

**DeWITT COUNTY, TEXAS**

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*

*For the year ended September 30, 2015*

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**

January 15, 2016

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, 2015. 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, 2015, 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, 2015, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

### **PROFILE OF DeWITT COUNTY**

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

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

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

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

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

Various potential component units were evaluated to determine whether they should be included in the County's reporting entity because of the significance of their operational and financial relationship with the County. Based upon standards established by the Governmental Accounting Standards Board (see Note 1 to the financial statements), 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, 2014. This was the 33<sup>rd</sup> consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Carrie Rea  
DeWitt County Auditor





Government Finance Officers Association

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

Presented to

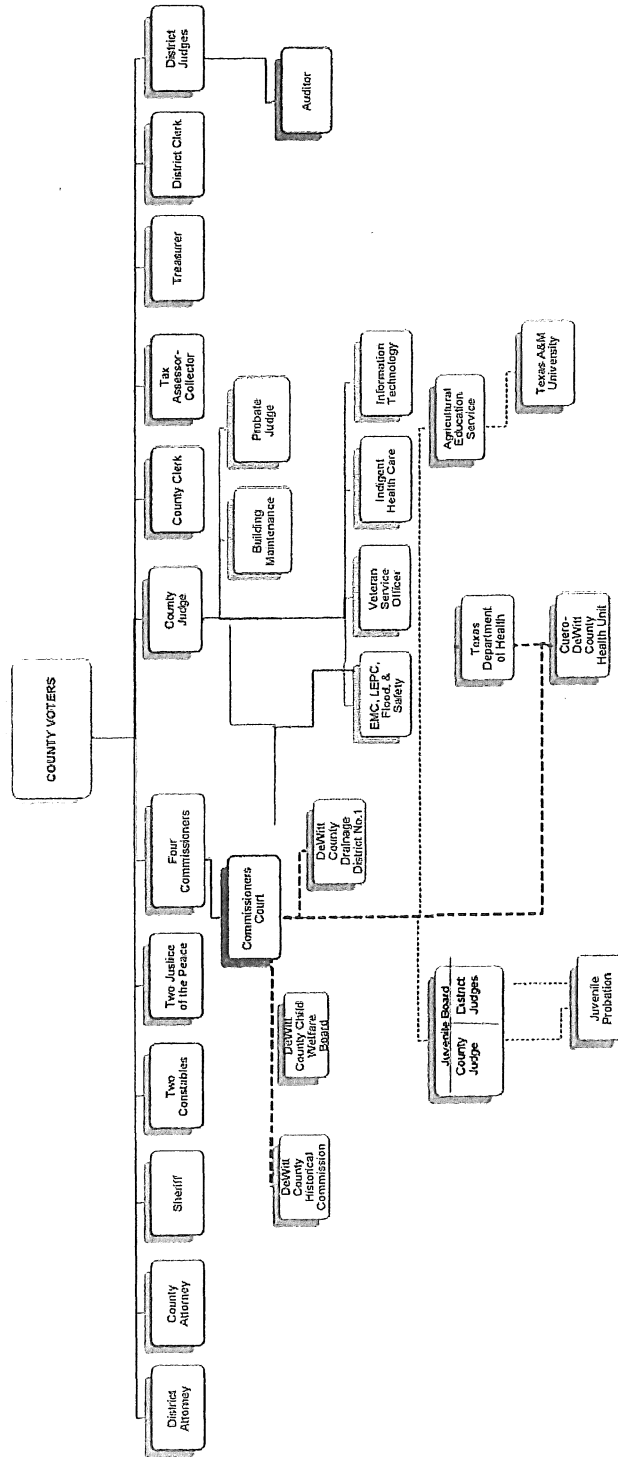
**DeWitt County  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2014**

Executive Director/CEO

# DeWitt County Organization



**ELECTED**

Daryl L. Fowler	County Judge
Curtis G. Afflerbach	Commissioner, Precinct No. 1
James B. Pilchick, Sr.	Commissioner, Precinct No. 2
James Kaiser	Commissioner, Precinct No. 3
Richard Randle	Commissioner, Precinct No. 4
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
Kelly Phelps	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**



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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, 2015, 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, 2015, 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 comparison information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of state awards is presented for purposes of additional analysis as required by *State of Texas Uniform Grants Management Standards* and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison information, and the schedule of expenditures of state awards 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, budgetary comparison information, and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 January 15, 2016, 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 Ulbeck, LLP*

Victoria, Texas  
January 15, 2016

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, 2015. The discussion and analysis should be read in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to those financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets of the County exceeded its liabilities at the close of the fiscal year by \$72,523,837. Of this amount \$41,101,856 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 \$41,832,500.
- At year-end, the unassigned fund balance for the General Fund was \$10,450,858 or 53% of total General Fund expenditures and planned transfers. The County continues to experience large tax revenues 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**

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

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## OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

The *statement of net position* presents information on all of the County's assets 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. See separately issued financial statements.

