

DeWITT COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended September 30, 2014

Issued By
County Auditor's Office

Carrie Rea
County Auditor

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INTRODUCTORY SECTION

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Carrie Rea
DEWITT COUNTY AUDITOR

February 19, 2014

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

The County Auditor's Office is pleased to present the Comprehensive Annual Financial Report (CAFR) of DeWitt County, Texas (the "County"), for the fiscal year ended September 30, 2014. 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information have been audited by Harrison, Waldrop and Uherek, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, for the fiscal year ended September 30, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based upon the audit, the independent auditors concluded that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2014, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

PROFILE OF DeWitt COUNTY

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

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

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

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

The County provides a full range of services. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, district attorney, clerks of the courts, sheriff, jail, security and emergency management, and court bailiffs. Other functions performed by the County include the construction and maintenance of roads and bridges, either independently or in cooperation with other entities, administration of public health services, assistance to indigents, and the provision of juvenile, health, education, and welfare services involving the care and correction of dependent or delinquent children as well as property tax collections for all taxing agencies within the County.

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

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy - DeWitt County continues to benefit from unprecedented levels of drilling activity in the Eagle Ford Shale formation which is yielding remarkable quantities of oil and natural gas liquids. The MD&A has a more detailed analysis of this activity and its effect on County's finances.

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

Budgetary Controls - The 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.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeWitt County, Texas, for its comprehensive annual financial report for the fiscal year ended September 30, 2013. This was the 32nd consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Carrie Rea
DeWitt County Auditor



Government Finance Officers Association

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

Presented to

**DeWitt County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

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
Donald Kuecker	Commissioner, Precinct No. 4
Raymond H. Reese	County Attorney
Natalie Carson	County Clerk
Susan C. Dreyer	County Tax Assessor-Collector
Carol Martin	County Treasurer
Jode C. Zavesky	Sheriff
Peggy Mayer	Justice of the Peace, Precinct No. 1
George W. Robinson	Justice of the Peace, Precinct No. 2
Gene Davis	Constable, Precinct No. 1
Steven A. Wehlmann	Constable, Precinct No. 2
Michael Sheppard	District Attorney
Tabeth M. Gardner	District Clerk
Jack Marr	24th Judicial District Judge
Kemper Stephen Williams	135th Judicial District Judge
Skipper Koetter	267th Judicial District Judge

APPOINTED

Carrie Rea	County Auditor
Ernest E. Sertuche	Chief Juvenile Probation Officer
J. C. Hull	IHC Coordinator / Veterans Service Officer
Rosie Ybarra	Emergency Management Coordinator

FINANCIAL SECTION



CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of September 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Harrison Waldrop & Ullrich, LLP

Victoria, Texas
February 19, 2014

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, 2014. The discussion and analysis should be read in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$44,898,924. Of this amount \$29,813,376 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 \$31,712,242.
- At year-end, the unassigned fund balance for the General Fund was \$13,972,429 or 180% of total General Fund expenditures and planned transfers. The County experienced a large increase in tax revenues in the current year due to mineral value increases related to the Eagle Ford Shale activity. Please see the economic section of this report for a more detailed explanation regarding this activity.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Organization and Flow of Financial Section Information

Independent Auditors' Report <i>Provides the opinion of the Independent Auditors' on the fair presentation of the basic financial statements.</i>	
Management's Discussion and Analysis <i>This supplementary information is required for state and local government financial statements and is intended to provide a narrative introduction and analysis.</i> Pages 3 to 9	
Government-wide Financial Statements <i>Provides information on governmental and business-type activities of the primary government.</i> Pages 10 to 11	Fund Financial Statements <i>Provides information on the financial position of specific funds of the primary governments.</i> Pages 12 to 18
Notes to Financial Statements <i>Provides a summary of significant accounting policies and related disclosures.</i> Pages 19 to 34	

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 and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

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

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

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

The County maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and other major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining and individual statements and schedules following the required supplementary information.

The County adopts an annual appropriated budget for its General Fund, the Road and Bridge Special Revenue Funds, the Indigent Health Care Fund, and the Debt Service Fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget and is located on page 35 of this report. Budget comparisons for the major special revenue funds are located on pages 36 through 40 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 65 through 68.

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's General Fund's budgetary comparison schedule. Required supplementary information can be found on pages 35 through 42 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 43 through 71 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$44,898,924 at the close of the fiscal year.

	Governmental Activities		
	<u>2014</u>	<u>2013</u>	<u>Change</u>
Current assets	\$ 34,436,458	\$ 21,529,711	60%
Capital assets (net)	<u>21,690,581</u>	<u>21,455,841</u>	1%
Total Assets	<u>56,127,039</u>	<u>42,985,552</u>	31%
Current liabilities	2,214,827	1,571,635	41%
Long-term liabilities	<u>9,013,288</u>	<u>10,242,435</u>	-12%
Total Liabilities	<u>11,228,115</u>	<u>11,814,070</u>	-5%
Net Position:			
Net investment in capital assets	13,116,994	11,785,255	11%
Restricted	1,968,554	1,686,900	17%
Unrestricted	<u>29,813,376</u>	<u>17,699,327</u>	68%
Total Net Position	<u>\$ 44,898,924</u>	<u>\$ 31,171,482</u>	44%

The County's unrestricted net position represent 66% of the County's net position and may be used to meet the government's ongoing obligations to citizens and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The County's investment in capital assets (e.g., land, buildings, improvements, machinery, and equipment), less any related debt used to acquire those assets represents 29% of net position. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The County has restricted net position of \$1,968,554 (debt service), which represent resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, the County is able to report a positive balance in net position for the government as a whole. Its overall financial position has improved from the prior year thanks largely to increased tax revenue from the oil and gas sector.

	Governmental Activities		
	<u>2014</u>	<u>2013</u>	<u>Change</u>
REVENUES			
Program revenues:			
Charges for services	\$ 4,340,250	\$ 4,704,915	-8%
Operating grants and contributions	417,463	655,176	-36%
General revenues:			
Property taxes	30,474,733	16,964,050	80%
Other	435,096	191,807	127%
Total Revenues	<u>35,667,542</u>	<u>22,515,948</u>	58%
EXPENSES			
General governmental	2,385,345	1,984,628	20%
Judicial	1,519,429	1,320,115	15%
Public works	16,851,264	8,685,582	94%
Health and welfare	761,753	736,361	3%
Interest	422,309	448,765	-6%
Total Expenses	<u>21,940,100</u>	<u>13,175,451</u>	67%
Change in net assets	13,727,442	9,340,497	47%
Net Position - Beginning	<u>31,171,482</u>	<u>21,830,985</u>	43%
Net Position - Ending	<u>\$ 44,898,924</u>	<u>\$ 31,171,482</u>	44%

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. Key elements of this change are as follows:

- The current year change in net position can be attributed almost entirely to tax revenue.
- Property tax revenue increased by 80% from 2013. The increase is directly related to property tax valuations that increased approximately 90% during the same period. The County maintained the same tax rate as the prior year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The County's investment in capital assets includes land, buildings and improvements, equipment, and vehicles. Total additions for the current fiscal year were \$1,526,433 with the majority for public works' equipment. Additional information can be found in Note 5 of this report.

Capital Assets (Net of Depreciation)			
	Governmental Activities		
	2014	2013	Change
Land	\$ 637,771	\$ 637,771	0%
Buildings and improvements	17,839,320	18,358,451	-3%
Equipment	2,770,804	1,964,218	41%
Vehicles	442,686	495,401	-11%
Total	<u>\$ 21,690,581</u>	<u>\$ 21,455,841</u>	1%

Long-term debt. The County's total bonded debt is backed by the full faith and credit of the government. Additional information can be found in Note 9 of this report.

Certificates of Obligation and Refunding Bonds			
	2014	2013	Change
Certificates of obligation, 2006 series	\$ 7,570,000	\$ 8,040,000	-6%
Certificates of obligation, 2010 series	2,075,000	2,270,000	-9%
Total	<u>\$ 9,645,000</u>	<u>\$ 10,310,000</u>	-6%

Debt payments in 2014 on bonds totaled \$665,000 in regularly scheduled payments.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$31,712,242, an increase of \$12,621,649 from the prior year due mainly to increased property tax revenue as noted earlier. Of the total fund balance, \$13,972,429 constitutes *unassigned fund balance* and is available for spending at the County's discretion, while \$307,491 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 committed to pay debt service (\$1,959,612), for various construction projects (\$1,071,413), or has been restricted for special purposes (\$14,401,297).

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS – (Continued)

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

The fund balance increase of \$5,106,899 results mainly from a 14% increase in property tax revenue from the prior year and is again a result of increased assessed mineral values in the County.

Major Special Revenue Funds. The County has several Road and Bridge funds that are major funds this year due in large part to tax revenue from the increased mineral values in the precincts. Tax revenue is up but so are the costs related to repairing the road damage within the affected areas where the drilling activity is highest. The Road and Bridge General Fund and the County Road and Flood Fund receive the tax revenue and then make planned operating transfers to the precincts. There has been major road damage within Road and Bridge Precincts 1, 2, and 3. Road repair costs are expected to be high for the next several years.

BUDGETARY HIGHLIGHTS

General Fund. There were several variances between the original budget and the final amended budget.

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

- The General Fund's actual tax revenue exceeded budgeted amounts by \$1,152,243 due to the appraisal district's tax roll supplement to adjust the assessed taxable values of the mineral property in the Eagle Ford Shale formation. The County had used the original 2013 tax roll to prepare the budget for the current year.
- All expenditures were within budgeted amounts.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local economy. DeWitt County continues to benefit from unprecedented levels of drilling activity in the Eagle Ford Shale formation. The Railroad Commission of Texas generated 467 permits for new wells in calendar year 2014. There were 27 rigs operating in DeWitt County in January, but companies are slowing down their drilling campaigns due to lower oil prices. At the present time, 19 rigs continue to operate in the County and they are focused on the liquids rich area of the Play which is along the DeWitt-Karnes and DeWitt-Gonzales county lines where wells are yielding above-average results. The primary product is Liquid Natural Gas. LNG, or condensate, as it is more commonly known, was cleared for export by the U. S. Department of Commerce in 2014. Export facilities in Corpus Christi, Ingleside, and Mont Belvieu, Texas are used for this purpose. Generally speaking, the overall outlook for drilling indicates a 30 to 40 percent reduction in wells scheduled for completion in 2015 versus 2014 if petroleum pricing remains in the \$40 to \$60 per barrel range.

Two new motels opened in 2014. Rooms available for rent currently exceed 500 and occupancy rates remain high. The demand for rooms continues to be strong among energy-related businesses. At least 200 more rooms are on schedule for completion in 2015.

Some industrial infrastructure projects have been placed on hold, but Devon Energy Corporation is building an office complex and service facility that will house its operations staff. Devon is in a joint venture with BHP Billiton after purchasing the leasehold of GeoSouthern DeWitt Properties in late 2013.

Road damage funding issues. The FY 2015 budget continues to focus on the needs of the energy industry and public safety. This is reflected by another significant increase in road and bridge appropriations for the year. During 2014, the county commissioners began a concerted effort to rebuild county roads in the areas of high oil-field traffic using local tax revenue. Countywide appropriations of \$31.8 million represent almost 72 percent of the County's planned expenditures for the year. Paperwork for the Transportation Infrastructure Grant awarded by TXDOT through SB 1747 and HB 1025 was submitted and approved. The grant will fund four road construction projects and will allow the county to claim up to \$4.957 million in reimbursement out of the statewide appropriation of \$224.5 million. The County is utilizing competitive procurement procedures and awarding bids to outside contractors for much of the work.

The FY 2015 budget. Simply stated, the tax and budget policy of the commissioner's court is to tax the operating companies and beneficiaries of the exploration activity and use the revenue to rebuild the roads. This is accomplished by holding the property tax rates above the calculated rollback rate while the mineral values on the tax roll have increased exponentially. Mineral values on the tax roll generate \$9 of every \$10 in tax revenue the County raises in the current budget. Therefore, the growth in the tax levy from \$7.24 million to \$34 million in four years has allowed the County to prosecute a road rebuilding campaign without adding any additional debt. The transfer of approximately \$2 billion of real property values into the three reinvestment zones (CETRZ) that were created in 2013 has allowed the county commissioners to adopt a tax rate below the effective rate for 2014, while also raising additional dedicated revenue for road projects. With respect to other needs and public services, the commissioner's court believes that prudent stewardship dictates capping expenses in other departments at an eight percent annual growth rate or less in order to maintain financial stability if drilling programs are curtailed even further and mineral values begin to decline significantly.

Legislative activity. The oil and gas production tax generated by the oil and gas activity in DeWitt County continues to impress. In the twelve month period ending January 2015, production taxes received by the State Comptroller on DeWitt County production hit \$337 million and this figure ranks third in the state. Only Karnes County and LaSalle County production tax collections exceed those generated from DeWitt County. Judge Fowler continues to research financial issues impacting the County. He has encouraged the creation of a four-county coalition to hire a consultant during the 84th legislative session and share the expense of his legislative consulting services. The legislative agenda of the coalition includes seeking additional funding for the TIF Grant Program administered by TXDOT; refinements to SB 1747 (83-R) that will focus more funding to the heavily-impacted counties; and legislation to negate the diversion of revenue created by an Attorney General opinion issued in 1960. The Attorney General Opinion in question, (WW-870), declared that only the State of Texas can lease the minerals under a county right-of-way for exploration. Since that time, revenue derived from the leasing activity has been diverted to the State's general fund. Several of our state representatives are championing a pair of bills that would remit the royalty payments back to the county of origin to be used by the County for road purposes only. The royalty received by the State of Texas from leasing minerals under DeWitt County right-of-way exceeded \$12 million during the 48-month period between January 2011 and December 2014. If signed by the Governor, Senate Bill 951 (84-R) will be another landmark piece of legislation targeting counties that play a vital role in the generation of production taxes for the State Treasury.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 307 N. Gonzales St., Cuero, Texas 77954.

Basic Financial Statements

DeWITT COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2014

	Primary Government <u>Governmental Activities</u>	<u>Component Unit</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 33,043,600	\$ 948,625
Receivables (net)	1,277,439	16,147
Due from others	<u>115,419</u>	<u>-</u>
Total current assets	<u>34,436,458</u>	<u>964,772</u>
Noncurrent assets		
Capital assets		
Land and other assets not being depreciated	637,771	1,353
Buildings, equipment, and vehicles (net)	<u>21,052,810</u>	<u>355,219</u>
Total noncurrent assets	<u>21,690,581</u>	<u>356,572</u>
Total assets	<u>56,127,039</u>	<u>1,321,344</u>
LIABILITIES		
Current liabilities		
Accounts payable	1,027,364	4,000
Accrued expenses	426,553	-
Accrued interest payable	51,480	-
Current portion of long-term obligations	<u>709,430</u>	<u>-</u>
Total current liabilities	<u>2,214,827</u>	<u>4,000</u>
Noncurrent liabilities		
Noncurrent portion of long-term obligations	<u>9,013,288</u>	<u>-</u>
Total noncurrent liabilities	<u>9,013,288</u>	<u>-</u>
Total liabilities	<u>11,228,115</u>	<u>4,000</u>
NET POSITION		
Net investment in capital assets	13,116,994	356,572
Restricted for:		
Retirement of long-term debt	1,968,554	-
Unrestricted	<u>29,813,376</u>	<u>960,772</u>
Total net position	<u>\$ 44,898,924</u>	<u>\$ 1,317,344</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2014

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit
Primary Government						
Governmental activities						
General government	\$ 2,385,345	\$ 1,689,760	\$ 8,393	\$ -	\$ (687,192)	\$ -
Judicial	1,519,429	445,243	51,810	-	(1,022,376)	-
Public works	16,851,264	2,171,851	226,957	-	(14,452,456)	-
Health and welfare	761,753	33,396	130,303	-	(598,054)	-
Interest on long-term debt	422,309	-	-	-	(422,309)	-
Total governmental activities	<u>21,940,100</u>	<u>4,340,250</u>	<u>417,463</u>	<u>-</u>	<u>(17,182,387)</u>	<u>-</u>
Total primary government	<u>\$ 21,940,100</u>	<u>\$ 4,340,250</u>	<u>\$ 417,463</u>	<u>\$ -</u>	<u>(17,182,387)</u>	<u>-</u>
Component Unit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(133,395)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					29,129,078	156,392
Property taxes, levied for debt service					1,345,655	-
Miscellaneous					41,930	(142)
Unrestricted investment earnings					393,166	16,126
Total general revenues					<u>30,909,829</u>	<u>172,376</u>
Change in net position					13,727,442	38,981
Net position - beginning					<u>31,171,482</u>	<u>1,278,363</u>
Net position - ending					<u>\$ 44,898,924</u>	<u>\$ 1,317,344</u>

The accompanying notes are an integral part of this statement.

