

DeWitt County, Texas Annual Comprehensive Financial Report



For the year ended September 30, 2022

DeWITT COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended September 30, 2022

Issued By
County Auditor's Office

Carrie Rea
County Auditor

DeWITT COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the year ended September 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
County Auditor's Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	v
Organizational Chart	vi
Directory of Principal Officials	vii
FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet - Governmental Funds	13
Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	18
Statement of Net Position - Fiduciary Funds	19
Statement of Changes in Net Position - Fiduciary Funds	20
Notes to Financial Statements	21
<u>Required Supplementary Information</u>	
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	42
Major Special Revenue Funds	
Road and Bridge Precinct No. 1 - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	43
Road and Bridge Precinct No. 3 - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	44
Road and Bridge Precinct No. 4 - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	45
Schedule of Changes in Net Pension Liability and Related Ratios	46
Schedule of Employer Contributions	48
Schedule of Changes in Total OPEB Liability and Related Ratios	50
Schedule of Employer Contributions - OPEB	52
Notes to Required Supplementary Information	54

TABLE OF CONTENTS

(Continued)

FINANCIAL SECTION - (Continued)

Page

Combining and Individual Fund Statements and Schedules

Governmental Funds

Combining Statements

Nonmajor Governmental Funds.....	56
Combining Balance Sheet - Nonmajor Governmental Funds.....	60
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	61
Combining Balance Sheet - Road and Bridge Funds.....	62
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Road and Bridge Funds.....	63
Combining Balance Sheet - Other Special Revenue Funds.....	64
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Other Special Revenue Funds	72

Individual Statements and Schedules

General Fund	80
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual.....	81
Nonmajor Governmental Funds	
Road and Bridge General - Special Revenue Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	86
Road and Bridge Precinct No. 2 - Special Revenue Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	87
Special Road and Bridge - Special Revenue Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	88
County Road and Flood - Special Revenue Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	89

Fiduciary Funds

Custodial Funds	90
Combining Statement of Net Position	91
Combining Statement of Changes in Net Position	93

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
STATISTICAL SECTION	95
<u>Financial Trends</u>	
Net Position by Component	96
Changes in Net Position.....	98
Fund Balances, Governmental Funds.....	100
Changes in Fund Balances, Governmental Funds	102
Tax Revenues by Source, Governmental Funds	104
<u>Revenue Capacity</u>	
Assessed and Estimated Actual Value of Taxable Property	105
Direct and Overlapping Tax Rates	107
Principal Taxpayers (Unaudited).....	109
Property Tax Levies and Collections.....	110
<u>Debt Capacity</u>	
Ratios of Outstanding Debt by Type	111
Ratios of Net General Bonded Debt Outstanding	112
Direct and Overlapping Governmental Activities Debt (Unaudited).....	113
Legal Debt Margin Information	114
<u>Demographic and Economic Information</u>	
Demographic Statistics (Unaudited).....	115
Principal Employers (Unaudited)	116
<u>Operating Information</u>	
Full-Time-Equivalent County Government Employees by Function/Program	117
Operating Indicators by Function/Program (Unaudited).....	118
Capital Asset Statistics by Function/Program (Unaudited).....	119
 SINGLE AUDIT 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 <i>Government</i> <i>Auditing Standards</i>	120
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the <i>State of</i> <i>Texas Single Audit Circular</i>	122
Schedule of Expenditures of State Awards.....	125
Notes to Schedule of Expenditures of State Awards.....	127
Schedule of Findings and Questioned Costs.....	128
Schedule of Prior Audit Findings.....	129

INTRODUCTORY SECTION

PHONE: 361-275-0926
e-mail: carrie.rea@dwcotx.org



102 N Clinton, Suite 240
Cuero, Texas 77954

Carrie Rea
DeWitt County Auditor

February 22, 2023

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

The County Auditor's Office is pleased to present the Annual Comprehensive Financial Report of DeWitt County, Texas (the "County"), for the fiscal year ended September 30, 2022. 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, 2022, 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, 2022, 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. With the latest census, the population of DeWitt County is 19,824.

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 ECONOMIC CONDITION

Local Economy - The overall value of taxable property in the County declined for the second year. 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.

The County has seen the need for more housing with several inquiries for new subdivisions. The Commissioner's Court approved and adopted Subdivision and Manufactured Home Rental Community Regulations on February 8, 2021. On March 28, 2022, the Commissioner's Court adopted guidelines and criteria for Tax Abatement and other Economic Development.

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 primary goal is to continue current operations without acquiring debt. The County's focus is on rebuilding the county road system and repairing roads that are consumed by heavy traffic counts in the energy sectors of the County. The County aims to continue this project without interruption and therefore maintains a high fund balance.

The Commissioner's Court has been prioritizing and planning for several long-term issues. The County is in need of continuing road repairs and construction and will need them for many years. The MD&A has additional information related to the road activity. The Commissioner's Court also monitors legislative issues that may affect the County.

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.

Financial Policies - For the current period, the County implemented financial policies to maintain healthy fund balances in order to sustain the existing level of constituent services and ongoing capital improvement plans in the road and bridge departments.

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 overriding objective is to have a healthy fund balance that will allow projects to continue without interruption in the event there is an abrupt change in the capital spending programs of the companies operating in the county.

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 annual comprehensive financial report for the fiscal year ended September 30, 2021. This was the 44th 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 annual comprehensive 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 annual comprehensive 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 Annual Comprehensive Financial Report 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 cursive script that reads "Carrie Rea".

Carrie Rea
DeWitt County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**DeWitt County
Texas**

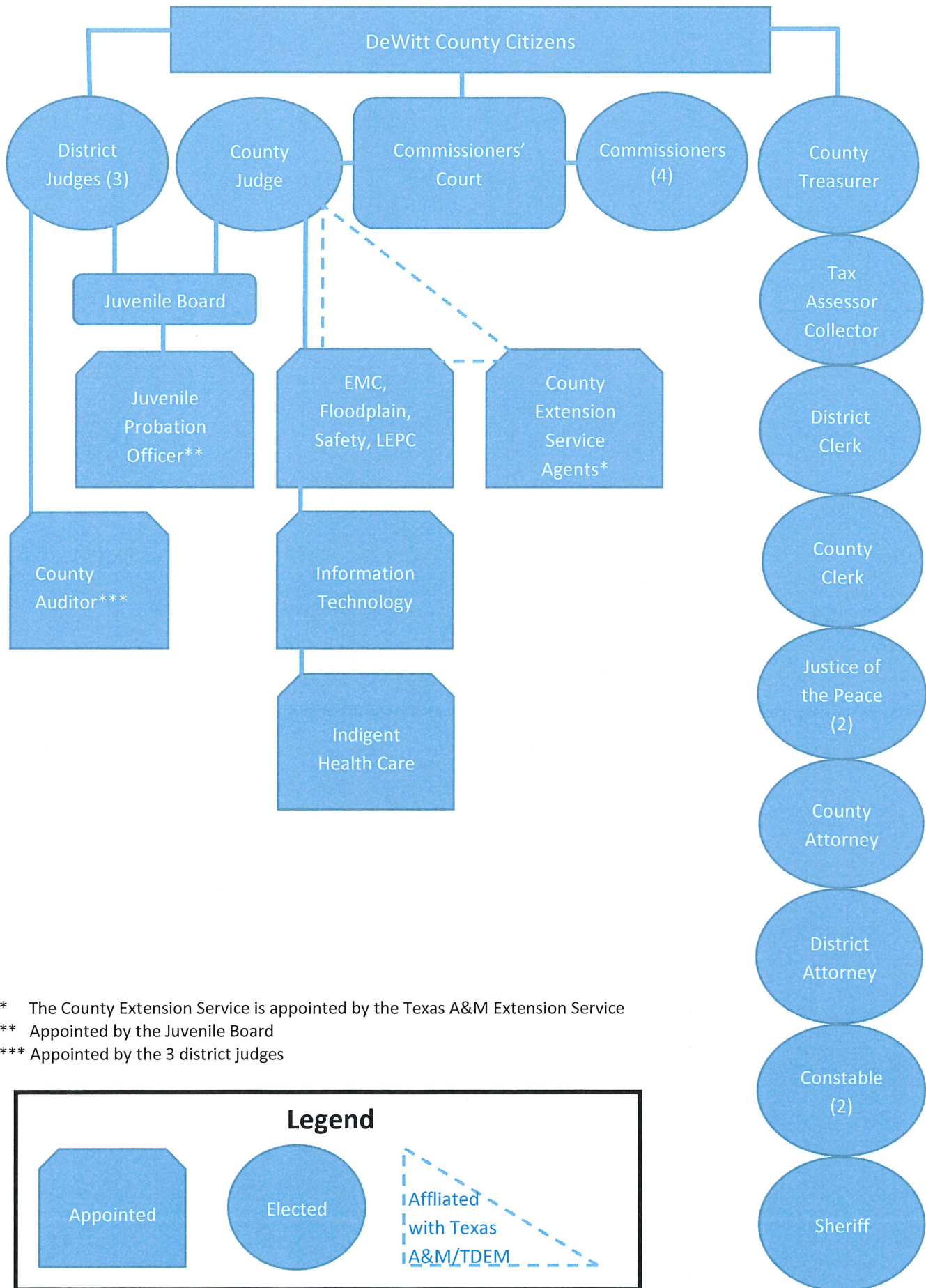
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

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

DeWITT COUNTY, TEXAS
DIRECTORY OF PRINCIPAL OFFICIALS
September 30, 2022

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
Jefferson Hobbs	Constable, Precinct No. 2
Robert C. Lassmann	District Attorney
Esther Ruiz	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

FINANCIAL SECTION



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

STEPHEN W. VAN MANEN, CPA
DENNIS C. CIHAL, CPA
ERIC L. KUCERA, CPA
CLAYTON P. VAN PELT, CPA
ROBERT W. SCHAAR, CPA
MELISSA M. TERRY, CPA

VOICE: (361) 573-3255
FAX: (361) 573-9531

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing

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

standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual major and nonmajor fund financial statements and schedules and schedule of expenditures of state awards, as required by the *State of Texas Single Audit Circular*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures,

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

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 and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



HARRISON, WALDROP & UHEREK, L.L.P.
Certified Public Accountants

February 22, 2023

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, 2022. 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

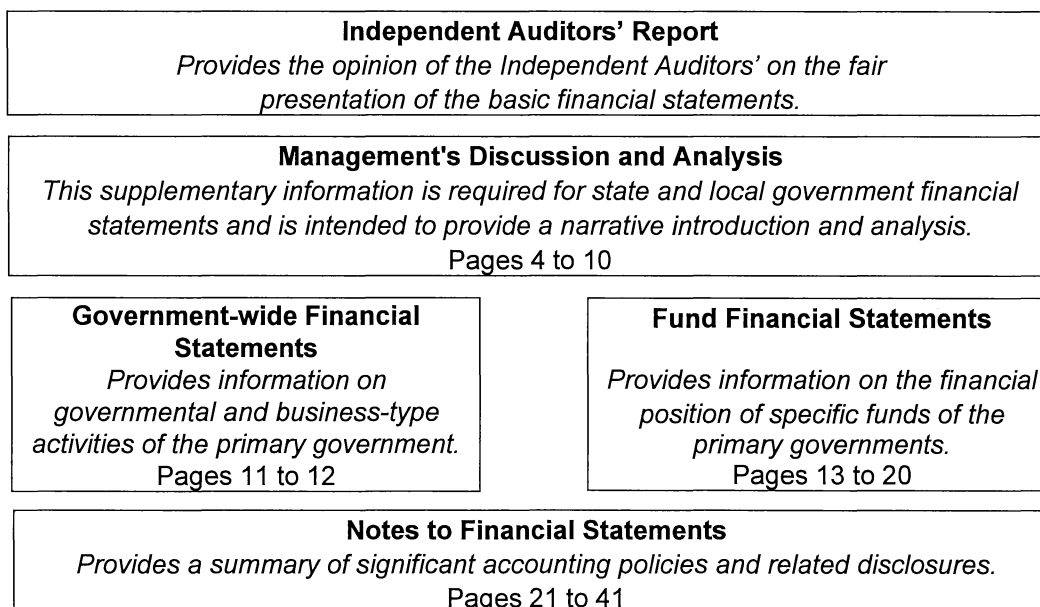
- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$169,255,640. Of this amount \$26,442,776 is available to meet the County's ongoing obligations to citizens and creditors.
- At year-end, the County's governmental funds reported combined ending fund balances of \$40,972,461. The amount available for governmental discretion (unassigned fund balance) is \$21,495,741.
- At year-end, the fund balance for the General Fund was \$22,530,239, a \$1,056,420 decrease from last year. The unassigned portion of fund balance for the General Fund was \$21,500,786 or 95% of total General Fund balance or 159% 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



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 personal time off 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 and the Road and Bridge Special Revenue Funds. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget and is located on page 42 of this report. Budget comparisons for the major special revenue funds are located on pages 43-45 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 86-89. The basic governmental fund financial statements can be found on pages 13-18 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 statements can be found on pages 19-20 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 21-41 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, major special revenue funds budgetary comparison schedules, historical pension benefits information, and other postemployment benefit (OPEB) information. Required supplementary information can be found on pages 42-55 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 56-89 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 \$169,255,640 at the close of the fiscal year.

DeWITT COUNTY, TEXAS			
NET POSITION			
	Governmental Activities		
	2022	2021	Change
Current assets	\$ 44,105,306	\$ 45,909,240	-4%
Capital assets (net)	125,086,842	114,721,498	9%
Other noncurrent assets	4,426,238	688,300	543%
Total assets	173,618,386	161,319,038	8%
Deferred outflows of resources	1,260,739	1,712,149	-26%
Total deferred outflows	1,260,739	1,712,149	-26%
Current liabilities	1,618,283	2,790,025	-42%
Noncurrent liabilities	658,879	2,071,134	-68%
Total liabilities	2,277,162	4,861,159	-53%
Deferred inflows of resources	3,346,323	797,848	319%
Total deferred inflows	3,346,323	797,848	319%
Net position			
Net investment in capital assets	124,008,202	110,874,989	12%
Restricted	18,804,662	19,032,235	-1%
Unrestricted	26,442,776	27,464,956	-4%
Total net position	\$ 169,255,640	\$ 157,372,180	8%

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The County's unrestricted net position represents 16% 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 73% of net position and has increased 12% 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 noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources relate to the County's pension and OPEB plans and notes from direct borrowings. Additional information can be found in Note 7, Note 8 and Note 11 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		
	2022	2021	Change
REVENUES			
Program revenues			
Charges for services	\$ 7,417,387	\$ 6,251,878	19%
Operating grants and contributions	769,089	571,959	34%
Capital grants and contributions	3,306,602	2,823,392	17%
General revenues			
Property taxes	19,656,917	25,283,605	-22%
Other	886,105	974,143	-9%
Total Revenues	<u>32,036,100</u>	<u>35,904,977</u>	-11%
EXPENSES			
General government	4,252,244	3,541,689	20%
Judicial	2,368,402	2,514,764	-6%
Public works	12,738,969	13,005,149	-2%
Health and welfare	726,411	765,810	-5%
Interest on long-term debt	11,312	81,688	-86%
Total Expenses	<u>20,097,338</u>	<u>19,909,100</u>	1%
Excess(deficiency) before extraordinary item	<u>11,938,762</u>	<u>15,995,877</u>	-25%
Extraordinary loss	<u>(55,302)</u>	<u>-</u>	N/A
Change in net position	11,883,460	15,995,877	-26%
Net Position - Beginning	<u>157,372,180</u>	<u>141,376,303</u>	11%
Net Position - Ending	<u>\$169,255,640</u>	<u>\$157,372,180</u>	8%

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 \$11,883,460, which is a 26% decrease in the change from the prior year. Key elements of this change include the following:

- Property tax revenues decreased about \$5.6 million due to decreased property values.
- Property values relating specifically to minerals decreased approximately 34% resulting in decreased property tax revenues.
- The County was awarded and earned a capital grant of approximately \$3.3 million for capital infrastructure, an increase of 17% from the prior year.

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 \$40,972,461, a decrease of \$1,271,210 in comparison with the prior year. Of the total fund balance, \$21,495,741 constitutes *unassigned fund balance* and is available for spending at the County's discretion, while \$1,029,453 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 special purposes (\$18,447,267).

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

The fund balance decreased by about 4% or \$1,056,420. Revenue in the General Fund decreased approximately \$2.9 million, resulting from a decrease in taxes of approximately \$2 million, as well as a decrease in intergovernmental revenue of approximately \$620,000. Expenditures in the General Fund decreased approximately \$3.9 million, mostly related to a net decrease in capital outlay for general government for the County's new annex building and basement project and an increase in debt service principal retirement. At the end of the fiscal year, unassigned fund balance of the General Fund was \$21,500,786, while total fund balance was \$22,530,239. 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 159% of total General Fund expenditures, while total fund balance represents 167% of that same amount.