**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 39 of this report. Budget comparisons for the major special revenue funds are located on pages 40 through 44 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 73 through 80.



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## OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is similar to business-like activities. The basic fiduciary fund financial statement can be found on page 18 of this report.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 38 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's General Fund's budgetary comparison schedule. Required supplementary information can be found on pages 39 through 47 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 48 through 83 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 \$72,523,837 at the close of the fiscal year.

	<u>Governmental Activities</u>		
	<u>2015</u>	<u>2014</u>	<u>Change</u>
Current assets	\$ 44,025,954	\$ 34,436,458	28%
Capital assets (net)	37,295,241	21,690,581	72%
Other non-current assets	483,529	-	-
Total Assets	<u>81,804,724</u>	<u>56,127,039</u>	46%
Deferred outflows of resources	<u>527,522</u>	-	-
Total deferred outflows	<u>527,522</u>	-	-
Current liabilities	1,501,925	2,214,827	-32%
Long-term liabilities	8,306,484	9,013,288	-8%
Total Liabilities	<u>9,808,409</u>	<u>11,228,115</u>	-13%
Net Position:			
Net investment in capital assets	29,415,561	13,116,994	124%
Restricted	2,006,420	1,968,554	2%
Unrestricted	<u>41,101,856</u>	<u>29,813,376</u>	38%
Total Net Position	<u>\$ 72,523,837</u>	<u>\$ 44,898,924</u>	62%

The County's unrestricted net position represents 57% 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 41% of net position and has increased 124% from prior year. 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 \$2,006,420 (debt service), which represents 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 net position has improved, increasing 62% from the prior year thanks largely to the following factors:

- The County received almost \$5 million through a capital grant designed to help rebuild infrastructure damaged by heavy oilfield related traffic.
- The County's property tax revenues increased more than \$2 million due to an increase in property values. The tax rate did not change from prior year.
- Total 2015 expenses decreased nearly \$5 million from prior year almost entirely related to Public works. This decrease is due to the County using the capital grant to rebuild roads and bridges and therefore not requiring as much in repairs and maintenance as prior year.

	<b>Governmental Activities</b>		
	<u>2015</u>	<u>2014</u>	<u>Change</u>
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$ 4,433,391	\$ 4,340,250	2%
Operating grants and contributions	686,147	417,463	64%
Capital grants and contributions	4,957,614	-	0%
General revenues:			
Property taxes	32,926,945	30,474,733	8%
Other	<u>632,167</u>	<u>435,096</u>	45%
<b>Total Revenues</b>	<u>43,636,264</u>	<u>35,667,542</u>	22%
<b>EXPENSES</b>			
General governmental	2,571,157	2,385,345	8%
Judicial	1,685,815	1,519,429	11%
Public works	11,266,551	16,851,264	-33%
Health and welfare	777,582	761,753	2%
Interest	<u>394,684</u>	<u>422,309</u>	-7%
<b>Total Expenses</b>	<u>16,695,789</u>	<u>21,940,100</u>	-24%
Change in net position	26,940,475	13,727,442	96%
<b>Net Position - Beginning</b>	<u>45,583,362</u>	<u>31,171,482</u>	46%
<b>Net Position - Ending</b>	<u>\$ 72,523,837</u>	<u>\$ 44,898,924</u>	62%

**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 the same as noted above.

## 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 \$17,226,841 with the majority for public works' infrastructure related to new road construction. Additional information can be found in Note 5 of this report.

<b>Capital Assets (Net of Depreciation)</b>			
	<b>Governmental Activities</b>		
	2015	2014	Change
Land	\$ 637,771	\$ 637,771	0%
Buildings and improvements	17,115,224	17,641,371	-3%
Infrastructure	15,179,944	197,949	7569%
Equipment	3,853,704	2,770,804	39%
Vehicles	508,598	442,686	15%
Total	<u>\$ 37,295,241</u>	<u>\$ 21,690,581</u>	72%

**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.

<b>Certificates of Obligation and Refunding Bonds</b>			
	2015	2014	Change
Certificates of obligation, 2006 series	\$ 7,080,000	\$ 7,570,000	-6%
Certificates of obligation, 2010 series	1,875,000	2,075,000	-10%
Total	<u>\$ 8,955,000</u>	<u>\$ 9,645,000</u>	-7%

