily available. The County will compile the respective information as provided by TCDRS on a "measurement date" basis.

The accompanying notes to required supplementary information are an integral part of this schedule.

2016	2015	2014
\$ 712,365	\$ 652,882	\$ 582,507
1,171,077	1,118,859	1,047,576
-	(78,914)	-
53,063	(374,133)	46,483
-	178,585	-
<u>(788,175)</u>	<u>(875,927)</u>	<u>(883,722)</u>
1,148,330	621,352	792,844
<u>14,494,906</u>	<u>13,873,554</u>	<u>13,080,710</u>
<u>\$ 15,643,236</u>	<u>\$ 14,494,906</u>	<u>\$ 13,873,554</u>
\$ 473,516	\$ 434,419	\$ 402,578
447,921	410,939	380,816
1,059,214	108,512	918,795
(788,175)	(875,927)	(883,722)
(11,507)	(10,309)	(10,712)
<u>105,337</u>	<u>(107,767)</u>	<u>69,346</u>
1,286,306	(40,133)	877,101
<u>14,316,950</u>	<u>14,357,083</u>	<u>13,479,982</u>
<u>\$ 15,603,256</u>	<u>\$ 14,316,950</u>	<u>\$ 14,357,083</u>
\$ 39,980	\$ 177,956	\$ (483,529)
99.74%	98.77%	103.49%
\$ 6,398,873	\$ 5,870,551	\$ 5,440,233
0.62%	3.03%	-8.89%

**DeWITT COUNTY, TEXAS**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
*Last ten fiscal years*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 322,261	\$ 331,235	\$ 397,370	\$ 382,760	\$ 373,744
Contribution in relation to the actuarially determined contribution	<u>(527,018)</u>	<u>(502,736)</u>	<u>(484,805)</u>	<u>(452,061)</u>	<u>(464,359)</u>
Contribution deficiency (excess)	<u>\$ (204,757)</u>	<u>\$ (171,501)</u>	<u>\$ (87,435)</u>	<u>\$ (69,301)</u>	<u>\$ (90,615)</u>
Covered payroll	\$ 7,121,866	\$ 6,283,976	\$ 6,584,547	\$ 6,540,759	N/A
Contributions as a percentage of covered payroll	7.40%	8.00%	7.36%	6.91%	N/A

N/A denotes information not available.

NOTE: Information for the prior five fiscal years was not readily available. The County will compile the respective information over the next five fiscal years.

The accompanying notes to required supplementary information are an integral part of this schedule.

**DeWITT COUNTY, TEXAS****SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

For fiscal year 2019

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	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>		
Service cost	\$ 14,448	\$ 12,736
Interest on total OPEB liability	11,851	11,824
Effect of plan changes	-	-
Effect of economic/demographic (gains) or losses	(7,778)	1,385
Effect of assumption changes or inputs	(35,661)	13,838
Benefit payments	<u>(9,640)</u>	<u>(9,937)</u>
<b>Net Change in Total OPEB Liability</b>	(26,780)	29,846
<b>Total OPEB Liability, Beginning</b>	<u>334,833</u>	<u>304,987</u>
<b>Total OPEB Liability, Ending</b>	<u>\$ 308,053</u>	<u>\$ 334,833</u>
<b>Covered-employee Payroll</b>	\$ 6,885,912	\$ 6,624,694
<b>Total OPEB Liability as a Percentage of Covered-employee Payroll</b>	4.47%	5.05%

NOTE: Information for years prior to 2017 was not readily available. The County will compile the respective information as provided by TCDRS on a "measurement date" basis.

The accompanying notes to required supplementary information are an integral part of this schedule.

**DeWITT COUNTY, TEXAS**

*NOTES TO REQUIRED SUPPLEMENTARY INFORMATION*

September 30, 2019

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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 schedules.

**NOTE 2: BUDGETARY LEGAL COMPLIANCE**

There were no excess expenditures over appropriations during fiscal year 2018 in the General Fund and the Major Special Revenue Funds.

**NOTE 3: TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - PENSION**

Valuation Date

Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	0.9 years
Asset Valuation Method	5 year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2-14 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions. 2016: No changes in plan provisions. 2017: New annuity purchase rates for benefits earned after 2017. 2018: No changes in plan provisions

**NOTE 4: TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - OPEB**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

**Combining and Individual Fund Statements and Schedules**

**DeWITT COUNTY, TEXAS**

ALL NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

September 30, 2019

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	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 1,745,539	\$ 507,150	\$ 2,252,689
Taxes receivable (net)	253,746	-	253,746
Due from other governments	18,857	-	18,857
Due from others	<u>10,523</u>	<u>-</u>	<u>10,523</u>
<b>Total assets</b>	<u>\$ 2,028,665</u>	<u>\$ 507,150</u>	<u>\$ 2,535,815</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 43,178	\$ -	\$ 43,178
Accrued expenditures	16,646	-	16,646
Due to other funds	<u>114,767</u>	<u>-</u>	<u>114,767</u>
<b>Total liabilities</b>	<u>174,591</u>	<u>-</u>	<u>174,591</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u>253,746</u>	<u>-</u>	<u>253,746</u>
<b>Total deferred inflows of resources</b>	<u>253,746</u>	<u>-</u>	<u>253,746</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	418,169	-	418,169
Health and welfare	518,467	-	518,467
Public safety	315,673	-	315,673
Public works	460,985	-	460,985
Various capital projects	-	507,150	507,150
Unassigned	<u>(112,966)</u>	<u>-</u>	<u>(112,966)</u>
<b>Total fund balances</b>	<u>1,600,328</u>	<u>507,150</u>	<u>2,107,478</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 2,028,665</u>	<u>\$ 507,150</u>	<u>\$ 2,535,815</u>

**DeWITT COUNTY, TEXAS**

ALL NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2019

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	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 912,316	\$ -	\$ 912,316
Intergovernmental	1,008,195	-	1,008,195
Charges for services	280,223	-	280,223
Interest	87,623	8,290	95,913
Miscellaneous	234,204	-	234,204
<b>Total revenues</b>	<u>2,522,561</u>	<u>8,290</u>	<u>2,530,851</u>
<b>EXPENDITURES</b>			
Current			
General government	257,158	-	257,158
Judicial	587,337	-	587,337
Public works	986,008	290,641	1,276,649
Health and welfare	516,534	-	516,534
<b>Total expenditures</b>	<u>2,347,037</u>	<u>290,641</u>	<u>2,637,678</u>
Excess (deficiency) of revenues over expenditures	<u>175,524</u>	<u>(282,351)</u>	<u>(106,827)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	585,652	-	585,652
Transfers out	(350,985)	-	(350,985)
<b>Total other financing sources (uses)</b>	<u>234,667</u>	<u>-</u>	<u>234,667</u>
Net change in fund balances	410,191	(282,351)	127,840
Fund balances, beginning of year	1,190,137	789,501	1,979,638
<b>Fund balances, end of year</b>	<u>\$ 1,600,328</u>	<u>\$ 507,150</u>	<u>\$ 2,107,478</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 Nonmajor Road and Bridge Funds consist of the following funds:

- Road and Bridge General Fund accounts for those resources that are legally restricted or committed to expenditures for road and bridge maintenance within the County. Tax revenues represent the major revenue source in this fund.
- 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.
- County Road and Flood Fund accounts for those resources that are legally restricted or committed to expenditures for road and flood issues within the County. Tax revenues represent the major revenue source in this fund.

### **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 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 Seized Funds account holds monies seized in criminal cases until the court case is finalized and the District judge determines disposition and how the County may use the money.
- 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 Election Contract Services Fund is used to account for fees collected by the Elections Administrator from entities within the County who wish to contract out their election process.
- 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 Capital Credits Fund accounts for unclaimed money received by the Texas Comptroller of Public Accounts from electric cooperatives. The money has been dedicated by commissioners court to support a children's advocacy group.

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

- 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 fees used for technology upgrades to computers and software in the Justice of the Peace 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 provide family protection services.
- The County Clerk Records Archive Fund accounts for a fee collected by the County Clerk and may be expended only for the preservation and restoration of the County Clerk's records archive.
- The District Court Technology Fund fee is for preservation and restoration services performed in connection with maintaining a District Court records archive.
- 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 EMC Donations Fund was created to keep emergency management donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- The Sheriff Donations Fund was created to keep the sheriff's department donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- Hurricane Harvey Fund accounts for resources such as insurance proceeds, grant revenue, and expenditures that capture the total cost of the storm to the county.
- The LEOSE Funds account 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 Pre-Trial Intervention Fund was created and approved by the District Judges and Commissioners Court pursuant to Code of Criminal Procedures. The purpose of the program is to divert certain persons charges with criminal offenses from formal prosecution under the criminal justice system into a rehabilitation program.
- The Truancy Prevention Grant Fund is funded by the State of Texas, Office of the Governor, Criminal Justice Division. The funds are to be used to hire a juvenile case manager to provide truancy prevention and intervention services.

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

- 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 accounts 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 Sheriff Chapter 59 and County Attorney's Forfeiture Funds are used to account for revenues and expenditures that result from the sale of forfeited property.
- The Sheriff Article 18 Fund is used to account for revenues and expenditures that result from the sale of forfeited property related to gambling machines.
- 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 County Attorney Civil Commissions Fund accounts for bond forfeitures collected from individuals not appearing for trial. The monies are used for department expenditures.
- The Pretrial Intervention Fund accounts for fees normally collected from first-time offenders who qualify for supervisory probation as a means to atone for their transgressions. The monies are used for program expenditures.
- 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.