Major Special Revenue Funds. The County's Road and Bridge Precinct 1 fund is a major fund this year due to current year road expenditures. Road and Bridge Precinct 3 fund is a major fund this year due to a large cash balance resulting from prior year tax revenue increases and due to current year tax revenues. Road and Bridge Precinct 4 fund is a major fund this year due to liabilities and current year road expenditures. The County Transportation Infrastructure Fund fund is a major fund this year partly due to grant revenue and partly due to current year infrastructure expenditures. Road and Bridge Precinct 1 fund balance decreased by about 17% or \$729,984. Tax revenue decreased by 15% while total revenue decreased by 5%. Expenditures for road damage decreased 3% in Precinct 1. Road and Bridge Precinct 3 fund balance increased by about 16% or \$1,165,550. Tax revenue decreased by 13% while total revenue increased by 1%. Expenditures for road damage increased 5% in Precinct 3. Road and Bridge Precinct 4 fund balance decreased 36% or \$832,620. Tax revenue decreased by 23% and expenditures for road damage increased 20%. Road repair costs may fluctuate from year to year but are expected to continue for the next several years. The County Transportation Infrastructure Grant Fund fund balance decreased \$826,650, as a result of grant revenue and grant infrastructure expenditures.

BUDGETARY HIGHLIGHTS

General Fund. Differences between the original budget and the final amended budget netted no increase or decrease to budgeted revenue and a \$509,000 increase to budgeted expenditures.

For the current fiscal year, the General Fund's actual expenditures came in \$1,617,194 lower than the final budget. Significant variances between the final amended budget and actual result include:

- Capital outlay for courthouse basement and other non-departmental capital outlay were under budget by approximately \$204,000.
- Repair and maintenance for museum and other non-departmental services and charges were under budget by approximately \$315,000.
- Other services and charges, which included repair and maintenance for buildings and equipment in the Courthouse Building and Annex Building departments were under budget by approximately \$208,000.
- Personnel services in the Sheriff, Jail Operations, and Other Protection departments were under budget by approximately \$386,000.

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 \$14,916,917 with the majority for public works' infrastructure related to new road construction and completion of the new annex building and courthouse basement projects. Additional information can be found in Note 6 of this report.

DeWITT COUNTY, TEXAS CAPITAL ASSETS (Net of Depreciation)

	Governmental Activities		
	2022	2021	Change
Land	\$ 1,047,522	\$ 1,047,522	0%
Buildings and improvements	22,965,146	14,419,277	59%
Infrastructure	94,959,205	84,419,929	12%
Machinery and equipment	5,437,888	5,667,544	-4%
Vehicles	677,081	723,226	-6%
Construction in progress	-	8,444,000	-100%
Total	<u>\$125,086,842</u>	<u>\$ 114,721,498</u>	9%

Long-term debt. Significant changes in long-term liabilities included payments for notes from direct borrowings of \$2,088,914 for communication towers and highway improvements, in addition to change in the net pension liability(asset). Additional information can be found in Note 11 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local Economy. The certified appraised values declined in fiscal year 2022 by \$1.2 billion but have increased for fiscal year 2023 by \$2.57 billion or 59%, offsetting the multi-billion dollar declines in fiscal years 2020 and 2021. Mineral values make up 58% of the taxable property values for fiscal year 2022 and 65% for fiscal year 2023.

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. Road and bridge repair and maintenance represents 55% of the County's planned expenditures for fiscal year 2022 and 65% for fiscal year 2023.

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

HB2521, the law that repatriates the oil and gas revenue generated by producing minerals beneath a County right of way produced \$3,012,012, on the budgeted cash basis for fiscal year 2022, an increase of \$1,541,475 from fiscal year 2021. The income is distributed to the budgets of the four road and bridge 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. Texas Department of Transportation officials claim that tax dollars are five times more effective using the proactive approach.

The FY2023 Budget and Tax Rate. The budget policy for fiscal year 2023 includes funding for the continued capital projects for the rehabilitation of the County Museum, repairs to the Weber Annex Building, the extension of FM240 to re-route truck traffic away from the Westhoff public school and close on the purchase of 100 acres from the Texas Department of Criminal Justice. The budget policy also includes hiring staff to implement certain unfunded state mandates related to Senate Bill 6 (87-R). The policy goal is to maintain healthy fund balances in order to sustain the existing level of constituent services and ongoing improvement plans while avoiding issuing debt with the unpredictable mineral component of the tax base.

Regarding the County's tax policy, the Commissioner's Court considered the certified values increasing for fiscal year 2023 and adopted a rate of \$0.42243. Although the tax rate was decreased, the Court adopted a rate above the No New Revenue rate and utilized an Unused Increment Rate that was created by the Texas Legislature in 2019 under Senate Bill 2 (87-R). The adopted rate provides a 10 percent tax rate reduction on all taxable property in the County and is intended to offset the average appraisal increase on real property.

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, 102 N. Clinton, Ste 240, Cuero, Texas 77954.

Basic Financial Statements

DeWITT COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 40,096,699
Receivables (net)	1,857,518
Due from other governments	2,151,089
Total current assets	44,105,306
Noncurrent assets	
Capital assets	
Land and other assets not being depreciated	1,047,522
Buildings, equipment, and vehicles (net)	124,039,320
Net capital assets	125,086,842
Net pension asset	4,426,238
Total noncurrent assets	129,513,080
Total assets	173,618,386
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to pension	1,150,358
Deferred outflow related to OPEB	110,381
Total deferred outflows of resources	1,260,739
LIABILITIES	
Current liabilities	
Accounts payable	1,069,829
Accrued expenses	397,147
Accrued compensated absences	91,307
Current portion of long-term debt	60,000
Total current liabilities	1,618,283
Noncurrent liabilities	
OPEB liability	507,572
Accrued compensated absences	91,307
Noncurrent portion of long-term debt	60,000
Total noncurrent liabilities	658,879
Total liabilities	2,277,162
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow related to pension	3,326,249
Deferred inflow related to OPEB	20,074
Total deferred inflows of resources	3,346,323
NET POSITION	
Net investment in capital assets	124,008,202
Restricted for	
Courts	723,474
Health and welfare	380,671
Public safety	476,556
Public works	17,223,961
Unrestricted	26,442,776
Total net position	\$ 169,255,640

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2022

					Net (Expense)
					Revenue and
					Changes in Net Position
					</

The accompanying notes are an integral part of this statement.

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

September 30, 2022

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 3
ASSETS			
Current assets			
Cash and cash equivalents	\$ 22,750,434	\$ 3,309,463	\$ 8,036,886
Receivables (net)	1,308,474	-	76,407
Due from other governments	68,751	472,548	481,868
Total assets	<u>\$ 24,127,659</u>	<u>\$ 3,782,011</u>	<u>\$ 8,595,161</u>
LIABILITIES			
Accounts payable	\$ 31,017	\$ 216,601	\$ 251,900
Accrued expenditures	257,929	29,180	19,880
Total liabilities	<u>288,946</u>	<u>245,781</u>	<u>271,780</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,308,474	-	-
Total deferred inflows of resources	<u>1,308,474</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted			
Courts	-	-	-
Health and welfare	-	-	-
Public safety	-	-	-
Public works	-	3,536,230	8,323,381
Assigned - building maintenance	1,029,453	-	-
Unassigned	21,500,786	-	-
Total fund balances	<u>22,530,239</u>	<u>3,536,230</u>	<u>8,323,381</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 24,127,659</u>	<u>\$ 3,782,011</u>	<u>\$ 8,595,161</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 4	County Transportation Infrastructure Grant	Other Governmental Funds	Total Governmental Funds
\$ 1,401,764	\$ -	\$ 4,598,152	\$ 40,096,699
-	-	472,637	1,857,518
457,508	-	670,414	2,151,089
<u>\$ 1,859,272</u>	<u>\$ -</u>	<u>\$ 5,741,203</u>	<u>\$ 44,105,306</u>
\$ 388,603	\$ -	\$ 181,708	\$ 1,069,829
16,082	-	74,076	397,147
404,685	-	255,784	1,466,976
-	-	357,395	1,665,869
-	-	357,395	1,665,869
-	-	723,474	723,474
-	-	380,671	380,671
-	-	476,556	476,556
1,454,587	-	3,552,368	16,866,566
-	-	-	1,029,453
-	-	(5,045)	21,495,741
1,454,587	-	5,128,024	40,972,461
<u>\$ 1,859,272</u>	<u>\$ -</u>	<u>\$ 5,741,203</u>	<u>\$ 44,105,306</u>

DeWITT COUNTY, TEXAS**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION
OF GOVERNMENTAL ACTIVITIES***September 30, 2022*

Total governmental fund balances		\$ 40,972,461
---	--	----------------------

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.

Taxes receivable	\$ 934,601	
Fines receivable	<u>731,268</u>	1,665,869

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

Cost of assets	155,230,859	
Accumulated depreciation	<u>(30,144,017)</u>	125,086,842

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

Net pension asset	4,426,238	
OPEB liability	(507,572)	
Deferred outflow of resources related to pension	1,150,358	
Deferred outflow of resources related to OPEB	110,381	
Deferred inflow of resources related to pension	(3,326,249)	
Deferred inflow of resources related to OPEB	<u>(20,074)</u>	1,833,082

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:

Notes from direct borrowings	(120,000)	
Compensated absences	<u>(182,614)</u>	<u>(302,614)</u>

Net position of governmental activities		<u>\$ 169,255,640</u>
--	--	------------------------------

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, 2022*

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 3
REVENUES			
Taxes	\$ 10,586,720	\$ 2,072,376	\$ 2,897,697
Licenses and permits	21,735	183,882	291,832
Intergovernmental	1,157,839	765,535	769,291
Charges for services	785,636	18,500	305,964
Fines and forfeitures	197,674	-	-
Interest	299,810	41,096	86,770
Miscellaneous	97,833	14,615	-
Total revenues	<u>13,147,247</u>	<u>3,096,004</u>	<u>4,351,554</u>
EXPENDITURES			
Current			
General government	3,572,385	-	-
Judicial	1,478,993	-	-
Public works	6,126,090	3,893,902	3,161,255
Health and welfare	237,903	-	-
Debt service			
Principal retirement	2,028,914	-	-
Interest and fiscal charges	46,332	-	-
Total expenditures	<u>13,490,617</u>	<u>3,893,902</u>	<u>3,161,255</u>
Excess (deficiency) of revenues over expenditures	<u>(343,370)</u>	<u>(797,898)</u>	<u>1,190,299</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	31,862	29,738	-
Transfers in	21,000	38,176	57,962
Transfers out	(765,912)	-	(27,409)
Total other financing sources (uses)	<u>(713,050)</u>	<u>67,914</u>	<u>30,553</u>
EXTRAORDINARY ITEM			
Extraordinary loss	-	-	(55,302)
Net change in fund balances	(1,056,420)	(729,984)	1,165,550
Fund balances, beginning of year	23,586,659	4,266,214	7,157,831
Fund balances, end of year	<u>\$ 22,530,239</u>	<u>\$ 3,536,230</u>	<u>\$ 8,323,381</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 4	County Transportation Infrastructure Grant	Other Governmental Funds	Total Governmental Funds
\$ 1,800,249	\$ -	\$ 2,570,131	\$ 19,927,173
93,478	-	104,103	695,030
760,322	3,306,602	1,876,498	8,636,087
-	-	559,384	1,669,484
-	-	-	197,674
16,688	-	57,507	501,871
-	-	125,296	237,744
<u>2,670,737</u>	<u>3,306,602</u>	<u>5,292,919</u>	<u>31,865,063</u>
-	-	343,678	3,916,063
-	-	537,629	2,016,622
3,524,471	4,133,252	3,667,504	24,506,474
-	-	416,588	654,491
-	-	60,000	2,088,914
-	-	-	46,332
<u>3,524,471</u>	<u>4,133,252</u>	<u>5,025,399</u>	<u>33,228,896</u>
<u>(853,734)</u>	<u>(826,650)</u>	<u>267,520</u>	<u>(1,363,833)</u>
-	-	86,325	147,925
21,114	-	816,112	954,364
-	-	(161,043)	(954,364)
<u>21,114</u>	<u>-</u>	<u>741,394</u>	<u>147,925</u>
-	-	-	(55,302)
(832,620)	(826,650)	1,008,914	(1,271,210)
<u>2,287,207</u>	<u>826,650</u>	<u>4,119,110</u>	<u>42,243,671</u>
<u>\$ 1,454,587</u>	<u>\$ -</u>	<u>\$ 5,128,024</u>	<u>\$ 40,972,461</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, 2022

Total net change in fund balances - governmental funds		\$ (1,271,210)
---	--	-----------------------

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Increase in capital assets	\$ 14,916,917	
Depreciation expense	<u>(4,545,650)</u>	10,371,267

The net effect of various transactions involving capital assets (i.e., transfers, contributions, adjustments and dispositions) is to increase(decrease) net position. (5,923)

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

Principal retirement		2,088,914
----------------------	--	-----------

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 are not currently available at year end and are not reported as revenue in the governmental funds.

Property taxes	(28,024)	
Fines	<u>57,059</u>	29,035

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

Decrease in accrued interest	35,020	
Net pension costs	742,371	
Net OPEB costs	(39,094)	
Increase in compensated absences	<u>(66,920)</u>	<u>671,377</u>

Change in net position of governmental activities		<u>\$ 11,883,460</u>
--	--	-----------------------------

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2022

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ 908,985
Total assets	<u>\$ 908,985</u>
LIABILITIES	
Accounts payable	\$ 145,455
Due to other governments	<u>184,245</u>
Total liabilities	<u>329,700</u>
NET POSITION	
Restricted	<u>579,285</u>
Total net position	<u>\$ 579,285</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS**STATEMENT OF CHANGES IN NET POSITION****FIDUCIARY FUNDS***For the year ended September 30, 2022*

	<u>Custodial</u>
ADDITIONS	
Miscellaneous	
Trust account deposits	\$ 424,776
Bond deposits	77,900
Inmate deposits	260,107
Tax collections	81,297,152
Fees collected	232,922
Other	<u>94</u>
Total additions	<u>82,292,951</u>
DEDUCTIONS	
General government	
Trust account disbursements	302,305
Bond disbursements	34,900
Inmate withdrawals	260,107
Fees remitted	232,922
Tax distributions	<u>81,297,152</u>
Total deductions	<u>82,127,386</u>
Changes in net position	165,565
Net position - beginning	<u>413,720</u>
Net position - ending	<u><u>\$ 579,285</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.

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 2021 tax levy is dedicated to pay for expenditures of the 2022 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 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.

The County Transportation Infrastructure Fund (CTIF) accounts for the grant to fund infrastructure projects located in areas that have been affected by increased oil and gas production. This is funded by the Texas Department of Transportation (TxDOT) and matching County funds.

Additionally, the County reports the following nonmajor governmental funds:

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - (Continued)**

The County also reports Custodial 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 and the Special Revenue Funds that collect tax revenue. 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.

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 \$509,000 increase 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.

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

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

I. Compensated Absences

Personal time off or PTO benefits are accrued by County employees according to guidelines set in the County's personnel policy. This policy states that PTO begins to accrue upon hire, rehire, or transfer to a regular, full-time position and is available for use in the pay period in which it is accrued. Each employee will thereafter accrue PTO according to the number of years of continuous service. Upon termination of employment, if the employee has completed more than one year of service, he or she will be paid for accrued but unused PTO. The payment of unused PTO may not exceed 80 or 120 hours, per County policy, determined by years of service. The payment of unused PTO 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.

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

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets 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.

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

In addition to liabilities, the statement of net position and/or balance sheet also reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets 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 two items that qualify for reporting in this category. Both of the items that qualify for reporting as a deferred inflow of resources are calculated in the actuarial study required by GASB No. 68 and GASB No. 75. 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.

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, 2022, the following fund had a deficit fund equity balance:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Nonmajor Fund	
District Attorney	\$ 5,045

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, 2022, the County materially complied with budgetary restrictions at all function levels.

NOTE 3: DEPOSITS AND INVESTMENTS

The County's cash deposits include amounts in demand deposits and money market accounts held by one financial institution.

Demand deposits	\$ 39,930,548
Money market funds	162,151
Cash on hand	<u>4,000</u>
Total cash and cash equivalents	<u>\$ 40,096,699</u>

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.

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.

NOTE 4: RECEIVABLES

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

	<u>General</u>	<u>Precinct 3</u>	<u>Nonmajor</u>	<u>Total</u>
Gross receivables				
Ad valorem taxes	\$ 677,566	\$ -	\$ 453,275	\$ 1,130,841
Fines	7,312,677	-	-	7,312,677
Other	-	76,407	115,242	191,649
Total gross receivables	7,990,243	76,407	568,517	8,635,167
Less: allowances	6,681,769	-	95,880	6,777,649
Total net receivables	<u>\$ 1,308,474</u>	<u>\$ 76,407</u>	<u>\$ 472,637</u>	<u>\$ 1,857,518</u>

The only receivables not expected to be collected within one year are \$550,463 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	\$ 577,206	\$ -	\$ 577,206
Fines	731,268	-	731,268
	<u>1,308,474</u>	<u>-</u>	<u>1,308,474</u>
Nonmajor Funds			
Taxes	357,395	-	357,395
	<u>357,395</u>	<u>-</u>	<u>357,395</u>
Total unavailable revenue	<u>\$ 1,665,869</u>	<u>\$ -</u>	<u>\$ 1,665,869</u>

Property taxes attach as an enforceable lien on property as of January 1st. Taxes are levied on October 1st and payable by the following January 31st. 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 2021 tax roll. This tax rate resulted in a current year tax levy of \$20,543,046.