Debt payments in 2015 on bonds totaled \$690,000 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 \$41,832,501, an increase of \$10,120,258 from the prior year due mainly to an intergovernmental capital grant and increased property tax revenue as noted earlier. Of the total fund balance, \$10,450,858 constitutes *unassigned fund balance* and is available for spending at the County's discretion, while \$329,800 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 (\$2,010,228), for various construction projects (\$1,075,320), or has been restricted for special purposes (\$27,966,295). The restricted fund balance has nearly doubled from prior year almost entirely due to an increase in public works for amounts set aside to repair damaged roads. As noted above, these special purpose funds received large capital grants, but still require large repair and maintenance expenditures.

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

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

The fund balance decrease of \$3,499,262 results mainly from large transfers from the General Fund to Special Revenue funds set up to help with the cost of repairs, maintenance, and rebuilding roads and bridges that are deteriorated due to heavy oil-field related traffic.

**Major Special Revenue Funds.** The County has several Road and Bridge funds that are major funds this year partly due to increased cash balances resulting from prior year tax revenue increases and partly due to current year tax revenue increases. 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. The County has also created new Special Revenue Funds in 2015 to account for grants and revenues specific to rebuilding roads damaged within the affected areas where the drilling activity is highest.

### BUDGETARY HIGHLIGHTS

**General Fund.** There were minimal changes between the original budget and the final amended budget.

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

- The General Fund's revenues were 6% greater than budgeted amounts.
- All expenditures were within budgeted amounts.

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

**Local Economy.** Although drilling permits issued by the Texas Railroad Commission in 2015 are less than 2014, oil and gas wells are being completed and will potentially add value to the mineral category of the tax base in 2016. Fewer drilling permits will eventually translate to fewer completions in 2015; therefore the unprecedented, exponential growth of the tax base experienced over the last five years is expected to plateau or even decline for the next couple of years. The shrinking tax base will likely yield less property tax revenue in 2016, but the County has been accumulating balances in its accounts and these balances will allow for a continuation of essential public services as well as allow for the continuation of the significant road construction campaign that began in FY2012.

Fewer drilling rigs and less drilling activity in the County will likely lead to a decline in local sales tax rebates. Hotel occupancy rates are declining, so hotel/motel tax revenue for the taxing entities that rely on these taxes will likely decline. DeWitt County does not collect a sales tax or a hotel/motel tax.

Investment analysts believe that there is no economic benefit to be gained by drilling for shale oil when prices are below \$37 per barrel. Economists and oil company executives see no potential for an immediate rebound in oil prices.

International geopolitical concerns and an oversupply of oil on the global market are believed to be the top reasons for the significant price drop in oil and the drilling activity in the USA, especially in Texas. The Eagle Ford Shale and Permian Basin could see a modest rebound in activity due to the recent congressional effort to lift the long-standing ban on the export of oil produced in the USA.

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

**Road Damage Funding Issues.** The FY2016 budget continues to focus on public safety and the needs of the energy industry. This is reflected by another year of significant appropriation for road and bridge repair and construction. During 2013, the County began a concerted effort to rebuild county roads in the areas of high oil field traffic using local property tax revenue.

In 2014, the County applied for a state grant through the Transportation Infrastructure Fund (TIF) Grant program created by Senate Bill 1747 in 2013 and administered by TxDOT. Four projects utilizing \$4.957 million of reimbursable grant funds have now been completed. The 84<sup>th</sup> Texas Legislature did not replenish the TIF Grant Fund; therefore the County will not have access to any funds other than local property taxes appropriated in the 2016 fiscal year budget.

This year's budget (FY2016) appropriates \$22.4 million countywide to road construction efforts and represents more than 49 percent of the County's planned expenditures for the year. Spending is lower than the previous year's budget, but overall, the amount of funds directed to the road construction effort is unprecedented. Feedback about the road construction effort is generally positive. Some highly traveled roads are of such good quality following reconstruction that the Commissioner's Court has been called upon to reduce speed limits to improve public safety even more.

**The FY2016 Budget and Tax Rate.** In 2012 the Commissioner's Court determined that lowering the tax rate created abatement for the oil companies and the beneficiaries of the newly found wealth and held the general fund tax rate at the prior year's rate. This policy has continued in effect for four successive years and has allowed the County to expand services to meet growing needs, tackle the road reconstruction issue and build balances in anticipation of a decline of drilling activity - or even a bust.