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

September 30, 2014

	General Fund	Road and Bridge General	Road and Bridge Precinct 1	Road and Bridge Precinct 2
ASSETS				
Current assets				
Cash and cash equivalents	\$ 14,584,290	\$ 520,949	\$ 4,031,666	\$ 698,932
Receivables (net):				
Accounts receivable	-	-	-	-
Taxes receivable	315,652	41,909	-	-
Fines receivable	718,689	-	-	-
Due from other governments	96,134	-	9,942	-
Total assets	<u>\$ 15,714,765</u>	<u>\$ 562,858</u>	<u>\$ 4,041,608</u>	<u>\$ 698,932</u>
LIABILITIES				
Accounts payable	\$ 109,560	\$ -	\$ 179,762	\$ 107,986
Accrued expenditures	290,944	16,052	31,301	18,092
Total liabilities	<u>400,504</u>	<u>16,052</u>	<u>211,063</u>	<u>126,078</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	315,652	41,909	-	-
Unavailable revenue - assessed fines	718,689	-	-	-
Total deferred inflows of resources	<u>1,034,341</u>	<u>41,909</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted:				
Courts	-	-	-	-
Health and welfare	-	-	-	-
Public safety	-	-	-	-
Public works	-	504,897	3,830,545	572,854
Various capital projects	-	-	-	-
Retirement of long-term debt	-	-	-	-
Assigned - building maintenance	307,491	-	-	-
Unassigned	13,972,429	-	-	-
Total fund balances	<u>14,279,920</u>	<u>504,897</u>	<u>3,830,545</u>	<u>572,854</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 15,714,765</u>	<u>\$ 562,858</u>	<u>\$ 4,041,608</u>	<u>\$ 698,932</u>

The accompanying notes are an integral part of this statement.

<u>Road and Bridge Precinct 3</u>	<u>County Road and Flood</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 4,208,642	\$ 2,135,742	\$ 6,863,379	\$ 33,043,600
-	-	7,140	7,140
-	114,105	79,944	551,610
-	-	-	718,689
<u>9,343</u>	<u>-</u>	<u>-</u>	<u>115,419</u>
<u>\$ 4,217,985</u>	<u>\$ 2,249,847</u>	<u>\$ 6,950,463</u>	<u>\$ 34,436,458</u>
\$ 413,800	\$ -	\$ 216,256	\$ 1,027,364
<u>22,702</u>	<u>-</u>	<u>47,462</u>	<u>426,553</u>
<u>436,502</u>	<u>-</u>	<u>263,718</u>	<u>1,453,917</u>
-	114,105	79,944	551,610
<u>-</u>	<u>-</u>	<u>-</u>	<u>718,689</u>
<u>-</u>	<u>114,105</u>	<u>79,944</u>	<u>1,270,299</u>
-	-	350,974	350,974
-	-	176,096	176,096
-	-	271,978	271,978
3,781,483	2,135,742	2,776,728	13,602,249
-	-	1,071,413	1,071,413
-	-	1,959,612	1,959,612
-	-	-	307,491
<u>-</u>	<u>-</u>	<u>-</u>	<u>13,972,429</u>
<u>3,781,483</u>	<u>2,135,742</u>	<u>6,606,801</u>	<u>31,712,242</u>
<u>\$ 4,217,985</u>	<u>\$ 2,249,847</u>	<u>\$ 6,950,463</u>	<u>\$ 34,436,458</u>

DeWITT COUNTY, TEXAS

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

September 30, 2014

Total governmental fund balances		\$ 31,712,242
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
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	\$ 551,610	
Fines receivable	<u>718,689</u>	1,270,299
Capital assets used in governmental activities are reported as expenditures in governmental funds when purchased or constructed.		
Cost of assets	29,551,395	
Accumulated depreciation	<u>(7,860,814)</u>	21,690,581
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Bonds and certificates payable	(9,645,000)	
Accrued interest payable	(51,480)	
Compensated absences	<u>(77,718)</u>	<u>(9,774,198)</u>
Net position of governmental activities		\$ <u>44,898,924</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, 2014

	General Fund	Road and Bridge General	Road and Bridge Precinct 1	Road and Bridge Precinct 2
REVENUES				
Taxes	\$ 9,656,021	\$ 3,693,123	\$ -	\$ -
Licenses and permits	5,648	-	261,697	83,432
Intergovernmental	1,408,195	-	12,720	2,029
Charges for services	1,092,856	-	101,738	7,968
Fines and forfeitures	396,724	-	-	-
Interest	164,435	9,898	41,860	14,975
Miscellaneous	85,698	38,000	1,112	3,598
Total revenues	<u>12,809,577</u>	<u>3,741,021</u>	<u>419,127</u>	<u>112,002</u>
EXPENDITURES				
Current				
General government	1,864,570	-	-	-
Judicial	1,171,354	-	-	-
Public works	4,204,132	409,694	3,956,453	2,528,209
Health and welfare	143,476	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>7,383,532</u>	<u>409,694</u>	<u>3,956,453</u>	<u>2,528,209</u>
Excess (deficiency) of revenues over expenditures	<u>5,426,045</u>	<u>3,331,327</u>	<u>(3,537,326)</u>	<u>(2,416,207)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	32,951	-	46,611	32,299
Transfers in	-	-	6,505,767	2,336,064
Transfers out	(352,097)	(3,604,764)	-	-
Total other financing sources (uses)	<u>(319,146)</u>	<u>(3,604,764)</u>	<u>6,552,378</u>	<u>2,368,363</u>
Net change in fund balances	5,106,899	(273,437)	3,015,052	(47,844)
Fund balances, beginning of year	<u>9,173,021</u>	<u>778,334</u>	<u>815,493</u>	<u>620,698</u>
Fund balances, end of year	<u>\$ 14,279,920</u>	<u>\$ 504,897</u>	<u>\$ 3,830,545</u>	<u>\$ 572,854</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 3	County Road and Flood	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 12,843,320	\$ 4,558,991	\$ 30,751,455
268,054	-	73,547	692,378
10,618	-	417,463	1,851,025
97,928	-	249,204	1,549,694
-	-	-	396,724
52,567	42,346	67,085	393,166
11,327	-	146,255	285,990
<u>440,494</u>	<u>12,885,666</u>	<u>5,512,545</u>	<u>35,920,432</u>
-	-	254,624	2,119,194
-	-	166,750	1,338,104
5,021,447	-	2,049,559	18,169,494
-	-	597,126	740,602
-	-	665,000	665,000
-	-	425,684	425,684
<u>5,021,447</u>	<u>-</u>	<u>4,158,743</u>	<u>23,458,078</u>
<u>(4,580,953)</u>	<u>12,885,666</u>	<u>1,353,802</u>	<u>12,462,354</u>
26,250	-	21,184	159,295
6,203,843	-	3,471,670	18,517,344
-	(11,798,174)	(2,762,309)	(18,517,344)
<u>6,230,093</u>	<u>(11,798,174)</u>	<u>730,545</u>	<u>159,295</u>
1,649,140	1,087,492	2,084,347	12,621,649
<u>2,132,343</u>	<u>1,048,250</u>	<u>4,522,454</u>	<u>19,090,593</u>
<u>\$ 3,781,483</u>	<u>\$ 2,135,742</u>	<u>\$ 6,606,801</u>	<u>\$ 31,712,242</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, 2014

Total net change in fund balances - governmental funds		\$ 12,621,649
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements.		1,526,433
Depreciation is not recognized as an expense on the governmental funds since it does not require the use of current financial resources.		(1,174,328)
Current year payments on long-term debt are expenditures in the fund financial statements, but they serve to reduce long-term liabilities in the government-wide financial statements. In the current year, these amounts consist of:		
Bond principal retirement	\$ 665,000	
Capital lease principal retirement	<u>424,785</u>	1,089,785
Because some property taxes and fines will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds.		
Property taxes	(276,722)	
Fines	<u>(18,098)</u>	(294,820)
Disposal of assets should be reported as gains or losses in the government-wide financial statements.		
Sale of capital assets	(159,295)	
Gain on disposal of assets	<u>41,930</u>	(117,365)
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Decrease in compensated absences	72,713	
Decrease in accrued interest	<u>3,375</u>	<u>76,088</u>
Change in net position of governmental activities		<u>\$ 13,727,442</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2014

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 935,969
Total assets	<u>\$ 935,969</u>
LIABILITIES	
Due to others	\$ 935,969
Total liabilities	<u>\$ 935,969</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. In June of 1999, GASB unanimously approved GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant reporting changes required under the provisions of GASB Statement No. 34 are:

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

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

A. Reporting Entity

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

Discretely Presented Component Unit

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

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

B. Government-wide and Fund Financial Statements

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. The agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The 2013 tax levy is dedicated to pay for expenditures of the 2014 budget.

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

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

The County reports the following major governmental funds:

The General Fund is the 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 General is a special revenue fund and 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 1, Precinct 2, and Precinct 3 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. Allocated transfers of tax revenues from other special revenue funds represent the major revenue source in these funds.

County Road and Flood is a special revenue fund and 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.

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

The Capital Project Fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities.

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

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

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

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

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

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

D. Budgets and Budgetary Accounting

The County Judge is, by statute, the budget officer of the County. After being furnished budget guidelines by the County Judge and Commissioners' Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures. Department officials appear before the Commissioners' Court and the County Auditor for departmental budget review. A proposed budget is prepared by the County Auditor, and then submitted to the Commissioners' Court. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash.

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

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

Amendments made during the year to the General Fund budget increased expenditure amounts by \$153,024.

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

E. Deposits

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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

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

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

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

G. Inventory

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

H. Capital Assets

Capital assets, which include property, plant, and equipment, 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 are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed.

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

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

I. Compensated Absences

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

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

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

J. Long-term Obligations

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

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

K. Deferred Outflows/Inflows of Resources

The statement of net position reports a separate section for deferred outflows of resources which follows the asset section. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has no items that qualify for reporting in this category.

In addition to liabilities, the statement of net position also reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has two items which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. 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. 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.

For the classification of Governmental Fund balances, the County considers expenditures to be made from the most restrictive first when more than one classification is available.

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.

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

M. Use of Estimates

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

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Equity

There were no deficit fund balances in the current year.

B. Budgetary Compliance

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the current year all line item expenditures were within budgeted amounts.

NOTE 3: DEPOSITS AND INVESTMENTS

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

Demand deposits	\$ 32,102,400
Plus: Money market funds	901,334
Cash on hand	<u>39,866</u>
Total cash and cash equivalents	<u>\$ 33,043,600</u>

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

A. Interest Rate Risk

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

B. Credit Risk

It is the County's policy to limit its investments to those with ratings of not less than A or its equivalent. The money market funds have a Standard & Poor's credit rating of AAA.

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.

NOTE 3: DEPOSITS AND INVESTMENTS - (Continued)

D. Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires that deposits at financial institutions be insured by the FDIC and/or collateralized by securities pledged to the County by the depository in an amount equal to at least 110% of the carrying value of deposits held. At year-end, the coverage ratio was 165% and none of the County's deposits were exposed to custodial credit risk by being uninsured and uncollateralized. Coverage consisted of:

Amount insured by the FDIC or collateralized with securities held by the County or its agent in the County's name.	\$ 500,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.	<u>55,492,754</u>
Total coverage	<u>\$ 55,992,754</u>

E. Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy requires that securities be held in the name of the County or held on behalf of the County and that all securities are purchased using the delivery versus payment method. At year-end, and for the year then ended, the County was not exposed to any custodial credit risk.

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

NOTE 4: RECEIVABLES

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

	<u>General</u>	<u>Road and Bridge General</u>	<u>County Road and Flood</u>	<u>Nonmajor</u>	<u>Total</u>
Gross receivables					
Ad valorem taxes	\$ 315,652	\$ 41,909	\$ 114,105	\$ 79,944	\$ 551,610
Fines	3,593,444	-	-	-	3,593,444
Other	-	-	-	7,140	7,140
Total gross receivables	<u>3,909,096</u>	<u>41,909</u>	<u>114,105</u>	<u>87,084</u>	<u>4,152,194</u>
Less: allowances	<u>2,874,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,874,755</u>
Total net receivables	<u>\$ 1,034,341</u>	<u>\$ 41,909</u>	<u>\$ 114,105</u>	<u>\$ 87,084</u>	<u>\$ 1,277,439</u>

NOTE 4: RECEIVABLES - (Continued)

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

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Major Funds			
Taxes receivable	\$ 471,666	\$ -	\$ 471,666
Fines receivable	<u>(2,874,755)</u>	<u>-</u>	<u>(2,874,755)</u>
	<u>(2,403,089)</u>	<u>-</u>	<u>(2,403,089)</u>
Nonmajor Funds			
Taxes receivable	<u>79,944</u>	<u>-</u>	<u>79,944</u>
	<u>79,944</u>	<u>-</u>	<u>79,944</u>
Total unavailable revenue	<u>\$ (2,323,145)</u>	<u>\$ -</u>	<u>\$ (2,323,145)</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 2013 tax roll. This tax rate resulted in a current year tax levy of \$31,468,896.

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

NOTE 5: CAPITAL ASSETS

The County's capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 637,771	\$ -	\$ -	\$ 637,771
Total capital assets not being depreciated	<u>637,771</u>	<u>-</u>	<u>-</u>	<u>637,771</u>
Capital assets, being depreciated				
Buildings and improvements	22,179,015	13,651	-	22,192,666
Machinery and equipment	4,607,264	1,311,466	162,578	5,756,152
Vehicles	<u>1,052,853</u>	<u>201,316</u>	<u>289,363</u>	<u>964,806</u>
Total capital assets being depreciated	<u>27,839,132</u>	<u>1,526,433</u>	<u>451,941</u>	<u>28,913,624</u>
Less accumulated depreciation for				
Buildings and improvements	3,820,564	532,782	-	4,353,346
Machinery and equipment	2,643,046	503,069	160,767	2,985,348
Vehicles	<u>557,452</u>	<u>138,477</u>	<u>173,809</u>	<u>522,120</u>
Total accumulated depreciation	<u>7,021,062</u>	<u>1,174,328</u>	<u>334,576</u>	<u>7,860,814</u>
Total capital assets being depreciated, net	<u>20,818,070</u>	<u>352,105</u>	<u>117,365</u>	<u>21,052,810</u>
Governmental activities capital assets, net	<u>\$ 21,455,841</u>	<u>\$ 352,105</u>	<u>\$ 117,365</u>	<u>\$ 21,690,581</u>

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

Governmental activities

General government	\$ 283,718
Judicial	193,294
Public works	674,769
Health and welfare	<u>22,547</u>
Total depreciation expense - governmental activities	<u>\$ 1,174,328</u>

NOTE 6: EMPLOYEES' RETIREMENT PLAN

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

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

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

A. Funding Policy

The employer has elected the annually determined contribution plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7.40% for calendar year 2014 and 7.40% for calendar year 2013. The deposit rate payable by the employee members is the rate of 7.00% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

B. Annual Pension Cost

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2013, the basis for determining the contribution rate for calendar year 2014.

NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)

C. Actuarial Valuation and Trend Information

Actuarial Valuation Information

	<u>12/31/13</u>	<u>12/31/12</u>	<u>12/31/11</u>
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	7.8	11.1	11.8
Asset valuation method	5 year smoothed value	10 year smoothed value	10 year smoothed value
Assumptions:			
Investment return ⁽¹⁾	8.0%	8.0%	8.0%
Projected salary increases ⁽¹⁾	4.9%	5.4%	5.4%
Inflation	3.0%	3.5%	3.5%
Cost of living adjustments	0.0%	0.0%	0.0%

⁽¹⁾ Includes inflation at the stated rate

Trend Information for the Retirement Plan for the Employees of DeWitt County, Texas

<u>Fiscal Year Ending September 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2014	\$ 327,566	100%	\$ -
2013	311,029	100%	-
2012	285,531	100%	-

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

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll ⁽¹⁾ (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/13	\$ 8,027,480	\$ 8,859,428	\$ 831,948	90.61%	\$ 4,684,561	17.76%
12/31/12	7,180,759	8,130,919	950,160	88.31%	4,203,099	22.61%
12/31/11	7,052,381	7,960,336	907,955	88.59%	3,899,073	23.29%

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

NOTE 7: DEFERRED COMPENSATION PLAN

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

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

NOTE 8: RISK MANAGEMENT

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

NOTE 9: LONG-TERM DEBTA. Changes In Long-term Liabilities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Bonds and certificates payable					
2006 CO's	\$ 8,040,000	\$ -	\$ 470,000	\$ 7,570,000	\$ 490,000
2010 Refunding	<u>2,270,000</u>	<u>-</u>	<u>195,000</u>	<u>2,075,000</u>	<u>200,000</u>
Total bonds payable	<u>10,310,000</u>	<u>-</u>	<u>665,000</u>	<u>9,645,000</u>	<u>690,000</u>
Capital leases payable	424,785	-	424,785	-	-
Compensated absences	<u>150,431</u>	<u>30,000</u>	<u>102,713</u>	<u>77,718</u>	<u>19,430</u>
Total other	<u>575,216</u>	<u>30,000</u>	<u>527,498</u>	<u>77,718</u>	<u>19,430</u>
Total governmental activities long-term liabilities	<u>\$ 10,885,216</u>	<u>\$ 30,000</u>	<u>\$ 1,192,498</u>	<u>\$ 9,722,718</u>	<u>\$ 709,430</u>

Compensated absences are generally liquidated by the General Fund.

NOTE 9: LONG-TERM DEBT - (Continued)

B. General Obligation Certificates and Bonds

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

\$10,800,000 2006 Certificates of Obligation dated August 1, 2006, for jail expansion. Due in annual installments ranging from \$330,000 to \$800,000 through 2026. Interest varying between 4.125% and 4.750%.	\$ 7,570,000
\$2,810,000 2010 Refunding Bonds dated July 15, 2010. Due in annual installments ranging from \$175,000 to \$265,000 through 2023. Interest fixed at 3.59% through maturity.	<u>2,075,000</u>
Total long-term liabilities	<u>\$ 9,645,000</u>

Five-year maturities are as follows:

Year Ending September 30	2006 CO's		2010 Refunding		Total
	Principal	Interest	Principal	Interest	
2015	\$ 490,000	\$ 326,941	\$ 200,000	\$ 70,902	\$ 1,087,843
2016	510,000	305,691	205,000	63,633	1,084,324
2017	530,000	283,724	215,000	56,094	1,084,818
2018	555,000	261,147	220,000	45,285	1,081,432
2019	580,000	235,925	230,000	40,205	1,086,130
2020-2024	3,340,000	739,194	1,005,000	73,864	5,158,058
2025-2026	<u>1,565,000</u>	<u>71,213</u>	<u>-</u>	<u>-</u>	<u>1,636,213</u>
	<u>\$ 7,570,000</u>	<u>\$ 2,223,835</u>	<u>\$ 2,075,000</u>	<u>\$ 349,983</u>	<u>\$ 12,218,818</u>

NOTE 10: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Interfund Receivables and Payables

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

B. Interfund Transfers

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

Transfers Out	Transfers In - Governmental Funds				
	Precinct 1	Precinct 2	Precinct 3	Nonmajor	Total
General	\$ -	\$ -	\$ -	\$ 352,097	\$ 352,097
R&B General	901,191	901,191	901,191	901,191	3,604,764
Road and Flood	5,103,217	814,182	4,259,880	1,620,895	11,798,174
Nonmajor funds	<u>501,359</u>	<u>620,691</u>	<u>1,042,772</u>	<u>597,487</u>	<u>2,762,309</u>
	<u>\$ 6,505,767</u>	<u>\$ 2,336,064</u>	<u>\$ 6,203,843</u>	<u>\$ 3,471,670</u>	<u>\$ 18,517,344</u>

NOTE 11: CONTINGENCIES

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

NOTE 12: SUBSEQUENT EVENT

There were no events, which occurred subsequent to fiscal year-end and prior to the issuance of this report, which would have a material effect on the County's financial position as of September 30, 2014.

NOTE 13: COMPONENT UNIT

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

A. Organization

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

B. Summary of Significant Accounting Policies

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

C. Deposits and Investments

Deposits

The Drainage District's deposits are held at the County's depository bank and are completely covered by FDIC insurance or by pledged collateral held by the bank's agent in the County's name. At year-end, the carrying amount was \$732,267.

Investments

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

NOTE 13: COMPONENT UNIT - (Continued)

D. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1st. Taxes are levied October 1st and payable by the following January 31st. The County bills and collects the taxes for the Drainage District. Property taxes levied for the 2013 tax roll were \$154,071 with a tax rate set at \$0.062890 per \$100 of assessed valuation.

E. Capital Assets

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

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

<u>Assets</u>	<u>Years</u>
Machinery and equipment	3-7
Buildings	10
Office equipment	3-7
Infrastructure	40

Capital asset activity for the current year 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	\$ 1,353	\$ -	\$ -	\$ 1,353
Total capital assets, not being depreciated	<u>1,353</u>	<u>-</u>	<u>-</u>	<u>1,353</u>
Capital assets, being depreciated				
Machinery and equipment	14,966	-	12,661	2,305
Office equipment	1,363	-	271	1,092
Infrastructure	<u>454,456</u>	<u>-</u>	<u>-</u>	<u>454,456</u>
Total capital assets, being depreciated	<u>470,785</u>	<u>-</u>	<u>12,932</u>	<u>457,853</u>
Less accumulated depreciation for				
Machinery and equipment	11,024	-	8,719	2,305
Office equipment	1,363	-	271	1,092
Infrastructure	<u>87,875</u>	<u>11,362</u>	<u>-</u>	<u>99,237</u>
Total accumulated depreciation	<u>100,262</u>	<u>11,362</u>	<u>8,990</u>	<u>102,634</u>
Governmental activities capital assets, net	<u>\$ 371,876</u>	<u>\$ (11,362)</u>	<u>\$ 3,942</u>	<u>\$ 356,572</u>

Depreciation expense of \$11,362 was charged to the general government function/program.

Required Supplementary Information

DeWITT COUNTY, TEXAS**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL**

For the year ended September 30, 2014

	<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	\$ 8,265,422	\$ 8,265,422	\$ 9,656,021	\$ -	\$ 9,656,021
Licenses and permits	4,000	4,000	5,648	-	5,648
Intergovernmental	407,742	407,742	1,572,816	164,621	1,408,195
Charges for services	788,525	788,525	1,106,622	13,272	1,093,350
Fines and forfeitures	382,300	382,300	398,793	2,069	396,724
Interest	58,000	58,000	164,435	-	164,435
Miscellaneous	<u>33,500</u>	<u>33,500</u>	<u>121,638</u>	<u>36,434</u>	<u>85,204</u>
Total revenues	<u>9,939,489</u>	<u>9,939,489</u>	<u>13,025,973</u>	<u>216,396</u>	<u>12,809,577</u>
EXPENDITURES					
Current					
General government	2,033,879	2,015,818	1,847,811	(16,759)	1,864,570
Judicial	1,247,766	1,267,393	1,178,215	6,861	1,171,354
Public works	4,192,770	4,344,228	4,195,951	(8,181)	4,204,132
Health and welfare	<u>147,639</u>	<u>147,639</u>	<u>143,569</u>	<u>92</u>	<u>143,477</u>
Total expenditures	<u>7,622,054</u>	<u>7,775,078</u>	<u>7,365,546</u>	<u>(17,987)</u>	<u>7,383,533</u>
Excess of revenues over expenditures	<u>2,317,435</u>	<u>2,164,411</u>	<u>5,660,427</u>	<u>234,383</u>	<u>5,426,044</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	(32,951)	32,951
Transfers out	<u>(352,097)</u>	<u>(352,097)</u>	<u>(352,097)</u>	<u>-</u>	<u>(352,097)</u>
Total other financing sources (uses)	<u>(352,097)</u>	<u>(352,097)</u>	<u>(352,097)</u>	<u>(32,951)</u>	<u>(319,146)</u>
Net change in fund balance	1,965,338	1,812,314	5,308,330	201,432	5,106,898
Fund balance, beginning of year	<u>9,173,022</u>	<u>9,173,022</u>	<u>9,173,022</u>	<u>-</u>	<u>9,173,022</u>
Fund balance, end of year	<u>\$11,138,360</u>	<u>\$10,985,336</u>	<u>\$14,481,352</u>	<u>\$ 201,432</u>	<u>\$ 14,279,920</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 statement.

DeWITT COUNTY, TEXAS*ROAD AND BRIDGE GENERAL**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2014*

	<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	\$ 3,184,035	\$ 3,630,453	\$ -	\$ 3,630,453
Delinquent ad valorem	<u>15,000</u>	<u>62,670</u>	<u>-</u>	<u>62,670</u>
Total taxes	3,199,035	3,693,123	-	3,693,123
Interest	5,800	9,898	-	9,898
Miscellaneous	<u>31,000</u>	<u>41,000</u>	<u>3,000</u>	<u>38,000</u>
Total revenues	<u>3,235,835</u>	<u>3,744,021</u>	<u>3,000</u>	<u>3,741,021</u>
EXPENDITURES				
Current				
Public works				
Personnel services	335,167	333,307	(3,597)	336,904
Other services and charges	<u>78,876</u>	<u>72,811</u>	<u>21</u>	<u>72,790</u>
Total expenditures	<u>414,043</u>	<u>406,118</u>	<u>(3,576)</u>	<u>409,694</u>
Excess (deficiency) of revenues over expenditures	<u>2,821,792</u>	<u>3,337,903</u>	<u>6,576</u>	<u>3,331,327</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,604,764)</u>	<u>(3,604,764)</u>	<u>-</u>	<u>(3,604,764)</u>
Net change in fund balance	(782,972)	(266,861)	6,576	(273,437)
Fund balance, beginning of year	<u>778,334</u>	<u>778,334</u>	<u>-</u>	<u>778,334</u>
Fund balance, end of year	<u>\$ (4,638)</u>	<u>\$ 511,473</u>	<u>\$ 6,576</u>	<u>\$ 504,897</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 statement.

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

For the year ended September 30, 2014

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Licenses and permits - auto registration	\$ 130,000	\$ 287,915	\$ 26,218	\$ 261,697
Intergovernmental - grants	5,000	12,720	-	12,720
Interest	7,000	41,860	-	41,860
Pipeline crossings	30,000	101,738	-	101,738
Miscellaneous	1,000	27,362	26,250	1,112
Total revenues	<u>173,000</u>	<u>471,595</u>	<u>52,468</u>	<u>419,127</u>
EXPENDITURES				
Current				
Public works				
Personnel services	437,042	398,836	(16,533)	415,369
Supplies	190,730	170,336	(115,272)	285,608
Other services and charges	82,770	2,851,155	32,420	2,818,735
Capital outlay	3,244,500	378,413	-	378,413
Debt service	60,000	58,328	-	58,328
Total expenditures	<u>4,015,042</u>	<u>3,857,068</u>	<u>(99,385)</u>	<u>3,956,453</u>
Excess (deficiency) of revenues over expenditures	<u>(3,842,042)</u>	<u>(3,385,473)</u>	<u>151,853</u>	<u>(3,537,326)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	46,611	-	46,611
Transfers in	6,505,767	6,505,767	-	6,505,767
Total other financing sources (uses)	<u>6,506,767</u>	<u>6,552,378</u>	<u>-</u>	<u>6,552,378</u>
Net change in fund balance	2,664,725	3,166,905	151,853	3,015,052
Fund balance, beginning of year	815,493	815,493	-	815,493
Fund balance, end of year	<u>\$ 3,480,218</u>	<u>\$ 3,982,398</u>	<u>\$ 151,853</u>	<u>\$ 3,830,545</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 statement.

DeWITT COUNTY, TEXAS*ROAD AND BRIDGE PRECINCT NO. 2**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2014*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Licenses and permits - auto registration	\$ 110,000	\$ 89,201	\$ 5,769	\$ 83,432
Intergovernmental - grants	6,000	2,029	-	2,029
Interest	5,000	14,975	-	14,975
Pipeline crossings	30,000	7,968	-	7,968
Miscellaneous	2,000	3,598	-	3,598
Total revenues	<u>153,000</u>	<u>117,771</u>	<u>5,769</u>	<u>112,002</u>
EXPENDITURES				
Current				
Public works				
Personnel services	379,475	371,137	(5,466)	376,603
Supplies	110,800	108,698	(107,461)	216,159
Other services and charges	39,601	1,541,191	49,749	1,491,442
Capital outlay	1,780,775	283,853	-	283,853
Debt service	165,000	160,152	-	160,152
Total expenditures	<u>2,475,651</u>	<u>2,465,031</u>	<u>(63,178)</u>	<u>2,528,209</u>
Excess (deficiency) of revenues over expenditures	<u>(2,322,651)</u>	<u>(2,347,260)</u>	<u>68,947</u>	<u>(2,416,207)</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	1,000	32,299	-	32,299
Transfers in	2,336,064	2,336,064	-	2,336,064
Total other financing sources (uses)	<u>2,337,064</u>	<u>2,368,363</u>	<u>-</u>	<u>2,368,363</u>
Net change in fund balance	14,413	21,103	68,947	(47,844)
Fund balance, beginning of year	620,698	620,698	-	620,698
Fund balance, end of year	<u>\$ 635,111</u>	<u>\$ 641,801</u>	<u>\$ 68,947</u>	<u>\$ 572,854</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 statement.

DeWITT COUNTY, TEXAS

ROAD AND BRIDGE PRECINCT NO. 3

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

For the year ended September 30, 2014

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Licenses and permits - auto registration	\$ 165,000	\$ 290,269	\$ 22,215	\$ 268,054
Intergovernmental - grants	10,000	10,618	-	10,618
Interest	12,000	52,567	-	52,567
Pipeline crossings	50,000	97,928	-	97,928
Miscellaneous	1,000	43,747	32,420	11,327
Total revenues	<u>238,000</u>	<u>495,129</u>	<u>54,635</u>	<u>440,494</u>
EXPENDITURES				
Current				
Public works				
Personnel services	421,467	392,064	(9,178)	401,242
Supplies	173,415	169,110	(361,375)	530,485
Other services and charges	33,215	3,571,483	-	3,571,483
Capital outlay	5,392,500	447,945	-	447,945
Debt service	75,000	70,292	-	70,292
Total expenditures	<u>6,095,597</u>	<u>4,650,894</u>	<u>(370,553)</u>	<u>5,021,447</u>
Excess (deficiency) of revenues over expenditures	<u>(5,857,597)</u>	<u>(4,155,765)</u>	<u>425,188</u>	<u>(4,580,953)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	26,250	-	26,250
Transfers in	6,203,843	6,203,843	-	6,203,843
Total other financing sources (uses)	<u>6,204,843</u>	<u>6,230,093</u>	<u>-</u>	<u>6,230,093</u>
Net change in fund balance	347,246	2,074,328	425,188	1,649,140
Fund balance, beginning of year	2,132,343	2,132,343	-	2,132,343
Fund balance, end of year	<u>\$ 2,479,589</u>	<u>\$ 4,206,671</u>	<u>\$ 425,188</u>	<u>\$ 3,781,483</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 statement.