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 3</u>	<u>Precinct 4</u>	<u>Other Funds</u>	<u>Total</u>
Contract reimbursements	\$ 55,324	\$ -	\$ -	\$ -	\$ 1,500	\$ 56,824
State grants	13,427	-	-	-	-	13,427
State fees	-	472,548	481,868	457,508	668,914	2,080,838
	<u>\$ 68,751</u>	<u>\$ 472,548</u>	<u>\$ 481,868</u>	<u>\$ 457,508</u>	<u>\$ 670,414</u>	<u>\$ 2,151,089</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>
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 1,047,522	\$ -	\$ -	\$ 1,047,522
Construction in progress	8,444,000	-	8,444,000	-
Total capital assets not being depreciated	<u>9,491,522</u>	<u>-</u>	<u>8,444,000</u>	<u>1,047,522</u>
Capital assets, being depreciated				
Buildings and improvements	22,482,184	9,102,984	-	31,585,168
Infrastructure	92,504,869	12,880,078	-	105,384,947
Machinery and equipment	14,077,256	1,139,434	402,861	14,813,829
Vehicles	2,265,577	238,421	104,605	2,399,393
Total capital assets being depreciated	<u>131,329,886</u>	<u>23,360,917</u>	<u>507,466</u>	<u>154,183,337</u>
Less accumulated depreciation for				
Buildings and improvements	8,062,907	557,115	-	8,620,022
Infrastructure	8,084,940	2,340,802	-	10,425,742
Machinery and equipment	8,409,712	1,367,091	400,862	9,375,941
Vehicles	1,542,351	280,642	100,681	1,722,312
Total accumulated depreciation	<u>26,099,910</u>	<u>4,545,650</u>	<u>501,543</u>	<u>30,144,017</u>
Total capital assets being depreciated, net	<u>105,229,976</u>	<u>18,815,267</u>	<u>5,923</u>	<u>124,039,320</u>
Governmental activities capital assets, net	<u>\$114,721,498</u>	<u>\$ 18,815,267</u>	<u>\$8,449,923</u>	<u>\$ 125,086,842</u>

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

Governmental activities

General government	\$ 1,133,685
Judicial	675,484
Public works	2,652,841
Health and welfare	83,640
Total depreciation expense - governmental activities	<u>\$ 4,545,650</u>

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 an annual comprehensive financial report on a calendar year basis. The report is available online at 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	97
Inactive employees entitled to but not yet receiving benefits	141
Active employees	<u>141</u>
	<u>379</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, 2022, 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, 2021, and the total pension liability(asset) used to calculate the net pension liability(asset) was determined by an actuarial valuation as of that date.

NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)

Actuarial assumptions. The total pension liability(asset) in the December 31, 2021 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
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	2.50%
Salary increases	Varies by age and service. 4.70% average over career including inflation
Investment rate of return	7.60% (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, 135% and 120% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For depositing members, 135% and 120% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For disabled retirees, 160% and 125% of the Pub-2010 General Disables Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2010 Ultimate scale after 2010.

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 ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs

Discount Rate. The discount rate used to measure the total pension liability was 7.60%. 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).

	Increase (Decrease)		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability(Asset)</u>
	(a)	(b)	(a) - (b)
Balance at 12/31/2020	\$ 22,299,344	\$ 22,987,644	\$ (688,300)
Changes for the year:			
Service cost	905,224	-	905,224
Interest	1,723,265	-	1,723,265
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(67,878)	-	(67,878)
Effect of assumptions changes/inputs	(141,353)	-	(141,353)
Refund of contributions	(62,796)	(62,796)	-
Benefit payments	(1,017,033)	(1,017,033)	-
Administrative expense	-	(15,183)	15,183
Member contributions	-	540,634	(540,634)
Net investment income	-	5,052,972	(5,052,972)
Employer contributions	-	571,527	(571,527)
Other changes	-	7,246	(7,246)
Balance at 12/31/2021	<u>\$ 23,638,773</u>	<u>\$ 28,065,011</u>	<u>\$ (4,426,238)</u>

Sensitivity of the net pension liability / (asset) to changes in the discount rate. The following presents the net pension liability/(asset) of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	1% Decrease	Current Discount	1% Increase
	6.60%	Rate 7.60%	8.60%
Total pension liability	\$ 26,711,457	\$ 23,638,773	\$ 21,067,494
Fiduciary net position	28,065,011	28,065,011	28,065,011
Net pension liability / (asset)	\$ (1,353,554)	\$ (4,426,238)	\$ (6,997,517)

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

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

For the year ended September 30, 2022, the County recognized pension income of \$186,575. At September 30, 2022, the County reported the following deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 142,782	\$ 70,929
Changes of assumptions	602,461	106,015
Net difference between projected and actual earnings	-	3,149,305
Contributions subsequent to the measurement date	405,115	-
Total	\$ 1,150,358	\$ 3,326,249

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/(income) as follows:

Year ended September 30:	
2023	\$ (384,342)
2024	(731,043)
2025	(804,620)
2026	(661,001)
2027	-
Thereafter	-

Payable to the Pension Plan

At September 30, 2022, the County reported a payable of \$22,114, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2022.

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, 2022, the following employees were covered by the benefit terms:

Inactive employees receiving benefits	76
Inactive employees entitled to but not yet receiving benefits	48
Active employees	<u>141</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, 2021, 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, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 - December 31, 2020, 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 level percent of salary
Amortization method	
Recognition of economic/ demographic gains or losses	Straight-line amortization over expected working life
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life
Asset valuation method	Does not apply
Inflation	Does not apply
Salary increases	Do not affect benefits but are used in the allocation of costs under the actuarial cost method.
Investment rate of return (Discount rate)	2.06%; 20 year bond GO Index published by bondbuyer.com as of December 31, 2021
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, 135% and 120% of the Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For depositing members, 135% and 120% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For disabled retirees, 160% and 125% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010.

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, 2021 was 2.06%, a decrease from the rate of 2.12% at December 31, 2020. 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>
Balance at 12/31/2020	\$ 472,796
Changes for the year:	
Service cost	17,756
Interest	10,286
Changes in benefit terms	-
Effect of economic/demographic experience	8,227
Effect of assumptions changes/inputs	9,320
Refund of contributions	-
Benefit payments	(10,813)
Other	-
Balance at 12/31/2021	<u>\$ 507,572</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 2.06%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) 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.

	1% Decrease	Current Discount	1% Increase
	1.06%	Rate	3.06%
Total OPEB liability	\$ 621,169	\$ 507,572	\$ 421,756

OPEB Expense and Deferred Outflows/Inflows of Resources

For the year ended September 30, 2022, the County recognized OPEB expense of \$48,514. At September 30, 2022, the County reported the following deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,506	\$ 4,789
Changes of assumptions	95,306	15,285
Contributions made subsequent to measurement date	6,569	-
Total	\$ 110,381	\$ 20,074

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:	
2023	\$ 20,472
2024	20,470
2025	18,293
2026	24,503
2027	-
Thereafter	-

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, except as noted below.

In June of 2022, the County realized a loss due to cyber-crime when approved payments to an approved vendor in the amount of \$305,302 were electronically transferred to an unverified bank account not belonging to the vendor. The County filed a claim with its insurance carrier in July of 2022 and received the maximum benefit under the policy of \$250,000. The net loss due to the cyber-crime is reported as an extraordinary loss of \$55,302 in the Road and Bridge Precinct 3 Fund.

Subsequent to year end, the County recovered the loss amount of \$305,302 as a result of its investigation of the cyber-crime. On January 27, 2023, the funds were deposited into the County's bank account. The County will be reimbursing its insurance carrier for the \$250,000 benefit payment.

NOTE 11: LONG-TERM DEBT**A. Changes in Long-term Liabilities**

Long-term liability activity for the year ended September 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Notes from direct borrowings	\$ 2,208,914	\$ -	\$ 2,088,914	\$ 120,000	\$ 60,000
Compensated absences	115,694	563,086	496,166	182,614	91,307
OPEB liability	472,796	34,776	-	507,572	-
Net pension liability(asset)	(688,300)	-	3,737,938	(4,426,238)	-
Total long-term liabilities	<u>\$ 2,109,104</u>	<u>\$ 597,862</u>	<u>\$ 6,323,018</u>	<u>\$ (3,616,052)</u>	<u>\$ 151,307</u>

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

B. Notes from Direct Borrowings

The County entered into agreements with Motorola Solutions, Inc. to build new communication towers. The construction was done in two phases and included a change order to complete the work. The towers were put into operation in September 2020 for a total cost of \$3,197,000. Each phase and the change order agreements have separate payment arrangements and interest rates. The outstanding notes related to the communication towers of \$2,644,909 at September 30, 2020 contained a provision that in an event of default, remedies may be exercised including but not limited to, declaring outstanding amounts immediately due and payable and/or selling or leasing the equipment. Phase 1 agreement includes an annual payment of \$355,067 with an interest rate of 3.81% and final payment due in February 2024. Phase 2 agreement includes an annual payment of \$301,112 with an interest rate of 3.15% and final payment due in July 2024. The change order agreement includes an annual payment of \$51,299 with an interest rate of 2.99% and final payment due in February 2025. During the fiscal year ended September 30, 2022, the County paid in full the direct borrowings related to all agreements with Motorola Solutions, Inc. in the amount of \$2,028,914.

NOTE 11: LONG-TERM DEBT - (Continued)**B. Notes from Direct Borrowings - (Continued)**

The County entered into a fixed price joint participation agreement with the Texas Department of Transportation for highway improvements, whereby the County contributes \$300,000 to the State funding participation for the cost of acquiring the right of way and relocating utilities for the improvements. The note is payable in annual payments of \$60,000 with final payment due in October 2023 and bearing no interest. The outstanding note at September 30, 2022 is \$120,000.

Debt service requirements on long-term debt at September 30, 2022, are as follows:

Year Ending September 30	Governmental Activities		
	Notes from Direct Borrowings		
	Principal	Interest	Total
2023	\$ 60,000	\$ -	\$ 60,000
2024	60,000	-	60,000
2025	-	-	-
2026	-	-	-
2027	-	-	-
	<u>\$ 120,000</u>	<u>\$ -</u>	<u>\$ 120,000</u>

NOTE 12: INTERFUND TRANSFERSInterfund Transfers

Each year various funds of the County transfer funds to other funds. The planned transfers between the County's road funds and the road precinct funds are for road and bridge maintenance and construction in the four precincts. In addition, the General Fund makes planned transfers to the Health Department Fund, Juvenile Probation Fund, Indigent Health Care, and District Attorney Fund, all of which are Special Revenue Funds, to provide necessary resources to meet the operating obligations of these funds.

Transfers In - Governmental Funds						
Transfers Out	General	Precinct 1	Precinct 3	Precinct 4	Nonmajor	Total
General	\$ -	\$ -	\$ -	\$ -	\$ 765,912	\$ 765,912
Precinct 3	-	-	-	-	27,409	27,409
Nonmajor funds	<u>21,000</u>	<u>38,176</u>	<u>57,962</u>	<u>21,114</u>	<u>22,791</u>	<u>161,043</u>
	<u>\$ 21,000</u>	<u>\$ 38,176</u>	<u>\$ 57,962</u>	<u>\$ 21,114</u>	<u>\$ 816,112</u>	<u>\$ 954,364</u>

NOTE 13: COMMITMENTS AND CONTINGENCIES**Grant Programs**

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: IMPLEMENTATION OF NEW STANDARD

During fiscal year 2022, the County adopted GASB Statement No. 87 (GASB 87), *Leases*. The objective of this Statement was to establish standards for recognizing and measuring right to use assets and lease liabilities related to contracts granting the use and control of assets. As of September 30, 2022, the County did not have any items required to be recorded as right to use assets or lease liabilities as a result of implementing GASB 87.

Required Supplementary Information

DeWITT COUNTY, TEXAS**MAJOR GOVERNMENTAL FUNDS - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL***For the year ended September 30, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES					
Taxes	\$10,438,771	\$10,438,771	\$10,586,720	\$ -	\$10,586,720
Licenses and permits	14,500	14,500	21,735	-	21,735
Intergovernmental	1,233,533	1,233,533	1,181,728	23,889	1,157,839
Charges for services	829,075	829,075	785,636	-	785,636
Fines and forfeitures	184,500	184,500	197,674	-	197,674
Interest	325,000	325,000	299,810	-	299,810
Miscellaneous	<u>40,500</u>	<u>40,500</u>	<u>96,589</u>	<u>(1,244)</u>	<u>97,833</u>
Total revenues	<u>13,065,879</u>	<u>13,065,879</u>	<u>13,169,892</u>	<u>22,645</u>	<u>13,147,247</u>
EXPENDITURES					
Current					
General government	4,456,877	4,903,627	4,168,071	595,686	3,572,385
Judicial	1,564,659	1,614,659	1,469,839	(9,154)	1,478,993
Public works	8,946,136	8,956,136	8,176,555	2,050,465	6,126,090
Health and welfare	232,025	234,275	231,374	(6,529)	237,903
Debt service					
Principal retirement	-	-	-	(2,028,914)	2,028,914
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,332)</u>	<u>46,332</u>
Total expenditures	<u>15,199,697</u>	<u>15,708,697</u>	<u>14,045,839</u>	<u>555,222</u>	<u>13,490,617</u>
Excess of revenues over expenditures	<u>(2,133,818)</u>	<u>(2,642,818)</u>	<u>(875,947)</u>	<u>(532,577)</u>	<u>(343,370)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	500	500	31,862	-	31,862
Transfers in	21,000	21,000	21,000	-	21,000
Transfers out	<u>(765,912)</u>	<u>(765,912)</u>	<u>(765,912)</u>	<u>-</u>	<u>(765,912)</u>
Total other financing sources (uses)	<u>(744,412)</u>	<u>(744,412)</u>	<u>(713,050)</u>	<u>-</u>	<u>(713,050)</u>
Net change in fund balance	(2,878,230)	(3,387,230)	(1,588,997)	(532,577)	(1,056,420)
Fund balance, beginning of year	<u>24,339,293</u>	<u>24,339,293</u>	<u>24,339,293</u>	<u>752,634</u>	<u>23,586,659</u>
Fund balance, end of year	<u>\$21,461,063</u>	<u>\$20,952,063</u>	<u>\$22,750,296</u>	<u>\$ 220,057</u>	<u>\$22,530,239</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**MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE PRECINCT NO. 1****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended September 30, 2022

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,072,376)	\$ 2,072,376
Licenses and permits	190,000	190,000	181,467	(2,415)	183,882
Intergovernmental	409,000	409,000	664,796	(100,739)	765,535
Charges for services	5,000	5,000	18,500	-	18,500
Interest	20,000	20,000	41,096	-	41,096
Miscellaneous	100	100	14,615	-	14,615
Total revenues	<u>624,100</u>	<u>624,100</u>	<u>920,474</u>	<u>(2,175,530)</u>	<u>3,096,004</u>
EXPENDITURES					
Current					
Public works					
Personnel services	727,614	727,614	696,079	(5,977)	702,056
Supplies	166,500	264,150	244,026	-	244,026
Other services and charges	181,000	232,840	216,536	(45,076)	261,612
Capital outlay	3,672,000	3,522,510	2,696,688	10,480	2,686,208
Total expenditures	<u>4,747,114</u>	<u>4,747,114</u>	<u>3,853,329</u>	<u>(40,573)</u>	<u>3,893,902</u>
Excess (deficiency) of revenues over expenditures	<u>(4,123,014)</u>	<u>(4,123,014)</u>	<u>(2,932,855)</u>	<u>(2,134,957)</u>	<u>(797,898)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	5,000	5,000	29,738	-	29,738
Transfers in	<u>2,110,552</u>	<u>2,110,552</u>	<u>2,110,552</u>	<u>2,072,376</u>	<u>38,176</u>
Total other financing sources (uses)	<u>2,115,552</u>	<u>2,115,552</u>	<u>2,140,290</u>	<u>2,072,376</u>	<u>67,914</u>
Net change in fund balance	(2,007,462)	(2,007,462)	(792,565)	(62,581)	(729,984)
Fund balance, beginning of year	<u>4,102,028</u>	<u>4,102,028</u>	<u>4,102,028</u>	<u>(164,186)</u>	<u>4,266,214</u>
Fund balance, end of year	<u>\$ 2,094,566</u>	<u>\$ 2,094,566</u>	<u>\$ 3,309,463</u>	<u>\$ (226,767)</u>	<u>\$ 3,536,230</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**MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE PRECINCT NO. 3****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,897,697)	\$ 2,897,697
Licenses and permits	250,000	250,000	287,883	(3,949)	291,832
Intergovernmental	410,000	410,000	668,553	(100,738)	769,291
Charges for services	10,000	10,000	229,557	(76,407)	305,964
Interest	30,000	30,000	86,770	-	86,770
Miscellaneous	<u>200</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>700,200</u>	<u>700,200</u>	<u>1,272,763</u>	<u>(3,078,791)</u>	<u>4,351,554</u>
EXPENDITURES					
Current					
Public works					
Personnel services	658,522	658,522	510,299	(2,137)	512,436
Supplies	186,500	275,500	250,010	-	250,010
Other services and charges	73,500	90,000	69,874	(1,286)	71,160
Capital outlay	<u>5,412,500</u>	<u>5,307,000</u>	<u>2,239,374</u>	<u>(88,275)</u>	<u>2,327,649</u>
Total expenditures	<u>6,331,022</u>	<u>6,331,022</u>	<u>3,069,557</u>	<u>(91,698)</u>	<u>3,161,255</u>
Excess (deficiency) of revenues over expenditures	<u>(5,630,822)</u>	<u>(5,630,822)</u>	<u>(1,796,794)</u>	<u>(2,987,093)</u>	<u>1,190,299</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	1,000	1,000	-	-	-
Transfers in	2,955,660	2,955,660	2,955,660	2,897,698	57,962
Transfers out	<u>(27,409)</u>	<u>(27,409)</u>	<u>(27,409)</u>	<u>-</u>	<u>(27,409)</u>
Total other financing sources (uses)	<u>2,929,251</u>	<u>2,929,251</u>	<u>2,928,251</u>	<u>2,897,698</u>	<u>30,553</u>
EXTRAORDINARY ITEM					
Extraordinary loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,302</u>	<u>(55,302)</u>
Net change in fund balance	(2,701,571)	(2,701,571)	1,131,457	(34,093)	1,165,550
Fund balance, beginning of year	<u>6,905,430</u>	<u>6,905,430</u>	<u>6,905,430</u>	<u>(252,401)</u>	<u>7,157,831</u>
Fund balance, end of year	<u>\$ 4,203,859</u>	<u>\$ 4,203,859</u>	<u>\$ 8,036,887</u>	<u>\$ (286,494)</u>	<u>\$ 8,323,381</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**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE PRECINCT NO. 4****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended September 30, 2022