**DeWITT COUNTY, TEXAS***NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS**COMBINING BALANCE SHEET**September 30, 2019*

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	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 378,434	\$ 1,367,105	\$ 1,745,539
Taxes receivable (net)	249,703	4,043	253,746
Due from other governments	-	18,857	18,857
Due from others	-	10,523	10,523
<b>Total assets</b>	<u>\$ 628,137</u>	<u>\$ 1,400,528</u>	<u>\$ 2,028,665</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 43,178	\$ 43,178
Accrued expenditures	8,453	8,193	16,646
Due to other funds	-	114,767	114,767
<b>Total liabilities</b>	<u>8,453</u>	<u>166,138</u>	<u>174,591</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	249,703	4,043	253,746
<b>Total deferred inflows of resources</b>	<u>249,703</u>	<u>4,043</u>	<u>253,746</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	-	418,169	418,169
Health and welfare	-	518,467	518,467
Public safety	-	315,673	315,673
Public works	369,981	91,004	460,985
Unassigned	-	(112,966)	(112,966)
<b>Total fund balances</b>	<u>369,981</u>	<u>1,230,347</u>	<u>1,600,328</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 628,137</u>	<u>\$ 1,400,528</u>	<u>\$ 2,028,665</u>

**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, 2019*

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	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 689,877	\$ 222,439	\$ 912,316
Intergovernmental	-	1,008,195	1,008,195
Charges for services	-	280,223	280,223
Interest	69,655	17,968	87,623
Miscellaneous	74,374	159,830	234,204
<b>Total revenues</b>	<u>833,906</u>	<u>1,688,655</u>	<u>2,522,561</u>
<b>EXPENDITURES</b>			
Current			
General government	-	257,158	257,158
Judicial	-	587,337	587,337
Public works	463,925	522,083	986,008
Health and welfare	-	516,534	516,534
<b>Total expenditures</b>	<u>463,925</u>	<u>1,883,112</u>	<u>2,347,037</u>
Excess (deficiency) of revenues over expenditures	<u>369,981</u>	<u>(194,457)</u>	<u>175,524</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	585,652	585,652
Transfers out	<u>(326,094)</u>	<u>(24,891)</u>	<u>(350,985)</u>
<b>Total other financing sources (uses)</b>	<u>(326,094)</u>	<u>560,761</u>	<u>234,667</u>
Net change in fund balances	43,887	366,304	410,191
Fund balances, beginning of year	<u>326,094</u>	<u>864,043</u>	<u>1,190,137</u>
<b>Fund balances, end of year</b>	<u>\$ 369,981</u>	<u>\$ 1,230,347</u>	<u>\$ 1,600,328</u>

**DeWITT COUNTY, TEXAS**  
*NONMAJOR SPECIAL REVENUE FUNDS*  
*ROAD AND BRIDGE FUNDS*  
*COMBINING BALANCE SHEET*  
*September 30, 2019*

	General Road and Bridge	Special Road and Bridge	County Road and Flood	Totals
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 116,254	\$ 63,999	\$ 198,181	\$ 378,434
Taxes receivable (net)	<u>84,272</u>	<u>26,742</u>	<u>138,689</u>	<u>249,703</u>
<b>Total assets</b>	<u>\$ 200,526</u>	<u>\$ 90,741</u>	<u>\$ 336,870</u>	<u>\$ 628,137</u>
<b>LIABILITIES</b>				
Accrued expenditures	<u>\$ 8,453</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,453</u>
<b>Total liabilities</b>	<u>8,453</u>	<u>-</u>	<u>-</u>	<u>8,453</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	<u>84,272</u>	<u>26,742</u>	<u>138,689</u>	<u>249,703</u>
<b>Total deferred inflows of resources</b>	<u>84,272</u>	<u>26,742</u>	<u>138,689</u>	<u>249,703</u>
<b>FUND BALANCES</b>				
Restricted - public works	<u>107,801</u>	<u>63,999</u>	<u>198,181</u>	<u>369,981</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 200,526</u>	<u>\$ 90,741</u>	<u>\$ 336,870</u>	<u>\$ 628,137</u>

**DeWITT COUNTY, TEXAS**

## NONMAJOR SPECIAL REVENUE FUNDS

## ROAD AND BRIDGE FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2019

---

	General Road and Bridge	Special Road and Bridge	County Road and Flood	Totals
<b>REVENUES</b>				
Taxes	\$ 468,884	\$ 58,207	\$ 162,786	\$ 689,877
Interest	25,468	8,792	35,395	69,655
Miscellaneous	74,374	-	-	74,374
<b>Total revenues</b>	<u>568,726</u>	<u>66,999</u>	<u>198,181</u>	<u>833,906</u>
<b>EXPENDITURES</b>				
Current				
Public works	460,925	3,000	-	463,925
<b>Total expenditures</b>	<u>460,925</u>	<u>3,000</u>	<u>-</u>	<u>463,925</u>
Excess (deficiency) of revenues over expenditures	<u>107,801</u>	<u>63,999</u>	<u>198,181</u>	<u>369,981</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(77,196)	(79,508)	(169,390)	(326,094)
<b>Total other financing sources (uses)</b>	<u>(77,196)</u>	<u>(79,508)</u>	<u>(169,390)</u>	<u>(326,094)</u>
Net change in fund balances	30,605	(15,509)	28,791	43,887
Fund balances, beginning of year	77,196	79,508	169,390	326,094
<b>Fund balances, end of year</b>	<u>\$ 107,801</u>	<u>\$ 63,999</u>	<u>\$ 198,181</u>	<u>\$ 369,981</u>

**DeWITT COUNTY, TEXAS**  
 NONMAJOR SPECIAL REVENUE FUNDS  
 OTHER SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 September 30, 2019

	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 211,304	\$ 2,578	\$ 1,726	\$ 14,036
Taxes receivable (net)	-	-	-	-
Due from other governments	-	-	-	-
Due from others	<u>10,523</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 221,827</u>	<u>\$ 2,578</u>	<u>\$ 1,726</u>	<u>\$ 14,036</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted				
Courts	-	2,578	1,726	14,036
Health and welfare	-	-	-	-
Public safety	221,827	-	-	-
Public works	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<u>221,827</u>	<u>2,578</u>	<u>1,726</u>	<u>14,036</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 221,827</u>	<u>\$ 2,578</u>	<u>\$ 1,726</u>	<u>\$ 14,036</u>

<u>Justice Court Security</u>	<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>
\$ 23,220	\$ 46,036	\$ 11,154	\$ 113,094	\$ 27,988	\$ 5,405
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 23,220</u>	<u>\$ 46,036</u>	<u>\$ 11,154</u>	<u>\$ 113,094</u>	<u>\$ 27,988</u>	<u>\$ 5,405</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23,220	46,036	11,154	113,094	-	5,405
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	27,988	-
-	-	-	-	-	-
<u>23,220</u>	<u>46,036</u>	<u>11,154</u>	<u>113,094</u>	<u>27,988</u>	<u>5,405</u>
<u>\$ 23,220</u>	<u>\$ 46,036</u>	<u>\$ 11,154</u>	<u>\$ 113,094</u>	<u>\$ 27,988</u>	<u>\$ 5,405</u>

(Continued)

**DeWITT COUNTY, TEXAS**  
 NONMAJOR SPECIAL REVENUE FUNDS  
 OTHER SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 September 30, 2019

	Health Department	Family Protection	County Clerk Records Archive	District Court Technology	District Clerk Records Mgmt.
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 67,311	\$ 15	\$ 89,028	\$ 11,405	\$ 3,313
Taxes receivable (net)	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from others	-	-	-	-	-
<b>Total assets</b>	<u>\$ 67,311</u>	<u>\$ 15</u>	<u>\$ 89,028</u>	<u>\$ 11,405</u>	<u>\$ 3,313</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other funds	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted					
Courts	-	-	89,028	11,405	3,313
Health and welfare	67,311	15	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<u>67,311</u>	<u>15</u>	<u>89,028</u>	<u>11,405</u>	<u>3,313</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 67,311</u>	<u>\$ 15</u>	<u>\$ 89,028</u>	<u>\$ 11,405</u>	<u>\$ 3,313</u>

<u>Court Technology</u>	<u>EMC Donations</u>	<u>Sheriff's Donations</u>	<u>Hurricane Harvey</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>
\$ 5,386	\$ 14,065	\$ 5,020	\$ -	\$ 3,030	\$ 3,345
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,386</u>	<u>\$ 14,065</u>	<u>\$ 5,020</u>	<u>\$ -</u>	<u>\$ 3,030</u>	<u>\$ 3,345</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	112,966	-	-
-	-	-	112,966	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,386	-	-	-	-	-
-	-	-	-	-	-
-	-	5,020	-	3,030	3,345
-	14,065	-	-	-	-
-	-	-	(112,966)	-	-
<u>5,386</u>	<u>14,065</u>	<u>5,020</u>	<u>(112,966)</u>	<u>3,030</u>	<u>3,345</u>
<u>\$ 5,386</u>	<u>\$ 14,065</u>	<u>\$ 5,020</u>	<u>\$ -</u>	<u>\$ 3,030</u>	<u>\$ 3,345</u>

(Continued)

**DeWITT COUNTY, TEXAS**

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2019

	District Attorney Pre-Trial Intervention	Truancy Prevention Grant	District Attorney	Juvenile Probation	Sheriff's Chapter 59 Forfeiture
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 4,500	\$ -	\$ 53,801	\$ 72,268	\$ 6,650
Taxes receivable (net)	-	-	-	-	-
Due from other governments	-	3,805	-	15,052	-
Due from others	-	-	-	-	-
<b>Total assets</b>	<u>\$ 4,500</u>	<u>\$ 3,805</u>	<u>\$ 53,801</u>	<u>\$ 87,320</u>	<u>\$ 6,650</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 13,042	\$ 4,869	\$ -
Accrued expenditures	-	-	8,193	-	-
Due to other funds	-	1,801	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>1,801</u>	<u>21,235</u>	<u>4,869</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted					
Courts	4,500	2,004	32,566	-	-
Health and welfare	-	-	-	-	-
Public safety	-	-	-	82,451	-
Public works	-	-	-	-	6,650
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<u>4,500</u>	<u>2,004</u>	<u>32,566</u>	<u>82,451</u>	<u>6,650</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 4,500</u>	<u>\$ 3,805</u>	<u>\$ 53,801</u>	<u>\$ 87,320</u>	<u>\$ 6,650</u>

<u>Sheriff's Article 18</u>	<u>Indigent Health Care</u>	<u>County Attorney Forfeiture</u>	<u>County Attorney Civil Commissions</u>	<u>Pre-trial Intervention</u>	<u>Check Collection &amp; Processing</u>	<u>Totals</u>
\$ 34,722	\$ 476,408	\$ 23,713	\$ 7,599	\$ 21,406	\$ 7,579	\$ 1,367,105
-	4,043	-	-	-	-	4,043
-	-	-	-	-	-	18,857
-	-	-	-	-	-	10,523
<u>\$ 34,722</u>	<u>\$ 480,451</u>	<u>\$ 23,713</u>	<u>\$ 7,599</u>	<u>\$ 21,406</u>	<u>\$ 7,579</u>	<u>\$ 1,400,528</u>
\$ -	\$ 25,267	\$ -	\$ -	\$ -	\$ -	\$ 43,178
-	-	-	-	-	-	8,193
-	-	-	-	-	-	114,767
-	25,267	-	-	-	-	166,138
-	4,043	-	-	-	-	4,043
-	4,043	-	-	-	-	4,043
-	-	23,713	7,599	21,406	-	418,169
-	451,141	-	-	-	-	518,467
-	-	-	-	-	-	315,673
34,722	-	-	-	-	7,579	91,004
-	-	-	-	-	-	(112,966)
<u>34,722</u>	<u>451,141</u>	<u>23,713</u>	<u>7,599</u>	<u>21,406</u>	<u>7,579</u>	<u>1,230,347</u>
<u>\$ 34,722</u>	<u>\$ 480,451</u>	<u>\$ 23,713</u>	<u>\$ 7,599</u>	<u>\$ 21,406</u>	<u>\$ 7,579</u>	<u>\$ 1,400,528</u>