The FY2016 budget proposes to redeem all of the county's outstanding debt obligations. Certificates of Obligation that were issued for courthouse restoration and construction of the law enforcement center will be redeemed in 2016. The County has budgeted \$9.5 million for this purpose. The redemption of these bonds will allow the Commissioner's Court to redirect the interest expense into other public works projects in the future. It is believed the early redemption of these debt obligations will save county taxpayers nearly \$2 million in future interest payments.

The FY2014 budget established an Information Technology department and staffed it with one manager. The needs of the County have grown internally and the state has mandated that all counties will provide an electronic filing system within the judiciary and supporting offices that house official records. To meet these needs an additional employee was added to this department in the FY2016 budget. The current budget also aggressively addresses the technology infrastructure needs mandated by the state with nearly \$1 million appropriated for such purpose. The significant upgrade is considered a one-time capital investment and future needs are not expected to be as capital intensive.

The current budget continues a campaign of adjusting employee salaries to reflect the competitive wage environment that the oil boom created. The expected results are two-fold. The first expectation is that current employees will be less likely to sever employment for oil industry jobs. Additionally, there is a perceived need to encourage young families to move back into the area and consider employment within the County as older employees retire and reduce the workforce through attrition. Salaries of elected officials have also been adjusted upward with the goal of attracting the attention of qualified former students and residents and encouraging them to consider public service opportunities.

**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, 2015

	Primary Government	
	Governmental Activities	Component Unit
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 42,147,548	\$ 716,977
Receivables (net)	1,476,661	15,647
Due from others	401,745	-
Total current assets	<u>44,025,954</u>	<u>732,624</u>
Noncurrent assets		
Capital assets		
Land and other assets not being depreciated	637,771	416,712
Buildings, equipment, and vehicles (net)	36,657,470	344,756
Net capital assets	<u>37,295,241</u>	<u>761,468</u>
Net pension asset	483,529	-
Total noncurrent assets	<u>37,778,770</u>	<u>761,468</u>
<b>Total assets</b>	<u>81,804,724</u>	<u>1,494,092</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow related to TCDRS	527,522	-
<b>Total deferred outflows of resources</b>	<u>527,522</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	315,422	142,939
Accrued expenses	401,371	-
Accrued interest payable	47,970	-
Current portion of long-term obligations	737,162	-
Total current liabilities	<u>1,501,925</u>	<u>142,939</u>
Noncurrent liabilities		
Noncurrent portion of long-term obligations	8,306,484	-
Total noncurrent liabilities	<u>8,306,484</u>	<u>-</u>
<b>Total liabilities</b>	<u>9,808,409</u>	<u>142,939</u>
<b>NET POSITION</b>		
Net investment in capital assets	29,415,561	761,468
Restricted for:		
Retirement of long-term debt	2,006,420	-
Unrestricted	<u>41,101,856</u>	<u>589,685</u>
<b>Total net position</b>	<u>\$ 72,523,837</u>	<u>\$ 1,351,153</u>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the year ended September 30, 2015

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
<b>Primary Government</b>						
Governmental activities						
General government	\$ 2,571,157	\$ 1,728,791	\$ 189,116	\$ -	\$ (653,250)	\$ -
Judicial	1,685,815	552,933	-	-	(1,132,882)	-
Public works	11,266,551	2,042,487	455,653	4,957,614	(3,810,797)	-
Health and welfare	777,582	109,180	41,378	-	(627,024)	-
Interest on long-term debt	394,684	-	-	-	(394,684)	-
Total governmental activities	<u>16,695,789</u>	<u>4,433,391</u>	<u>686,147</u>	<u>4,957,614</u>	<u>(6,618,637)</u>	<u>-</u>
Total primary government	<u>\$ 16,695,789</u>	<u>\$ 4,433,391</u>	<u>\$ 686,147</u>	<u>\$ 4,957,614</u>	<u>(6,618,637)</u>	<u>-</u>
<b>Component Unit</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(134,546)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					31,823,340	160,115
Property taxes, levied for debt service					1,103,605	-
Miscellaneous					175,737	129
Unrestricted investment earnings					456,430	8,111
Total general revenues					<u>33,559,112</u>	<u>168,355</u>
Change in net position					26,940,475	33,809
Net position - beginning (as restated)					<u>45,583,362</u>	<u>1,317,344</u>
Net position - ending					<u>\$ 72,523,837</u>	<u>\$ 1,351,153</u>

The accompanying notes are an integral part of this statement.