DeWITT COUNTY, TEXAS

COUNTY ROAD AND FLOOD

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

BUDGET AND ACTUAL

For the year ended September 30, 2014

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$10,763,174	\$12,765,089	\$ -	\$ 12,765,089
Delinquent ad valorem	<u>8,000</u>	<u>78,231</u>	<u>-</u>	<u>78,231</u>
Total taxes	10,771,174	12,843,320	-	12,843,320
Interest	<u>7,000</u>	<u>42,346</u>	<u>-</u>	<u>42,346</u>
Total revenues	<u>10,778,174</u>	<u>12,885,666</u>	<u>-</u>	<u>12,885,666</u>
EXPENDITURES				
Current				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10,778,174	12,885,666	-	12,885,666
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(11,798,174)</u>	<u>(11,798,174)</u>	<u>-</u>	<u>(11,798,174)</u>
Net change in fund balance	(1,020,000)	1,087,492	-	1,087,492
Fund balance, beginning of year	<u>1,087,492</u>	<u>1,087,492</u>	<u>-</u>	<u>\$ 1,087,492</u>
Fund balance, end of year	<u>\$ 67,492</u>	<u>\$ 2,174,984</u>	<u>\$ -</u>	<u>\$ 2,174,984</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 statement.

DeWITT COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
HISTORICAL PENSION BENEFITS INFORMATION
September 30, 2014

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial liability of benefits.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ⁽¹⁾ (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/13	\$ 8,027,480	\$ 8,859,428	\$ 831,948	90.61%	\$ 4,684,561	17.76%
12/31/12	7,180,759	8,130,919	950,160	88.31%	4,203,099	22.61%
12/31/11	7,052,381	7,960,336	907,955	88.59%	3,899,073	23.29%
12/31/10	6,930,983	7,799,897	868,914	88.86%	3,874,263	22.43%
12/31/09	6,391,650	7,328,627	936,977	87.21%	3,012,481	31.10%

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

DeWITT COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2014

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

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

Combining and Individual Fund Statements and Schedules

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

September 30, 2014

	Total Nonmajor Special Revenue	Capital Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
ASSETS				
Current assets				
Cash and cash equivalents	\$ 3,832,354	\$ 1,071,413	\$ 1,959,612	\$ 6,863,379
Accounts receivable	7,140	-	-	7,140
Taxes receivable (net)	19,522	-	60,422	79,944
Total assets	\$ 3,859,016	\$ 1,071,413	\$ 2,020,034	\$ 6,950,463
LIABILITIES				
Accounts payable	\$ 216,256	\$ -	\$ -	\$ 216,256
Accrued expenditures	47,462	-	-	47,462
Total liabilities	263,718	-	-	263,718
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	19,522	-	60,422	79,944
Total deferred inflows of resources	19,522	-	60,422	79,944
FUND BALANCES				
Restricted				
Courts	350,974	-	-	350,974
Health and welfare	176,096	-	-	176,096
Public safety	271,978	-	-	271,978
Public works	2,776,728	-	-	2,776,728
Various capital projects	-	1,071,413	-	1,071,413
Debt service	-	-	1,959,612	1,959,612
Total fund balances	3,575,776	1,071,413	1,959,612	6,606,801
Total liabilities, deferred inflows, and fund balances	\$ 3,859,016	\$ 1,071,413	\$ 2,020,034	\$ 6,950,463

DeWITT COUNTY, TEXAS**ALL NONMAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

For the year ended September 30, 2014

	Total Nonmajor Special Revenue	Capital Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 3,166,644	\$ -	\$ 1,392,347	\$ 4,558,991
Licenses and permits	73,547	-	-	73,547
Intergovernmental	417,463	-	-	417,463
Charges for services	249,204	-	-	249,204
Interest	34,164	9,613	23,308	67,085
Miscellaneous	<u>146,055</u>	<u>200</u>	<u>-</u>	<u>146,255</u>
Total revenues	<u>4,087,077</u>	<u>9,813</u>	<u>1,415,655</u>	<u>5,512,545</u>
EXPENDITURES				
Current				
General government	254,624	-	-	254,624
Judicial	166,750	-	-	166,750
Public works	2,046,959	2,600	-	2,049,559
Health and welfare	597,126	-	-	597,126
Debt service				
Principal retirement	-	-	665,000	665,000
Interest and fiscal fees	<u>-</u>	<u>-</u>	<u>425,684</u>	<u>425,684</u>
Total expenditures	<u>3,065,459</u>	<u>2,600</u>	<u>1,090,684</u>	<u>4,158,743</u>
Excess (deficiency) of revenues over expenditures	<u>1,021,618</u>	<u>7,213</u>	<u>324,971</u>	<u>1,353,802</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	21,184	-	-	21,184
Transfers in	3,471,670	-	-	3,471,670
Transfers out	<u>(2,762,309)</u>	<u>-</u>	<u>-</u>	<u>(2,762,309)</u>
Total other financing sources (uses)	<u>730,545</u>	<u>-</u>	<u>-</u>	<u>730,545</u>
Net change in fund balances	1,752,163	7,213	324,971	2,084,347
Fund balances, beginning of year	<u>1,823,613</u>	<u>1,064,200</u>	<u>1,634,641</u>	<u>4,522,454</u>
Fund balances, end of year	<u>\$ 3,575,776</u>	<u>\$ 1,071,413</u>	<u>\$ 1,959,612</u>	<u>\$ 6,606,801</u>

NONMAJOR SPECIAL REVENUE FUNDS

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

Road and Bridge Funds

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

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

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

- The Road and Bridge Precinct No. 4 Fund is used to account for costs associated with the construction and maintenance of roads and bridges in that Commissioner's precinct. Revenues are derived primarily from vehicle registration licenses, State Lateral Road Distribution Grants, and interest earnings. Transfers are received from the Road and Bridge Special Fund, the Road and Bridge General Fund, and the County Road and Flood Control Fund.
- The TXDOT Infrastructure Grant Fund is used to account for those grant monies from the state that are used for transportation infrastructure projects in counties affected by oil and gas production.
- The Road and Bridge Special Fund is used to account for revenues derived from ad valorem taxes resulting from a special tax levy for special road and bridge maintenance and construction purposes and the subsequent transfer of such funds to the four precincts. The fund also pays for special road and bridge projects sponsored by the Texas Department of Transportation.

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 Voting Equipment Fund was established to account for funds received and expended for electronic voting equipment as required by the Help Americans Vote Act.
- The Election Contract Services Fund is used to account for fees collected by the Elections Administrator from entities within the County who wish to contract out their election process.
- The Justice Court Security Fund is used to account for fees collected by the Justice of the Peace Courts to help defray the cost of maintaining security for their offices not located in the Courthouse building.

Other Special Revenue Funds - (Continued)

- The Law Library Fund provides for the establishment and maintenance of a library for the use of members of the Texas Bar Association. It is stocked with several thousand books. Revenues are derived from fees that are assessed in each civil case filed in the County and District Courts.
- The Records Management and County Clerk Records Management Funds are used to account for the record management fees collected on various transactions and the subsequent expenditure of these monies for preservation and records management.
- The Courthouse Security Fund accounts for fees received from the County and District Clerks and used for courthouse security.
- The Justice Court Technology Fund accounts for collection of Justice of the Peace (J.P.) fees used for technology upgrades to computers and software in the J.P. offices.
- The Health Department Fund accounts for a state health grant and other local government revenues used to provide health care for the needy.
- The Family Protection Fund accounts for fees collected by the District Clerk on suits from the dissolution of marriage that are used to establish a program, or aid non-profit organizations that provides family protection services.
- The District Clerk Records Management Fund accounts for fee collections by the District Clerk and used for records preservation and management expenditures within that department.
- The County and District Court Technology Fund accounts for the collection of the County and District Clerks fees used for technology upgrades to computers and software in those offices.
- The LEOSE Funds account for the two Constables and the Sheriff accounts for funds received from the State Comptroller to provide extra training for law enforcement officials and employees.
- The District Attorney 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 and County Attorney's Forfeiture Funds are used to account for revenues and expenditures that result from the sale of forfeited property.
- The Indigent Health Care Fund accounts for revenues received from ad valorem taxes and state assistance used to provide health care to County indigents.
- The County Attorney Civil Commissions Fund accounts for bond forfeitures collected from individuals not appearing for trial. The monies are used for department expenditures.
- The Pretrial Intervention Fund accounts for fees normally collected from first-time offenders who qualify for supervisory probation as a means to atone for their transgressions. The monies are used for program expenditures.
- The Check Collecting and Processing Fund accounts for the fees generated by the County Attorney in collecting bad checks. The funds are used for normal operating costs within the department.

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

September 30, 2014

	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
ASSETS			
Current assets			
Cash	\$ 2,889,278	\$ 943,076	\$ 3,832,354
Accounts receivable	-	7,140	7,140
Taxes receivable (net)	17,374	2,148	19,522
Total assets	<u>\$ 2,906,652</u>	<u>\$ 952,364</u>	<u>\$ 3,859,016</u>
LIABILITIES			
Accounts payable	\$ 150,656	\$ 65,600	\$ 216,256
Accrued expenditures	21,647	25,815	47,462
Total liabilities	<u>172,303</u>	<u>91,415</u>	<u>263,718</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	17,374	2,148	19,522
Total deferred inflows of resources	<u>17,374</u>	<u>2,148</u>	<u>19,522</u>
FUND BALANCES			
Restricted			
Courts	-	350,974	350,974
Health and welfare	-	176,096	176,096
Public safety	-	271,978	271,978
Public works	2,716,975	59,753	2,776,728
Total fund balances	<u>2,716,975</u>	<u>858,801</u>	<u>3,575,776</u>
Total liabilities, deferred resources, and fund balances	<u>\$ 2,906,652</u>	<u>\$ 952,364</u>	<u>\$ 3,859,016</u>

DeWITT COUNTY, TEXAS**NONMAJOR - ALL SPECIAL REVENUE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

For the year ended September 30, 2014

	Road and Bridge	Other Special Revenue	Total
REVENUES			
Taxes	\$ 2,833,422	\$ 333,222	\$ 3,166,644
Licenses and permits	73,547	-	73,547
Intergovernmental	1,548	415,915	417,463
Charges for services	4,548	244,656	249,204
Interest	23,483	10,681	34,164
Miscellaneous	28,581	117,474	146,055
Total revenues	<u>2,965,129</u>	<u>1,121,948</u>	<u>4,087,077</u>
EXPENDITURES			
Current			
General government	-	254,624	254,624
Judicial	-	166,750	166,750
Public works	1,601,667	445,292	2,046,959
Health and welfare	-	597,126	597,126
Total expenditures	<u>1,601,667</u>	<u>1,463,792</u>	<u>3,065,459</u>
Excess (deficiency) of revenues over expenditures	<u>1,363,462</u>	<u>(341,844)</u>	<u>1,021,618</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	21,184	-	21,184
Transfers in	3,119,573	352,097	3,471,670
Transfers out	<u>(2,762,309)</u>	<u>-</u>	<u>(2,762,309)</u>
Total other financing sources (uses)	<u>378,448</u>	<u>352,097</u>	<u>730,545</u>
Net change in fund balance	1,741,910	10,253	1,752,163
Fund balances, beginning of year	<u>975,065</u>	<u>848,548</u>	<u>1,823,613</u>
Fund balances, end of year	<u>\$ 2,716,975</u>	<u>\$ 858,801</u>	<u>\$ 3,575,776</u>

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

ROAD AND BRIDGE FUNDS

COMBINING BALANCE SHEET

September 30, 2014

	<u>Precinct No. 4</u>	<u>TXDOT Infrastructure Grant</u>	<u>Special Road and Bridge</u>	<u>Totals</u>
ASSETS				
Current assets				
Cash and cash equivalents	\$ 1,485,533	\$ 1,000,000	\$ 403,745	\$ 2,889,278
Taxes receivable	<u>-</u>	<u>-</u>	<u>17,374</u>	<u>17,374</u>
Total assets	<u>\$ 1,485,533</u>	<u>\$ 1,000,000</u>	<u>\$ 421,119</u>	<u>\$ 2,906,652</u>
LIABILITIES				
Accounts payable	\$ 9,652	\$ 141,004	\$ -	\$ 150,656
Accrued expenditures	<u>21,647</u>	<u>-</u>	<u>-</u>	<u>21,647</u>
Total liabilities	<u>31,299</u>	<u>141,004</u>	<u>-</u>	<u>172,303</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>17,374</u>	<u>17,374</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>17,374</u>	<u>17,374</u>
FUND BALANCES				
Restricted - public works	<u>1,454,234</u>	<u>858,996</u>	<u>403,745</u>	<u>2,716,975</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,485,533</u>	<u>\$ 1,000,000</u>	<u>\$ 421,119</u>	<u>\$ 2,906,652</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, 2014

	Precinct No. 4	TXDOT Infrastructure Grant	Special Road and Bridge	Totals
REVENUES				
Taxes	\$ -	\$ -	\$ 2,833,422	\$ 2,833,422
Licenses and permits	73,547	-	-	73,547
Intergovernmental	1,548	-	-	1,548
Interest	15,599	-	7,884	23,483
Pipeline crossings	4,548	-	-	4,548
Miscellaneous	28,581	-	-	28,581
Total revenues	<u>123,823</u>	<u>-</u>	<u>2,841,306</u>	<u>2,965,129</u>
EXPENDITURES				
Current				
Public works	<u>1,395,555</u>	<u>141,004</u>	<u>65,108</u>	<u>1,601,667</u>
Total expenditures	<u>1,395,555</u>	<u>141,004</u>	<u>65,108</u>	<u>1,601,667</u>
Excess (deficiency) of revenues over expenditures	<u>(1,271,732)</u>	<u>(141,004)</u>	<u>2,776,198</u>	<u>1,363,462</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	21,184	-	-	21,184
Transfers in	2,119,573	1,000,000	-	3,119,573
Transfers out	-	-	(2,762,309)	(2,762,309)
Total other financing sources (uses)	<u>2,140,757</u>	<u>1,000,000</u>	<u>(2,762,309)</u>	<u>378,448</u>
Net change in fund balances	869,025	858,996	13,889	1,741,910
Fund balances, beginning of year	<u>585,209</u>	<u>-</u>	<u>389,856</u>	<u>975,065</u>
Fund balances, end of year	<u>\$ 1,454,234</u>	<u>\$ 858,996</u>	<u>\$ 403,745</u>	<u>\$ 2,716,975</u>

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2014

	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Voting Equipment</u>	<u>Election Contract Services</u>	<u>Justice Court Security</u>
ASSETS						
Current assets						
Cash and cash equivalents	\$ 88,645	\$ 857	\$ 1,867	\$ 11,815	\$ 3,343	\$ 17,287
Accounts receivable	7,140	-	-	-	-	-
Taxes receivable (net)	-	-	-	-	-	-
Total assets	<u>\$ 95,785</u>	<u>\$ 857</u>	<u>\$ 1,867</u>	<u>\$ 11,815</u>	<u>\$ 3,343</u>	<u>\$ 17,287</u>
LIABILITIES						
Accounts payable	\$ 3,691	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-	-
Total liabilities	<u>3,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Restricted:						
Courts	-	857	1,867	11,815	3,343	17,287
Health and welfare	-	-	-	-	-	-
Public safety	92,094	-	-	-	-	-
Public works	-	-	-	-	-	-
Total fund balances	<u>92,094</u>	<u>857</u>	<u>1,867</u>	<u>11,815</u>	<u>3,343</u>	<u>17,287</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 95,785</u>	<u>\$ 857</u>	<u>\$ 1,867</u>	<u>\$ 11,815</u>	<u>\$ 3,343</u>	<u>\$ 17,287</u>