(Concluded)

**DeWITT COUNTY, TEXAS**

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2019

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	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	36,093	60	1,726	15,191
Interest	1,814	81	-	-
Miscellaneous	62,405	-	-	-
<b>Total revenues</b>	<u>100,312</u>	<u>141</u>	<u>1,726</u>	<u>15,191</u>
<b>EXPENDITURES</b>				
Current				
General government	33,838	8,672	1,976	10,749
Judicial	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
<b>Total expenditures</b>	<u>33,838</u>	<u>8,672</u>	<u>1,976</u>	<u>10,749</u>
Excess (deficiency) of revenues over expenditures	66,474	(8,531)	(250)	4,442
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	66,474	(8,531)	(250)	4,442
Fund balances, beginning of year	<u>155,353</u>	<u>11,109</u>	<u>1,976</u>	<u>9,594</u>
<b>Fund balances, end of year</b>	<u>\$ 221,827</u>	<u>\$ 2,578</u>	<u>\$ 1,726</u>	<u>\$ 14,036</u>

<u>Justice Court Security</u>	<u>Capital Credits</u>	<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	7,902	-	-	-	-	-
1,252	-	12,047	4,374	50,595	11,009	5,098
221	-	471	227	2,092	211	23
-	-	-	-	-	-	-
<u>1,473</u>	<u>7,902</u>	<u>12,518</u>	<u>4,601</u>	<u>52,687</u>	<u>11,220</u>	<u>5,121</u>
155	7,902	-	15,000	48,427	-	-
-	-	15,999	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>155</u>	<u>7,902</u>	<u>15,999</u>	<u>15,000</u>	<u>48,427</u>	<u>-</u>	<u>-</u>
1,318	-	(3,481)	(10,399)	4,260	11,220	5,121
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,318</u>	<u>-</u>	<u>(3,481)</u>	<u>(10,399)</u>	<u>4,260</u>	<u>11,220</u>	<u>5,121</u>
<u>21,902</u>	<u>-</u>	<u>49,517</u>	<u>21,553</u>	<u>108,834</u>	<u>16,768</u>	<u>284</u>
<u>\$ 23,220</u>	<u>\$ -</u>	<u>\$ 46,036</u>	<u>\$ 11,154</u>	<u>\$ 113,094</u>	<u>\$ 27,988</u>	<u>\$ 5,405</u>

(Continued)

**DeWITT COUNTY, TEXAS**

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2019

	<u>Health Department</u>	<u>Family Protection</u>	<u>County Clerk Records Archive</u>	<u>District Court Technology</u>	<u>District Clerk Records Mgmt.</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	150,559	-	-	-	-
Charges for services	15,406	1,147	47,290	2,877	4,236
Interest	1,581	-	792	95	91
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<u>167,546</u>	<u>1,147</u>	<u>48,082</u>	<u>2,972</u>	<u>4,327</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Judicial	-	-	26,300	-	10,283
Public works	-	-	-	-	-
Health and welfare	<u>271,597</u>	<u>1,212</u>	-	-	-
<b>Total expenditures</b>	<u>271,597</u>	<u>1,212</u>	<u>26,300</u>	<u>-</u>	<u>10,283</u>
Excess (deficiency) of revenues over expenditures	(104,051)	(65)	21,782	2,972	(5,956)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	110,761	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources</b>	<u>110,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,710	(65)	21,782	2,972	(5,956)
Fund balances, beginning of year	<u>60,601</u>	<u>80</u>	<u>67,246</u>	<u>8,433</u>	<u>9,269</u>
<b>Fund balances, end of year</b>	<u>\$ 67,311</u>	<u>\$ 15</u>	<u>\$ 89,028</u>	<u>\$ 11,405</u>	<u>\$ 3,313</u>

<u>Court Technology</u>	<u>EMC Donations</u>	<u>Sheriff's Donations</u>	<u>Hurricane Harvey</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	240,211	682	682	3,367
367	-	-	-	-	-	-
50	-	-	-	26	30	15
-	5,099	8,500	-	-	-	-
<u>417</u>	<u>5,099</u>	<u>8,500</u>	<u>240,211</u>	<u>708</u>	<u>712</u>	<u>3,382</u>
-	105,842	9,172	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	95	3,382
-	-	-	-	-	-	-
-	<u>105,842</u>	<u>9,172</u>	-	-	<u>95</u>	<u>3,382</u>
417	(100,743)	(672)	240,211	708	617	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
417	(100,743)	(672)	240,211	708	617	-
<u>4,969</u>	<u>114,808</u>	<u>5,692</u>	<u>(353,177)</u>	<u>2,322</u>	<u>2,728</u>	<u>-</u>
<u>\$ 5,386</u>	<u>\$ 14,065</u>	<u>\$ 5,020</u>	<u>\$ (112,966)</u>	<u>\$ 3,030</u>	<u>\$ 3,345</u>	<u>\$ -</u>

(Continued)

**DeWITT COUNTY, TEXAS**

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2019

	District Attorney Pre-Trial Intervention	Truancy Prevention Grant	District Attorney	Juvenile Probation	Sheriff's Chapter 59 Forfeiture
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	62,663	240,937	301,192	-
Charges for services	4,500	1,163	-	180	-
Interest	-	-	2,293	2,011	60
Miscellaneous	-	-	-	180	4,251
<b>Total revenues</b>	<u>4,500</u>	<u>63,826</u>	<u>243,230</u>	<u>303,563</u>	<u>4,311</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Judicial	8,500	62,663	404,862	-	-
Public works	-	-	-	518,606	-
Health and welfare	-	-	-	-	-
<b>Total expenditures</b>	<u>8,500</u>	<u>62,663</u>	<u>404,862</u>	<u>518,606</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,000)	1,163	(161,632)	(215,043)	4,311
<b>OTHER FINANCING SOURCES</b>					
Transfers in	-	-	175,000	275,000	-
Transfers out	-	-	-	-	(24,891)
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>175,000</u>	<u>275,000</u>	<u>(24,891)</u>
Net change in fund balances	(4,000)	1,163	13,368	59,957	(20,580)
Fund balances, beginning of year	<u>8,500</u>	<u>841</u>	<u>19,198</u>	<u>22,494</u>	<u>27,230</u>
<b>Fund balances, end of year</b>	<u>\$ 4,500</u>	<u>\$ 2,004</u>	<u>\$ 32,566</u>	<u>\$ 82,451</u>	<u>\$ 6,650</u>

<u>Sheriff's Article 18</u>	<u>Indigent Health Care</u>	<u>County Attorney Forfeiture</u>	<u>County Attorney Civil Commissions</u>	<u>Pre-trial Intervention</u>	<u>Check Collection &amp; Processing</u>	<u>Totals</u>
\$ -	\$ 222,439	\$ -	\$ -	\$ -	\$ -	\$ 222,439
-	-	-	-	-	-	1,008,195
-	-	-	945	62,100	2,567	280,223
280	5,331	173	-	-	-	17,968
<u>24,976</u>	<u>44,194</u>	<u>10,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,830</u>
<u>25,256</u>	<u>271,964</u>	<u>10,398</u>	<u>945</u>	<u>62,100</u>	<u>2,567</u>	<u>1,688,655</u>
15,425	-	-	-	-	-	257,158
-	-	249	-	55,805	2,676	587,337
-	-	-	-	-	-	522,083
<u>-</u>	<u>243,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>516,534</u>
<u>15,425</u>	<u>243,725</u>	<u>249</u>	<u>-</u>	<u>55,805</u>	<u>2,676</u>	<u>1,883,112</u>
9,831	28,239	10,149	945	6,295	(109)	(194,457)
24,891	-	-	-	-	-	585,652
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,891)</u>
<u>24,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>560,761</u>
34,722	28,239	10,149	945	6,295	(109)	366,304
<u>-</u>	<u>422,902</u>	<u>13,564</u>	<u>6,654</u>	<u>15,111</u>	<u>7,688</u>	<u>864,043</u>
<u>\$ 34,722</u>	<u>\$ 451,141</u>	<u>\$ 23,713</u>	<u>\$ 7,599</u>	<u>\$ 21,406</u>	<u>\$ 7,579</u>	<u>\$ 1,230,347</u>

(Concluded)

## **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, 2019

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 8,828,262	\$ 8,828,262	\$ 8,928,881	\$ 100,619
Delinquent ad valorem	148,000	148,000	125,290	(22,710)
Total taxes	<u>8,976,262</u>	<u>8,976,262</u>	<u>9,054,171</u>	<u>77,909</u>
Licenses and permits				
Beer and wine permits	2,500	2,500	6,853	4,353
Intergovernmental				
Grants and salary supplements	242,533	242,533	314,823	72,290
Other funds				
Dispatching service	107,923	107,923	107,923	-
Boarding prisoners	500,000	500,000	905,330	405,330
Law enforcement	248,950	248,950	248,950	-
Miscellaneous	109,000	109,000	121,160	12,160
Total intergovernmental	<u>1,208,406</u>	<u>1,208,406</u>	<u>1,698,186</u>	<u>489,780</u>
Charges for services				
Fees of office				
Sheriff	50,000	50,000	53,137	3,137
County clerk	140,000	140,000	180,085	40,085
Tax assessor-collector	500,000	500,000	488,173	(11,827)
District clerk	40,000	40,000	45,852	5,852
Justices of the peace	22,000	22,000	38,261	16,261
Miscellaneous fees	12,800	12,800	39,719	26,919
Other fees				
Arrest fees	4,500	4,500	5,313	813
Pre-trial diversion	26,000	26,000	29,000	3,000
Miscellaneous fees	23,830	23,830	25,287	1,457
Total charges for services	<u>819,130</u>	<u>819,130</u>	<u>904,827</u>	<u>85,697</u>
Fines and forfeitures				
County clerk fines	70,000	70,000	57,418	(12,582)
District clerk fines	35,000	35,000	32,961	(2,039)
Justice of the peace fines	118,000	118,000	144,478	26,478
Other	16,500	16,500	25,655	9,155
Total fines and forfeitures	<u>239,500</u>	<u>239,500</u>	<u>260,512</u>	<u>21,012</u>
Interest				
Regular	203,000	203,000	513,024	310,024
Miscellaneous				
Inmate telephone commissions	15,000	15,000	23,878	8,878
Sheriff sale	2,500	2,500	5,120	2,620
Other miscellaneous	9,000	9,000	121,163	112,163
Total miscellaneous	<u>26,500</u>	<u>26,500</u>	<u>150,161</u>	<u>123,661</u>
<b>Total revenues</b>	<u>11,475,298</u>	<u>11,475,298</u>	<u>12,587,734</u>	<u>1,112,436</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, 2019