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

September 30, 2015

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 3
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 17,753,697	\$ 7,069,583	\$ 7,180,070
Receivables (net):			
Taxes receivable	348,066	-	-
Fines receivable	867,542	-	-
Due from other funds	226,498	-	-
Due from other governments	80,944	38,992	35,324
<b>Total assets</b>	<b>\$ 19,276,747</b>	<b>\$ 7,108,575</b>	<b>\$ 7,215,394</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 67,103	\$ 65,715	\$ 1,665
Accrued expenditures	264,322	24,877	25,390
Due to other funds	6,949,056	-	-
<b>Total liabilities</b>	<b>7,280,481</b>	<b>90,592</b>	<b>27,055</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	348,066	-	-
Unavailable revenue - assessed fines	867,542	-	-
<b>Total deferred inflows of resources</b>	<b>1,215,608</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>			
Restricted:			
Courts	-	-	-
Health and welfare	-	-	-
Public safety	-	-	-
Public works	-	7,017,983	7,188,339
Various capital projects	-	-	-
Retirement of long-term debt	-	-	-
Assigned - building maintenance	329,800	-	-
Unassigned	10,450,858	-	-
<b>Total fund balances</b>	<b>10,780,658</b>	<b>7,017,983</b>	<b>7,188,339</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 19,276,747</b>	<b>\$ 7,108,575</b>	<b>\$ 7,215,394</b>

The accompanying notes are an integral part of this statement.

TXDOT Infrastructure Grant	County Road and Flood	CETRZ Zone 1	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 41,040	\$ 1,549	\$ 10,101,609	\$ 42,147,548
-	148,431	-	112,622	609,119
-	-	-	-	867,542
-	4,413,703	-	2,535,353	7,175,554
<u>226,498</u>	<u>-</u>	<u>-</u>	<u>19,987</u>	<u>401,745</u>
<u>\$ 226,498</u>	<u>\$ 4,603,174</u>	<u>\$ 1,549</u>	<u>\$ 12,769,571</u>	<u>\$ 51,201,508</u>
\$ -	\$ -	\$ -	\$ 180,940	\$ 315,423
-	-	-	86,781	401,370
<u>226,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,175,554</u>
<u>226,498</u>	<u>-</u>	<u>-</u>	<u>267,721</u>	<u>7,892,347</u>
-	148,431	-	112,622	609,119
-	-	-	-	867,542
-	<u>148,431</u>	<u>-</u>	<u>112,622</u>	<u>-</u>
-	-	-	339,207	339,207
-	-	-	912,404	912,404
-	-	-	181,007	181,007
-	4,454,743	1,549	7,871,062	26,533,676
-	-	-	1,075,320	1,075,320
-	-	-	2,010,228	2,010,228
-	-	-	-	329,800
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,450,858</u>
-	<u>4,454,743</u>	<u>1,549</u>	<u>12,389,228</u>	<u>41,832,500</u>
<u>\$ 226,498</u>	<u>\$ 4,603,174</u>	<u>\$ 1,549</u>	<u>\$ 12,769,571</u>	<u>\$ 51,201,508</u>

**DeWITT COUNTY, TEXAS****RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION  
OF GOVERNMENTAL ACTIVITIES  
September 30, 2015**

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<b>Total governmental fund balances</b>		<b>\$ 41,832,500</b>
<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	\$ 609,119	
Fines receivable	<u>867,542</u>	1,476,661
Capital assets used in governmental activities are reported as expenditures in governmental funds when purchased or constructed.		
Cost of assets	46,257,344	
Accumulated depreciation	<u>(8,962,103)</u>	37,295,241
Items required by GASB 68 and included in governmental activities in the statement of net position:		
Net pension asset	483,529	
Deferred outflow of resources related to TCDRS	<u>527,522</u>	1,011,051
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	(8,955,000)	
Accrued interest payable	(47,970)	
Compensated absences	<u>(88,646)</u>	<u>(9,091,616)</u>
<b>Net position of governmental activities</b>		<b>\$ <u>72,523,837</u></b>