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (1,800,249)	\$ 1,800,249
Licenses and permits	80,000	80,000	95,296	1,818	93,478
Intergovernmental	401,500	401,500	659,583	(100,739)	760,322
Interest	10,000	10,000	16,688	-	16,688
Miscellaneous	100	100	-	-	-
Total revenues	<u>491,600</u>	<u>491,600</u>	<u>771,567</u>	<u>(1,899,170)</u>	<u>2,670,737</u>
EXPENDITURES					
Current					
Public works					
Personnel services	541,938	541,938	456,831	(317)	457,148
Supplies	105,150	133,300	121,342	(10,757)	132,099
Other services and charges	35,800	60,763	60,406	(5,623)	66,029
Capital outlay	<u>2,668,000</u>	<u>2,614,887</u>	<u>2,507,158</u>	<u>(362,037)</u>	<u>2,869,195</u>
Total expenditures	<u>3,350,888</u>	<u>3,350,888</u>	<u>3,145,737</u>	<u>(378,734)</u>	<u>3,524,471</u>
Excess (deficiency) of revenues over expenditures	<u>(2,859,288)</u>	<u>(2,859,288)</u>	<u>(2,374,170)</u>	<u>(1,520,436)</u>	<u>(853,734)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>1,821,363</u>	<u>1,821,363</u>	<u>1,821,363</u>	<u>1,800,249</u>	<u>21,114</u>
Total other financing sources (uses)	<u>1,821,363</u>	<u>1,821,363</u>	<u>1,821,363</u>	<u>1,800,249</u>	<u>21,114</u>
Net change in fund balance	(1,037,925)	(1,037,925)	(552,807)	279,813	(832,620)
Fund balance, beginning of year	<u>1,954,571</u>	<u>1,954,571</u>	<u>1,954,571</u>	<u>(332,636)</u>	<u>2,287,207</u>
Fund balance, end of year	<u>\$ 916,646</u>	<u>\$ 916,646</u>	<u>\$ 1,401,764</u>	<u>\$ (52,823)</u>	<u>\$ 1,454,587</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*

	Measurement Year	
	2014	2015
Total Pension Liability		
Service cost	\$ 582,507	\$ 652,882
Interest on the total pension liability	1,047,576	1,118,859
Effect of plan changes	-	(78,914)
Effect of economic/demographic (gains) or losses	46,483	(374,133)
Effect of assumption changes or inputs	-	178,585
Benefit payments/refunds of contributions	(883,722)	(875,927)
Net Change in Total Pension Liability	792,844	621,352
Total Pension Liability, Beginning	13,080,710	13,873,554
Total Pension Liability, Ending (a)	<u>\$ 13,873,554</u>	<u>\$ 14,494,906</u>
Fiduciary Net Position		
Employer contributions	\$ 402,578	\$ 434,419
Member contributions	380,816	410,939
Investment income net of investment expenses	918,795	108,512
Benefit payments/refunds of contributions	(883,722)	(875,927)
Administrative expenses	(10,712)	(10,309)
Other	69,346	(107,767)
Net Change in Fiduciary Net Position	877,101	(40,133)
Fiduciary Net Position, Beginning	13,479,982	14,357,083
Fiduciary Net Position, Ending (b)	<u>\$ 14,357,083</u>	<u>\$ 14,316,950</u>
Net Pension Liability / (Asset), Ending (a) - (b)	\$ (483,529)	\$ 177,956
Fiduciary Net Position as a Percentage of Total Pension Liability	103.49%	98.77%
Pensionable Covered Payroll	\$ 5,440,233	\$ 5,870,551
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	-8.89%	3.03%

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.

Measurement Year					
2016	2017	2018	2019	2020	2021
\$ 712,365	\$ 718,091	\$ 729,050	\$ 723,459	\$ 754,205	\$ 905,224
1,171,077	1,290,974	1,404,751	1,496,282	1,597,047	1,723,265
-	-	-	-	-	-
53,063	126,093	(62,092)	(19,001)	285,566	(67,878)
-	134,747	-	-	1,204,923	(141,353)
(788,175)	(863,560)	(889,373)	(984,681)	(990,374)	(1,079,829)
1,148,330	1,406,345	1,182,336	1,216,059	2,851,367	1,339,429
14,494,906	15,643,236	17,049,581	18,231,917	19,447,976	22,299,344
<u>\$ 15,643,236</u>	<u>\$ 17,049,581</u>	<u>\$ 18,231,917</u>	<u>\$ 19,447,976</u>	<u>\$ 22,299,343</u>	<u>\$ 23,638,773</u>
\$ 473,516	\$ 490,228	\$ 509,557	\$ 529,701	\$ 587,115	\$ 571,527
447,921	498,093	482,014	501,070	555,379	540,634
1,059,214	2,279,537	(334,142)	2,915,808	2,139,418	5,052,972
(788,175)	(863,560)	(889,373)	(984,681)	(990,374)	(1,079,829)
(11,507)	(11,969)	(14,261)	(15,779)	(16,820)	(15,183)
105,337	1,559	4,852	4,463	6,552	7,247
1,286,306	2,393,888	(241,353)	2,950,582	2,281,270	5,077,368
14,316,950	15,603,256	17,997,144	17,755,791	20,706,373	22,987,643
<u>\$ 15,603,256</u>	<u>\$ 17,997,144</u>	<u>\$ 17,755,791</u>	<u>\$ 20,706,373</u>	<u>\$ 22,987,643</u>	<u>\$ 28,065,011</u>
\$ 39,980	\$ (947,563)	\$ 476,126	\$ (1,258,397)	\$ (688,300)	\$ (4,426,238)
99.74%	105.56%	97.39%	106.47%	103.09%	118.72%
\$ 6,398,873	\$ 6,624,694	\$ 6,885,912	\$ 7,158,139	\$ 7,933,985	\$ 7,723,346
0.62%	-14.30%	6.91%	-17.58%	-8.68%	-57.31%

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

	Fiscal Year		
	2015	2016	2017
Actuarially Determined Contribution	\$ 373,744	\$ 382,760	\$ 397,370
Contribution in relation to the actuarially determined contribution	<u>(464,359)</u>	<u>(452,061)</u>	<u>(484,805)</u>
Contribution deficiency (excess)	<u>\$ (90,615)</u>	<u>\$ (69,301)</u>	<u>\$ (87,435)</u>
Covered payroll	N/A	\$ 6,540,759	\$ 6,584,547
Contributions as a percentage of covered payroll	N/A	6.91%	7.36%

N/A denotes information not available.

NOTE: Information for years prior to 2015 was not readily available. The County will compile the respective information over the next two fiscal years.

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

Fiscal Year				
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 331,235	\$ 322,261	\$ 317,821	\$ 337,194	\$ 298,121
<u>(502,736)</u>	<u>(527,018)</u>	<u>(555,012)</u>	<u>(597,120)</u>	<u>(555,796)</u>
<u>\$ (171,501)</u>	<u>\$ (204,757)</u>	<u>\$ (237,191)</u>	<u>\$ (259,926)</u>	<u>\$ (257,675)</u>
\$ 6,283,976	\$ 7,121,866	\$ 7,500,173	\$ 7,796,212	\$ 7,509,434
8.00%	7.40%	7.40%	7.66%	7.40%

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

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

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.

Measurement Year		
2019	2020	2021
\$ 10,296	\$ 15,166	\$ 17,756
12,820	11,284	10,286
-	-	-
(2,547)	2,293	8,227
85,015	52,977	9,320
<u>(11,453)</u>	<u>(11,108)</u>	<u>(10,813)</u>
94,131	70,612	34,776
<u>308,053</u>	<u>402,184</u>	<u>472,796</u>
<u>\$ 402,184</u>	<u>\$ 472,796</u>	<u>\$ 507,572</u>
\$ 7,158,139	\$ 7,933,985	\$ 7,723,346
5.62%	5.96%	6.57%

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

	Fiscal Year	
	2018	2019
Actuarially Determined Contribution	\$ 9,664	\$ 11,046
Contribution in relation to the actuarially determined contribution	(9,664)	(11,046)
Contribution deficiency (excess)	\$ -	\$ -
Covered-employee payroll	\$ 6,283,976	\$ 7,121,866
Contributions as a percentage of covered-employee payroll	0.15%	0.16%

NOTE: Information for years prior to 2018 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.

Fiscal Year		
2020	2021	2022
\$ 10,856	\$ 10,913	\$ 9,420
<u>(10,856)</u>	<u>(10,913)</u>	<u>(9,420)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,500,173	\$ 7,796,212	\$ 7,509,434
0.14%	0.14%	0.13%

NOTE 1: BUDGETARY INFORMATION

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.

The Required Supplementary Information does not include a budgetary comparison schedule for the Major Special Revenue Fund, County Transportation Infrastructure Grant Fund. The activity for the fund is funded by the state government, thereby no local control over appropriating funds is possible. Therefore, there is no requirement of presenting a budgetary comparison schedule.

NOTE 2: BUDGETARY LEGAL COMPLIANCE

There were no material excess expenditures over appropriations during fiscal year 2022 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	0.8 years
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, net of 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	135% and 120% of the Pub-2010 General Retirees Table for males and females, respectively, both projected with 100% of the MP-2010 Ultimate scale after 2010.
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. 2019: New inflation, mortality and other assumptions were reflected

DeWITT COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2022

NOTE 3: TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - PENSION - (Continued)

Methods and Assumptions Used to Determine Contribution Rates - (Continued)

Changes in Plan Provisions	2015: No changes in plan provisions.
Reflected in the Schedule of	2016: No changes in plan provisions.
Employer Contributions	2017: New annuity purchase rates for benefits earned after 2017.
	2018: No changes in plan provisions.
	2019: No changes in plan provisions.
	2020: No changes in plan provisions.
	2021: 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.

There were no changes in plan provisions or assumptions during the year.

Combining and Individual Fund Statements and Schedules

NONMAJOR GOVERNMENTAL FUNDS

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 Precinct No. 2 Fund accounts for costs associated with the construction and maintenance of roads and bridges in the precinct. Revenues are derived primarily from tax revenues, vehicle registration licenses, State Lateral Road Distribution Grants, right of way royalty, and interest earnings. Transfers are received from the Road and Bridge Special Fund, the Road and Bridge General Fund, and the County Road and Flood Control Fund.
- 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.

Other Special Revenue Funds - (Continued)

- 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.
- 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 County Specialty Court accounts for the collection of fees used to fund specialty court programs established under Subtitle K, Title 2, Government Code.
- 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.
- 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.

Other Special Revenue Funds - (Continued)

- 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.
- The District Attorney Fund accounts for contributions from the three counties within the 24th 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's Chapter 59 and County Attorney 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.
- The Texas RAVM Grant Fund accounts for funds received to be used for new voting machines.
- The County Clerk Civil Fees and District Clerk Civil Fees Funds accounts for funds that may be used only to defray costs of services provided by the County or District Clerk.
- The Dispute Resolution Civil Fees Fund accounts for funds to establish and maintain an alternative dispute resolution system in accordance with Chapter 152, Civil Practice and Remedies Code.
- The County Jury Civil Fees Fund accounts for funds that may be used only to fund juror reimbursements and otherwise finance jury services.
- The County Prosecutor Civil Fees Fund accounts for funds that may be used only to defray the cost of services provided by a prosecutor.
- The Court Facility Civil Fees Fund accounts for funds that may be used only to fund construction, renovation, or improvement of facilities that house the courts.
- The Court Initiated Guardianship Civil Fees Fund accounts for funds that may be used only to supplement other available funds to pay the compensation of a guardian ad litem or an attorney ad litem, or fund local guardianship programs.

Other Special Revenue Funds - (Continued)

- The Court Reporter Service Civil Fees Fund accounts for funds that may be used only to assist in the payment of court reporter related services.
- The JP1 Court Support Civil Fees Fund and the JP 2 Court Support Civil Fees Fund account for funds that may be used only to defray costs of services provided by a Justice Court.
- The Judicial Education Support Civil Fees Fund accounts for funds that may only be used to pay for the continuing education of the judge and staff of the probate court.
- The Language Access Civil Fees Fund accounts for funds that may be used only to provide language access services for individuals appearing before the court or receiving court services.

DeWITT COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2022

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Road and Bridge	Other Special Revenue	
ASSETS			
Current assets			
Cash and cash equivalents	\$ 3,067,961	\$ 1,530,191	\$ 4,598,152
Receivable (net)	472,637	-	472,637
Due from other governments	461,641	208,773	670,414
Total assets	<u>\$ 4,002,239</u>	<u>\$ 1,738,964</u>	<u>\$ 5,741,203</u>
LIABILITIES			
Accounts payable	\$ 181,708	\$ -	\$ 181,708
Accrued expenditures	39,635	34,441	74,076
Total liabilities	<u>221,343</u>	<u>34,441</u>	<u>255,784</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	357,395	-	357,395
Total deferred inflows of resources	<u>357,395</u>	<u>-</u>	<u>357,395</u>
FUND BALANCES			
Restricted			
Courts	-	723,474	723,474
Health and welfare	-	380,671	380,671
Public safety	-	476,556	476,556
Public works	3,423,501	128,867	3,552,368
Unassigned	-	(5,045)	(5,045)
Total fund balances	<u>3,423,501</u>	<u>1,704,523</u>	<u>5,128,024</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 4,002,239</u>	<u>\$ 1,738,964</u>	<u>\$ 5,741,203</u>

DeWITT COUNTY, TEXAS**NONMAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES***For the year ended September 30, 2022*

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Road and Bridge	Other Special Revenue	
REVENUES			
Taxes	\$ 2,570,131	\$ -	\$ 2,570,131
Licenses and permits	104,103	-	104,103
Intergovernmental	760,679	1,115,819	1,876,498
Charges for services	267,543	291,841	559,384
Interest	48,881	8,626	57,507
Miscellaneous	73,500	51,796	125,296
Total revenues	<u>3,824,837</u>	<u>1,468,082</u>	<u>5,292,919</u>
EXPENDITURES			
Current			
General government	-	343,678	343,678
Judicial	-	537,629	537,629
Public works	3,274,367	393,137	3,667,504
Health and welfare	-	416,588	416,588
Debt service			
Principal retirement	60,000	-	60,000
Total expenditures	<u>3,334,367</u>	<u>1,691,032</u>	<u>5,025,399</u>
Excess (deficiency) of revenues over expenditures	<u>490,470</u>	<u>(222,950)</u>	<u>267,520</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	86,325	-	86,325
Transfers in	50,200	765,912	816,112
Transfers out	(140,043)	(21,000)	(161,043)
Total other financing sources (uses)	<u>(3,518)</u>	<u>744,912</u>	<u>741,394</u>
Net change in fund balances	486,952	521,962	1,008,914
Fund balances, beginning of year	<u>2,936,549</u>	<u>1,182,561</u>	<u>4,119,110</u>
Fund balances, end of year	<u>\$ 3,423,501</u>	<u>\$ 1,704,523</u>	<u>\$ 5,128,024</u>

DeWITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
September 30, 2022

	General Road and Bridge	Road and Bridge Precinct 2	Special Road and Bridge	County Road and Flood	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 109,828	\$ 2,806,292	\$ 51,628	\$ 100,213	\$ 3,067,961
Receivable (net)	139,301	115,242	51,892	166,202	472,637
Due from other governments	<u>1,500</u>	<u>460,141</u>	<u>-</u>	<u>-</u>	<u>461,641</u>
Total assets	<u>\$ 250,629</u>	<u>\$ 3,381,675</u>	<u>\$ 103,520</u>	<u>\$ 266,415</u>	<u>\$ 4,002,239</u>
LIABILITIES					
Accounts payable	\$ -	\$ 181,708	\$ -	\$ -	\$ 181,708
Accrued expenditures	<u>15,395</u>	<u>24,240</u>	<u>-</u>	<u>-</u>	<u>39,635</u>
Total liabilities	<u>15,395</u>	<u>205,948</u>	<u>-</u>	<u>-</u>	<u>221,343</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	<u>139,301</u>	<u>-</u>	<u>51,892</u>	<u>166,202</u>	<u>357,395</u>
Total deferred inflows of resources	<u>139,301</u>	<u>-</u>	<u>51,892</u>	<u>166,202</u>	<u>357,395</u>
FUND BALANCES					
Restricted - public works	<u>95,933</u>	<u>3,175,727</u>	<u>51,628</u>	<u>100,213</u>	<u>3,423,501</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 250,629</u>	<u>\$ 3,381,675</u>	<u>\$ 103,520</u>	<u>\$ 266,415</u>	<u>\$ 4,002,239</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, 2022*