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES</b>				
General government				
County judge				
Personnel services	\$ 183,660	\$ 183,660	\$ 178,344	\$ 5,316
Supplies	1,800	1,800	416	1,384
Other services and charges	11,000	11,000	7,759	3,241
Capital outlay	2,000	2,000	-	2,000
Total county judge	<u>198,460</u>	<u>198,460</u>	<u>186,519</u>	<u>11,941</u>
County clerk				
Personnel services	335,012	335,012	319,662	15,350
Supplies	4,000	4,000	2,882	1,118
Other services and charges	39,420	39,420	31,841	7,579
Capital outlay	10,000	10,000	8,750	1,250
Total county clerk	<u>388,432</u>	<u>388,432</u>	<u>363,135</u>	<u>25,297</u>
Veteran's service officers				
Personnel services	13,403	13,403	8,030	5,373
Supplies	250	250	35	215
Other services and charges	2,500	2,500	20	2,480
Capital outlay	500	500	-	500
Total veteran's service officers	<u>16,653</u>	<u>16,653</u>	<u>8,085</u>	<u>8,568</u>
Non-departmental				
Personnel services	250	250	248	2
Supplies	14,500	14,038	8,176	5,862
Other services and charges	883,250	783,128	507,571	275,557
Capital outlay	35,000	74,200	74,184	16
Total non-departmental	<u>933,000</u>	<u>871,616</u>	<u>590,179</u>	<u>281,437</u>
Elections				
Personnel services	87,854	87,854	81,162	6,692
Supplies	9,000	9,031	7,859	1,172
Other services and charges	23,135	23,104	20,417	2,687
Capital outlay	500	500	-	500
Total elections	<u>120,489</u>	<u>120,489</u>	<u>109,438</u>	<u>11,051</u>
County auditor				
Personnel services	245,646	245,103	241,522	3,581
Supplies	1,500	1,500	1,482	18
Other services and charges	8,200	37,910	37,307	603
Capital outlay	1,000	-	-	-
Total county auditor	<u>256,346</u>	<u>284,513</u>	<u>280,311</u>	<u>4,202</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, 2019

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES - (Continued)</b>				
General government - (Continued)				
County treasurer				
Personnel services	\$ 203,005	\$ 203,005	\$ 192,253	\$ 10,752
Supplies	3,000	3,000	2,130	870
Other services and charges	11,250	39,867	35,327	4,540
Capital outlay	2,500	2,500	2,303	197
Total county treasurer	<u>219,755</u>	<u>248,372</u>	<u>232,013</u>	<u>16,359</u>
Information technology				
Personnel services	144,805	144,805	140,601	4,204
Other services and charges	175,000	175,446	125,090	50,356
Capital outlay	145,000	144,554	131,935	12,619
Total information technology	<u>464,805</u>	<u>464,805</u>	<u>397,626</u>	<u>67,179</u>
Tax assessor-collector				
Personnel services	350,183	350,183	334,661	15,522
Supplies	10,300	10,257	9,274	983
Other services and charges	382,525	383,075	374,828	8,247
Capital outlay	1,000	493	493	-
Total tax assessor-collector	<u>744,008</u>	<u>744,008</u>	<u>719,256</u>	<u>24,752</u>
Total general government	<u>3,341,948</u>	<u>3,337,348</u>	<u>2,886,562</u>	<u>450,786</u>
Judicial				
County courts				
Personnel services	41,446	41,446	11,080	30,366
Other services and charges	105,000	105,000	36,752	68,248
Total county courts	<u>146,446</u>	<u>146,446</u>	<u>47,832</u>	<u>98,614</u>
District court				
Personnel services	13,764	20,764	16,198	4,566
Supplies	1,000	1,000	257	743
Other services and charges	329,413	322,413	245,949	76,464
Capital outlay	5,000	5,000	4,750	250
Total district court	<u>349,177</u>	<u>349,177</u>	<u>267,154</u>	<u>82,023</u>
District clerk				
Personnel services	422,155	422,155	413,638	8,517
Supplies	8,000	7,849	7,097	752
Other services and charges	23,800	22,750	20,755	1,995
Capital outlay	11,250	12,451	12,451	-
Total district clerk	<u>465,205</u>	<u>465,205</u>	<u>453,941</u>	<u>11,264</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, 2019

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES - (Continued)</b>				
Judicial - (Continued)				
Justices of the peace				
Personnel services	\$ 285,561	\$ 285,561	\$ 273,037	\$ 12,524
Supplies	9,000	9,630	8,416	1,214
Other services and charges	56,056	60,776	57,638	3,138
Capital outlay	800	50	-	50
Total justices of the peace	<u>351,417</u>	<u>356,017</u>	<u>339,091</u>	<u>16,926</u>
County attorney				
Personnel services	198,852	198,852	185,621	13,231
Supplies	2,900	2,636	1,558	1,078
Other services and charges	9,600	9,277	8,508	769
Total county attorney	<u>211,352</u>	<u>210,765</u>	<u>195,687</u>	<u>15,078</u>
Total judicial	<u>1,523,597</u>	<u>1,527,610</u>	<u>1,303,705</u>	<u>223,905</u>
Public works				
Courthouse building				
Personnel services	131,748	131,748	126,433	5,315
Supplies	16,800	16,800	9,673	7,127
Other services and charges	209,000	211,315	145,209	66,106
Capital outlay	6,000	3,685	-	3,685
Total courthouse building	<u>363,548</u>	<u>363,548</u>	<u>281,315</u>	<u>82,233</u>
Annex building				
Supplies	4,500	2,410	1,433	977
Other services and charges	48,800	50,890	50,103	787
Total annex building	<u>53,300</u>	<u>53,300</u>	<u>51,536</u>	<u>1,764</u>
Jail building				
Supplies	24,500	35,500	34,987	513
Other services and charges	250,700	243,925	228,051	15,874
Capital outlay	5,000	775	-	775
Total jail building	<u>280,200</u>	<u>280,200</u>	<u>263,038</u>	<u>17,162</u>
Lawn and yard maintenance				
Supplies	1,000	1,000	-	1,000
Other services and charges	11,500	11,500	4,400	7,100
Total lawn and yard maintenance	<u>12,500</u>	<u>12,500</u>	<u>4,400</u>	<u>8,100</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, 2019

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES - (Continued)</b>				
Public works - (Continued)				
Constables				
Personnel services	\$ 100,960	\$ 100,602	\$ 97,372	\$ 3,230
Supplies	8,650	7,126	6,927	199
Other services and charges	10,880	7,799	7,521	278
Capital outlay	8,650	13,613	13,608	5
Total constables	<u>129,140</u>	<u>129,140</u>	<u>125,428</u>	<u>3,712</u>
Sheriff				
Personnel services	2,006,018	2,006,018	1,710,919	295,099
Supplies	132,500	135,605	102,066	33,539
Other services and charges	163,200	129,666	109,782	19,884
Capital outlay	529,400	559,829	208,229	351,600
Total sheriff	<u>2,831,118</u>	<u>2,831,118</u>	<u>2,130,996</u>	<u>700,122</u>
Jail operations				
Personnel services	1,711,926	1,711,926	1,589,221	122,705
Supplies	276,000	295,801	294,378	1,423
Other services and charges	261,539	242,738	216,130	26,608
Capital outlay	2,000	1,000	300	700
Total jail operations	<u>2,251,465</u>	<u>2,251,465</u>	<u>2,100,029</u>	<u>151,436</u>
Corrections				
Supplies	150	1,400	1,400	-
Other services and charges	250	-	-	-
Capital outlay	1,000	-	-	-
Total corrections	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>-</u>
Other protection				
Personnel services	76,551	76,551	76,505	46
Supplies	8,500	8,500	2,340	6,160
Other services and charges	40,400	40,400	25,853	14,547
Capital outlay	15,000	15,000	12,372	2,628
Total other protection	<u>140,451</u>	<u>140,451</u>	<u>117,070</u>	<u>23,381</u>
Total public works	<u>6,063,122</u>	<u>6,063,122</u>	<u>5,075,212</u>	<u>987,910</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, 2019*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Health and welfare				
Health				
Other services and charges	\$ 82,000	\$ 82,000	\$ 66,100	\$ 15,900
Total health	<u>82,000</u>	<u>82,000</u>	<u>66,100</u>	<u>15,900</u>
Agriculture extension services				
Personnel services	113,153	113,153	111,462	1,691
Supplies	1,750	1,750	1,142	608
Other services and charges	20,000	20,000	18,151	1,849
Capital outlay	1,500	1,500	385	1,115
Total agriculture extension services	<u>136,403</u>	<u>136,403</u>	<u>131,140</u>	<u>5,263</u>
Total health and welfare	<u>218,403</u>	<u>218,403</u>	<u>197,240</u>	<u>21,163</u>
<b>Total expenditures</b>	<u>11,147,070</u>	<u>11,146,483</u>	<u>9,462,719</u>	<u>1,683,764</u>
Excess of revenues over expenditures	<u>328,228</u>	<u>328,815</u>	<u>3,125,015</u>	<u>2,796,200</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	500	500	29,412	28,912
Transfers out	<u>(560,761)</u>	<u>(560,761)</u>	<u>(560,761)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(560,261)</u>	<u>(560,261)</u>	<u>(531,349)</u>	<u>28,912</u>
Net change in fund balance	(232,033)	(231,446)	2,593,666	2,825,112
Fund balance, beginning of year	<u>18,214,910</u>	<u>18,214,910</u>	<u>18,214,910</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$17,982,877</u>	<u>\$17,983,464</u>	<u>\$20,808,576</u>	<u>\$ 2,825,112</u>

(Concluded)