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, 2015

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 3
<b>REVENUES</b>			
Taxes	\$ 13,345,513	\$ -	\$ -
Licenses and permits	2,111	311,262	326,656
Intergovernmental	1,297,256	11,434	10,745
Charges for services	1,057,292	47,092	83,344
Fines and forfeitures	376,832	-	-
Interest	213,666	69,533	66,155
Miscellaneous	91,278	69,567	71,136
<b>Total revenues</b>	<u>16,383,948</u>	<u>508,888</u>	<u>558,036</u>
<b>EXPENDITURES</b>			
Current			
General government	2,004,028	-	-
Judicial	1,283,669	-	-
Public works	4,326,046	1,993,257	2,231,322
Health and welfare	186,456	-	-
Debt service			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<b>Total expenditures</b>	<u>7,800,199</u>	<u>1,993,257</u>	<u>2,231,322</u>
Excess (deficiency) of revenues over expenditures	<u>8,583,749</u>	<u>(1,484,369)</u>	<u>(1,673,286)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	21,265	107,027
Transfers in	-	4,692,725	4,973,115
Transfers out	(12,083,011)	(42,183)	-
<b>Total other financing sources (uses)</b>	<u>(12,083,011)</u>	<u>4,671,807</u>	<u>5,080,142</u>
Net change in fund balances	(3,499,262)	3,187,438	3,406,856
Fund balances, beginning of year	<u>14,279,920</u>	<u>3,830,545</u>	<u>3,781,483</u>
<b>Fund balances, end of year</b>	<u>\$ 10,780,658</u>	<u>\$ 7,017,983</u>	<u>\$ 7,188,339</u>

The accompanying notes are an integral part of this statement.

TXDOT Infrastructure Grant	County Road and Flood	CETRZ Zone 1	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 11,394,922	\$ -	\$ 8,129,001	\$ 32,869,436
-	-	-	187,397	827,426
4,957,614	-	-	378,356	6,655,405
-	-	-	312,437	1,500,165
-	-	-	-	376,832
-	26,544	-	80,532	456,430
-	-	-	336,490	568,471
<u>4,957,614</u>	<u>11,421,466</u>	<u>-</u>	<u>9,424,213</u>	<u>43,254,165</u>
-	-	-	246,894	2,250,922
-	-	-	202,240	1,485,909
6,056,014	-	5,270,205	7,857,933	27,734,777
-	-	-	565,945	752,401
-	-	-	690,000	690,000
-	-	-	398,194	398,194
<u>6,056,014</u>	<u>-</u>	<u>5,270,205</u>	<u>9,961,206</u>	<u>33,312,203</u>
<u>(1,098,400)</u>	<u>11,421,466</u>	<u>(5,270,205)</u>	<u>(536,993)</u>	<u>9,941,962</u>
-	-	-	50,004	178,296
239,404	-	5,271,754	10,345,011	25,522,009
-	(9,102,465)	-	(4,294,350)	(25,522,009)
<u>239,404</u>	<u>(9,102,465)</u>	<u>5,271,754</u>	<u>6,100,665</u>	<u>178,296</u>
(858,996)	2,319,001	1,549	5,563,672	10,120,258
<u>858,996</u>	<u>2,135,742</u>	<u>-</u>	<u>6,825,556</u>	<u>31,712,242</u>
<u>\$ -</u>	<u>\$ 4,454,743</u>	<u>\$ 1,549</u>	<u>\$ 12,389,228</u>	<u>\$ 41,832,500</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, 2015*

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<b>Total net change in fund balances - governmental funds</b>		<b>\$ 10,120,258</b>
<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.		17,226,841
Depreciation is not recognized as an expense on the governmental funds since it does not require the use of current financial resources.		(1,619,622)
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		690,000
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	57,509	
Fines	<u>148,853</u>	206,362
Disposal of assets should be reported as gains or losses in the government-wide financial statements.		
Sale of capital assets	(178,296)	
Gain on disposal of assets	<u>175,737</u>	(2,559)
The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows and recognize pension expense during the measurement period ending 12/31/14 which includes the recognition of current year outflow (inflow) of resources due to assets and liabilities.		
Contributions made after the measurement date of 12/31/14	464,359	
Pension expense during the measurement period ending 12/31/14	<u>(137,746)</u>	326,613
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:		
Increase in compensated absences	(10,928)	
Decrease in accrued interest	<u>3,510</u>	<u>(7,418)</u>
<b>Change in net position of governmental activities</b>		<b><u>\$ 26,940,475</u></b>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
*STATEMENT OF FIDUCIARY NET POSITION*  
*September 30, 2015*

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	<u>\$ 1,375,936</u>
<b>Total assets</b>	<u>\$ 1,375,936</u>
<b>LIABILITIES</b>	
Due to others	<u>\$ 1,375,936</u>
<b>Total liabilities</b>	<u>\$ 1,375,936</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.

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

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

The government-wide financial statements (i.e., the statement of net 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 2014 tax levy is dedicated to pay for expenditures of the 2015 budget.

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

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

The County reports the following major governmental funds:

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

Road and Bridge Precinct 1 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.