	General Road and Bridge	Road and Bridge Precinct 2	Special Road and Bridge	County Road and Flood	Totals
REVENUES					
Taxes	\$ 491,342	\$ 1,866,948	\$ 111,628	\$ 100,213	\$ 2,570,131
Licenses and permits	-	104,103	-	-	104,103
Intergovernmental	-	760,679	-	-	760,679
Charges for services	-	267,543	-	-	267,543
Interest	20,632	28,249	-	-	48,881
Miscellaneous	73,500	-	-	-	73,500
Total revenues	<u>585,474</u>	<u>3,027,522</u>	<u>111,628</u>	<u>100,213</u>	<u>3,824,837</u>
EXPENDITURES					
Current					
Public works	489,541	2,784,826	-	-	3,274,367
Debt service					
Principal retirement	-	-	60,000	-	60,000
Total expenditures	<u>489,541</u>	<u>2,784,826</u>	<u>60,000</u>	<u>-</u>	<u>3,334,367</u>
Excess (deficiency) of revenues over expenditures	<u>95,933</u>	<u>242,696</u>	<u>51,628</u>	<u>100,213</u>	<u>490,470</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	86,325	-	-	86,325
Transfers in	-	50,200	-	-	50,200
Transfers out	(13,282)	-	(30,380)	(96,381)	(140,043)
Total other financing sources (uses)	<u>(13,282)</u>	<u>136,525</u>	<u>(30,380)</u>	<u>(96,381)</u>	<u>(3,518)</u>
Net change in fund balances	82,651	379,221	21,248	3,832	486,952
Fund balances, beginning of year	<u>13,282</u>	<u>2,796,506</u>	<u>30,380</u>	<u>96,381</u>	<u>2,936,549</u>
Fund balances, end of year	<u>\$ 95,933</u>	<u>\$ 3,175,727</u>	<u>\$ 51,628</u>	<u>\$ 100,213</u>	<u>\$ 3,423,501</u>

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2022

	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>	<u>Justice Court Security</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 291,290	\$ 2,891	\$ 1,574	\$ 13,493	\$ 21,764
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 291,290</u>	<u>\$ 2,891</u>	<u>\$ 1,574</u>	<u>\$ 13,493</u>	<u>\$ 21,764</u>
LIABILITIES					
Accrued expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
Courts	-	2,891	1,574	13,493	21,764
Health and welfare	-	-	-	-	-
Public safety	291,290	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>291,290</u>	<u>2,891</u>	<u>1,574</u>	<u>13,493</u>	<u>21,764</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 291,290</u>	<u>\$ 2,891</u>	<u>\$ 1,574</u>	<u>\$ 13,493</u>	<u>\$ 21,764</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>
\$ -	\$ 28,062	\$ 12,615	\$ 190,392	\$ 68,500	\$ 2,391
<u>208,773</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 208,773</u>	<u>\$ 28,062</u>	<u>\$ 12,615</u>	<u>\$ 190,392</u>	<u>\$ 68,500</u>	<u>\$ 2,391</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
208,773	28,062	12,615	190,392	-	2,391
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	68,500	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>208,773</u>	<u>28,062</u>	<u>12,615</u>	<u>190,392</u>	<u>68,500</u>	<u>2,391</u>
<u>\$ 208,773</u>	<u>\$ 28,062</u>	<u>\$ 12,615</u>	<u>\$ 190,392</u>	<u>\$ 68,500</u>	<u>\$ 2,391</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2022

	<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>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 44,685	\$ 4	\$ 87,906	\$ 1,533	\$ 2,888
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 44,685</u>	<u>\$ 4</u>	<u>\$ 87,906</u>	<u>\$ 1,533</u>	<u>\$ 2,888</u>
LIABILITIES					
Accrued expenditures	\$ 7,742	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>7,742</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
Courts	-	-	87,906	1,533	2,888
Health and welfare	36,943	4	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>36,943</u>	<u>4</u>	<u>87,906</u>	<u>1,533</u>	<u>2,888</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 44,685</u>	<u>\$ 4</u>	<u>\$ 87,906</u>	<u>\$ 1,533</u>	<u>\$ 2,888</u>

<u>Court Technology</u>	<u>County Specialty Court</u>	<u>EMC Donations</u>	<u>Sheriff's Donations</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>
\$ 6,667	\$ 6,566	\$ 22,654	\$ 3,376	\$ 3,633	\$ 4,272	\$ 9,711
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,667</u>	<u>\$ 6,566</u>	<u>\$ 22,654</u>	<u>\$ 3,376</u>	<u>\$ 3,633</u>	<u>\$ 4,272</u>	<u>\$ 9,711</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,667	6,566	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	3,376	3,633	4,272	9,711
-	-	22,654	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,667</u>	<u>6,566</u>	<u>22,654</u>	<u>3,376</u>	<u>3,633</u>	<u>4,272</u>	<u>9,711</u>
<u>\$ 6,667</u>	<u>\$ 6,566</u>	<u>\$ 22,654</u>	<u>\$ 3,376</u>	<u>\$ 3,633</u>	<u>\$ 4,272</u>	<u>\$ 9,711</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2022

	District Attorney Pre-Trial Intervention	Truancy Prevention Grant	District Attorney	Juvenile Probation	Sheriff's Chapter 59 Forfeiture
ASSETS					
Current assets					
Cash and cash equivalents	\$ 13,500	\$ 11,931	\$ 12,776	\$ 173,152	\$ 13,372
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 13,500</u>	<u>\$ 11,931</u>	<u>\$ 12,776</u>	<u>\$ 173,152</u>	<u>\$ 13,372</u>
LIABILITIES					
Accrued expenditures	\$ -	\$ -	\$ 17,821	\$ 8,878	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>17,821</u>	<u>8,878</u>	<u>-</u>
FUND BALANCES					
Restricted					
Courts	13,500	11,931	-	-	-
Health and welfare	-	-	-	-	-
Public safety	-	-	-	164,274	-
Public works	-	-	-	-	13,372
Unassigned	-	-	(5,045)	-	-
Total fund balances	<u>13,500</u>	<u>11,931</u>	<u>(5,045)</u>	<u>164,274</u>	<u>13,372</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 13,500</u>	<u>\$ 11,931</u>	<u>\$ 12,776</u>	<u>\$ 173,152</u>	<u>\$ 13,372</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 & Processing</u>	<u>County Clerk Civil Fees</u>
\$ 16,657	\$ 343,724	\$ 23,629	\$ 8,743	\$ 40,840	\$ 7,684	\$ 4,811
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 16,657</u>	<u>\$ 343,724</u>	<u>\$ 23,629</u>	<u>\$ 8,743</u>	<u>\$ 40,840</u>	<u>\$ 7,684</u>	<u>\$ 4,811</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	23,629	8,743	40,840	-	4,811
-	343,724	-	-	-	-	-
-	-	-	-	-	-	-
16,657	-	-	-	-	7,684	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>16,657</u>	<u>343,724</u>	<u>23,629</u>	<u>8,743</u>	<u>40,840</u>	<u>7,684</u>	<u>4,811</u>
<u>\$ 16,657</u>	<u>\$ 343,724</u>	<u>\$ 23,629</u>	<u>\$ 8,743</u>	<u>\$ 40,840</u>	<u>\$ 7,684</u>	<u>\$ 4,811</u>

(Continued)

DeWITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2022

	<u>District Clerk Civil Fees</u>	<u>Dispute Resolution Civil Fees</u>	<u>County Jury Civil Fees</u>	<u>County Prosecutor Civil Fees</u>	<u>Court Facility Civil Fees</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 9,381	\$ 1,230	\$ 2,507	\$ 623	\$ 4,656
Due from other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 9,381</u>	<u>\$ 1,230</u>	<u>\$ 2,507</u>	<u>\$ 623</u>	<u>\$ 4,656</u>
LIABILITIES					
Accrued expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
Courts	9,381	1,230	2,507	623	4,656
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>9,381</u>	<u>1,230</u>	<u>2,507</u>	<u>623</u>	<u>4,656</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 9,381</u>	<u>\$ 1,230</u>	<u>\$ 2,507</u>	<u>\$ 623</u>	<u>\$ 4,656</u>

<u>Court Initiated Guardianship Civil Fees</u>	<u>Court Reporter Service Civil Fees</u>	<u>JP 1 Court Support Civil Fees</u>	<u>JP 2 Court Support Civil Fees</u>	<u>Judicial Education Support Civil Fees</u>	<u>Language Access Civil Fees</u>	<u>Totals</u>
\$ 2,490	\$ 5,913	\$ 2,000	\$ 2,100	\$ 415	\$ 1,190	\$ 1,530,191
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,773</u>
<u>\$ 2,490</u>	<u>\$ 5,913</u>	<u>\$ 2,000</u>	<u>\$ 2,100</u>	<u>\$ 415</u>	<u>\$ 1,190</u>	<u>\$ 1,738,964</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,441
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,441</u>
2,490	5,913	2,000	2,100	415	1,190	723,474
-	-	-	-	-	-	380,671
-	-	-	-	-	-	476,556
-	-	-	-	-	-	128,867
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,045)</u>
<u>2,490</u>	<u>5,913</u>	<u>2,000</u>	<u>2,100</u>	<u>415</u>	<u>1,190</u>	<u>1,704,523</u>
<u>\$ 2,490</u>	<u>\$ 5,913</u>	<u>\$ 2,000</u>	<u>\$ 2,100</u>	<u>\$ 415</u>	<u>\$ 1,190</u>	<u>\$ 1,738,964</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, 2022

	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>	<u>Justice Court Security</u>
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ 5,575	\$ -
Charges for services	31,660	-	1,573	15,292	156
Interest	3,248	11	-	-	-
Miscellaneous	38,870	-	-	-	-
Total revenues	<u>73,778</u>	<u>11</u>	<u>1,573</u>	<u>20,867</u>	<u>156</u>
EXPENDITURES					
Current					
General government	54,575	-	1,639	19,761	2,386
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>54,575</u>	<u>-</u>	<u>1,639</u>	<u>19,761</u>	<u>2,386</u>
Excess (deficiency) of revenues over expenditures	19,203	11	(66)	1,106	(2,230)
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	19,203	11	(66)	1,106	(2,230)
Fund balances, beginning of year	<u>272,087</u>	<u>2,880</u>	<u>1,640</u>	<u>12,387</u>	<u>23,994</u>
Fund balances, end of year	<u>\$ 291,290</u>	<u>\$ 2,891</u>	<u>\$ 1,574</u>	<u>\$ 13,493</u>	<u>\$ 21,764</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>	<u>Health Department</u>
\$ 208,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,851
-	10,979	7,261	57,394	18,283	5,645	10,868
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>208,773</u>	<u>10,979</u>	<u>7,261</u>	<u>57,394</u>	<u>18,283</u>	<u>5,645</u>	<u>153,719</u>
-	-	-	39,341	-	-	-
-	16,431	-	-	-	17,195	-
-	-	-	-	-	-	-
-	-	-	-	-	-	<u>281,416</u>
-	<u>16,431</u>	-	<u>39,341</u>	-	<u>17,195</u>	<u>281,416</u>
208,773	(5,452)	7,261	18,053	18,283	(11,550)	(127,697)
-	-	-	-	-	-	144,975
-	-	-	-	-	-	-
-	-	-	-	-	-	<u>144,975</u>
208,773	(5,452)	7,261	18,053	18,283	(11,550)	17,278
-	<u>33,514</u>	<u>5,354</u>	<u>172,339</u>	<u>50,217</u>	<u>13,941</u>	<u>19,665</u>
<u>\$ 208,773</u>	<u>\$ 28,062</u>	<u>\$ 12,615</u>	<u>\$ 190,392</u>	<u>\$ 68,500</u>	<u>\$ 2,391</u>	<u>\$ 36,943</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, 2022*

	<u>Family Protection</u>	<u>County Clerk Records Archive</u>	<u>District Court Technology</u>	<u>District Clerk Records Mgmt.</u>	<u>Court Technology</u>
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	319	53,280	893	1,366	461
Interest	-	1,006	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>319</u>	<u>54,286</u>	<u>893</u>	<u>1,366</u>	<u>461</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	30,000	5,850	-	-
Public works	-	-	-	-	-
Health and welfare	<u>447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>447</u>	<u>30,000</u>	<u>5,850</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(128)	24,286	(4,957)	1,366	461
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(128)	24,286	(4,957)	1,366	461
Fund balances, beginning of year	<u>132</u>	<u>63,620</u>	<u>6,490</u>	<u>1,522</u>	<u>6,206</u>
Fund balances, end of year	<u>\$ 4</u>	<u>\$ 87,906</u>	<u>\$ 1,533</u>	<u>\$ 2,888</u>	<u>\$ 6,667</u>

County Specialty Court	EMC Donations	Sheriff's Donations	Constable 1 LEOSE	Constable 2 LEOSE	Sheriff LEOSE	District Attorney Pre-Trial Intervention
\$ -	\$ -	\$ -	\$ 554	\$ 554	\$ 2,823	\$ -
2,256	-	-	-	-	-	12,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,256	-	-	554	554	2,823	12,500
-	2,000	964	-	-	-	-
-	-	-	-	-	-	9,000
-	-	-	924	-	-	-
-	-	-	-	-	-	-
-	2,000	964	924	-	-	9,000
2,256	(2,000)	(964)	(370)	554	2,823	3,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,256	(2,000)	(964)	(370)	554	2,823	3,500
4,310	24,654	4,340	4,003	3,718	6,888	10,000
\$ 6,566	\$ 22,654	\$ 3,376	\$ 3,633	\$ 4,272	\$ 9,711	\$ 13,500

(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, 2022

	Truancy Prevention Grant	District Attorney	Juvenile Probation	Sheriff's Chapter 59 Forfeiture	Sheriff's Article 18
REVENUES					
Intergovernmental	\$ -	\$ 255,288	\$ 279,189	\$ -	\$ -
Charges for services	6,384	-	-	-	-
Interest	-	-	-	150	-
Miscellaneous	-	-	-	-	1,674
Total revenues	<u>6,384</u>	<u>255,288</u>	<u>279,189</u>	<u>150</u>	<u>1,674</u>
EXPENDITURES					
Current					
General government	-	-	-	-	2,800
Judicial	-	454,443	-	-	-
Public works	-	-	392,213	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>-</u>	<u>454,443</u>	<u>392,213</u>	<u>-</u>	<u>2,800</u>
Excess (deficiency) of revenues over expenditures	6,384	(199,155)	(113,024)	150	(1,126)
OTHER FINANCING SOURCES					
Transfers in	-	177,855	192,735	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>177,855</u>	<u>192,735</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,384	(21,300)	79,711	150	(1,126)
Fund balances, beginning of year	<u>5,547</u>	<u>16,255</u>	<u>84,563</u>	<u>13,222</u>	<u>17,783</u>
Fund balances, end of year	<u>\$ 11,931</u>	<u>\$ (5,045)</u>	<u>\$ 164,274</u>	<u>\$ 13,372</u>	<u>\$ 16,657</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 & Processing</u>	<u>Texas RAVM Grant</u>	<u>County Clerk Civil Fees</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,212	\$ -
-	-	-	14,600	273	-	4,811
4,211	-	-	-	-	-	-
11,252	-	-	-	-	-	-
<u>15,463</u>	<u>-</u>	<u>-</u>	<u>14,600</u>	<u>273</u>	<u>220,212</u>	<u>4,811</u>
-	-	-	-	-	220,212	-
-	1,597	-	-	31	-	-
-	-	-	-	-	-	-
134,725	-	-	-	-	-	-
<u>134,725</u>	<u>1,597</u>	<u>-</u>	<u>-</u>	<u>31</u>	<u>220,212</u>	<u>-</u>
(119,262)	(1,597)	-	14,600	242	-	4,811
250,347	-	-	-	-	-	-
-	-	-	(21,000)	-	-	-
<u>250,347</u>	<u>-</u>	<u>-</u>	<u>(21,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
131,085	(1,597)	-	(6,400)	242	-	4,811
<u>212,639</u>	<u>25,226</u>	<u>8,743</u>	<u>47,240</u>	<u>7,442</u>	<u>-</u>	<u>-</u>
<u>\$ 343,724</u>	<u>\$ 23,629</u>	<u>\$ 8,743</u>	<u>\$ 40,840</u>	<u>\$ 7,684</u>	<u>\$ -</u>	<u>\$ 4,811</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, 2022

	District Clerk Civil Fees	Dispute Resolution Civil Fees	County Jury Civil Fees	County Prosecutor Civil Fees	Court Facility Civil Fees
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	9,381	4,312	2,507	623	4,656
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>9,381</u>	<u>4,312</u>	<u>2,507</u>	<u>623</u>	<u>4,656</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	3,082	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>-</u>	<u>3,082</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	9,381	1,230	2,507	623	4,656
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,381	1,230	2,507	623	4,656
Fund balances, beginning of year	-	-	-	-	-
Fund balances, end of year	<u>\$ 9,381</u>	<u>\$ 1,230</u>	<u>\$ 2,507</u>	<u>\$ 623</u>	<u>\$ 4,656</u>