**NONMAJOR GOVERNMENTAL FUNDS**

**DeWITT COUNTY, TEXAS***ROAD AND BRIDGE GENERAL - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2019*

	<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	\$ 5,296,957	\$ 5,357,328	\$ 4,908,810	\$ 448,518
Delinquent ad valorem	20,000	20,366	-	20,366
Total taxes	<u>5,316,957</u>	<u>5,377,694</u>	<u>4,908,810</u>	<u>468,884</u>
Interest	9,000	25,468	-	25,468
Miscellaneous	<u>75,500</u>	<u>74,374</u>	<u>-</u>	<u>74,374</u>
<b>Total revenues</b>	<u>5,401,457</u>	<u>5,477,536</u>	<u>4,908,810</u>	<u>568,726</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	352,754	350,063	(1,652)	351,715
Other services and charges	<u>118,600</u>	<u>109,210</u>	<u>-</u>	<u>109,210</u>
<b>Total expenditures</b>	<u>471,354</u>	<u>459,273</u>	<u>(1,652)</u>	<u>460,925</u>
Excess (deficiency) of revenues over expenditures	<u>4,930,103</u>	<u>5,018,263</u>	<u>4,910,462</u>	<u>107,801</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(4,986,006)</u>	<u>(4,986,006)</u>	<u>(4,908,810)</u>	<u>(77,196)</u>
<b>Total other financing sources (uses)</b>	<u>(4,986,006)</u>	<u>(4,986,006)</u>	<u>(4,908,810)</u>	<u>(77,196)</u>
Net change in fund balance	(55,903)	32,257	1,652	30,605
Fund balance, beginning of year	<u>77,196</u>	<u>77,196</u>	<u>-</u>	<u>77,196</u>
<b>Fund balance, end of year</b>	<u>\$ 21,293</u>	<u>\$ 109,453</u>	<u>\$ 1,652</u>	<u>\$ 107,801</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***SPECIAL ROAD AND BRIDGE - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2019*

	<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	\$ 1,143,260	\$ 1,156,055	\$ 1,113,732	\$ 42,323
Delinquent ad valorem	<u>15,000</u>	<u>15,884</u>	<u>-</u>	<u>15,884</u>
Total taxes	1,158,260	1,171,939	1,113,732	58,207
Interest	<u>5,000</u>	<u>8,792</u>	<u>-</u>	<u>8,792</u>
<b>Total revenues</b>	<u>1,163,260</u>	<u>1,180,731</u>	<u>1,113,732</u>	<u>66,999</u>
<b>EXPENDITURES</b>				
Current				
Public works	<u>40,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Total expenditures</b>	<u>40,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Excess (deficiency) of revenues over expenditures	1,123,260	1,177,731	1,113,732	63,999
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,193,240)</u>	<u>(1,193,240)</u>	<u>(1,113,732)</u>	<u>(79,508)</u>
<b>Total other financing sources (uses)</b>	<u>(1,193,240)</u>	<u>(1,193,240)</u>	<u>(1,113,732)</u>	<u>(79,508)</u>
Net change in fund balance	(69,980)	(15,509)	-	(15,509)
Fund balance, beginning of year	<u>79,508</u>	<u>79,508</u>	<u>-</u>	<u>79,508</u>
<b>Fund balance, end of year</b>	<u>\$ 9,528</u>	<u>\$ 63,999</u>	<u>\$ -</u>	<u>\$ 63,999</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***COUNTY ROAD AND FLOOD**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2019*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 5,126,484	\$ 5,273,845	\$ 5,168,223	\$ 105,622
Delinquent ad valorem	50,000	57,164	-	57,164
Total taxes	5,176,484	5,331,009	5,168,223	162,786
Interest	15,000	35,395	-	35,395
<b>Total revenues</b>	<u>5,191,484</u>	<u>5,366,404</u>	<u>5,168,223</u>	<u>198,181</u>
<b>EXPENDITURES</b>				
Current				
Public works	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,191,484	5,366,404	5,168,223	198,181
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(5,337,613)	(5,337,613)	(5,168,223)	(169,390)
<b>Total other financing sources (uses)</b>	<u>(5,337,613)</u>	<u>(5,337,613)</u>	<u>(5,168,223)</u>	<u>(169,390)</u>
Net change in fund balance	(146,129)	28,791	-	28,791
Fund balance, beginning of year	169,390	169,390	-	\$ 169,390
<b>Fund balance, end of year</b>	<u>\$ 23,261</u>	<u>\$ 198,181</u>	<u>\$ -</u>	<u>\$ 198,181</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***INDIGENT HEALTH CARE - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2019*

	<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	\$ 220,707	\$ 222,439	\$ -	\$ 222,439
Delinquent ad valorem	200	-	-	-
Total taxes	<u>220,907</u>	<u>222,439</u>	<u>-</u>	<u>222,439</u>
Interest	4,000	5,331	-	5,331
Miscellaneous	-	44,194	-	44,194
<b>Total revenues</b>	<u>224,907</u>	<u>271,964</u>	<u>-</u>	<u>271,964</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare				
Personnel services	13,403	11,342	-	11,342
Supplies	200	15	-	15
Other services and charges	16,850	15,455	-	15,455
Capital outlays	300	-	-	-
Medical expenses	430,402	200,966	(15,947)	216,913
<b>Total expenditures</b>	<u>461,155</u>	<u>227,778</u>	<u>(15,947)</u>	<u>243,725</u>
Excess (deficiency) of revenues over expenditures	(236,248)	44,186	15,947	28,239
<b>OTHER FINANCING SOURCES (USES)</b>				
Net change in fund balance	(236,248)	44,186	15,947	28,239
Fund balance, beginning of year	<u>422,902</u>	<u>422,902</u>	<u>-</u>	<u>422,902</u>
<b>Fund balance, end of year</b>	<u>\$ 186,654</u>	<u>\$ 467,088</u>	<u>\$ 15,947</u>	<u>\$ 451,141</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 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 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 combines the escrow fund, property tax, and motor vehicle department funds. These funds are used to hold escrow amounts collected on mobile homes and account for property taxes and vehicle registration fees collected.
- 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.
- The Sheriff Cash Bond Funds account for monies paid by defendants as security that they will appear in court.

**DeWITT COUNTY, TEXAS**

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the year ended September 30, 2019

---

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>UNCLAIMED FUNDS</b>				
Assets				
Cash in bank	<u>\$ 10,651</u>	<u>\$ 263</u>	<u>\$ 6,020</u>	<u>\$ 4,894</u>
Liabilities				
Due to others	<u>\$ 10,651</u>	<u>\$ 263</u>	<u>\$ 6,020</u>	<u>\$ 4,894</u>
<b>ESCROW FUND</b>				
Assets				
Cash in bank	<u>\$ 139,756</u>	<u>\$ 346,973</u>	<u>\$ 432,283</u>	<u>\$ 54,446</u>
Liabilities				
Due to others	<u>\$ 139,756</u>	<u>\$ 346,973</u>	<u>\$ 432,283</u>	<u>\$ 54,446</u>
<b>TAX ASSESSOR</b>				
Assets				
Cash in bank	<u>\$ 202,883</u>	<u>\$ 85,932,102</u>	<u>\$ 85,947,901</u>	<u>\$ 187,084</u>
Liabilities				
Due to others	<u>\$ 202,883</u>	<u>\$ 85,932,102</u>	<u>\$ 85,947,901</u>	<u>\$ 187,084</u>
<b>COUNTY CLERK TRUST FUNDS</b>				
Assets				
Cash in bank	<u>\$ 31,084</u>	<u>\$ 61,484</u>	<u>\$ 51,832</u>	<u>\$ 40,736</u>
Liabilities				
Due to others	<u>\$ 31,084</u>	<u>\$ 61,484</u>	<u>\$ 51,832</u>	<u>\$ 40,736</u>
<b>DISTRICT CLERK TRUST FUNDS</b>				
Assets				
Cash in bank	<u>\$ 445,596</u>	<u>\$ 321,267</u>	<u>\$ 403,674</u>	<u>\$ 363,189</u>
Liabilities				
Due to others	<u>\$ 445,596</u>	<u>\$ 321,267</u>	<u>\$ 403,674</u>	<u>\$ 363,189</u>
<b>INMATE TRUST FUNDS</b>				
Assets				
Cash in bank	<u>\$ 28,249</u>	<u>\$ 336,850</u>	<u>\$ 333,671</u>	<u>\$ 31,428</u>
Liabilities				
Due to others	<u>\$ 28,249</u>	<u>\$ 336,850</u>	<u>\$ 333,671</u>	<u>\$ 31,428</u>

(Continued)

**DeWITT COUNTY, TEXAS**

*AGENCY FUNDS*

*COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES*

*For the year ended September 30, 2019*

---

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>SHERIFF CASH BOND FUNDS</b>				
<b>Assets</b>				
Cash in bank	\$ <u>44,500</u>	\$ <u>128,405</u>	\$ <u>147,905</u>	\$ <u>25,000</u>
<b>Liabilities</b>				
Due to others	\$ <u>44,500</u>	\$ <u>128,405</u>	\$ <u>147,905</u>	\$ <u>25,000</u>
 <b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash in bank	\$ <u>902,719</u>	\$ <u>87,127,344</u>	\$ <u>87,323,286</u>	\$ <u>706,777</u>
<b>Liabilities</b>				
Due to others	\$ <u>902,719</u>	\$ <u>87,127,344</u>	\$ <u>87,323,286</u>	\$ <u>706,777</u>

(Concluded)

**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.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.....	85
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue .....	94
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.....	100
<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 .....	104
<b>Operating Information</b>	
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 .....	106

**DeWITT COUNTY, TEXAS**

*NET POSITION BY COMPONENT (1)*

*Last ten fiscal years*

	Fiscal Year			
	2019	2018	2017	2016
Governmental activities				
Net investment in				
capital assets	\$ 82,954,693	\$ 73,485,462	\$ 63,586,954	\$ 53,455,918
Restricted	17,892,743	17,919,642	23,109,025	26,013,508
Unrestricted	23,282,524	20,953,244	16,096,882	13,187,240
Total net position	\$ 124,129,960	\$ 112,358,348	\$ 102,792,861	\$ 92,656,666

(1) Accrual basis of accounting

NOTES: The County implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" in fiscal year 2015. Fiscal year 2014 above was restated for the effects of this standard.

The County restated fiscal year 2016 net position for penalty and interest receivable for uncollected ad valorem taxes.

The County implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" in fiscal year 2018. Fiscal year 2017 above was restated for the effects of this standard.