TXDOT Infrastructure Grant is a special revenue fund that accounts for those resources that are restricted or committed to rebuilding and repairing road and bridges throughout the County. Funds were received through a capital grant from the State.

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.

CETRZ Zone 1 is a special revenue fund and accounts for those resources that are legally restricted or committed for road repairs and other maintenance items within each respective zone. Allocated transfers of tax revenues from the General Fund represent the 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.

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

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

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

D. Budgets and Budgetary Accounting

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

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

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

Amendments made during the year to the General Fund budget increased expenditures by \$20,000.

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.

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**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
Infrastructure	30-40
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.

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**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 one item qualifying in this category under the economic resources measurement focus only. Therefore, this item is only reported in the government-wide financial statements. The County reports deferred outflows of resources related to its pension plan representing contributions made after the measurement date, but before year-end. The amount is deferred and amortized over a period of time.

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.

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

M. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County Employees Pension Plan (CEPP) and additions to/deductions from CEPP's fiduciary net position have been determined on the same basis as they are reported by CEPP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. 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	\$ 40,396,775
Money market funds	901,647
Certificate of deposit	815,590
Cash on hand	<u>33,536</u>
Total cash and cash equivalents	<u>\$ 42,147,548</u>

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 County's money market funds with Deutsche Government Cash Institutional Shares were rated AAAM by Standard & Poor's.

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

C. Concentration of Credit Risk

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

D. Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires that deposits at financial institutions be insured by the FDIC and/or collateralized by securities pledged to the County by the depository in an amount equal to at least 110% of the carrying value of deposits held. At year-end, the coverage ratio was 140% 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>64,959,091</u>
Total coverage	<u>\$ 65,459,091</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 14 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>County Road and Flood</u>	<u>Nonmajor</u>	<u>Total</u>
Gross receivables				
Ad valorem taxes	\$ 348,066	\$ 148,431	\$ 112,622	\$ 609,119
Fines	<u>4,337,708</u>	<u>-</u>	<u>-</u>	<u>4,337,708</u>
Total gross receivables	4,685,774	148,431	112,622	4,946,827
Less: allowances	<u>3,470,166</u>	<u>-</u>	<u>-</u>	<u>3,470,166</u>
Total net receivables	<u>\$ 1,215,608</u>	<u>\$ 148,431</u>	<u>\$ 112,622</u>	<u>\$ 1,476,661</u>



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**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	\$ 496,497	\$ -	\$ 496,497
Fines receivable	<u>867,542</u>	<u>-</u>	<u>867,542</u>
	<u>1,364,039</u>	<u>-</u>	<u>1,364,039</u>
Nonmajor Funds			
Taxes receivable	<u>112,622</u>	<u>-</u>	<u>112,622</u>
	<u>112,622</u>	<u>-</u>	<u>112,622</u>
Total unavailable revenue	<u>\$ 1,476,661</u>	<u>\$ -</u>	<u>\$ 1,476,661</u>

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

The Texas Constitution (Art. VIII, Sec. 9) imposes a limit of \$0.80 per \$100 assessed valuation for Operating Fund purposes (Jury, General, Permanent Improvement, and Road and Bridge Funds), including debt service for Permanent Improvement Bonds and Certificates of Indebtedness issued against such DeWitt County Funds. In addition, a \$0.30 Farm-to-market Road tax as authorized by Art. 7048A, VACS, and a Special Road and Bridge tax of \$0.15 has been voted and levied by the County for many years; hence, a total tax rate of \$1.25 is authorized for the County. Of the total tax rate of \$1.25 authorized for the County, only \$0.46937 was levied for the 2014 tax roll. This tax rate resulted in a current year tax levy of \$34,152,747

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 14 for discussions relative to property taxes of the County's component unit.

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**NOTE 5: CAPITAL ASSETS**

The County's capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities</b>				
Capital assets, not being depreciated				
Land	\$ 637,771	\$ -	\$ -	\$ 637,771
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	21,986,511	-	-	21,986,511
Infrastructure	206,155	15,208,617	-	15,414,772
Machinery and equipment	5,756,152	1,813,832	470,392	7,099,592
Vehicles	<u>964,806</u>	<u>204,392</u>	<u>50,500</u>	<u>1,118,698</u>
Total capital assets being depreciated	<u>28,913,624</u>	<u>17,226,841</u>	<u>520,892</u>	<u>45,619,573</u>
Less accumulated depreciation for				
Buildings and improvements	4,345,140	526,147	-	4,871,287
Infrastructure	8,206	226,622	-	234,828
Machinery and equipment	2,985,348	730,932	470,392	3,245,888
Vehicles	<u>522,120</u>	<u>135,921</u>	<u>47,941</u>	<u>610,100</u>
Total accumulated depreciation	<u>7,860,814</u>	<u>1,619,622</u>	<u>518,333</u>	<u>8,962,103</u>
Total capital assets being depreciated, net	<u>21,052,810</u>	<u>15,607,219</u>	<u>2,559</u>	<u>36,657,470</u>
Governmental activities capital assets, net	<u>\$ 21,690,581</u>	<u>\$ 15,607,219</u>	<u>\$ 2,559</u>	<u>\$ 37,295,241</u>