<u>Court Initiated Guardianship Civil Fees</u>	<u>Court Reporter Service Civil Fees</u>	<u>JP 1 Court Support Civil Fees</u>	<u>JP 2 Court Support Civil Fees</u>	<u>Judicial Education Support Civil Fees</u>	<u>Language Access Civil Fees</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,115,819
2,490	5,913	2,000	2,100	415	1,190	291,841
-	-	-	-	-	-	8,626
-	-	-	-	-	-	51,796
<u>2,490</u>	<u>5,913</u>	<u>2,000</u>	<u>2,100</u>	<u>415</u>	<u>1,190</u>	<u>1,468,082</u>
-	-	-	-	-	-	343,678
-	-	-	-	-	-	537,629
-	-	-	-	-	-	393,137
-	-	-	-	-	-	416,588
-	-	-	-	-	-	1,691,032
2,490	5,913	2,000	2,100	415	1,190	(222,950)
-	-	-	-	-	-	765,912
-	-	-	-	-	-	(21,000)
-	-	-	-	-	-	744,912
2,490	5,913	2,000	2,100	415	1,190	521,962
-	-	-	-	-	-	1,182,561
<u>\$ 2,490</u>	<u>\$ 5,913</u>	<u>\$ 2,000</u>	<u>\$ 2,100</u>	<u>\$ 415</u>	<u>\$ 1,190</u>	<u>\$ 1,704,523</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, 2022*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
REVENUES				
Taxes				
Current ad valorem	\$ 10,348,771	\$ 10,348,771	\$ 10,422,086	\$ 73,315
Delinquent ad valorem	90,000	90,000	164,634	74,634
Total taxes	10,438,771	10,438,771	10,586,720	147,949
Licenses and permits				
Floodplain and miscellaneous permits	14,500	14,500	21,735	7,235
Intergovernmental				
Grants and salary supplements	219,533	219,533	266,920	47,387
Other funds				
Dispatching service	111,000	111,000	114,496	3,496
Boarding prisoners	500,000	500,000	374,333	(125,667)
Law enforcement	250,000	250,000	250,000	-
Miscellaneous	153,000	153,000	175,979	22,979
Total intergovernmental	1,233,533	1,233,533	1,181,728	(51,805)
Charges for services				
Fees of office				
Sheriff	40,000	40,000	38,533	(1,467)
County clerk	140,000	140,000	168,289	28,289
Tax assessor-collector	570,000	570,000	499,797	(70,203)
District clerk	30,000	30,000	28,545	(1,455)
Justices of the peace	24,500	24,500	22,201	(2,299)
Miscellaneous fees	1,300	1,300	1,186	(114)
Other fees				
Arrest fees	4,500	4,500	5,274	774
Miscellaneous fees	18,775	18,775	21,811	3,036
Total charges for services	829,075	829,075	785,636	(43,439)
Fines and forfeitures				
County clerk fines	20,000	20,000	9,203	(10,797)
District clerk fines	28,000	28,000	43,616	15,616
Justice of the peace fines	120,000	120,000	127,986	7,986
Other	16,500	16,500	16,869	369
Total fines and forfeitures	184,500	184,500	197,674	13,174
Interest				
Regular	325,000	325,000	299,810	(25,190)
Miscellaneous				
Inmate telephone commissions	30,000	30,000	44,778	14,778
Sheriff sale	2,500	2,500	2,428	(72)
Other miscellaneous	8,000	8,000	49,383	41,383
Total miscellaneous	40,500	40,500	96,589	56,089
Total revenues	13,065,879	13,065,879	13,169,892	104,013

(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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES				
General government				
County judge				
Personnel services	\$ 196,803	\$ 196,803	\$ 196,178	\$ 625
Supplies	1,000	1,675	1,624	51
Other services and charges	7,600	7,025	4,669	2,356
Capital outlay	500	400	-	400
Total county judge	<u>205,903</u>	<u>205,903</u>	<u>202,471</u>	<u>3,432</u>
County clerk				
Personnel services	394,235	394,235	352,904	41,331
Supplies	7,000	7,000	4,062	2,938
Other services and charges	27,920	27,920	25,067	2,853
Capital outlay	5,000	5,000	2,970	2,030
Total county clerk	<u>434,155</u>	<u>434,155</u>	<u>385,003</u>	<u>49,152</u>
Non-departmental				
Personnel services	509	509	280	229
Supplies	7,200	9,700	8,415	1,285
Other services and charges	869,450	764,098	448,140	315,958
Capital outlay	790,000	1,325,000	1,120,566	204,434
Total non-departmental	<u>1,667,159</u>	<u>2,099,307</u>	<u>1,577,401</u>	<u>521,906</u>
Elections				
Personnel services	106,197	120,824	120,075	749
Supplies	9,500	13,340	13,337	3
Other services and charges	27,735	23,870	23,089	781
Total elections	<u>143,432</u>	<u>158,034</u>	<u>156,501</u>	<u>1,533</u>
County auditor				
Personnel services	291,611	291,611	272,753	18,858
Supplies	1,500	3,000	2,324	676
Other services and charges	17,100	15,600	14,533	1,067
Capital outlay	1,500	1,500	-	1,500
Total county auditor	<u>311,711</u>	<u>311,711</u>	<u>289,610</u>	<u>22,101</u>
County treasurer				
Personnel services	231,848	231,873	222,749	9,124
Supplies	3,000	2,975	2,893	82
Other services and charges	14,450	13,999	11,544	2,455
Capital outlay	1,000	1,451	1,451	-
Total county treasurer	<u>250,298</u>	<u>250,298</u>	<u>238,637</u>	<u>11,661</u>
Information technology				
Personnel services	222,909	222,916	178,651	44,265
Other services and charges	236,000	275,993	262,444	13,549
Capital outlay	175,000	135,000	98,697	36,303
Total information technology	<u>633,909</u>	<u>633,909</u>	<u>539,792</u>	<u>94,117</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, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES - (Continued)				
General government - (Continued)				
Tax assessor-collector				
Personnel services	\$ 384,410	\$ 384,465	\$ 378,340	\$ 6,125
Supplies	7,000	6,395	2,493	3,902
Other services and charges	<u>418,900</u>	<u>419,450</u>	<u>397,823</u>	<u>21,627</u>
Total tax assessor-collector	<u>810,310</u>	<u>810,310</u>	<u>778,656</u>	<u>31,654</u>
Total general government	<u>4,456,877</u>	<u>4,903,627</u>	<u>4,168,071</u>	<u>735,556</u>
Judicial				
County courts				
Personnel services	6,627	6,628	727	5,901
Other services and charges	<u>72,000</u>	<u>71,999</u>	<u>18,552</u>	<u>53,447</u>
Total county courts	<u>78,627</u>	<u>78,627</u>	<u>19,279</u>	<u>59,348</u>
District court				
Personnel services	21,659	20,159	12,995	7,164
Supplies	700	700	238	462
Other services and charges	<u>282,905</u>	<u>334,405</u>	<u>328,178</u>	<u>6,227</u>
Total district court	<u>305,264</u>	<u>355,264</u>	<u>341,411</u>	<u>13,853</u>
District clerk				
Personnel services	516,931	516,931	495,051	21,880
Supplies	8,500	8,500	5,645	2,855
Other services and charges	19,700	21,400	19,286	2,114
Capital outlay	<u>15,000</u>	<u>13,300</u>	<u>13,260</u>	<u>40</u>
Total district clerk	<u>560,131</u>	<u>560,131</u>	<u>533,242</u>	<u>26,889</u>
Justices of the peace				
Personnel services	345,053	345,053	323,399	21,654
Supplies	10,000	9,285	5,399	3,886
Other services and charges	59,450	60,165	43,762	16,403
Capital outlay	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total justices of the peace	<u>415,003</u>	<u>415,003</u>	<u>372,560</u>	<u>42,443</u>
County attorney				
Personnel services	190,334	190,024	189,204	820
Supplies	2,000	1,960	1,108	852
Other services and charges	<u>13,300</u>	<u>13,650</u>	<u>13,035</u>	<u>615</u>
Total county attorney	<u>205,634</u>	<u>205,634</u>	<u>203,347</u>	<u>2,287</u>
Total judicial	<u>1,564,659</u>	<u>1,614,659</u>	<u>1,469,839</u>	<u>144,820</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, 2022*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works				
Courthouse building				
Personnel services	\$ 146,173	\$ 146,193	\$ 122,970	\$ 23,223
Supplies	17,700	20,680	16,313	4,367
Other services and charges	344,000	341,000	229,632	111,368
Total courthouse building	507,873	507,873	368,915	138,958
Annex building				
Supplies	4,500	4,500	1,225	3,275
Other services and charges	221,200	221,200	123,408	97,792
Total annex building	225,700	225,700	124,633	101,067
Jail building				
Supplies	29,000	22,224	22,359	(135)
Other services and charges	297,000	347,211	348,045	(834)
Capital outlay	25,000	25,200	15,918	9,282
Total jail building	351,000	394,635	386,322	8,313
Lawn and yard maintenance				
Supplies	1,000	-	-	-
Other services and charges	9,500	10,500	9,236	1,264
Total lawn and yard maintenance	10,500	10,500	9,236	1,264
2021 annex building				
Supplies	2,700	4,509	1,530	2,979
Other services and charges	94,000	92,191	49,506	42,685
Total 2021 annex building	96,700	96,700	51,036	45,664
Constables				
Personnel services	132,904	133,306	133,297	9
Supplies	12,388	14,206	10,571	3,635
Other services and charges	28,150	26,114	10,347	15,767
Capital outlay	3,500	3,316	2,963	353
Total constables	176,942	176,942	157,178	19,764
Sheriff				
Personnel services	2,193,986	2,158,371	1,980,766	177,605
Supplies	127,500	139,273	127,347	11,926
Other services and charges	150,400	254,449	239,535	14,914
Capital outlay	2,405,850	2,292,008	2,288,242	3,766
Total sheriff	4,877,736	4,844,101	4,635,890	208,211
Jail operations				
Personnel services	1,989,724	1,927,006	1,797,468	129,538
Supplies	332,000	408,857	398,171	10,686
Other services and charges	272,500	258,361	233,099	25,262
Total jail operations	2,594,224	2,594,224	2,428,738	165,486

(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, 2022*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works - (Continued)				
Corrections				
Supplies	\$ 150	\$ 150	\$ -	\$ 150
Other services and charges	250	250	-	250
Capital outlay	1,000	1,000	-	1,000
Total corrections	1,400	1,400	-	1,400
Other protection				
Personnel services	81,161	81,161	345	80,816
Supplies	3,500	3,500	733	2,767
Other services and charges	18,900	18,900	13,529	5,371
Capital outlay	500	500	-	500
Total other protection	104,061	104,061	14,607	89,454
Total public works	8,946,136	8,956,136	8,176,555	733,917
Health and welfare				
Health				
Other services and charges	86,500	88,750	88,750	-
Total health	86,500	88,750	88,750	-
Agriculture extension services				
Personnel services	122,525	122,525	122,149	376
Supplies	1,500	1,500	968	532
Other services and charges	20,000	19,852	17,860	1,992
Capital outlay	1,500	1,648	1,647	1
Total agriculture extension services	145,525	145,525	142,624	2,901
Total health and welfare	232,025	234,275	231,374	2,901
Total expenditures	15,199,697	15,708,697	14,045,839	1,617,194
Excess of revenues over expenditures	(2,133,818)	(2,642,818)	(875,947)	1,721,207
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	500	500	31,862	31,362
Transfers in	21,000	21,000	21,000	-
Transfers out	(765,912)	(765,912)	(765,912)	-
Total other financing sources (uses)	(744,412)	(744,412)	(713,050)	31,362
Net change in fund balance	(2,878,230)	(3,387,230)	(1,588,997)	1,798,233
Fund balance, beginning of year	24,339,293	24,339,293	24,339,293	-
Fund balance, end of year	\$ 21,461,063	\$ 20,952,063	\$ 22,750,296	\$ 1,798,233

(Concluded)

NONMAJOR GOVERNMENTAL FUNDS

DeWITT COUNTY, TEXAS**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****ROAD AND BRIDGE GENERAL****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended September 30, 2022

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES				
Taxes				
Current ad valorem	\$ 3,891,170	\$ 3,917,178	\$ 3,500,858	\$ 416,320
Delinquent ad valorem	20,000	75,022	-	75,022
Total taxes	3,911,170	3,992,200	3,500,858	491,342
Interest	-	20,632	-	20,632
Miscellaneous	75,000	72,000	(1,500)	73,500
Total revenues	<u>3,986,170</u>	<u>4,084,832</u>	<u>3,499,358</u>	<u>585,474</u>
EXPENDITURES				
Current				
Public works				
Personnel services	378,172	377,500	(2,234)	379,734
Other services and charges	121,900	109,807	-	109,807
Total expenditures	<u>500,072</u>	<u>487,307</u>	<u>(2,234)</u>	<u>489,541</u>
Excess (deficiency) of revenues over expenditures	<u>3,486,098</u>	<u>3,597,525</u>	<u>3,501,592</u>	<u>95,933</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,514,140)</u>	<u>(3,514,140)</u>	<u>(3,500,858)</u>	<u>(13,282)</u>
Total other financing sources (uses)	<u>(3,514,140)</u>	<u>(3,514,140)</u>	<u>(3,500,858)</u>	<u>(13,282)</u>
Net change in fund balance	(28,042)	83,385	734	82,651
Fund balance, beginning of year	<u>26,444</u>	<u>26,444</u>	<u>13,162</u>	<u>13,282</u>
Fund balance, end of year	<u>\$ (1,598)</u>	<u>\$ 109,829</u>	<u>\$ 13,896</u>	<u>\$ 95,933</u>

Explanation of differences:

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

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

For the year ended September 30, 2022

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes	\$ -	\$ -	\$ (1,866,948)	\$ 1,866,948
Licenses and permits	87,000	104,029	(74)	104,103
Intergovernmental	402,000	659,941	(100,738)	760,679
Charges for services	2,000	176,296	(91,247)	267,543
Interest	10,000	28,249	-	28,249
Miscellaneous	200	-	-	-
Total revenues	<u>501,200</u>	<u>968,515</u>	<u>(2,059,007)</u>	<u>3,027,522</u>
EXPENDITURES				
Current				
Public works				
Personnel services	664,910	646,907	(1,806)	648,713
Supplies	188,150	179,231	-	179,231
Other services and charges	82,652	67,842	(3,326)	71,168
Capital outlay	<u>2,298,198</u>	<u>1,707,375</u>	<u>(178,339)</u>	<u>1,885,714</u>
Total expenditures	<u>3,233,910</u>	<u>2,601,355</u>	<u>(183,471)</u>	<u>2,784,826</u>
Excess (deficiency) of revenues over expenditures	<u>(2,732,710)</u>	<u>(1,632,840)</u>	<u>(1,875,536)</u>	<u>242,696</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	5,000	86,325	-	86,325
Transfers in	<u>1,917,148</u>	<u>1,917,148</u>	<u>1,866,948</u>	<u>50,200</u>
Total other financing sources (uses)	<u>1,922,148</u>	<u>2,003,473</u>	<u>1,866,948</u>	<u>136,525</u>
Net change in fund balance	(810,562)	370,633	(8,588)	379,221
Fund balance, beginning of year	<u>2,435,658</u>	<u>2,435,658</u>	<u>(360,848)</u>	<u>2,796,506</u>
Fund balance, end of year	<u>\$ 1,625,096</u>	<u>\$ 2,806,291</u>	<u>\$ (369,436)</u>	<u>\$ 3,175,727</u>

Explanation of differences:

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

DeWITT COUNTY, TEXAS**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****SPECIAL ROAD AND BRIDGE****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the year ended September 30, 2022

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES				
Taxes				
Current ad valorem	\$ 1,819,393	\$ 1,834,054	\$ 1,753,430	\$ 80,624
Delinquent ad valorem	<u>8,000</u>	<u>31,004</u>	<u>-</u>	<u>31,004</u>
Total taxes	<u>1,827,393</u>	<u>1,865,058</u>	<u>1,753,430</u>	<u>111,628</u>
Total revenues	<u>1,827,393</u>	<u>1,865,058</u>	<u>1,753,430</u>	<u>111,628</u>
EXPENDITURES				
Current				
Public works	60,000	60,000	60,000	-
Debt service				
Principal	<u>-</u>	<u>-</u>	<u>(60,000)</u>	<u>60,000</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Excess (deficiency) of revenues over expenditures	1,767,393	1,805,058	1,753,430	51,628
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,783,810)</u>	<u>(1,783,810)</u>	<u>(1,753,430)</u>	<u>(30,380)</u>
Total other financing sources (uses)	<u>(1,783,810)</u>	<u>(1,783,810)</u>	<u>(1,753,430)</u>	<u>(30,380)</u>
Net change in fund balance	(16,417)	21,248	-	21,248
Fund balance, beginning of year	<u>30,380</u>	<u>30,380</u>	<u>-</u>	<u>30,380</u>
Fund balance, end of year	<u>\$ 13,963</u>	<u>\$ 51,628</u>	<u>\$ -</u>	<u>\$ 51,628</u>

Explanation of differences:

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

DeWITT COUNTY, TEXAS**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS****COUNTY ROAD AND FLOOD****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL***For the year ended September 30, 2022*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES				
Taxes				
Current ad valorem	\$ 3,363,108	\$ 3,268,987	\$ 3,228,926	\$ 40,061
Delinquent ad valorem	<u>48,000</u>	<u>214,209</u>	<u>154,057</u>	<u>60,152</u>
Total taxes	<u>3,411,108</u>	<u>3,483,196</u>	<u>3,382,983</u>	<u>100,213</u>
Total revenues	<u>3,411,108</u>	<u>3,483,196</u>	<u>3,382,983</u>	<u>100,213</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	3,411,108	3,483,196	3,382,983	100,213
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,479,364)</u>	<u>(3,479,364)</u>	<u>(3,382,983)</u>	<u>(96,381)</u>
Total other financing sources (uses)	<u>(3,479,364)</u>	<u>(3,479,364)</u>	<u>(3,382,983)</u>	<u>(96,381)</u>
Net change in fund balance	(68,256)	3,832	-	3,832
Fund balance, beginning of year	<u>96,381</u>	<u>96,381</u>	<u>-</u>	<u>96,381</u>
Fund balance, end of year	<u>\$ 28,125</u>	<u>\$ 100,213</u>	<u>\$ -</u>	<u>\$ 100,213</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.