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ 29,415,561	\$ 13,116,994	\$ 11,785,255	\$ 10,219,684	\$ 10,497,054	\$ 10,228,078
31,051,842	17,432,322	9,917,572	6,798,005	5,858,081	4,716,323
12,056,434	15,034,046	9,468,655	5,059,270	4,666,512	4,055,117
<u>\$ 72,523,837</u>	<u>\$ 45,583,362</u>	<u>\$ 31,171,482</u>	<u>\$ 22,076,959</u>	<u>\$ 21,021,647</u>	<u>\$ 18,999,518</u>

**DeWITT COUNTY, TEXAS**  
**CHANGES IN NET POSITION (1)**  
*Last ten fiscal years*

	Fiscal Year			
	2019	2018	2017	2016
<b>Governmental activities</b>				
Expenses				
General government	\$ 3,826,515	\$ 3,687,643	\$ 3,420,506	\$ 3,349,802
Judicial	2,378,876	2,188,903	2,040,247	1,805,372
Public works	11,224,114	10,752,678	9,970,556	9,327,029
Health and welfare	773,749	926,839	884,661	845,744
Interest on long-term debt	-	-	-	206,141
<b>Total expenses</b>	<b>18,203,254</b>	<b>17,556,063</b>	<b>16,315,970</b>	<b>15,534,088</b>
Program revenues				
Charges for services				
General government	1,791,755	1,701,935	1,389,834	1,600,249
Judicial	345,422	676,093	481,416	531,238
Public works	5,386,733	4,017,139	1,696,907	1,677,437
Health and welfare	170,361	141,782	138,048	127,319
Operating grants and contributions	643,545	881,141	542,608	481,550
Capital grants and contributions	-	-	-	-
<b>Total program revenues</b>	<b>8,337,816</b>	<b>7,418,090</b>	<b>4,248,813</b>	<b>4,417,793</b>
<b>Total net program expenses</b>	<b>(9,865,438)</b>	<b>(10,137,973)</b>	<b>(12,067,157)</b>	<b>(11,116,295)</b>
General revenues and other changes				
Property taxes	20,533,832	18,897,938	21,772,885	30,648,143
Unrestricted investment earnings	966,655	592,031	471,261	441,965
Miscellaneous	136,563	213,491	256,573	26,367
<b>Total general revenues and other changes in net position</b>	<b>21,637,050</b>	<b>19,703,460</b>	<b>22,500,719</b>	<b>31,116,475</b>
<b>Total changes in net position</b>	<b>\$ 11,771,612</b>	<b>\$ 9,565,487</b>	<b>\$ 10,433,562</b>	<b>\$ 20,000,180</b>

(1) Accrual basis of accounting

NOTES: The County implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" in fiscal year 2015. The amounts for all prior fiscal years have not been restated for the effects of this standard.

The County restated fiscal year 2016 net position for penalty and interest receivable for uncollected ad valorem taxes. The amounts for all prior fiscal years have not been restated.

The County implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" in fiscal year 2018. The amounts for all prior fiscal years have not been restated for the effects of this standard.

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ 2,571,157	\$ 2,385,345	\$ 1,984,628	\$ 2,054,078	\$ 1,928,925	\$ 1,611,328
1,685,815	1,519,429	1,320,115	1,229,416	1,128,817	1,044,290
11,266,551	16,851,264	8,685,582	6,830,006	6,244,867	5,449,821
777,582	761,753	736,361	575,526	635,485	631,618
394,684	422,309	448,765	474,197	497,848	564,367
<u>16,695,789</u>	<u>21,940,100</u>	<u>13,175,451</u>	<u>11,163,223</u>	<u>10,435,942</u>	<u>9,301,424</u>
1,728,791	1,689,760	1,428,624	962,158	1,853,355	1,261,225
552,933	445,243	700,202	1,114,339	575,233	358,439
2,042,487	2,171,851	2,520,427	2,200,607	1,924,286	903,891
109,180	33,396	55,662	52,276	64,506	50,879
686,147	417,463	655,176	536,255	1,124,405	664,011
<u>4,957,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,077,152</u>	<u>4,757,713</u>	<u>5,360,091</u>	<u>4,865,635</u>	<u>5,541,785</u>	<u>3,238,445</u>
(6,618,637)	(17,182,387)	(7,815,360)	(6,297,588)	(4,894,157)	(6,062,979)
32,926,945	30,474,733	16,964,050	7,148,900	6,770,107	7,221,080
456,430	393,166	156,460	95,399	132,249	129,003
<u>175,737</u>	<u>41,930</u>	<u>35,347</u>	<u>108,601</u>	<u>13,930</u>	<u>1,424</u>
<u>33,559,112</u>	<u>30,909,829</u>	<u>17,155,857</u>	<u>7,352,900</u>	<u>6,916,286</u>	<u>7,351,507</u>
<u>\$ 26,940,475</u>	<u>\$ 13,727,442</u>	<u>\$ 9,340,497</u>	<u>\$ 1,055,312</u>	<u>\$ 2,022,129</u>	<u>\$ 1,288,528</u>

**DeWITT COUNTY, TEXAS**

*FUND BALANCES, GOVERNMENTAL FUNDS (1)*

*Last ten fiscal years*

	Fiscal Year			
	2019	2018	2017	2016
General fund				
Unassigned	\$ 20,521,758	\$ 17,896,593	\$ 13,817,638	\$ 10,293,629
Assigned	229,458	291,407	344,640	318,466
Total general fund	<u>\$ 20,751,216</u>	<u>\$ 18,188,000</u>	<u>\$ 14,162,278</u>	<u>\$ 10,612,095</u>
All other governmental funds				
Restricted				
Debt service	\$ -	\$ -	\$ -	\$ -
Special revenue funds	17,131,847	16,660,224	21,699,622	24,935,397
Capital project funds	507,150	789,501	1,037,729	1,078,111
Unassigned	<u>(112,966)</u>	<u>(353,177)</u>	<u>(199,863)</u>	<u>-</u>
Total all other governmental funds	<u>\$ 17,526,031</u>	<u>\$ 17,096,548</u>	<u>\$ 22,737,351</u>	<u>\$ 26,013,508</u>

(1) Modified accrual basis of accounting

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ 10,450,858	\$ 13,972,429	\$ 8,861,809	\$ 3,918,939	\$ 4,737,330	\$ 4,227,253
329,800	307,491	311,213	307,185	-	-
<u>\$ 10,780,658</u>	<u>\$ 14,279,920</u>	<u>\$ 9,173,022</u>	<u>\$ 4,226,124</u>	<u>\$ 4,737,330</u>	<u>\$ 4,227,253</u>
\$ 2,010,228	\$ 1,959,612	\$ 1,634,641	\$ 915,772	\$ 777,535	\$ 640,675
27,966,295	14,401,297	7,218,731	4,818,599	4,004,918	2,978,679
1,075,320	1,071,413	1,064,200	1,063,634	1,075,628	1,096,969
-	-	-	-	-	-
<u>\$ 31,051,843</u>	<u>\$ 17,432,322</u>	<u>\$ 9,917,572</u>	<u>\$ 6,798,005</u>	<u>\$ 5,858,081</u>	<u>\$ 4,716,323</u>

**DeWITT COUNTY, TEXAS**

*CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (1)*

*Last ten fiscal years*

	Fiscal Year			
	2019	2018	2017	2016
<b>Revenues</b>				
Taxes	\$ 21,157,253	\$ 18,808,751	\$ 21,795,414	\$ 30,497,675
Licenses and permits	742,029	718,918	693,347	719,573
Intergovernmental	6,179,018	4,373,527	1,785,211	1,576,411
Charges for services	1,268,230	1,297,327	1,143,787	1,439,425
Fines and forfeitures	260,512	299,796	294,187	360,303
Investment income	966,655	592,031	471,261	441,965
Miscellaneous	387,554	381,058	290,907	423,595
<b>Total revenues</b>	<b>30,961,251</b>	<b>26,471,408</b>	<b>26,474,114</b>	<b>35,458,947</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	2,952,027	2,997,495	2,778,402	2,833,991
Judicial	1,855,108	1,767,107	1,659,256	1,504,824
Public works	9,103,997	9,057,453	8,468,465	8,130,168
Health and welfare	709,620	876,263	837,325	808,842
Capital outlay	13,400,707	13,270,204	12,769,911	18,254,840
<b>Debt service</b>				
Principal retirement	-	-	-	8,955,000
Interest and fiscal charges	-	-	-	254,111
Bond issue costs	-	-	-	-
<b>Total expenditures</b>	<b>28,021,459</b>	<b>27,968,522</b>	<b>26,513,359</b>	<b>40,741,776</b>
Excess (deficiency) of revenues over expenditures	2,939,792	(1,497,114)	(39,245)	(5,282,829)
<b>Other financing sources (uses)</b>				
Bonds issued	-	-	-	-
Bond retirements	-	-	-	-
Sale of capital assets	52,907	81,896	76,089	75,932
Insurance proceeds	-	-	37,319	-
Capital lease proceeds	-	-	-	-
Transfers in	936,660	1,235,407	8,888,481	17,649,168
Transfers out	(936,660)	(1,235,407)	(8,888,481)	(17,649,168)
<b>Total other financing sources (uses)</b>	<b>52,907</b>	<b>81,896</b>	<b>113,408</b>	<b>75,932</b>
<b>Changes in fund balances</b>	<b>\$ 2,992,699</b>	<b>\$ (1,415,218)</b>	<b>\$ 74,163</b>	<b>\$ (5,206,897)</b>
Debt service as a percentage of noncapital expenditures	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>40.95%</u>

(1) Modified accrual basis of accounting

NOTE: The County paid off outstanding bonds in 2016.