<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Health Department</u>	<u>Family Protection</u>	<u>District Clerk Records Mgmt.</u>
\$ 51,959	\$ 48,026	\$ 169,881	\$ 46,516	\$ 4,712	\$ 93,256	\$ 665	\$ 13,560
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 51,959</u>	<u>\$ 48,026</u>	<u>\$ 169,881</u>	<u>\$ 46,516</u>	<u>\$ 4,712</u>	<u>\$ 93,256</u>	<u>\$ 665</u>	<u>\$ 13,560</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,298	\$ -	\$ -
-	-	-	-	-	7,509	-	-
-	-	-	-	-	16,807	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
51,959	48,026	169,881	-	4,712	-	-	13,560
-	-	-	-	-	76,449	665	-
-	-	-	-	-	-	-	-
-	-	-	46,516	-	-	-	-
<u>51,959</u>	<u>48,026</u>	<u>169,881</u>	<u>46,516</u>	<u>4,712</u>	<u>76,449</u>	<u>665</u>	<u>13,560</u>
<u>\$ 51,959</u>	<u>\$ 48,026</u>	<u>\$ 169,881</u>	<u>\$ 46,516</u>	<u>\$ 4,712</u>	<u>\$ 93,256</u>	<u>\$ 665</u>	<u>\$ 13,560</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2014

	<u>Court Technology</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>	<u>District Attorney</u>	<u>Juvenile Probation</u>
ASSETS						
Current assets						
Cash and cash equivalents	\$ 2,595	\$ 257	\$ 3,178	\$ 494	\$ 18,660	\$ 199,955
Accounts receivable	-	-	-	-	-	-
Taxes receivable (net)	-	-	-	-	-	-
Total assets	<u>\$ 2,595</u>	<u>\$ 257</u>	<u>\$ 3,178</u>	<u>\$ 494</u>	<u>\$ 18,660</u>	<u>\$ 199,955</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 8,033	\$ 10,475
Accrued expenditures	-	-	-	-	3,429	13,525
Total liabilities	-	-	-	-	<u>11,462</u>	<u>24,000</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES						
Restricted:						
Courts	2,595	-	-	-	7,198	-
Health and welfare	-	-	-	-	-	-
Public safety	-	257	3,178	494	-	175,955
Public works	-	-	-	-	-	-
Total fund balances	<u>2,595</u>	<u>257</u>	<u>3,178</u>	<u>494</u>	<u>7,198</u>	<u>175,955</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,595</u>	<u>\$ 257</u>	<u>\$ 3,178</u>	<u>\$ 494</u>	<u>\$ 18,660</u>	<u>\$ 199,955</u>

<u>Sheriff's Forfeiture</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>Totals</u>
\$ 11,342	\$ 134,437	\$ 4,796	\$ 328	\$ 12,750	\$ 1,895	\$ 943,076
-	-	-	-	-	-	7,140
-	2,148	-	-	-	-	2,148
<u>\$ 11,342</u>	<u>\$ 136,585</u>	<u>\$ 4,796</u>	<u>\$ 328</u>	<u>\$ 12,750</u>	<u>\$ 1,895</u>	<u>\$ 952,364</u>
\$ -	\$ 34,103	\$ -	\$ -	\$ -	\$ -	\$ 65,600
-	1,352	-	-	-	-	25,815
-	35,455	-	-	-	-	91,415
-	2,148	-	-	-	-	2,148
-	2,148	-	-	-	-	2,148
-	-	4,796	328	12,750	-	350,974
-	98,982	-	-	-	-	176,096
-	-	-	-	-	-	271,978
11,342	-	-	-	-	1,895	59,753
<u>11,342</u>	<u>98,982</u>	<u>4,796</u>	<u>328</u>	<u>12,750</u>	<u>1,895</u>	<u>858,801</u>
<u>\$ 11,342</u>	<u>\$ 136,585</u>	<u>\$ 4,796</u>	<u>\$ 328</u>	<u>\$ 12,750</u>	<u>\$ 1,895</u>	<u>\$ 952,364</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, 2014

	Jail Commissary	Seized Funds	Appellate Judicial System	Voting Equipment	Election Contract Services	Justice Court Security
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	38,317	550	1,867	8,235	44,415	1,707
Interest	-	-	-	146	-	174
Miscellaneous	<u>87,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>126,297</u>	<u>550</u>	<u>1,867</u>	<u>8,381</u>	<u>44,415</u>	<u>1,881</u>
EXPENDITURES						
Current						
General government	94,782	12,425	1,219	14,256	42,209	-
Judicial	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>94,782</u>	<u>12,425</u>	<u>1,219</u>	<u>14,256</u>	<u>42,209</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	31,515	(11,875)	648	(5,875)	2,206	1,881
OTHER FINANCING SOURCES						
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	31,515	(11,875)	648	(5,875)	2,206	1,881
Fund balances, beginning of year	<u>60,579</u>	<u>12,732</u>	<u>1,219</u>	<u>17,690</u>	<u>1,137</u>	<u>15,406</u>
Fund balances, end of year	<u>\$ 92,094</u>	<u>\$ 857</u>	<u>\$ 1,867</u>	<u>\$ 11,815</u>	<u>\$ 3,343</u>	<u>\$ 17,287</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>	<u>Family Protection</u>	<u>District Clerk Records Mgmt.</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,393	-	-	-	-	-	130,303	-	-
-	13,020	6,392	57,413	14,326	6,989	23,682	1,462	4,461
-	496	476	1,235	506	55	1,701	-	203
-	-	-	-	-	-	94	-	-
<u>8,393</u>	<u>13,516</u>	<u>6,868</u>	<u>58,648</u>	<u>14,832</u>	<u>7,044</u>	<u>155,780</u>	<u>1,462</u>	<u>4,664</u>
8,393	-	-	68,703	-	-	-	-	8,600
-	3,209	-	-	24,040	6,750	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	260,838	1,269	-
<u>8,393</u>	<u>3,209</u>	<u>-</u>	<u>68,703</u>	<u>24,040</u>	<u>6,750</u>	<u>260,838</u>	<u>1,269</u>	<u>8,600</u>
-	10,307	6,868	(10,055)	(9,208)	294	(105,058)	193	(3,936)
-	-	-	-	-	-	88,319	-	-
-	10,307	6,868	(10,055)	(9,208)	294	(16,739)	193	(3,936)
-	41,652	41,158	179,936	55,724	4,418	93,188	472	17,496
<u>\$ -</u>	<u>\$ 51,959</u>	<u>\$ 48,026</u>	<u>\$ 169,881</u>	<u>\$ 46,516</u>	<u>\$ 4,712</u>	<u>\$ 76,449</u>	<u>\$ 665</u>	<u>\$ 13,560</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, 2014

	Court <u>Technology</u>	Constable 1 <u>LEOSE</u>	Constable 2 <u>LEOSE</u>	Sheriff <u>LEOSE</u>	District <u>Attorney</u>	Juvenile <u>Probation</u>
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	650	650	3,224	51,810	220,885
Charges for services	671	-	-	-	-	1,000
Interest	23	4	34	18	554	2,459
Miscellaneous	-	-	-	-	-	4,899
Total revenues	<u>694</u>	<u>654</u>	<u>684</u>	<u>3,242</u>	<u>52,364</u>	<u>229,243</u>
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	119,137	-
Public works	-	709	1,043	3,100	-	440,440
Health and welfare	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>709</u>	<u>1,043</u>	<u>3,100</u>	<u>119,137</u>	<u>440,440</u>
Excess (deficiency) of revenues over expenditures	694	(55)	(359)	142	(66,773)	(211,197)
OTHER FINANCING SOURCES						
Transfers in	-	-	-	-	53,778	210,000
Net change in fund balances	694	(55)	(359)	142	(12,995)	(1,197)
Fund balances, beginning of year	<u>1,901</u>	<u>312</u>	<u>3,537</u>	<u>352</u>	<u>20,193</u>	<u>177,152</u>
Fund balances, end of year	<u>\$ 2,595</u>	<u>\$ 257</u>	<u>\$ 3,178</u>	<u>\$ 494</u>	<u>\$ 7,198</u>	<u>\$ 175,955</u>

<u>Sheriff's Forfeiture</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>Totals</u>
\$ -	\$ 333,222	\$ -	\$ -	\$ -	\$ -	\$ 333,222
-	-	-	-	-	-	415,915
-	-	-	365	12,750	7,034	244,656
46	2,542	9	-	-	-	10,681
<u>10,094</u>	<u>9,620</u>	<u>4,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,474</u>
<u>10,140</u>	<u>345,384</u>	<u>4,796</u>	<u>365</u>	<u>12,750</u>	<u>7,034</u>	<u>1,121,948</u>
4,037	-	-	-	-	-	254,624
-	-	-	37	-	13,577	166,750
-	-	-	-	-	-	445,292
-	<u>335,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>597,126</u>
<u>4,037</u>	<u>335,019</u>	<u>-</u>	<u>37</u>	<u>-</u>	<u>13,577</u>	<u>1,463,792</u>
6,103	10,365	4,796	328	12,750	(6,543)	(341,844)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>352,097</u>
6,103	10,365	4,796	328	12,750	(6,543)	10,253
<u>5,239</u>	<u>88,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,438</u>	<u>848,548</u>
<u>\$ 11,342</u>	<u>\$ 98,982</u>	<u>\$ 4,796</u>	<u>\$ 328</u>	<u>\$ 12,750</u>	<u>\$ 1,895</u>	<u>\$ 858,801</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, 2014

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
REVENUES				
Taxes				
Current ad valorem	\$ 8,215,422	\$ 8,215,422	\$ 9,367,665	\$ 1,152,243
Delinquent ad valorem	50,000	50,000	288,356	238,356
Total taxes	<u>8,265,422</u>	<u>8,265,422</u>	<u>9,656,021</u>	<u>1,390,599</u>
Licenses and permits				
Beer and wine permits	4,000	4,000	5,648	1,648
Intergovernmental				
Grants and salary supplements	140,786	140,786	386,100	245,314
Other funds				
Dispatching service	99,556	99,556	100,083	527
Boarding prisoners	100,000	100,000	1,008,338	908,338
Miscellaneous	67,400	67,400	78,295	10,895
Total intergovernmental	<u>407,742</u>	<u>407,742</u>	<u>1,572,816</u>	<u>1,165,074</u>
Charges for services				
Fees of office				
Sheriff	50,000	50,000	55,858	5,858
County clerk	300,000	300,000	243,300	(56,700)
Tax assessor-collector	300,000	300,000	620,685	320,685
District clerk	45,000	45,000	57,669	12,669
Justices of the peace	16,000	16,000	13,308	(2,692)
Miscellaneous fees	13,100	13,100	17,389	4,289
Other fees				
Arrest fees	12,000	12,000	11,071	(929)
Pre-trial diversion	22,000	22,000	51,866	29,866
Miscellaneous fees	30,425	30,425	35,476	5,051
Total charges for services	<u>788,525</u>	<u>788,525</u>	<u>1,106,622</u>	<u>318,097</u>
Fines and forfeitures				
County clerk fines	140,000	140,000	117,416	(22,584)
District clerk fines	50,000	50,000	40,375	(9,625)
Justice of the peace fines	180,000	180,000	210,042	30,042
Other	12,300	12,300	30,960	18,660
Total fines and forfeitures	<u>382,300</u>	<u>382,300</u>	<u>398,793</u>	<u>16,493</u>
Interest				
Regular	58,000	58,000	164,435	106,435
Miscellaneous				
Inmate telephone commissions	18,000	18,000	31,100	13,100
Sheriff sale	1,000	1,000	32,951	31,951
Other miscellaneous	14,500	14,500	57,587	43,087
Total miscellaneous	<u>33,500</u>	<u>33,500</u>	<u>121,638</u>	<u>88,138</u>
Total revenues	<u>9,939,489</u>	<u>9,939,489</u>	<u>13,025,973</u>	<u>3,086,484</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, 2014*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES				
General government				
County judge				
Personnel services	\$ 152,329	\$ 151,596	\$ 148,092	\$ 3,504
Supplies	1,000	1,612	1,611	1
Other services and charges	6,650	7,551	7,550	1
Capital outlay	1,000	220	220	-
Total county judge	<u>160,979</u>	<u>160,979</u>	<u>157,473</u>	<u>3,506</u>
County clerk				
Personnel services	279,085	279,085	272,748	6,337
Supplies	9,000	9,000	5,911	3,089
Other services and charges	9,300	9,300	5,123	4,177
Capital outlay	500	500	172	328
Total county clerk	<u>297,885</u>	<u>297,885</u>	<u>283,954</u>	<u>13,931</u>
Veteran's service officers				
Personnel services	16,902	16,882	15,476	1,406
Supplies	75	125	108	17
Other services and charges	1,000	970	970	-
Total veteran's service officers	<u>17,977</u>	<u>17,977</u>	<u>16,554</u>	<u>1,423</u>
Non-departmental				
Personnel services	400	400	25	375
Supplies	14,000	14,000	8,843	5,157
Other services and charges	220,000	234,998	234,011	987
Capital outlay	50,000	2,941	2,555	386
Total non-departmental	<u>284,400</u>	<u>252,339</u>	<u>245,434</u>	<u>6,905</u>
Elections				
Personnel services	69,618	69,618	62,600	7,018
Supplies	9,000	9,000	4,926	4,074
Other services and charges	30,200	30,200	18,904	11,296
Capital outlay	3,500	3,500	992	2,508
Total elections	<u>112,318</u>	<u>112,318</u>	<u>87,422</u>	<u>24,896</u>
County auditor				
Personnel services	225,740	225,740	210,711	15,029
Supplies	3,000	3,300	3,279	21
Other services and charges	11,650	11,650	6,782	4,868
Capital outlay	15,700	15,400	12,559	2,841
Total county auditor	<u>256,090</u>	<u>256,090</u>	<u>233,331</u>	<u>22,759</u>
County treasurer				
Personnel services	172,677	172,677	171,734	943
Supplies	3,000	3,000	2,627	373
Other services and charges	10,850	10,850	7,822	3,028
Capital outlay	16,000	16,000	11,183	4,817
Total county treasurer	<u>202,527</u>	<u>202,527</u>	<u>193,366</u>	<u>9,161</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, 2014*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
General government - (Continued)				
Information technology				
Personnel services	\$ 57,789	\$ 56,896	\$ 33,194	\$ 23,702
Other services and charges	10,400	25,340	25,292	48
Capital outlay	3,000	2,953	2,952	1
Total information technology	<u>71,189</u>	<u>85,189</u>	<u>61,438</u>	<u>23,751</u>
Tax assessor-collector				
Personnel services	300,303	300,303	256,534	43,769
Supplies	10,300	10,500	8,989	1,511
Other services and charges	315,911	313,711	298,908	14,803
Capital outlay	4,000	6,000	4,408	1,592
Total tax assessor-collector	<u>630,514</u>	<u>630,514</u>	<u>568,839</u>	<u>61,675</u>
Total general government	<u>2,033,879</u>	<u>2,015,818</u>	<u>1,847,811</u>	<u>168,007</u>
Judicial				
County courts				
Personnel services	2,510	26	23	3
Other services and charges	33,850	46,864	45,935	929
Total county courts	<u>36,360</u>	<u>46,890</u>	<u>45,958</u>	<u>932</u>
District court				
Personnel services	22,150	11,688	11,679	9
Supplies	1,000	150	143	7
Other services and charges	229,145	246,949	246,464	485
Capital outlay	4,500	2,039	2,038	1
Total district court	<u>256,795</u>	<u>260,826</u>	<u>260,324</u>	<u>502</u>
District clerk				
Personnel services	331,759	331,759	311,383	20,376
Supplies	10,000	10,000	8,679	1,321
Other services and charges	24,000	24,000	14,931	9,069
Capital outlay	16,000	16,000	8,575	7,425
Total district clerk	<u>381,759</u>	<u>381,759</u>	<u>343,568</u>	<u>38,191</u>
Justices of the peace				
Personnel services	296,115	296,115	281,789	14,326
Supplies	8,500	8,500	7,903	597
Other services and charges	59,600	59,733	31,786	27,947
Capital outlay	5,000	4,867	1,270	3,597
Total justices of the peace	<u>369,215</u>	<u>369,215</u>	<u>322,748</u>	<u>46,467</u>
County attorney				
Personnel services	193,237	198,303	196,144	2,159
Supplies	2,900	1,294	1,265	29
Other services and charges	4,500	4,954	4,056	898
Capital outlay	3,000	4,152	4,152	-
Total county attorney	<u>203,637</u>	<u>208,703</u>	<u>205,617</u>	<u>3,086</u>
Total judicial	<u>1,247,766</u>	<u>1,267,393</u>	<u>1,178,215</u>	<u>89,178</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, 2014