CUSTODIAL FUNDS

The Custodial 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 Custodial 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 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 Jail Inmate Trust Fund accounts hold funds that belong to the inmates. The funds are under the care and control of the County Sheriff.
- 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 Sheriff Cash Bond Funds account for monies paid by defendants as security that they will appear in court.

DeWITT COUNTY, TEXAS*FIDUCIARY FUNDS - CUSTODIAL FUNDS**COMBINING STATEMENT OF NET POSITION**September 30, 2022*

	<u>Unclaimed Funds</u>	<u>Escrow Fund</u>	<u>County Clerk- Trusts</u>	<u>District Clerk- Trusts</u>
ASSETS				
Cash and cash equivalents	<u>\$ 5,264</u>	<u>\$ 76,782</u>	<u>\$ 19,882</u>	<u>\$ 465,139</u>
Total assets	<u><u>\$ 5,264</u></u>	<u><u>\$ 76,782</u></u>	<u><u>\$ 19,882</u></u>	<u><u>\$ 465,139</u></u>
LIABILITIES				
Accounts payable	<u>\$ -</u>	<u>\$ 19,432</u>	<u>\$ -</u>	<u>\$ -</u>
Due to other governments	<u> -</u>	<u> 57,350</u>	<u> -</u>	<u> -</u>
Total liabilities	<u> -</u>	<u> 76,782</u>	<u> -</u>	<u> -</u>
NET POSITION				
Restricted	<u> 5,264</u>	<u> -</u>	<u> 19,882</u>	<u> 465,139</u>
Total net position	<u><u>\$ 5,264</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,882</u></u>	<u><u>\$ 465,139</u></u>

<u>Jail Inmate Trust</u>	<u>Tax Assessor- Collector</u>	<u>Sheriff Cash Bond</u>	<u>Total</u>
<u>\$ 20,647</u>	<u>\$ 232,271</u>	<u>\$ 89,000</u>	<u>\$ 908,985</u>
<u>\$ 20,647</u>	<u>\$ 232,271</u>	<u>\$ 89,000</u>	<u>\$ 908,985</u>
\$ 20,647	\$ 105,376	\$ -	\$ 145,455
-	126,895	-	184,245
<u>20,647</u>	<u>232,271</u>	<u>-</u>	<u>329,700</u>
-	-	89,000	579,285
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,000</u>	<u>\$ 579,285</u>

DeWITT COUNTY, TEXAS*FIDUCIARY FUNDS - CUSTODIAL FUNDS**COMBINING STATEMENT OF CHANGES IN NET POSITION**For the year ended September 30, 2022*

	Unclaimed Funds	Escrow Fund	County Clerk- Trusts	District Clerk- Trusts
ADDITIONS				
Miscellaneous				
Trust account deposits	\$ -	\$ -	\$ 18,900	\$ 405,876
Bond deposits	-	-	-	-
Inmate deposits	-	-	-	-
Tax collections	-	-	-	-
Fees collected	-	232,922	-	-
Other	94	-	-	-
Total additions	<u>94</u>	<u>232,922</u>	<u>18,900</u>	<u>405,876</u>
DEDUCTIONS				
General government				
Trust account disbursements	-	-	10,100	292,205
Confiscation and restitution disbursements	-	-	-	-
Inmate withdrawals	-	-	-	-
Fees remitted	-	232,922	-	-
Tax distributions	-	-	-	-
Total deductions	<u>-</u>	<u>232,922</u>	<u>10,100</u>	<u>292,205</u>
Changes in net position	94	-	8,800	113,671
Net position, beginning	<u>5,170</u>	<u>-</u>	<u>11,082</u>	<u>351,468</u>
Net position, ending	<u>\$ 5,264</u>	<u>\$ -</u>	<u>\$ 19,882</u>	<u>\$ 465,139</u>

Jail Inmate Trust	Tax Assessor- Collector	Sheriff Cash Bond	Total
\$ -	\$ -	\$ -	\$ 424,776
-	-	77,900	77,900
260,107	-	-	260,107
-	81,297,152	-	81,297,152
-	-	-	232,922
-	-	-	94
<u>260,107</u>	<u>81,297,152</u>	<u>77,900</u>	<u>82,292,951</u>
-	-	-	302,305
-	-	34,900	34,900
260,107	-	-	260,107
-	-	-	232,922
-	81,297,152	-	81,297,152
<u>260,107</u>	<u>81,297,152</u>	<u>34,900</u>	<u>82,127,386</u>
-	-	43,000	165,565
-	-	46,000	413,720
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,000</u>	<u>\$ 579,285</u>

STATISTICAL SECTION

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>
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time	96
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue	105
Debt Capacity	
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.....	111
Demographic and Economic Information	
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	115
Operating Information	
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	117

DeWITT COUNTY, TEXAS**NET POSITION BY COMPONENT (1)***Last ten fiscal years*

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities				
Net investment in capital assets	\$ 11,785,255	\$ 13,116,994	\$ 29,415,561	\$ 53,455,918
Restricted	9,917,572	17,432,322	31,051,842	26,013,508
Unrestricted	9,468,655	15,034,046	12,056,434	13,187,240
Total governmental activities net position	<u>\$ 31,171,482</u>	<u>\$ 45,583,362</u>	<u>\$ 72,523,837</u>	<u>\$ 92,656,666</u>
Total primary government net position	<u>\$ 31,171,482</u>	<u>\$ 45,583,362</u>	<u>\$ 72,523,837</u>	<u>\$ 92,656,666</u>

(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					
2017	2018	2019	2020	2021	2022
\$ 63,586,954	\$ 73,485,462	\$ 82,954,693	\$ 95,457,533	\$ 110,874,989	\$ 124,008,202
23,109,025	17,919,642	17,892,743	17,724,669	19,032,235	18,804,662
16,096,882	20,953,244	23,282,524	28,194,101	27,464,956	26,442,776
<u>\$ 102,792,861</u>	<u>\$ 112,358,348</u>	<u>\$ 124,129,960</u>	<u>\$ 141,376,303</u>	<u>\$ 157,372,180</u>	<u>\$ 169,255,640</u>
<u>\$ 102,792,861</u>	<u>\$ 112,358,348</u>	<u>\$ 124,129,960</u>	<u>\$ 141,376,303</u>	<u>\$ 157,372,180</u>	<u>\$ 169,255,640</u>

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

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities				
Expenses				
General government	\$ 1,984,628	\$ 2,385,345	\$ 2,571,157	\$ 3,349,802
Judicial	1,320,115	1,519,429	1,685,815	1,805,372
Public works	8,685,582	16,851,264	11,266,551	9,327,029
Health and welfare	736,361	761,753	777,582	845,744
Interest on long-term debt	448,765	422,309	394,684	206,141
Total expenses	<u>13,175,451</u>	<u>21,940,100</u>	<u>16,695,789</u>	<u>15,534,088</u>
Program revenues				
Charges for services				
General government	1,428,624	1,689,760	1,728,791	1,600,249
Judicial	700,202	445,243	552,933	531,238
Public works	2,520,427	2,171,851	2,042,487	1,677,437
Health and welfare	55,662	33,396	109,180	127,319
Operating grants and contributions	655,176	417,463	686,147	481,550
Capital grants and contributions	-	-	4,957,614	-
Total program revenues	<u>5,360,091</u>	<u>4,757,713</u>	<u>10,077,152</u>	<u>4,417,793</u>
Total net program expenses	(7,815,360)	(17,182,387)	(6,618,637)	(11,116,295)
General revenues				
Property taxes	16,964,050	30,474,733	32,926,945	30,648,143
Unrestricted investment earnings	156,460	393,166	456,430	441,965
Miscellaneous	35,347	41,930	175,737	26,367
Extraordinary loss	-	-	-	-
Total general revenues and extraordinary items	<u>17,155,857</u>	<u>30,909,829</u>	<u>33,559,112</u>	<u>31,116,475</u>
Total governmental activities changes in net position	<u>\$ 9,340,497</u>	<u>\$ 13,727,442</u>	<u>\$ 26,940,475</u>	<u>\$ 20,000,180</u>
Total primary government changes in net position	<u>\$ 9,340,497</u>	<u>\$ 13,727,442</u>	<u>\$ 26,940,475</u>	<u>\$ 20,000,180</u>

(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					
2017	2018	2019	2020	2021	2022
\$ 3,420,506	\$ 3,687,643	\$ 3,826,515	\$ 3,935,838	\$ 3,541,689	\$ 4,252,244
2,040,247	2,188,903	2,378,876	2,150,032	2,514,764	2,368,402
9,970,556	10,752,678	11,224,114	12,160,630	13,005,149	12,738,969
884,661	926,839	773,749	834,628	765,810	726,411
-	-	-	149,845	81,688	11,312
16,315,970	17,556,063	18,203,254	19,230,973	19,909,100	20,097,338
1,389,834	1,701,935	1,791,755	1,799,788	1,811,447	1,856,503
481,416	676,093	345,422	523,804	548,087	605,678
1,696,907	4,017,139	5,386,733	3,221,945	3,777,481	4,828,104
138,048	141,782	170,361	114,085	114,863	127,102
542,608	881,141	643,545	1,077,565	571,959	769,089
-	-	-	-	2,823,392	3,306,602
4,248,813	7,418,090	8,337,816	6,737,187	9,647,229	11,493,078
(12,067,157)	(10,137,973)	(9,865,438)	(12,493,786)	(10,261,871)	(8,604,260)
21,772,885	18,897,938	20,533,832	28,765,752	25,283,605	19,656,917
471,261	592,031	966,655	788,542	639,484	501,871
256,573	213,491	136,563	185,835	334,659	384,234
-	-	-	-	-	(55,302)
22,500,719	19,703,460	21,637,050	29,740,129	26,257,748	20,487,720
\$ 10,433,562	\$ 9,565,487	\$ 11,771,612	\$ 17,246,343	\$ 15,995,877	\$ 11,883,460
\$ 10,433,562	\$ 9,565,487	\$ 11,771,612	\$ 17,246,343	\$ 15,995,877	\$ 11,883,460

DeWITT COUNTY, TEXAS*FUND BALANCES, GOVERNMENTAL FUNDS (1)**Last ten fiscal years*

	Fiscal Year			
	2013	2014	2015	2016
General fund				
Assigned	\$ 311,213	\$ 307,491	\$ 329,800	\$ 318,466
Unassigned	8,861,809	13,972,429	10,450,858	10,293,629
Total general fund	<u>\$ 9,173,022</u>	<u>\$ 14,279,920</u>	<u>\$ 10,780,658</u>	<u>\$ 10,612,095</u>
All other governmental funds				
Restricted				
Debt service	\$ 1,634,641	\$ 1,959,612	\$ 2,010,228	\$ -
Special revenue funds	7,218,731	14,401,297	27,966,295	24,935,397
Capital project funds	1,064,200	1,071,413	1,075,320	1,078,111
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 9,917,572</u>	<u>\$ 17,432,322</u>	<u>\$ 31,051,843</u>	<u>\$ 26,013,508</u>

(1) Modified accrual basis of accounting

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 344,640	\$ 291,407	\$ 229,458	\$ 7,370,342	\$ 1,556,713	\$ 1,029,453
13,817,638	17,896,593	20,521,758	17,973,669	22,029,946	21,500,786
<u>\$ 14,162,278</u>	<u>\$ 18,188,000</u>	<u>\$ 20,751,216</u>	<u>\$ 25,344,011</u>	<u>\$ 23,586,659</u>	<u>\$ 22,530,239</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21,699,622	16,660,224	17,131,847	17,003,915	18,657,012	18,447,267
1,037,729	789,501	507,150	417,464	-	-
<u>(199,863)</u>	<u>(353,177)</u>	<u>(112,966)</u>	<u>-</u>	<u>-</u>	<u>(5,045)</u>
<u>\$ 22,537,488</u>	<u>\$ 17,096,548</u>	<u>\$ 17,526,031</u>	<u>\$ 17,421,379</u>	<u>\$ 18,657,012</u>	<u>\$ 18,442,222</u>

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

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Taxes	\$ 16,600,054	\$ 30,751,455	\$ 32,869,436	\$ 30,497,675
Licenses and permits	788,809	692,378	827,426	719,573
Intergovernmental	1,907,885	1,851,025	6,655,405	1,576,411
Charges for services	1,781,190	1,549,694	1,500,165	1,439,425
Fines and forfeitures	464,734	396,724	376,832	360,303
Investment income	156,460	393,166	456,430	441,965
Miscellaneous	479,875	285,990	568,471	423,595
Total revenues	<u>22,179,007</u>	<u>35,920,432</u>	<u>43,254,165</u>	<u>35,458,947</u>
Expenditures				
Current				
General government	1,750,204	2,119,194	2,250,922	3,059,031
Judicial	1,157,037	1,338,104	1,485,909	1,513,927
Public works	9,451,523	18,169,494	27,734,777	26,150,865
Health and welfare	715,976	740,602	752,401	808,842
Debt service				
Principal retirement	635,000	665,000	690,000	8,955,000
Interest and fiscal charges	452,005	425,684	398,194	254,111
Total expenditures	<u>14,161,745</u>	<u>23,458,078</u>	<u>33,312,203</u>	<u>40,741,776</u>
Excess (deficiency) of revenues over expenditures	8,017,262	12,462,354	9,941,962	(5,282,829)
Other financing sources (uses)				
Debt issued	-	-	-	-
Sale of capital assets	49,202	159,295	178,296	75,932
Insurance proceeds	-	-	-	-
Transfers in	3,736,901	18,517,344	25,522,009	17,649,168
Transfers out	(3,736,901)	(18,517,344)	(25,522,009)	(17,649,168)
Total other financing sources (uses)	<u>49,202</u>	<u>159,295</u>	<u>178,296</u>	<u>75,932</u>
Extraordinary item				
Extraordinary loss	-	-	-	-
Changes in fund balances	<u>\$ 8,066,464</u>	<u>\$ 12,621,649</u>	<u>\$ 10,120,258</u>	<u>\$ (5,206,897)</u>
Debt service as a percentage of noncapital expenditures	<u>8.41%</u>	<u>7.99%</u>	<u>7.87%</u>	<u>40.95%</u>

(1) Modified accrual basis of accounting

NOTE: The County paid off outstanding bonds in 2016.

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 21,795,414	\$ 18,808,751	\$ 21,157,253	\$ 28,805,622	\$ 25,323,964	\$ 19,927,173
693,347	718,918	742,029	730,979	698,822	695,030
1,785,211	4,373,527	6,179,018	3,947,547	7,568,560	8,636,087
1,143,787	1,297,327	1,268,230	1,214,334	1,171,950	1,669,484
294,187	299,796	260,512	218,902	235,540	197,674
471,261	592,031	966,655	788,542	639,484	501,871
290,907	381,058	387,554	284,787	294,125	237,744
26,474,114	26,471,408	30,961,251	35,990,713	35,932,445	31,865,063
3,207,274	3,206,078	3,120,407	4,865,758	9,487,313	3,916,063
1,764,311	1,767,107	1,875,858	1,837,141	1,939,446	2,016,622
20,704,449	22,119,074	22,315,574	26,960,047	23,717,104	24,506,474
837,325	876,263	709,620	768,375	696,169	654,491
-	-	-	612,091	675,995	2,088,914
-	-	-	104,089	92,424	46,332
26,513,359	27,968,522	28,021,459	35,147,501	36,608,451	33,228,896
(39,245)	(1,497,114)	2,939,792	843,212	(676,006)	(1,363,833)
-	-	-	3,497,000	-	-
76,089	81,896	52,907	147,931	154,287	147,925
37,319	-	-	-	-	-
8,888,481	1,235,407	936,660	1,286,791	2,381,193	954,364
(8,888,481)	(1,235,407)	(936,660)	(1,286,791)	(2,381,193)	(954,364)
113,408	81,896	52,907	3,644,931	154,287	147,925
-	-	-	-	-	(55,302)
\$ 74,163	\$ (1,415,218)	\$ 2,992,699	\$ 4,488,143	\$ (521,719)	\$ (1,271,210)
0.00%	0.00%	0.00%	4.49%	4.64%	11.66%

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		
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	(3) 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
2020	28,581,065	(3) 112,538	112,019	28,805,622
2021	24,975,364	(3) 163,340	185,260	25,323,964
2022	19,496,762	(3) 210,830	219,581	19,927,173
Change 2013 to 2022	19.09%	87.12%	88.90%	20.04%

(1) Modified accrual basis of accounting

NOTES: (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	
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
2020	2019	759,724,900	6,890,993,893	720,007,760	2,004,591,608
2021	2020	787,585,940	6,130,366,988	729,270,900	2,025,623,424
2022	2021	908,018,440	4,959,262,502	687,101,190	2,164,562,889

(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

Total Taxable Assessed Value		Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (1) as a Percentage of Actual Value
\$	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%
	6,366,134,945	0.46937	6,366,134,945	100.00%
	5,621,600,404	0.46937	5,621,600,404	100.00%
	4,389,819,243	0.46937	4,389,819,243	100.00%