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ 32,869,436	\$ 30,751,455	\$ 16,600,054	\$ 7,214,391	\$ 6,753,736	\$ 7,211,788
827,426	692,378	788,809	640,796	631,322	604,628
6,655,405	1,851,025	1,907,885	971,572	1,124,405	858,213
1,500,165	1,549,694	1,781,190	2,539,954	2,354,100	993,873
376,832	396,724	464,734	456,740	480,783	437,287
456,430	393,166	156,460	95,399	132,249	129,003
568,471	285,990	479,875	168,562	901,526	461,648
<u>43,254,165</u>	<u>35,920,432</u>	<u>22,179,007</u>	<u>12,087,414</u>	<u>12,378,121</u>	<u>10,696,440</u>
2,250,922	2,119,194	1,750,204	1,833,087	1,737,293	1,481,461
1,485,909	1,338,104	1,157,037	1,082,089	1,001,062	960,939
8,256,825	8,367,626	8,215,043	6,363,472	5,809,840	5,183,983
752,401	740,602	715,976	557,110	619,515	616,069
19,477,952	9,801,868	1,236,480	1,198,161	677,256	709,441
690,000	665,000	635,000	610,000	585,000	555,000
398,194	425,684	452,005	477,257	500,638	553,699
-	-	-	-	-	47,902
<u>33,312,203</u>	<u>23,458,078</u>	<u>14,161,745</u>	<u>12,121,176</u>	<u>10,930,604</u>	<u>10,108,494</u>
9,941,962	12,462,354	8,017,262	(33,762)	1,447,517	587,946
-	-	-	-	-	2,810,000
-	-	-	-	-	(2,750,000)
178,296	159,295	49,202	116,933	18,324	8,614
-	-	-	-	-	-
-	-	-	345,547	185,994	136,399
25,522,009	18,517,344	3,736,901	2,311,518	1,784,116	1,882,625
<u>(25,522,009)</u>	<u>(18,517,344)</u>	<u>(3,736,901)</u>	<u>(2,311,518)</u>	<u>(1,784,116)</u>	<u>(1,882,625)</u>
<u>178,296</u>	<u>159,295</u>	<u>49,202</u>	<u>462,480</u>	<u>204,318</u>	<u>205,013</u>
\$ <u>10,120,258</u>	\$ <u>12,621,649</u>	\$ <u>8,066,464</u>	\$ <u>428,718</u>	\$ <u>1,651,835</u>	\$ <u>792,959</u>
<u>7.87%</u>	<u>7.99%</u>	<u>8.41%</u>	<u>9.95%</u>	<u>10.59%</u>	<u>12.31%</u>

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

Fiscal Year	Ad Valorem Taxes		Penalty and Interest	Total
	Current	Delinquent		
2010	\$ 6,989,491	(1) \$ 127,019	\$ 95,278	\$ 7,211,788
2011	6,514,197	(1) 132,989	106,550	6,753,736
2012	6,945,991	(1) 161,563	106,837	7,214,391
2013	16,371,142	(2) 112,674	116,239	16,600,055
2014	30,080,823	(2) 468,151	202,482	30,751,456
2015	32,488,916	(2) 274,282	106,238	32,869,436
2016	30,165,240	(2) 201,208	131,227	30,497,675
2017	21,466,350	(3) 193,572	135,492	21,795,414
2018	18,396,245	(3) 302,897	109,609	18,808,751
2019	20,863,185	(3) 169,659	124,409	21,157,253
Change 2010 to 2019	198.49%	33.57%	30.57%	193.37%

(1) Modified accrual basis of accounting

NOTE: (1) Tax rates and values were steady.

(2) Tax rates were actually lowered in 2015, 2014 and 2013 but revenue increased due to significant increases in mineral values related to Eagle Ford Shale.

(3) Tax rate remained unchanged and revenue fluctuated based on fluctuations in mineral values related to Eagle Ford Shale.

**DeWITT COUNTY, TEXAS**

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

*Last ten fiscal years*

Fiscal Year	Tax Roll	Real Property			Less: Tax Exempt Real Property
		Residential Property	Non-Residential Property	Personal Property	
2010	2009	\$ 350,915,680	\$ 1,328,168,180	\$ 199,270,670	\$ 776,472,001
2011	2010	357,160,310	1,679,282,800	162,562,580	1,150,665,021
2012	2011	368,607,870	1,912,614,970	249,442,120	1,190,701,309
2013	2012	381,707,020	4,024,961,528	593,915,180	1,509,586,195
2014	2013	402,749,990	7,166,414,576	694,802,080	1,511,659,803
2015	2014	437,925,020	7,685,024,543	731,424,820	1,541,631,030
2016	2015	600,294,230	6,872,240,465	921,922,790	1,609,175,259
2017	2016	670,996,230	6,865,788,145	826,943,320	1,745,455,067
2018	2017	703,350,760	4,460,054,330	733,424,220	1,733,979,679
2019	2018	726,966,550	5,219,906,260	687,181,450	1,938,815,798

(1) Values on property for maintenance and operation and interest and sinking taxes. Property exemptions differ from 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

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<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value (1) as a Percentage of Actual Value</u>
\$ 1,101,882,529	\$ 0.65192	\$ 1,101,882,529	100.00%
1,048,340,669	0.65192	1,048,340,669	100.00%
1,339,963,651	0.53822	1,339,963,651	100.00%
3,490,997,533	0.50203	3,490,997,533	100.00%
6,752,306,843	0.46937	6,752,306,843	100.00%
7,312,743,353	0.46937	7,312,743,353	100.00%
6,785,282,226	0.46937	6,785,282,226	100.00%
6,618,272,628	0.46937	6,618,272,628	100.00%
4,162,849,631	0.46937	4,162,849,631	100.00%
4,695,238,462	0.46937	4,695,238,462	100.00%

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

Tax Roll Year	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
DeWitt County				
M & O	\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.44937
Debt service	-	-	-	0.02000
	<u>0.46937</u>	<u>0.46937</u>	<u>0.46937</u>	<u>0.46937</u>
<u>Cities</u>				
Cuero	0.36951	0.36951	0.33000	0.32000
Yoakum	0.10816	0.10400	0.10000	0.09243
Yorktown	0.65195	0.60676	0.56931	0.61263
Nordheim	0.38965	0.38965	0.38965	0.35433
<u>Schools</u>				
Cuero	1.61000	1.50000	1.45048	1.39069
Yoakum	1.48000	1.50001	1.48900	1.42987
Yorktown	0.98043	1.00751	1.00319	0.99757
Nordheim	1.17000	1.17000	1.22472	1.11915
Meyersville	1.04000	1.04000	1.04000	1.04000
Westhoff	1.04000	1.04000	0.96000	0.96000
<u>Hospitals</u>				
DeWitt Medical	0.21237	0.21237	0.21237	0.17111
Yoakum Hospital	0.20040	0.21680	0.22620	0.18050
<u>Water Districts</u>				
Ecleto Watershed	0.07000	0.07360	0.07360	0.08000
DeWitt Drainage #1	0.06661	0.05671	0.05193	0.05459
Pecan Valley	0.00598	0.00675	0.00700	0.00800

SOURCE: DeWitt County Tax Assessor/Collector

NOTE: N/A denotes information not available

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 0.45398	\$ 0.44919	\$ 0.44919	\$ 0.44919	\$ 0.53717	\$ 0.54295
<u>0.01539</u>	<u>0.02018</u>	<u>0.05284</u>	<u>0.08903</u>	<u>0.11475</u>	<u>0.10897</u>
0.46937	0.46937	0.50203	0.53822	0.65192	0.65192
0.32000	0.32000	0.30168	0.30168	0.30168	0.31318
0.09087	0.09087	0.09087	0.09278	0.08909	0.08591
0.67270	0.68561	0.61264	0.66846	0.70444	0.64931
0.47211	0.47211	0.47211	0.47211	0.47211	0.48632
1.37707	1.10403	1.07003	1.28736	1.32327	1.29673
1.35476	1.15400	1.24000	1.27000	1.35000	1.25000
0.99120	0.97212	0.99721	0.96000	1.04000	1.04000
1.11470	1.08718	1.24345	1.28891	1.23972	1.24343
1.04000	1.04000	1.04000	1.04000	1.04000	1.04000
0.96000	0.96000	0.96000	0.96000	1.04000	1.04000
0.13221	0.13221	0.13221	0.13221	0.15251	0.13905
0.14750	0.16150	N/A	N/A	N/A	N/A
0.09057	0.09500	0.08640	0.08000	0.00660	0.00660
0.05807	0.06289	0.06289	0.06302	0.06294	0.06040
0.00680	0.00870	0.01301	0.01301	0.01500	0.01500

**DeWITT COUNTY, TEXAS**

PRINCIPAL TAXPAYERS (Unaudited)

Current year and nine years ago

<u>2019</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Burlington Resources Oil & Gas	Mineral	\$ 911,640,800	19.42%
Devon Energy Production Co LP	Mineral	688,608,020	14.67%
Pioneer Resources USA Inc.	Mineral	216,618,840	4.61%
EOG Resources, Inc	Mineral	92,661,820	1.97%
Helmerich & Payne Int'l Drill	Mineral	60,900,000	1.30%
EFS Midstream LLC	Mineral	53,734,850	1.14%
Kinder Morgan Crude & Condensate LLC	Mineral	47,608,820	1.01%
Enterprise Texas Pipeline LLC	Mineral	42,350,890	0.90%
BHP Billiton (Eagle Ford Gath)	Mineral	40,253,810	0.86%
Copano Field Services/Karnes LP	Mineral	<u>31,335,710</u>	<u>0.67%</u>
Assessed value		<u>\$ 2,185,713,560</u>	<u>46.55%</u>
<u>2010</u>			
Pioneer Natural Resources	Mineral	\$ 60,733,210	5.51%
Chesapeake Operating Inc.	Mineral	24,648,030	2.24%
Winn Exploration Co Inc.	Mineral	23,655,850	2.15%
Chesapeake Operating Inc.	Mineral	21,537,900	1.95%
Lime Rock Resources A L P	Mineral	21,343,630	1.94%
Friar Alfred/Friar-Thomas Ranch	Real and Personal	16,170,810	1.47%
Mount Vernon Mills	Real and Personal	15,849,260	1.44%
Enterprise Hydrocarbons LP	Mineral	12,415,410	1.13%
Abraxas Petroleum Corp.	Mineral	12,281,610	1.11%
Flint Hills Resources LP	Mineral	<u>12,054,730</u>	<u>1.09%</u>
Assessed value		<u>\$ 220,690,440</u>	<u>20.03%</u>

SOURCE: DeWitt County Appraisal District.

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

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
2010	\$ 7,408,366	\$ 7,253,663	97.91%	\$ 142,617	\$ 7,396,280	99.84%
2011	6,839,507	6,737,312	98.51%	89,169	6,826,481	99.81%
2012	7,367,416	7,206,312	97.81%	147,987	7,354,299	99.82%
2013	17,488,203	16,949,690	96.92%	516,219	17,465,909	99.87%
2014	31,468,896	31,217,506	99.20%	232,602	31,450,108	99.94%
2015	34,152,747	33,847,774	99.11%	272,722	34,120,496	99.91%
2016	31,787,663	31,398,845	98.78%	333,479	31,732,324	99.83%
2017	22,940,399	22,363,372	97.48%	512,184	22,875,556	99.72%
2018	19,514,822	19,170,808	98.24%	256,146	19,426,954	99.55%
2019	21,978,810	21,755,649	98.98%	-	21,755,649	98.98%

**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	Capital Leases			
2010	\$ 12,140,000	\$ 158,468	\$ 12,298,468	2.3%	\$ 624
2011	11,555,000	296,977	11,851,977	2.0%	590
2012	10,945,000	555,598	11,500,598	1.8%	568
2013	10,310,000	424,786	10,734,786	1.3%	525
2014	9,645,000	-	9,645,000	1.0%	470
2015	8,955,000	-	8,955,000	0.9%	440
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-

NOTE: The County paid off outstanding debt in 2016.