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works				
Courthouse building				
Personnel services	\$ 109,368	\$ 109,368	\$ 101,982	\$ 7,386
Supplies	16,600	16,600	7,203	9,397
Other services and charges	161,000	165,000	150,085	14,915
Capital outlay	<u>6,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total courthouse building	<u>292,968</u>	<u>292,968</u>	<u>259,270</u>	<u>33,698</u>
Annex building				
Supplies	3,300	3,300	983	2,317
Other services and charges	<u>36,100</u>	<u>36,100</u>	<u>28,188</u>	<u>7,912</u>
Total annex building	<u>39,400</u>	<u>39,400</u>	<u>29,171</u>	<u>10,229</u>
Jail building				
Supplies	21,200	22,729	22,305	424
Other services and charges	203,500	206,971	206,504	467
Capital outlay	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total jail building	<u>229,700</u>	<u>229,700</u>	<u>228,809</u>	<u>891</u>
Lawn and yard maintenance				
Supplies	1,000	1,000	195	805
Other services and charges	<u>10,300</u>	<u>10,300</u>	<u>4,659</u>	<u>5,641</u>
Total lawn and yard maintenance	<u>11,300</u>	<u>11,300</u>	<u>4,854</u>	<u>6,446</u>
Constables				
Personnel services	71,498	66,432	62,100	4,332
Supplies	5,800	5,800	2,536	3,264
Other services and charges	6,950	6,950	4,262	2,688
Capital outlay	<u>18,000</u>	<u>18,000</u>	<u>11,831</u>	<u>6,169</u>
Total constables	<u>102,248</u>	<u>97,182</u>	<u>80,729</u>	<u>16,453</u>
Sheriff				
Personnel services	1,208,092	1,216,577	1,172,481	44,096
Supplies	115,000	127,808	127,018	790
Other services and charges	110,000	106,407	80,035	26,372
Capital outlay	<u>125,000</u>	<u>107,300</u>	<u>106,446</u>	<u>854</u>
Total sheriff	<u>1,558,092</u>	<u>1,558,092</u>	<u>1,485,980</u>	<u>72,112</u>
Jail operations				
Personnel services	1,382,153	1,352,824	1,351,028	1,796
Supplies	262,700	276,092	276,071	21
Other services and charges	182,500	355,033	355,031	2
Capital outlay	<u>8,000</u>	<u>4,428</u>	<u>4,427</u>	<u>1</u>
Total jail operations	<u>1,835,353</u>	<u>1,988,377</u>	<u>1,986,557</u>	<u>1,820</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, 2014

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works - (Continued)				
Corrections				
Personnel services	\$ 1,590	\$ 1,590	\$ 1,527	\$ 63
Supplies	150	150	-	150
Other services and charges	250	250	-	250
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>640</u>	<u>360</u>
Total corrections	<u>2,990</u>	<u>2,990</u>	<u>2,167</u>	<u>823</u>
Other protection				
Personnel services	51,019	51,089	47,977	3,112
Supplies	500	500	460	40
Other services and charges	67,200	69,788	67,137	2,651
Capital outlay	<u>2,000</u>	<u>2,842</u>	<u>2,840</u>	<u>2</u>
Total other protection	<u>120,719</u>	<u>124,219</u>	<u>118,414</u>	<u>5,805</u>
Total public works	<u>4,192,770</u>	<u>4,344,228</u>	<u>4,195,951</u>	<u>148,277</u>
Health and welfare				
Health				
Other services and charges	<u>39,500</u>	<u>39,500</u>	<u>37,500</u>	<u>2,000</u>
Total health	<u>39,500</u>	<u>39,500</u>	<u>37,500</u>	<u>2,000</u>
Agriculture extension services				
Personnel services	94,589	94,565	93,978	587
Supplies	1,400	1,074	1,051	23
Other services and charges	10,950	10,520	9,061	1,459
Capital outlay	<u>1,200</u>	<u>1,980</u>	<u>1,979</u>	<u>1</u>
Total agriculture extension services	<u>108,139</u>	<u>108,139</u>	<u>106,069</u>	<u>2,070</u>
Total health and welfare	<u>147,639</u>	<u>147,639</u>	<u>143,569</u>	<u>4,070</u>
Total expenditures	<u>7,622,054</u>	<u>7,775,078</u>	<u>7,365,546</u>	<u>409,532</u>
Excess of revenues over expenditures	<u>2,317,435</u>	<u>2,164,411</u>	<u>5,660,427</u>	<u>3,496,016</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(352,097)</u>	<u>(352,097)</u>	<u>(352,097)</u>	<u>-</u>
Total other financing sources (uses)	<u>(352,097)</u>	<u>(352,097)</u>	<u>(352,097)</u>	<u>-</u>
Net change in fund balance	1,965,338	1,812,314	5,308,330	3,496,016
Fund balance, beginning of year	<u>9,173,022</u>	<u>9,173,022</u>	<u>9,173,022</u>	<u>-</u>
Fund balance, end of year	<u>\$ 11,138,360</u>	<u>\$ 10,985,336</u>	<u>\$ 14,481,352</u>	<u>\$ 3,496,016</u>

(Concluded)

DeWITT COUNTY, TEXAS*ROAD AND BRIDGE PRECINCT NO. 4 - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**For the year ended September 30, 2014*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES				
Licenses and permits - auto registration	\$ 110,000	\$ 77,946	\$ 4,399	\$ 73,547
Intergovernmental - grants	5,500	1,548	-	1,548
Interest	3,800	15,599	-	15,599
Pipeline crossings	-	4,548	-	4,548
Miscellaneous	1,000	28,581	-	28,581
Total revenues	<u>120,300</u>	<u>128,222</u>	<u>4,399</u>	<u>123,823</u>
EXPENDITURES				
Current				
Public works				
Personnel services	356,894	317,385	(9,692)	327,077
Supplies	128,150	99,226	36,465	62,761
Other services and charges	682,500	589,648	-	589,648
Capital outlay	296,500	272,628	-	272,628
Debt service	145,000	143,441	-	143,441
Total expenditures	<u>1,609,044</u>	<u>1,422,328</u>	<u>26,773</u>	<u>1,395,555</u>
Excess (deficiency) of revenues over expenditures	<u>(1,488,744)</u>	<u>(1,294,106)</u>	<u>(22,374)</u>	<u>(1,271,732)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	21,184	-	21,184
Transfers in	2,119,573	2,119,573	-	2,119,573
Total other financing sources (uses)	<u>2,120,573</u>	<u>2,140,757</u>	<u>-</u>	<u>2,140,757</u>
Net change in fund balance	631,829	846,651	(22,374)	869,025
Fund balance, beginning of year	585,209	585,209	-	585,209
Fund balance, end of year	<u>\$ 1,217,038</u>	<u>\$ 1,431,860</u>	<u>\$ (22,374)</u>	<u>\$ 1,454,234</u>

Explanation of differences:

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

DeWITT COUNTY, TEXAS*SPECIAL ROAD AND BRIDGE - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**For the year ended September 30, 2014*

	<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	\$ 2,443,544	\$ 2,786,461	\$ -	\$ 2,786,461
Delinquent ad valorem	<u>9,000</u>	<u>46,961</u>	<u>-</u>	<u>46,961</u>
Total taxes	2,452,544	2,833,422	-	2,833,422
Interest	3,800	7,884	-	7,884
Miscellaneous	<u>49,750</u>	<u>49,750</u>	<u>49,750</u>	<u>-</u>
Total revenues	<u>2,506,094</u>	<u>2,891,056</u>	<u>-</u>	<u>2,841,306</u>
EXPENDITURES				
Current				
Public works				
Other services and charges	<u>40,000</u>	<u>65,108</u>	<u>-</u>	<u>65,108</u>
Total expenditures	<u>40,000</u>	<u>65,108</u>	<u>-</u>	<u>65,108</u>
Excess (deficiency) of revenues over expenditures	2,466,094	2,825,948	49,750	2,776,198
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(2,802,309)</u>	<u>(2,762,309)</u>	<u>-</u>	<u>(2,762,309)</u>
Net change in fund balance	(336,215)	63,639	49,750	13,889
Fund balance, beginning of year	<u>389,856</u>	<u>389,856</u>	<u>-</u>	<u>389,856</u>
Fund balance, end of year	<u>\$ 53,641</u>	<u>\$ 453,495</u>	<u>\$ 49,750</u>	<u>\$ 403,745</u>

Explanation of differences:

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

DeWITT COUNTY, TEXAS*INDIGENT HEALTH CARE - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**For the year ended September 30, 2014*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$ 281,798	\$ 322,136	\$ -	\$ 322,136
Delinquent ad valorem	2,500	11,086	-	11,086
Total taxes	284,298	333,222	-	333,222
Interest	1,800	2,542	-	2,542
Miscellaneous	16,000	9,620	-	9,620
Total revenues	302,098	345,384	-	345,384
EXPENDITURES				
Current				
Health and welfare				
Personnel services	42,677	32,036	503	31,533
Supplies	600	326	-	326
Other services and charges	14,705	12,217	-	12,217
Capital outlays	460	452	-	452
Medical expenses	402,065	393,565	103,074	290,491
Total expenditures	460,507	438,596	103,577	335,019
Net change in fund balance	(158,409)	(93,212)	(103,577)	10,365
Fund balance, beginning of year	88,617	88,617	-	88,617
Fund balance, end of year	\$ (69,792)	\$ (4,595)	\$ (103,577)	\$ 98,982

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*DEBT SERVICE FUND - NONMAJOR**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**For the year ended September 30, 2014*

	<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	\$ 1,137,233	\$ 1,325,102	\$ -	\$ 1,325,102
Delinquent ad valorem	<u>20,000</u>	<u>67,245</u>	<u>-</u>	<u>67,245</u>
Total taxes	1,157,233	1,392,347	-	1,392,347
Interest	<u>10,000</u>	<u>23,308</u>	<u>-</u>	<u>23,308</u>
Total revenues	<u>1,167,233</u>	<u>1,415,655</u>	<u>-</u>	<u>1,415,655</u>
EXPENDITURES				
Debt service				
Principal retirement	665,000	665,000	-	665,000
Interest and fiscal charges	<u>425,734</u>	<u>425,684</u>	<u>-</u>	<u>425,684</u>
Total expenditures	<u>1,090,734</u>	<u>1,090,684</u>	<u>-</u>	<u>1,090,684</u>
Net change in fund balance	76,499	324,971	-	324,971
Fund balance, beginning of year	<u>1,634,641</u>	<u>1,634,641</u>	<u>-</u>	<u>1,634,641</u>
Fund balance, end of year	<u>\$ 1,711,140</u>	<u>\$ 1,959,612</u>	<u>\$ -</u>	<u>\$ 1,959,612</u>

Explanation of differences:

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

AGENCY FUNDS

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

The Agency Funds consist of the following:

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

DeWITT COUNTY, TEXAS**AGENCY FUNDS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the year ended September 30, 2014

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
CHILD WELFARE BOARD				
Assets				
Cash in bank	<u>\$ 3,171</u>	<u>\$ 5,729</u>	<u>\$ 3,750</u>	<u>\$ 5,150</u>
Liabilities				
Due to others	<u>\$ 3,171</u>	<u>\$ 5,729</u>	<u>\$ 3,750</u>	<u>\$ 5,150</u>
HEALTH INSURANCE FUND				
Assets				
Cash in bank	<u>\$ 78,645</u>	<u>\$ 1,075,215</u>	<u>\$ 1,111,047</u>	<u>\$ 42,813</u>
Liabilities				
Due to others	<u>\$ 78,645</u>	<u>\$ 1,075,215</u>	<u>\$ 1,111,047</u>	<u>\$ 42,813</u>
UNCLAIMED FUNDS				
Assets				
Cash in bank	<u>\$ 7,019</u>	<u>\$ 627</u>	<u>\$ -</u>	<u>\$ 7,646</u>
Liabilities				
Due to others	<u>\$ 7,019</u>	<u>\$ 627</u>	<u>\$ -</u>	<u>\$ 7,646</u>
ESCROW FUND				
Assets				
Cash in bank	<u>\$ 131,484</u>	<u>\$ 591,984</u>	<u>\$ 578,342</u>	<u>\$ 145,126</u>
Liabilities				
Due to others	<u>\$ 131,484</u>	<u>\$ 591,984</u>	<u>\$ 578,342</u>	<u>\$ 145,126</u>
HISTORICAL COMMISSION				
Assets				
Cash in bank	<u>\$ 64,288</u>	<u>\$ 4,000</u>	<u>\$ 48,149</u>	<u>\$ 20,139</u>
Liabilities				
Due to others	<u>\$ 64,288</u>	<u>\$ 4,000</u>	<u>\$ 48,149</u>	<u>\$ 20,139</u>
NORTH CUERO WATERSHED				
Assets				
Cash in bank	<u>\$ 124,658</u>	<u>\$ 122,430</u>	<u>\$ -</u>	<u>\$ 247,088</u>
Liabilities				
Due to others	<u>\$ 124,658</u>	<u>\$ 122,430</u>	<u>\$ -</u>	<u>\$ 247,088</u>
TAX ASSESSOR - ESCROW ACCOUNT				
Assets				
Cash in bank	<u>\$ 52,852</u>	<u>\$ 64,316</u>	<u>\$ 71,201</u>	<u>\$ 45,967</u>
Liabilities				
Due to others	<u>\$ 52,852</u>	<u>\$ 64,316</u>	<u>\$ 71,201</u>	<u>\$ 45,967</u>

DeWITT COUNTY, TEXAS**AGENCY FUNDS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the year ended September 30, 2014

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
TAX ASSESSOR - MOTOR VEHICLE				
Assets				
Cash in bank	<u>\$ 702</u>	<u>\$ 4,708,642</u>	<u>\$ 4,705,453</u>	<u>\$ 3,891</u>
Liabilities				
Due to others	<u>\$ 702</u>	<u>\$ 4,708,642</u>	<u>\$ 4,705,453</u>	<u>\$ 3,891</u>
TAX ASSESSOR - PROPERTY TAX FUND				
Assets				
Cash in bank	<u>\$ 51,731</u>	<u>\$ 88,862,313</u>	<u>\$ 88,892,892</u>	<u>\$ 21,152</u>
Liabilities				
Due to others	<u>\$ 51,731</u>	<u>\$ 88,862,313</u>	<u>\$ 88,892,892</u>	<u>\$ 21,152</u>
COUNTY CLERK TRUST FUNDS				
Assets				
Cash in bank	<u>\$ 46,561</u>	<u>\$ 67,312</u>	<u>\$ 57,478</u>	<u>\$ 56,395</u>
Liabilities				
Due to others	<u>\$ 46,561</u>	<u>\$ 67,312</u>	<u>\$ 57,478</u>	<u>\$ 56,395</u>
DISTRICT CLERK TRUST FUNDS				
Assets				
Cash in bank	<u>\$ 137,254</u>	<u>\$ 1,040,918</u>	<u>\$ 863,980</u>	<u>\$ 314,192</u>
Liabilities				
Due to others	<u>\$ 137,254</u>	<u>\$ 1,040,918</u>	<u>\$ 863,980</u>	<u>\$ 314,192</u>
INMATE TRUST FUNDS				
Assets				
Cash in bank	<u>\$ 22,782</u>	<u>\$ 315,936</u>	<u>\$ 312,307</u>	<u>\$ 26,411</u>
Liabilities				
Due to others	<u>\$ 22,782</u>	<u>\$ 315,936</u>	<u>\$ 312,307</u>	<u>\$ 26,411</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash in bank	<u>\$ 721,147</u>	<u>\$ 96,859,422</u>	<u>\$ 96,644,599</u>	<u>\$ 935,970</u>
Liabilities				
Due to others	<u>\$ 721,147</u>	<u>\$ 96,859,422</u>	<u>\$ 96,644,599</u>	<u>\$ 935,970</u>