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

Tax Roll Year	2012	2013	2014	2015
DeWitt County				
M & O	\$ 0.44919	\$ 0.44919	\$ 0.45398	\$ 0.44937
Debt service	0.05284	0.02018	0.01539	0.02000
	0.50203	0.46937	0.46937	0.46937
<u>Cities</u>				
Cuero	0.30168	0.32000	0.32000	0.32000
Yoakum	0.09087	0.09087	0.09087	0.09243
Yorktown	0.61264	0.68561	0.67270	0.61263
Nordheim	0.47211	0.47211	0.47211	0.35433
<u>Schools</u>				
Cuero	1.07003	1.10403	1.37707	1.39069
Yoakum	1.24000	1.15400	1.35476	1.42987
Yorktown	0.99721	0.97212	0.99120	0.99757
Nordheim	1.24345	1.08718	1.11470	1.11915
Meyersville	1.04000	1.04000	1.04000	1.04000
Westhoff	0.96000	0.96000	0.96000	0.96000
<u>Hospitals</u>				
DeWitt Medical	0.13221	0.13221	0.13221	0.17111
Yoakum Hospital	N/A	0.16150	0.14750	0.18050
<u>Water Districts</u>				
Ecletto Watershed	0.08640	0.09500	0.09057	0.08000
DeWitt Drainage #1	0.06289	0.06289	0.05807	0.05459
Pecan Valley	0.01301	0.00870	0.00680	0.00800

SOURCE: DeWitt County Tax Assessor/Collector

NOTE: N/A denotes information not available

2016	2017	2018	2019	2020	2021
\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.46937
-	-	-	-	-	-
0.46937	0.46937	0.46937	0.46937	0.46937	0.46937
0.33000	0.36951	0.36951	0.36951	0.36951	0.36951
0.10000	0.10400	0.10816	0.11800	0.12443	0.12468
0.56931	0.60676	0.65195	0.63401	0.64161	0.56732
0.38965	0.38965	0.38965	0.38965	0.38965	0.38965
1.45048	1.50000	1.61000	1.39663	1.50640	1.63770
1.48900	1.50001	1.48000	1.41000	1.43640	1.43340
1.00319	1.00751	0.98043	0.98530	0.98213	0.98707
1.22472	1.17000	1.17000	1.06835	1.05470	1.15723
1.04000	1.04000	1.04000	0.97000	0.96240	0.87200
0.96000	1.04000	1.04000	0.97000	0.96640	0.96340
0.21237	0.21237	0.21237	0.17940	0.22268	0.28856
0.22620	0.21680	0.20040	0.18300	0.18280	0.18570
0.07360	0.07360	0.07000	0.00400	0.00400	0.00363
0.05193	0.05671	0.06661	0.08992	0.09243	0.09874
0.00700	0.00675	0.00598	0.00441	0.00441	0.00441

DeWITT COUNTY, TEXAS*PRINCIPAL TAXPAYERS (Unaudited)**Current year and nine years ago*

<u>2022</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Burlington Resources Oil & Gas	Mineral	\$ 850,897,900	19.38%
Devon Energy Production Co LP	Mineral	520,878,590	11.87%
Ensign Operating LLC	Mineral	67,964,830	1.55%
Verdun Oil & Gas LLC	Mineral	53,018,470	1.21%
Enterprise Texas Pipeline	Mineral	52,223,550	1.19%
EFS Midstream LLC	Mineral	52,171,320	1.19%
Kinder Morgan Crude & Condensate LLC	Mineral	48,984,230	1.12%
EOG Resources, Inc	Mineral	46,346,810	1.06%
BPX Gathering LLC	Mineral	38,285,900	0.87%
Circle 8 Crane Services	Mineral	<u>38,274,240</u>	<u>0.87%</u>
Assessed value		<u>\$ 1,769,045,840</u>	<u>40.31%</u>

<u>2013</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Burlington Resources Oil & Gas	Mineral	\$ 1,309,993,880	37.52%
Geothermal Energy Corporation	Mineral	1,289,328,010	36.93%
Pioneer Resources USA Inc.	Mineral	232,603,810	6.66%
Helmerick & Payne Inc	Mineral	162,574,160	4.66%
Eagle Hawk Field Services	Mineral	52,194,020	1.50%
Matador Production Co.	Mineral	39,640,180	1.14%
Marathon Oil LLC	Mineral	38,337,350	1.10%
Colina Ventosa Ltd	Mineral	32,180,900	0.92%
EFS Midstream LLC	Mineral	30,775,570	0.88%
DGK ORRI Company LLC	Mineral	<u>30,391,870</u>	<u>0.87%</u>
Assessed value		<u>\$ 3,218,019,750</u>	<u>92.18%</u>

SOURCE: DeWitt County Appraisal District.

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

Fiscal Year	Taxes Levied for the		Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date				
	Fiscal Year (Adjusted Levy)	Amount	Percentage of Levy	Amount		Percentage of Levy				
2013	\$	17,488,203	\$	16,949,690	96.92%	\$	527,179	\$	17,476,869	99.94%
2014		31,468,896		31,217,506	99.20%		237,187		31,454,693	99.95%
2015		34,152,747		33,847,774	99.11%		278,180		34,125,954	99.92%
2016		31,787,663		31,398,845	98.78%		362,259		31,761,104	99.92%
2017		22,940,399		22,363,372	97.48%		547,709		22,911,081	99.87%
2018		19,514,822		19,170,808	98.24%		306,941		19,477,749	99.81%
2019		21,978,810		21,755,649	98.98%		165,210		21,920,859	99.74%
2020		30,131,035		29,821,856	98.97%		200,864		30,022,720	99.64%
2021		26,437,944		26,051,104	98.54%		278,424		26,329,528	99.59%
2022		20,543,046		20,320,653	98.92%		-		20,320,653	98.92%

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

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Certificates of Obligation	Capital Leases	Notes from Direct Borrowings			
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	-	-	-	-	-	-
2020	-	-	2,884,909	2,884,909	0.3%	143
2021	-	-	2,208,914	2,208,914	0.2%	111
2022	-	-	120,000	120,000	0.0%	6

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

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

Fiscal Year	<u>General Bonded Debt Outstanding</u>			Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
	Certificates of Obligation	Total					
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	-	-		-	-	-	-
2020	-	-		-	-	-	-
2021	-	-		-	-	-	-
2022	-	-		-	-	-	-

NOTE: The County paid off outstanding bonds in 2016.

DeWITT COUNTY, TEXAS***DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (Unaudited)******September 30, 2022***

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
Direct debt:				
DeWitt County	09/30/22	\$ 120,000	100.00%	\$ 120,000
Overlapping debt:				
Cities				
Cuero	09/30/22	7,780,000	100.00%	7,780,000
Yoakum	09/30/22	3,050,000	36.99%	1,128,195
Yorktown	09/30/22	2,530,000	100.00%	2,530,000
School Districts				
Cuero ISD	09/30/22	65,139,750	73.96%	48,177,359
Yoakum ISD	09/30/22	30,715,000	36.36%	11,167,974
Yorktown ISD	09/30/22	-	100.00%	-
Total overlapping debt		109,214,750		70,783,528
Total direct and overlapping debt		\$ 109,334,750		\$ 70,903,528

(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>
2013	\$ 724,270,588	\$ 10,029,228	\$ 714,241,360	1.38%
2014	1,514,376,191	8,675,359	1,505,700,832	0.57%
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%
2020	1,411,531,796	-	1,411,531,796	0.00%
2021	1,223,082,376	-	1,223,082,376	0.00%
2022	925,679,513	-	925,679,513	0.00%

Legal debt margin calculation for current fiscal year:

Assessed value of real property		\$ 3,702,718,053
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		925,679,513
Debt applicable to debt limit		
Certificates of obligation	\$ -	
Debt service funds available	<u>-</u>	<u>-</u>
Legal debt margin		<u>\$ 925,679,513</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*

<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>
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
2020	55,511	20,195	1,121,044,645	55,511	8,476	5.80%	41
2021	59,036	19,890	1,174,226,040	59,036	7,958	4.40%	41
2022	55,633	20,274	1,127,903,442	55,633	8,044	3.40%	43

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*

<u>Employer</u>	<u>Business Type</u>	<u>Employees</u>	<u>Percentage of Total Area Employment</u>
<u>2022</u>			
Cuero Regional Hospital	Health Care	430	5.35%
Cuero Independent School District	Education	387	4.81%
Texas Dept. of Criminal Justice	Correctional Facility	212	2.64%
DeWitt County	Government	160	1.99%
H.E.B.	Retail	150	1.86%
Wal-Mart	Retail	130	1.62%
Cuero Nursing & Rehabilitation Center	Health Care	80	0.99%
City of Cuero	Government	92	1.14%
McMahan Welding	Industrial	69	0.86%
Brookshire Brothers	Retail	62	0.77%
		<u>1,772</u>	<u>22.03%</u>
<u>2013</u>			
Cuero Independent School District	School District	450	4.54%
Cuero Community Hospital	Health Care	383	3.87%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	300	3.03%
Texas Dept. of Criminal Justice	Correctional Facility	277	2.80%
Cuero Nursing & Rehabilitation Center	Health Care	133	1.34%
Wal-Mart	Retail	125	1.26%
DeWitt County	Government	125	1.26%
City of Cuero	Government	112	1.13%
H.E.B.	Retail	80	0.81%
McMahan Welding	Industrial	70	0.71%
		<u>2,055</u>	<u>20.75%</u>

SOURCE: Cuero Development Corporation

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Function/Program										
General government										
Comissioners' court	4	4	4	4	4	4	4	4	4	4
County clerk	5	5	5	5	5	5	5	6	6	6
Veterans' service officer	1	1	1	1	-	-	-	-	-	-
County auditor	3	3	3	3	3	3	3	3	4	4
County treasurer	2	3	3	3	3	3	3	3	3	3
Information technology	-	-	2	2	2	2	2	2	2	3
Tax assessor-collector	6	6	5	6	6	6	6	6	6	6
Elections administrator	-	-	-	-	-	-	-	1	1	1
Judicial										
County court	2	2	2	2	2	2	2	2	2	2
District clerk	6	7	7	7	7	7	7	7	8	8
District attorney	-	-	-	-	-	-	-	4	5	5
County attorney	2	3	3	3	3	3	2	2	2	2
Justice of the Peace #1	3	2	2	2	2	2	2	2	2	3
Justice of the Peace #2	2	2	2	2	2	2	2	2	2	2
Juvenile probation	4	4	4	4	4	5	5	5	3	4
Public works										
Sheriff	45	46	49	49	50	53	56	53	53	61
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	3
Bailiffs	1	1	2	2	-	-	-	-	-	-
Precinct No. 1	6	9	10	10	10	10	10	10	10	11
Precinct No. 2	6	9	9	10	10	10	10	10	10	10
Precinct No. 3	6	9	10	9	9	8	9	9	9	10
Precinct No. 4	6	7	9	8	8	7	8	7	7	8
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	-	-	-	-	-	-
Health department	3	3	3	3	3	3	3	3	3	3
Total	<u>122</u>	<u>135</u>	<u>144</u>	<u>144</u>	<u>141</u>	<u>143</u>	<u>147</u>	<u>149</u>	<u>150</u>	<u>165</u>

NOTE: A full-time employee is scheduled to work 2,080 hours per year (including personal time off 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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Function/Program										
General government										
County auditor										
Accounts payable invoices	7,397	8,421	8,288	9,025	8,172	7,878	7,986	6,327	7,172	5,378
County treasurer										
Payroll checks processed	3,998	4,076	4,188	4,517	4,604	4,660	4,607	4,534	4,562	4,492
Elections administrator										
New voter registrations	630	735	611	971	1,888	1,700	463	764	1,854	707
Elections held	2	7	4	4	2	4	2	3	3	6
Tax assessor-collector										
Automobile registrations	26,840	26,897	27,999	27,195	31,849	30,532	30,956	28,775	29,504	28,989
Judicial										
County court										
Criminal cases filed	493	533	489	469	423	392	398	313	246	214
Criminal case dispositions	536	594	523	562	444	416	508	311	308	312
Civil cases filed	32	95	74	68	73	34	81	11	11	9
Civil case dispositions	25	42	118	48	45	69	45	69	12	12
Juvenile cases filed	15	8	34	21	25	17	6	7	9	9
Juvenile case dispositions	20	14	27	20	26	24	13	11	9	8
District court										
Criminal cases filed	210	390	208	295	266	197	261	237	302	249
Criminal case dispositions	235	509	331	352	346	245	277	225	254	386
Civil cases filed	387	221	379	374	443	371	359	300	337	307
Civil case dispositions	458	328	507	605	527	601	496	381	362	413
Justice of the Peace #1										
Civil cases filed	104	120	105	139	131	153	168	119	159	127
Criminal cases filed	1,981	1,631	1,184	1,391	1,079	1,158	1,057	791	993	1,406
Justice of the Peace #2										
Civil cases filed	61	72	64	68	88	115	151	164	160	133
Criminal cases filed	1,031	1,053	1,078	1,028	884	719	909	935	946	384
Health and welfare										
Health department										
Immunizations administered	1,145	969	931	1,489	1,262	1,243	1,133	1,125	5,118	1,017

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function/Program										
General government										
Buildings	8	8	8	8	8	8	8	8	8	8
Vehicles	2	2	2	2	2	2	2	2	2	2
Public works										
Sheriff										
Jail	1	1	1	1	1	2	2	2	2	2
Patrol units	13	13	19	19	20	20	25	23	23	23
Other vehicles	0	0	0	0	2	2	2	2	2	2
Juvenile Probation										
Vehicles	0	0	2	2	2	2	2	3	3	3
Emergency Management										
Vehicles	0	0	0	0	1	1	1	1	1	1
Precincts										
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	48	60	78	107	108	108	101	100	98	98
Vehicles	24	26	28	27	27	28	28	30	31	33

SOURCE: Various DeWitt County departments, Texas Department of Transportation

SINGLE AUDIT 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, 2022, 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 22, 2023.

Report on Internal Control over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.
Certified Public Accountants

February 22, 2023



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

STEPHEN W. VAN MANEN, CPA
DENNIS C. CIHAL, CPA
ERIC L. KUCERA, CPA
CLAYTON P. VAN PELT, CPA
ROBERT W. SCHAAR, CPA
MELISSA M. TERRY, CPA

VOICE: (361) 573-3255
FAX: (361) 573-9531

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE STATE OF TEXAS SINGLE AUDIT
CIRCULAR**

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

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited DeWitt County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2022. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *State of Texas Single Audit Circular*. Our responsibilities under those standards and the *State of Texas Single Audit Circular* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *State of Texas Single Audit Circular*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Texas Single Audit Circular*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Harrison, Waldrop & Uherek, LLP". The script is cursive and fluid.

HARRISON, WALDROP & UHEREK, L.L.P.
Certified Public Accountants

February 22, 2023

DeWITT COUNTY, TEXAS**SCHEDULE OF EXPENDITURES OF STATE AWARDS***For the year ended September 30, 2022*

State Grantor/Program Title	Federal Assistance Listing No.	Other Award Number
STATE EXPENDITURES		
Texas Juvenile Justice Department		
State Aid	N/A	TJPC-A-2022-062
Discretionary State Aid - Community Programs	N/A	TJPC-DC-2022-062
Risk & Needs Assessment	N/A	TJPC-RN-2022-062
Regional Diversion Alternatives Program Grant	N/A	TJPC-R-2022-062
Total Texas Juvenile Justice Department		
Texas Department of Transportation		
County Transportation Infrastructure Fund Grant	N/A	CTIF-02-062
Texas Secretary of State		
Reimbursement for Auditable Voting Machines Grant	N/A	RAVM-062
Texas Department of State Health Services		
Preventive Health and Health Services Block Grant	N/A	HHS001021300001
Texas Task Force on Indigent Defense		
Indigent Defense	N/A	212-22-062
TOTAL STATE EXPENDITURES		

See accompanying notes to schedule of expenditures of state awards.

Expenditures			Passed through to Subrecipients	Note
From Pass-Through Awards	From Direct Awards	Total		
\$ -	\$ 223,596	\$ 223,596	\$ -	
-	30,000	30,000	-	
-	1,277	1,277	-	
-	24,316	24,316	-	
-	279,189	279,189	-	
-	3,306,602	3,306,602	-	
-	220,212	220,212	-	
-	16,761	16,761	-	
-	26,855	26,855	-	
\$ -	\$ 3,849,619	\$ 3,849,619	\$ -	

DeWITT COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the year ended September 30, 2022

NOTE 1: BASIS OF ACCOUNTING

Expenditures reported on the schedule are reported using the modified accrual basis of accounting. Such expenditures are recognized in the accounting period in which the liability is incurred.

NOTE 2: PROGRAM COSTS

The accompanying schedule of expenditures of state awards includes only the state grant portion of the program costs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. The information in this schedule is presented in accordance with the requirements of the *State of Texas Single Audit Circular*.

DeWITT COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS***For the year ended September 30, 2022*

Section I - Summary of Auditors' Results*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that is/are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no*State Awards*

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that is/are not considered to be material weakness(es)? ☐ yes ☒ none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.510(a)?

☐ yes ☒ no

Identification of major programs:

*Other Award Number**Name of State Program*

CTIF-02-062

County Transportation Infrastructure Fund Grant

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no**Section II - Financial Statement Findings**

None noted.

Section III - State Award Findings and Questioned Costs

None noted.

DeWITT COUNTY, TEXAS

SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended September 30, 2022

None were reported.