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

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Fiscal Year	<u>General Bonded Debt Outstanding</u>		Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
	<u>Certificates of Obligation</u>	<u>Total</u>				
2010	\$ 12,140,000	\$ 12,140,000	\$ 640,675	\$ 11,499,325	1.04%	\$ 583
2011	11,555,000	11,555,000	777,534	10,777,466	1.03%	536
2012	10,945,000	10,945,000	915,772	10,029,228	0.75%	495
2013	10,310,000	10,310,000	1,634,641	8,675,359	0.25%	424
2014	9,645,000	9,645,000	1,959,612	7,685,388	0.11%	375
2015	8,955,000	8,955,000	2,006,420	6,948,580	0.10%	341
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-

NOTE: The County paid off outstanding debt in 2016.

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

September 30, 2019

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
<u>Direct debt:</u>				
DeWitt County	09/30/19	\$ -	100.00%	\$ -
<u>Overlapping debt:</u>				
Cities				
Cuero	09/30/19	11,225,000	100.00%	11,225,000
Yoakum	09/30/19	4,420,000	36.99%	1,634,958
Yorktown	09/30/19	4,016,894	100.00%	4,016,894
School Districts				
Cuero ISD	09/30/19	91,793,450	73.96%	67,890,436
Yoakum ISD	09/30/19	41,965,000	36.36%	15,258,474
Yorktown ISD	09/30/19	4,375,000	100.00%	4,375,000
Total overlapping debt		<u>157,795,344</u>		<u>104,400,762</u>
Total direct and overlapping debt		<u>\$ 157,795,344</u>		<u>\$ 104,400,762</u>

(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.

SOURCE: 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>
2010	\$ 225,652,965	\$ 11,499,325	\$ 214,153,640	5.10%
2011	221,444,522	10,777,466	210,667,056	4.87%
2012	272,630,383	10,029,228	262,601,155	3.68%
2013	724,270,588	8,675,359	715,595,229	1.20%
2014	1,514,376,191	7,685,388	1,506,690,803	0.51%
2015	1,645,329,633	6,948,580	1,638,381,053	0.42%
2016	1,465,839,859	-	1,465,839,859	0.00%
2017	1,447,832,327	-	1,447,832,327	0.00%
2018	857,356,353	-	857,356,353	0.00%
2019	1,002,014,253	-	1,002,014,253	0.00%

Legal debt margin calculation for current fiscal year:

Assessed value of real property		\$ 4,008,057,012
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		1,002,014,253
Debt applicable to debt limit		
Certificates of obligation	\$ -	
Debt service funds available	<u>-</u>	<u>-</u>
Legal debt margin		<u>\$ 1,002,014,253</u>

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

**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>
2010	\$ 36,273	19,713	\$ 543,256,874	\$ 27,558	9,241	7.80%	42
2011	36,611	20,097	598,572,000	29,784	9,368	6.60%	43
2012	36,611	20,255	650,722,169	32,126	9,958	5.00%	43
2013	40,515	20,465	830,066,000	40,560	10,358	4.40%	43
2014	45,937	20,503	941,477,000	45,919	10,042	4.90%	42
2015	46,566	20,358	947,990,628	46,566	8,186	3.00%	41
2016	50,617	20,966	1,061,236,022	50,617	9,041	4.10%	41
2017	56,416	21,030	1,186,428,480	56,416	8,635	3.60%	41
2018	54,692	20,242	1,107,075,464	54,692	8,164	3.20%	40
2019	55,511	20,206	1,121,655,266	55,511	8,444	2.70%	40

SOURCE: DeWitt County Profile - Texas Association of Counties and Cuero Development Corporation

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 nine years ago

Employer	Business Type	Employees	Percentage of Total Area Employment
<u>2019</u>			
Cuero Regional Hospital	Health Care	470	5.57%
Cuero Independent School District	Education	365	4.32%
Texas Dept. of Criminal Justice	Correctional Facility	311	3.68%
DeWitt County	Government	160	1.89%
H.E.B.	Retail	130	1.54%
Wal-Mart	Retail	100	1.18%
Cuero Nursing & Rehabilitation Center	Health Care	98	1.16%
City of Cuero	Government	90	1.07%
McMahan Welding	Industrial	84	0.99%
Energy Waste	Oilfield Equipment Rentals	54	<u>0.64%</u>
		<u>1,862</u>	<u>22.04%</u>
<u>2010</u>			
Cuero Independent School District	School District	400	4.33%
Cuero Community Hospital	Health Care	398	4.31%
Texas Dept. of Criminal Justice	Correctional Facility	322	3.48%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	240	2.60%
Cuero Nursing & Rehabilitation Center	Health Care	130	1.41%
Wal-Mart	Retail	117	1.27%
County of DeWitt	Government	110	1.19%
City of Cuero	Government	92	1.00%
H.E.B.	Retail	73	0.79%
Whispering Oaks Manor	Health Care	56	<u>0.61%</u>
		<u>1,938</u>	<u>20.99%</u>

SOURCE: Cuero Development Corporation

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Function/Program</b>										
General government										
Commissioners' court	4	4	4	4	4	4	4	4	4	4
County clerk	5	5	5	5	5	5	5	5	5	5
Veterans' service officer	-	-	-	1	1	1	1	1	1	1
County auditor	3	3	3	3	3	3	3	3	3	3
County treasurer	3	3	3	3	3	3	2	2	2	2
Information technology	2	2	2	2	2	-	-	-	-	-
Tax assessor-collector	6	6	6	6	5	6	6	6	6	6
Judicial										
County court	2	2	2	2	2	2	2	2	2	5
District clerk	7	7	7	7	7	7	6	6	6	2
County attorney	2	3	3	3	3	3	2	2	2	3
Justice of the Peace #1	2	2	2	2	2	2	3	3	3	1
Justice of the Peace #2	2	2	2	2	2	2	2	2	1	1
Juvenile probation	5	5	4	4	4	4	4	6	6	6
Public works										
Sheriff	56	53	50	49	49	46	45	43	45	30
Constable #1	1	1	1	1	1	1	1	1	1	1
Constable #2	1	1	1	1	1	1	1	1	1	1
Building maintenance	2	2	2	2	2	2	2	2	2	2
Bailiffs	-	-	-	2	2	1	1	1	2	3
Precinct No. 1	10	10	10	10	10	9	6	6	7	5
Precinct No. 2	10	10	10	10	9	9	6	5	6	5
Precinct No. 3	9	8	9	9	10	9	6	6	6	6
Precinct No. 4	8	7	8	8	9	7	6	5	4	4
Health and welfare										
Extension service	3	3	3	3	3	3	3	3	3	3
Emergency management	1	1	1	1	1	1	1	1	1	1
Indigent health care	-	-	-	1	1	1	1	1	1	1
Health department	3	3	3	3	3	3	3	3	3	3
<b>Total</b>	<u>147</u>	<u>143</u>	<u>141</u>	<u>144</u>	<u>144</u>	<u>135</u>	<u>122</u>	<u>120</u>	<u>123</u>	<u>104</u>

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.

**DeWITT COUNTY, TEXAS**

*OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)*

*Last ten fiscal years*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Function/Program</b>										
General government										
County auditor										
Accounts payable invoices	7,986	7,878	8,172	9,025	8,288	8,421	7,397	7,396	7,369	7,567
County treasurer										
Payroll checks processed	4,607	4,660	4,604	4,517	4,188	4,076	3,998	3,146	3,647	3,650
Elections administrator										
New voter registrations	463	1,700	1,888	971	611	735	630	726	101	1,004
Elections held	2	4	2	4	4	7	2	1	1	1
Tax assessor-collector										
Automobile registrations	30,956	30,532	31,849	27,195	27,999	26,897	26,840	24,561	23,231	22,925
Judicial										
County court										
Criminal cases filed	398	392	423	469	489	533	493	533	459	489
Criminal case dispositions	508	416	444	562	523	594	536	537	697	516
Civil cases filed	81	34	73	68	74	95	32	29	51	28
Civil case dispositions	45	69	45	48	118	42	25	30	50	27
Juvenile cases filed	6	17	25	21	34	8	15	20	26	28
Juvenile case dispositions	13	24	26	20	27	14	20	20	23	32
District court										
Criminal cases filed	261	197	266	295	208	390	210	279	224	303
Criminal case dispositions	277	245	346	352	331	509	235	302	292	283
Civil cases filed	359	371	443	374	379	221	387	425	425	530
Civil case dispositions	496	601	527	605	507	328	458	456	449	494
Justice of the Peace #1										
Civil cases filed	168	153	131	139	105	120	104	140	136	56
Criminal cases filed	1,057	1,158	1,079	1,391	1,184	1,631	1,981	1,883	1,767	1,769
Justice of the Peace #2										
Civil cases filed	151	115	88	68	64	72	61	30	54	52
Criminal cases filed	909	719	884	1,028	1,078	1,053	1,031	979	1,611	3,401
Health and welfare										
Health department										
Immunizations administered	1,133	1,243	1,262	1,489	931	969	1,145	2,314	2,645	3,419

**DeWITT COUNTY, TEXAS**

*CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM (Unaudited)*

*Last ten fiscal years*

Function/Program	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>General government</b>										
Buildings	8	8	8	8	8	8	8	8	8	8
Vehicles	2	2	2	2	2	2	2	2	2	2
<b>Public works</b>										
Sheriff										
Jail	2	2	1	1	1	1	1	1	1	1
Patrol units	25	20	20	19	19	13	13	15	12	12
Other vehicles	2	2	2	0	0	0	0	0	0	0
Juvenile Probation										
Vehicles	2	2	2	2	2	0	0	0	0	0
Emergency Management										
Vehicles	1	1	1	0	0	0	0	0	0	0
<b>Precincts</b>										
Roads (miles)	690	690	690	690	690	690	690	690	690	690
Bridges	110	110	110	110	110	110	110	110	110	110
Heavy equipment	101	108	108	107	78	60	48	44	43	40
Vehicles	28	28	27	27	28	26	24	26	26	26

SOURCE: Various DeWitt County departments, Texas Department of Transportation

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



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 26, 2020.

Internal Control Over Financial Reporting

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

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

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

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

Purpose of this Report

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



HARRISON, WALDROP & UHEREK, L.L.P.  
Victoria, Texas  
February 26, 2020