**STATISTICAL SECTION
(UNAUDITED)**

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
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.....	73
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue	78
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.....	82
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	86
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	88

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

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental activities										
Net investment in capital assets	\$ 13,116,994	\$ 11,785,255	\$ 10,219,684	\$ 10,497,054	\$ 10,228,078	\$ 9,992,392	\$ 9,592,160	\$ 8,412,943	\$ 5,742,747	\$ 3,645,601
Restricted	1,968,554	1,686,900	933,999	802,344	658,010	503,031	360,908	295,718	188,145	185,806
Unrestricted	<u>29,813,376</u>	<u>17,699,327</u>	<u>10,923,276</u>	<u>9,722,249</u>	<u>8,113,430</u>	<u>7,215,567</u>	<u>6,300,071</u>	<u>5,266,088</u>	<u>3,996,919</u>	<u>3,077,067</u>
Total net position	<u>\$ 44,898,924</u>	<u>\$ 31,171,482</u>	<u>\$ 22,076,959</u>	<u>\$ 21,021,647</u>	<u>\$ 18,999,518</u>	<u>\$ 17,710,990</u>	<u>\$ 16,253,139</u>	<u>\$ 13,974,749</u>	<u>\$ 9,927,811</u>	<u>\$ 6,908,474</u>

(1) Accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2005.

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

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental activities										
Expenses										
General government	\$ 2,385,345	\$ 1,984,628	\$ 2,054,078	\$ 1,928,925	\$ 1,611,328	\$ 1,545,319	\$ 1,507,206	\$ 1,312,019	\$ 1,448,311	\$ 1,185,021
Judicial	1,519,429	1,320,115	1,229,416	1,128,817	1,044,290	980,507	947,789	872,819	890,671	800,940
Public works	16,851,264	8,685,582	6,830,006	6,244,867	5,449,821	4,916,041	4,216,841	3,939,791	3,724,006	3,839,987
Health and welfare	761,753	736,361	575,526	635,485	631,618	521,212	507,603	535,461	476,733	507,183
Interest on long-term debt	422,309	448,765	474,197	497,848	564,367	576,301	596,752	614,127	201,900	141,033
Total expenses	<u>21,940,100</u>	<u>13,175,451</u>	<u>11,163,223</u>	<u>10,435,942</u>	<u>9,301,424</u>	<u>8,539,380</u>	<u>7,776,191</u>	<u>7,274,217</u>	<u>6,741,621</u>	<u>6,474,164</u>
Program revenues										
Charges for services										
General government	1,689,760	1,428,624	962,158	1,853,355	1,261,225	963,859	972,440	1,032,073	900,445	798,850
Judicial	445,243	700,202	1,114,339	575,233	358,439	579,494	406,520	377,306	572,854	582,835
Public works	2,171,851	2,520,427	2,200,607	1,924,286	903,891	728,838	698,924	651,184	717,796	644,906
Health and welfare	33,396	55,662	52,276	64,506	50,879	67,710	69,194	59,932	160,424	175,430
Operating grants and contributions	417,463	655,176	536,255	1,124,405	664,011	561,922	476,432	527,469	615,144	334,776
Capital grants and contributions	-	-	-	-	-	20,167	610,387	1,799,134	1,716,251	1,221,831
Total program revenues	<u>4,757,713</u>	<u>5,360,091</u>	<u>4,865,635</u>	<u>5,541,785</u>	<u>3,238,445</u>	<u>2,921,990</u>	<u>3,233,897</u>	<u>4,447,098</u>	<u>4,682,914</u>	<u>3,758,628</u>
Total net program expenses	(17,182,387)	(7,815,360)	(6,297,588)	(4,894,157)	(6,062,979)	(5,617,390)	(4,542,294)	(2,827,119)	(2,058,707)	(2,715,536)
General revenues and other changes										
Property taxes	30,474,733	16,964,050	7,148,900	6,770,107	7,221,080	6,948,310	6,358,774	6,008,049	4,736,701	4,355,540
Unrestricted investment earnings	393,166	156,460	95,399	132,249	129,003	105,105	466,065	865,745	319,994	165,454
Miscellaneous	41,930	35,347	108,601	13,930	1,424	21,826	(4,155)	263	9,398	20,575
Total general revenues and other changes in net position	<u>30,909,829</u>	<u>17,155,857</u>	<u>7,352,900</u>	<u>6,916,286</u>	<u>7,351,507</u>	<u>7,075,241</u>	<u>6,820,684</u>	<u>6,874,057</u>	<u>5,066,093</u>	<u>4,541,569</u>
Total changes in net position	<u>\$ 13,727,442</u>	<u>\$ 9,340,497</u>	<u>\$ 1,055,312</u>	<u>\$ 2,022,129</u>	<u>\$ 1,288,528</u>	<u>\$ 1,457,851</u>	<u>\$ 2,278,390</u>	<u>\$ 4,046,938</u>	<u>\$ 3,007,386</u>	<u>\$ 1,826,033</u>

(1) Accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2005.

DeWITT COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS (1)

Last ten fiscal years

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General fund										
Unassigned	\$ 13,972,429	\$ 8,861,809	\$ 3,918,939	\$ 4,737,330	\$ 4,227,253	\$ 4,231,563	\$ 3,632,469	\$ 2,829,040	\$ 1,865,568	\$ 1,282,678
Assigned	<u>307,491</u>	<u>311,213</u>	<u>307,185</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general fund	<u>\$ 14,279,920</u>	<u>\$ 9,173,022</u>	<u>\$ 4,226,124</u>	<u>\$ 4,737,330</u>	<u>\$ 4,227,253</u>	<u>\$ 4,231,563</u>	<u>\$ 3,632,469</u>	<u>\$ 2,829,040</u>	<u>\$ 1,865,568</u>	<u>\$ 1,282,678</u>
All other governmental funds										
Restricted										
Debt service	\$ 1,959,612	\$ 1,634,641	\$ 915,772	\$ 777,535	\$ 640,675	\$ 494,609	\$ 368,289	\$ 317,190	\$ 244,770	\$ 177,848
Special revenue funds	14,401,297	7,218,731	4,818,599	4,004,918	2,978,679	1,956,822	1,765,101	1,666,295	1,428,001	1,183,127
Capital project funds	<u>1,071,413</u>	<u>1,064,200</u>	<u>1,063,634</u>	<u>1,075,628</u>	<u>1,096,969</u>	<u>1,467,623</u>	<u>3,623,372</u>	<u>9,640,558</u>	<u>10,618,815</u>	<u>785,338</u>
Total all other governmental funds	<u>\$ 17,432,322</u>	<u>\$ 9,917,572</u>	<u>\$ 6,798,005</u>	<u>\$ 5,858,081</u>	<u>\$ 4,716,323</u>	<u>\$ 3,919,054</u>	<u>\$ 5,756,762</u>	<u>\$ 11,624,043</u>	<u>\$ 12,291,586</u>	<u>\$ 2,146,313</u>

(1) Modified accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2005.

This schedule maintains the same number of years for comparative purposes.

DeWITT COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (1)

Last ten fiscal years

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Revenues										
Taxes	\$ 30,751,455	\$ 16,600,054	\$ 7,214,391	\$ 6,753,736	\$ 7,211,788	\$ 6,900,422	\$ 6,358,843	\$ 5,962,308	\$ 4,742,831	\$ 4,367,083
Licenses and permits	692,378	788,809	640,796	631,322	604,628	614,672	639,296	631,856	606,265	586,241
Intergovernmental	1,851,025	1,907,885	971,572	1,124,405	858,213	728,706	1,210,152	2,419,757	2,594,215	1,859,089
Charges for services	1,549,694	1,781,190	2,539,954	2,354,100	993,873	819,695	902,735	890,153	836,352	707,856
Fines and forfeitures	396,724	464,734	456,740	480,783	437,287	441,933	351,604	285,408	333,401	382,431
Investment income	393,166	156,460	95,399	132,249	129,003	105,105	466,065	865,745	319,994	165,454
Miscellaneous	285,990	479,875	168,562	901,526	461,648	221,395	115,526	181,102	144,106	91,076
Total revenues	35,920,432	22,179,007	12,087,414	12,378,121	10,696,440	9,831,928	10,044,221	11,236,329	9,577,164	8,159,230
Expenditures										
Current										
General government	2,119,194	1,750,204	1,833,087	1,737,293	1,481,461	1,393,445	1,409,750	1,228,376	1,359,464	1,108,487
Judicial	1,338,104	1,157,037	1,082,089	1,001,062	960,939	897,641	878,266	809,161	832,460	752,468
Public works	16,643,061	8,215,043	6,363,472	5,809,840	5,183,983	4,951,027	4,866,669	4,005,032	4,041,085	3,801,161
Health and welfare	740,602	715,976	557,110	619,515	616,069	505,674	496,626	525,410	467,542	499,530
Capital outlay	1,526,433	1,236,480	1,198,161	677,256	709,441	2,246,467	6,358,963	3,303,571	2,568,337	2,957,940
Debt service										
Principal retirement	665,000	635,000	610,000	585,000	555,000	535,000	515,000	475,000	140,000	165,000
Interest and fiscal charges	425,684	452,005	477,257	500,638	553,699	563,114	583,520	621,012	138,360	141,438
Bond issue costs	-	-	-	-	47,902	-	-	-	229,939	-
Total expenditures	23,458,078	14,161,745	12,121,176	10,930,604	10,108,494	11,092,368	15,108,794	10,967,562	9,777,187	9,426,024
Excess (deficiency) of revenues over expenditures	12,462,354	8,017,262	(33,762)	1,447,517	587,946	(1,260,440)	(5,064,573)	268,767	(200,023)	(1,266,794)
Other financing sources (uses)										
Bonds issued	-	-	-	-	2,810,000	-	-	-	10,800,000	-
Bond retirements	-	-	-	-	(2,750,000)	-	-	-	-	-
Sale of capital assets	159,295	49,202	116,933	18,324	8,614	21,826	-	12,382	10,223	20,575
Capital lease proceeds	-	-	345,547	185,994	136,399	-	-	15,500	106,012	-
Transfers in	18,517,344	3,736,901	2,311,518	1,784,116	1,882,625	1,444,718	1,267,963	986,454	1,032,438	945,819
Transfers out	(18,517,344)	(3,736,901)	(2,311,518)	(1,784,116)	(1,882,625)	(1,444,718)	(1,267,963)	(986,454)	(1,032,438)	(945,819)
Total other financing sources (uses)	159,295	49,202	462,480	204,318	205,013	21,826	-	27,882	10,916,235	20,575
Changes in fund balances	\$ 12,621,649	\$ 8,066,464	\$ 428,718	\$ 1,651,835	\$ 792,959	\$ (1,238,614)	\$ (5,064,573)	\$ 296,649	\$ 10,716,212	\$ (1,246,219)
Debt service as a percentage of noncapital expenditures	<u>4.97%</u>	<u>8.41%</u>	<u>9.95%</u>	<u>10.59%</u>	<u>12.31%</u>	<u>12.41%</u>	<u>12.55%</u>	<u>14.30%</u>	<u>7.05%</u>	<u>4.74%</u>

(1) Modified accrual basis of accounting

NOTE: The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2005. This schedule maintains the same number of years for comparative purposes.

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

Fiscal Year	Ad Valorem Taxes		Penalty and Interest	Total
	Current	Delinquent		
2005	\$ 4,159,430 (1)	\$ 118,626	\$ 89,363	\$ 4,367,419
2006	4,529,680 (1)	126,758	86,393	4,742,831
2007	5,744,805 (2)	128,469	89,034	5,962,308
2008	6,170,558 (2)	103,384	84,901	6,358,843
2009	6,702,755 (2)	106,407	91,260	6,900,422
2010	6,989,491 (2)	127,019	95,278	7,211,788
2011	6,514,197 (2)	132,989	106,550	6,753,736
2012	6,945,991 (2)	161,563	106,837	7,214,391
2013	16,371,142 (3)	112,674	116,239	16,600,055
2014	30,080,823 (3)	468,151	202,482	30,751,456
Change 2005 to 2014	623.20%	294.64%	126.58%	604.11%

(1) Modified accrual basis of accounting

NOTE:

(1) Property tax rates had remained stable through 2006.

(2) Tax rates increased on the 2006 roll for debt service on 2006 series bonds.

(3) Tax rates were actually lowered in 2014 and 2013 but revenue increased due to significant increases 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	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (1) as a Percentage of Actual Value
		Residential Property	Non-Residential Property	Personal Property					
2005	2004	\$ 386,073,400	\$ 725,649,040	\$ 48,818,599	\$ 524,399,280	\$ 636,141,759	\$ 0.69295	\$ 636,141,759	100.00%
2006	2005	398,473,360	859,434,300	57,148,160	547,850,387	767,205,433	0.63169	767,205,433	100.00%
2007	2006	401,986,960	933,736,350	60,201,480	537,992,596	857,932,194	0.72236	857,932,194	100.00%
2008	2007	399,169,670	1,082,471,590	51,204,420	628,406,758	904,438,922	0.74175	904,438,922	100.00%
2009	2008	345,491,210	1,237,233,760	162,266,130	728,677,520	1,016,313,580	0.68107	1,016,313,580	100.00%
78 2010	2009	350,915,680	1,328,168,180	199,270,670	776,472,001	1,101,882,529	0.65192	1,101,882,529	100.00%
2011	2010	357,160,310	1,679,282,800	162,562,580	1,150,665,021	1,048,340,669	0.65192	1,048,340,669	100.00%
2012	2011	368,607,870	1,912,614,970	249,442,120	1,190,701,309	1,339,963,651	0.53822	1,339,963,651	100.00%
2013	2012	381,707,020	4,024,961,528	593,915,180	1,509,586,195	3,490,997,533	0.50203	3,490,997,533	100.00%
2014	2013	402,749,990	7,166,414,576	694,802,080	1,511,659,803	6,752,306,843	0.46937	6,752,306,843	100.00%

(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

DeWITT COUNTY, TEXAS

DIRECT AND OVERLAPPING TAX RATES

Last ten fiscal years

Tax Roll Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
DeWitt County										
M & O	\$ 0.64681	\$ 0.59554	\$ 0.58615	\$ 0.61067	\$ 0.56301	\$ 0.54295	\$ 0.53717	\$ 0.44919	\$ 0.44919	\$ 0.44919
Debt service	0.04614	0.03615	0.13621	0.13108	0.11806	0.10897	0.11475	0.08903	0.05284	0.02018
	0.69295	0.63169	0.72236	0.74175	0.68107	0.65192	0.65192	0.53822	0.50203	0.46937
<u>Cities</u>										
Cuero	0.25863	0.28834	0.28710	0.31835	0.31835	0.31318	0.30168	0.30168	0.30168	0.32000
Yoakum	0.09794	0.09354	0.09354	0.09264	0.08589	0.08591	0.08909	0.09278	0.09087	0.09087
Yorktown	0.53200	0.55909	0.54803	0.64931	0.64931	0.64931	0.70444	0.66846	0.61264	0.68561
Nordheim	0.42379	0.46000	0.46000	0.48632	0.48632	0.48632	0.47211	0.47211	0.47211	0.47211
<u>Schools</u>										
Cuero	1.66378	1.46570	1.47000	1.28877	1.29189	1.29673	1.32327	1.28736	1.07003	1.10403
Yoakum	1.67000	1.53000	1.53000	1.21000	1.32000	1.25000	1.35000	1.27000	1.24000	1.15400
Yorktown	1.50000	1.38000	1.28360	1.04000	1.04000	1.04000	1.04000	0.96000	0.99721	0.97212
Nordheim	1.69198	1.44133	1.70093	1.19547	1.24158	1.24343	1.23972	1.28891	1.24345	1.08718
Meyersville	1.50000	1.50000	1.37005	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000
Westhoff	1.47960	1.47960	1.38968	0.95134	1.04000	1.04000	1.04000	0.96000	0.96000	0.96000
<u>Hospitals</u>										
DeWitt Medical	0.15023	0.11899	0.10226	0.15919	0.14590	0.13905	0.15251	0.13221	0.13221	0.13221
<u>Water Districts</u>										
Ecleto Watershed	0.00990	0.00960	0.00920	0.00910	0.00740	0.00660	0.00660	0.08000	0.08640	0.09500
DeWitt Drainage #1	0.06197	0.06135	0.06131	0.05865	0.05865	0.06040	0.06294	0.06302	0.06289	0.06289
Pecan Valley	0.01500	0.01500	0.01500	0.01500	0.01500	0.01500	0.01500	0.01301	0.01301	0.00870

SOURCE: DeWitt County Tax Assessor/Collector

DeWITT COUNTY, TEXAS
PRINCIPAL TAXPAYERS
Current year and eight years ago

2014	Type of Property	Assessed Valuation	Percent of Total Valuation
Devon Energy Production Co LP	Mineral	\$ 1,624,198,340	24.05%
Burlington Resources Oil & Gas	Mineral	1,386,262,130	20.53%
Pioneer Resources USA Inc.	Mineral	602,719,580	8.93%
Helmerick & Payne Inc	Mineral	155,362,500	2.30%
EOG Resources	Mineral	103,301,210	1.53%
Marathon Oil LLC	Mineral	97,685,580	1.45%
Matador Production Co.	Mineral	85,310,780	1.26%
Sabine Oil & Gas LLC	Mineral	74,248,600	1.10%
BHP Billiton (Eagle Ford Gath)	Mineral	73,442,730	1.09%
Geosouthern Energy Corporation	Mineral	57,675,710	0.85%
Assessed value		<u>\$ 4,260,207,160</u>	63.09%

2006	Type of Property	Assessed Valuation	Percent of Total Valuation
Chesapeake Operating Inc.	Mineral	\$ 57,263,960	7.46%
Mount Vernon Mills, Inc.	Real & Personal	24,451,430	3.19%
Southwestern Bell Telephone LP	Mineral	11,994,380	1.56%
Dominion Oklahoma, Inc.	Mineral	10,147,530	1.32%
Santos USA Corp.	Mineral	9,527,890	1.24%
Gruy Petroleum Management Co.	Mineral	9,074,370	1.18%
Enterprise Hydrocarbons LP	Mineral	7,867,560	1.03%
Abraxas Petroleum Corp.	Mineral	7,622,070	0.99%
Flint Hills Resources LP	Mineral	6,294,060	0.82%
Guadalupe Valley Electric Cooperative	Mineral	6,033,440	0.79%
Assessed value		<u>\$ 150,276,690</u>	23.43%

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

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

Fiscal Year	Taxes Levied for the Fiscal Year (Adjusted Levy)		Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy	Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 4,437,643		\$ 4,240,171	95.55%	\$ 186,311	\$ 4,426,482	99.75%
2006	4,846,651		4,699,521	96.96%	136,305	4,835,826	99.78%
2007	6,178,020		5,948,718	96.29%	206,916	6,155,634	99.64%
2008	6,510,366		6,379,151	97.98%	113,122	6,492,273	99.72%
2009	7,091,859		6,883,347	97.06%	185,308	7,068,655	99.67%
2010	7,408,366		7,253,663	97.91%	125,552	7,379,215	99.61%
2011	6,839,507		6,737,312	98.51%	64,064	6,801,376	99.44%
2012	7,367,416		7,206,312	97.81%	117,146	7,323,458	99.40%
2013	17,488,203		16,949,690	96.92%	466,445	17,416,135	99.59%
2014	31,468,896		31,217,506	99.20%	-	31,217,506	99.20%

SOURCE: DeWitt County

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	G.O. Bonds & Notes	Capital Leases			
2005	\$ 3,500,000	\$ -	\$ 130,730	\$ 3,630,730	0.8%	\$ 178
2006	14,160,000	-	190,064	14,350,064	2.9%	709
2007	13,685,000	15,500	146,761	13,847,261	2.8%	687
2008	13,170,000	10,500	89,745	13,270,245	2.6%	673
2009	12,635,000	5,500	42,911	12,683,411	2.4%	647
2010	12,140,000	-	158,468	12,298,468	2.3%	624
2011	11,555,000	-	296,977	11,851,977	2.0%	590
2012	10,945,000	-	555,598	11,500,598	1.8%	568
2013	10,310,000	-	424,786	10,734,786	1.3%	525
2014	9,645,000	-	-	9,645,000	1.0%	470

SOURCE: DeWitt County

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

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

Fiscal Year	General Bonded Debt Outstanding			Debt Service Monies Available	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
	Certificates of Obligation	General Obligation Bonds	Total				
2005	\$ 3,500,000	\$ -	\$ 3,500,000	\$ 177,848	\$ 3,322,152	0.52%	\$ 163
2006	14,160,000	-	14,160,000	244,770	13,915,230	1.81%	687
2007	13,685,000	-	13,685,000	317,910	13,367,090	1.56%	663
2008	13,170,000	-	13,170,000	368,289	12,801,711	1.42%	649
2009	12,635,000	-	12,635,000	494,609	12,140,391	1.19%	620
2010	12,140,000	-	12,140,000	640,675	11,499,325	1.04%	583
2011	11,555,000	-	11,555,000	777,534	10,777,466	1.03%	536
2012	10,945,000	-	10,945,000	915,772	10,029,228	0.75%	495
2013	10,310,000	-	10,310,000	1,634,641	8,675,359	0.25%	424
2014	9,645,000	-	9,645,000	1,659,612	7,985,388	0.12%	389

SOURCE: DeWitt County

DeWITT COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (Unaudited)

September 30, 2014

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
Direct debt:				
DeWitt County	09/30/14	\$ 9,645,000	100.00%	\$ 9,645,000
Overlapping debt:				
Cities				
Cuero	09/30/14	15,000,000	100.00%	15,000,000
Yoakum	09/30/14	6,706,875	36.99%	2,480,873
Yorktown	09/30/14	4,190,838	100.00%	4,190,838
School Districts				
Cuero ISD	08/31/14	124,513,357	73.96%	92,090,079
Yoakum ISD	08/31/14	53,980,000	36.36%	19,627,128
Nordheim ISD	08/31/14	2,565,000	99.32%	2,547,558
Meyersville ISD	08/31/14	-	85.52%	-
Westhoff ISD	08/31/14	-	100.00%	-
Yorktown ISD	08/31/14	5,655,000	100.00%	5,655,000
Hospitals				
Yoakum Hospital District	09/30/14	1,460,000	29.51%	430,846
DeWitt Medical District	09/30/14	2,244,815	100.00%	2,244,815
Total overlapping debt		<u>216,315,885</u>		<u>144,267,137</u>
Total direct and overlapping debt		<u>\$ 225,960,885</u>		<u>\$ 153,912,137</u>

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

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

SOURCE: DeWitt County and business offices of individual governmental entities

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

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable To Limit as a Percentage of Debt Limit</u>
2005	\$ 146,830,790	\$ 3,322,152	\$ 143,508,638	2.26%
2006	177,514,318	13,995,735	163,518,583	7.88%
2007	199,432,679	13,367,090	186,065,589	6.70%
2008	213,308,626	12,801,711	200,506,915	6.00%
2009	244,471,222	12,140,391	232,330,831	4.97%
2010	225,652,965	11,499,325	214,153,640	5.10%
2011	221,444,522	10,777,466	210,667,056	4.87%
2012	272,630,383	10,029,228	262,601,155	3.68%
2013	724,270,588	8,675,359	715,595,229	1.20%
2014	1,514,376,191	7,985,388	1,506,390,803	0.53%

Legal debt margin calculation for current fiscal year:

Assessed value of real property		\$ 6,057,504,763
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		1,514,376,191
Debt applicable to debt limit		
Certificates of obligation	\$ 9,645,000	
Debt service funds available	<u>(1,659,612)</u>	<u>7,985,388</u>
Legal debt margin		<u>\$ 1,506,390,803</u>

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

SOURCE: DeWitt County

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>
2005	\$ 29,105	20,376	\$ 483,457,043	\$ 23,727	9,301	5.60%	42
2006	29,310	20,245	492,506,189	24,327	9,482	4.60%	41
2007	30,190	20,167	494,756,000	24,533	9,617	4.40%	40
2008	31,711	19,730	502,705,000	25,479	9,028	4.10%	40
2009	34,806	19,596	527,930,000	26,941	9,021	4.20%	40
2010	36,273	19,713	543,256,874	27,558	9,241	7.80%	42
2011	36,611	20,097	598,572,000	29,784	9,368	6.60%	43
2012	36,611	20,255	650,722,169	32,126	9,958	5.00%	43
2013	40,515	20,465	830,066,000	40,560	10,358	4.40%	43
2014	45,937	20,503	941,477,000	45,919	10,042	4.90%	42

SOURCE: DeWitt County Profile - Texas Association of Counties

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

DeWITT COUNTY, TEXAS

PRINCIPAL EMPLOYERS (Unaudited)

Current year and eight years ago

Employer	Business Type	Employees	Percentage of Total Area Employment
<u>2014</u>			
Cuero Independent School District	Education	476	4.81%
Cuero Community Hospital	Health Care	425	4.29%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	300	3.03%
Texas Dept. of Criminal Justice	Correctional Facility	277	2.80%
McMahan Welding	Welding services	160	1.62%
County of DeWitt	Government	135	1.36%
Cuero Nursing & Rehabilitation Center	Health Care	113	1.14%
City of Cuero	Government	110	1.11%
Wal-Mart	Retail	101	1.02%
H.E.B.	Retail	82	<u>0.83%</u>
		<u>2,179</u>	<u>22.01%</u>
<u>2007</u>			
Cuero Community Hospital	Health Care	410	4.26%
Cuero Independent School District	School District	375	3.90%
Texas Dept. of Criminal Justice	Correctional Facility	332	3.45%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	259	2.69%
Wal-Mart	Retail	100	1.04%
County of DeWitt	Government	96	1.00%
City of Cuero	Government	90	0.94%
Cuero Nursing & Rehabilitation Center	Health Care	85	0.88%
Whispering Oaks Manor	Health Care	65	0.68%
H.E.B.	Retail	58	<u>0.60%</u>
		<u>1,870</u>	<u>19.44%</u>

SOURCE: Cuero Development Corporation

Information prior to 2007 was not readily available.

DeWITT COUNTY, TEXAS

FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last ten fiscal years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</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	6	6	5	5
Veterans' service officer	1	1	1	1	1	1	1	1	1	1
County auditor	3	3	3	3	3	3	3	3	3	3
County treasurer	3	2	2	2	2	2	2	2	2	2
Tax assessor-collector	6	6	6	6	6	6	6	6	5	6
Judicial										
County court	2	2	2	2	5	2	2	2	2	2
District clerk	7	6	6	6	2	5	5	5	4	5
County attorney	3	2	2	2	3	2	2	2	2	3
Justice of the Peace #1	2	3	3	3	1	3	3	3	3	3
Justice of the Peace #2	2	2	2	1	1	1	1	1	2	2
Juvenile probation	4	4	6	6	6	5	5	5	5	5
Public works										
Sheriff	46	45	43	45	30	39	29	27	26	29
Constable #1	1	1	1	1	1	1	1	1	1	1
Constable #2	1	1	1	1	1	1	1	1	1	1
Building maintenance	2	2	2	2	2	2	2	2	2	2
Bailiffs	1	1	1	2	3	2	2	2	2	2
Precinct No. 1	9	6	6	7	5	6	6	6	5	5
Precinct No. 2	9	6	5	6	5	5	5	5	5	5
Precinct No. 3	9	6	6	6	6	6	7	7	6	7
Precinct No. 4	7	6	5	4	4	4	5	4	5	5
Health and welfare										
Extension service	3	3	3	3	3	3	3	3	3	3
Emergency management	1	1	1	1	1	1	1	1	1	1
Indigent health care	1	1	1	1	1	1	1	1	1	1
Health department	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Total	<u>135</u>	<u>122</u>	<u>120</u>	<u>123</u>	<u>104</u>	<u>113</u>	<u>106</u>	<u>103</u>	<u>99</u>	<u>106</u>

SOURCE: Various DeWitt County departments

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

DeWITT COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)

Last eight fiscal years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Function/Program								
General government								
County auditor								
Accounts payable invoices	8,421	7,397	7,396	7,369	7,567	7,327	6,903	7,153
County treasurer								
Payroll checks processed	4,076	3,998	3,146	3,647	3,650	3,429	3,128	2,991
Elections administrator								
New voter registrations	735	630	726	101	1,004	922	394	749
Elections held	7	2	1	1	1	1	1	1
Tax assessor-collector								
Automobile registrations	26,897	26,840	24,561	23,231	22,925	22,645	21,739	20,939
Judicial								
County court								
Criminal cases filed	533	493	533	459	489	502	516	454
Criminal case dispositions	594	536	537	697	516	642	488	599
Civil cases filed	95	32	29	51	28	30	55	28
Civil case dispositions	42	25	30	50	27	123	48	32
Juvenile cases filed	8	15	20	26	28	22	31	54
Juvenile case dispositions	14	20	20	23	32	29	35	59
District court								
Criminal cases filed	390	210	279	224	303	218	373	307
Criminal case dispositions	509	235	302	292	283	300	295	388
Civil cases filed	221	387	425	425	530	412	401	614
Civil case dispositions	328	458	456	449	494	407	448	481
Justice of the Peace #1								
Civil cases filed	120	104	140	136	56	177	231	175
Criminal cases filed	1,631	1,981	1,883	1,767	1,769	2,421	1,953	3,425
Justice of the Peace #2								
Civil cases filed	72	61	30	54	52	44	110	45
Criminal cases filed	1,053	1,031	979	1,611	3,401	1,465	1,108	666
Health and welfare								
Health department								
Immunizations administered	969	1,145	2,314	2,645	3,419	4,860	3,942	3,476

SOURCE: Various DeWitt County departments

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

DeWITT COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM (Unaudited)

Last ten fiscal years

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Function/Program										
General government										
Buildings	8	8	8	8	8	8	8	8	8	6
Vehicles	2	2	2	2	2	2	2	2	2	2
Public works										
Sheriff										
Jail	1	1	1	1	1	1	1	1	1	1
Patrol units	13	13	15	12	12	12	12	9	9	9
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	60	48	44	43	40	36	34	31	30	28
Vehicles	26	24	26	26	26	26	24	27	24	29

SOURCE: Various DeWitt County departments, Texas Department of Transportation

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION



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**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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2014, 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 19, 2014.

The financial statements of DeWitt County Drainage District No. 1 were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with DeWitt County Drainage District No. 1.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

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 & Uhenek, LLP

Victoria, Texas
February 19, 2014