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

**Governmental activities**

General government	\$ 397,779
Judicial	248,288
Public works	942,296
Health and welfare	<u>31,259</u>
Total depreciation expense - governmental activities	<u>\$ 1,619,622</u>

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**NOTE 6: EMPLOYEES' RETIREMENT PLAN**

General Information about the Pension Plan

Plan description. The County's defined benefit pension plan provides pensions for all full-time employees of the County. The plan is a statewide agent multiple-employer defined benefit pension plan administered by Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the plan. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

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

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

Employees covered by benefit terms. At September 30, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	76
Inactive employees entitled to but not yet receiving benefits	25
Active employees	<u>145</u>
	<u>246</u>

Contributions. The employer has elected the annually determined contribution plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the year ended September 30, 2015, the average active employee contribution rate was 7.00% of annual pay and the County's average contribution rate was 7.40% of annual payroll.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

Actuarial assumptions. The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial cost method	Entry age normal
Asset valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary increases	3.50%
Investment rate of return	8.10%
Retirement age	Based on annual rates of service retirement where deferred members are assumed to retire at the later of: a) age 60 or b) earliest retirement eligibility.
Mortality	Mortality rates were based on the RP-2000 tables, depending on status of member, for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

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

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

Actuarial Assumptions - (Continued)

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return (Expected minus Inflation) <sup>(2)</sup>
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) Index + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(4)</sup>	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

<sup>(1)</sup> Target asset allocation adopted at the April 2015 TCDRS Board meeting

<sup>(2)</sup> Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions

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

<sup>(4)</sup> Includes vintage years 2009-present of Quarter Pooled Horizon IRRs.

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

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

Changes in Net Pension Liability

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
<b>Balance at 12/31/2013</b>	\$ 13,080,711	\$ 13,479,982	\$ (399,271)
Changes for the year:			
Service cost	582,507	-	582,507
Interest	1,047,576	-	1,047,576
Effect of economic/demographic gains or losses	46,483	-	46,483
Refund of contributions	(163,962)	(163,962)	-
Benefit payments	(719,760)	(719,760)	-
Administrative expense	-	(10,712)	10,712
Member contributions	-	380,816	(380,816)
Net investment income	-	918,795	(918,795)
Employer contributions	-	402,578	(402,578)
Other changes	-	69,347	(69,347)
<b>Balance at 12/31/2014</b>	<u>\$ 13,873,555</u>	<u>\$ 14,357,084</u>	<u>\$ (483,529)</u>

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

	7.10%	8.10%	9.10%
Total pension liability	\$ 15,440,678	\$ 13,873,554	\$ 12,568,604
Fiduciary net position	<u>14,357,083</u>	<u>14,357,083</u>	<u>14,357,083</u>
Net pension liability / (asset)	<u>\$ 1,083,595</u>	<u>\$ (483,529)</u>	<u>\$ (1,788,479)</u>

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

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

Pension Expense and Deferred Outflows of Resources

For the year ended September 30, 2015, the County recognized pension expense of \$137,745. At September 30, 2015 the County reported the following deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 34,863
Net difference between projected and actual earnings	145,712
Contributions made subsequent to measurement date	<u>346,947</u>
Total	<u>\$ 527,522</u>

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

Year ended September 30,	
2016	\$ 48,049
2017	48,049
2018	48,049
2019	<u>36,428</u>
	<u>\$ 180,575</u>

Payable to the Pension Plan

At September 30, 2015, the County reported a payable of \$22,802, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2015.

**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.

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**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 DEBT****A. Changes In Long-term Liabilities**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental activities</b>					
Bonds and certificates payable					
2006 CO's	\$ 7,570,000	\$ -	\$ 490,000	\$ 7,080,000	\$ 510,000
2010 Refunding	<u>2,075,000</u>	<u>-</u>	<u>200,000</u>	<u>1,875,000</u>	<u>205,000</u>
Total bonds payable	<u>9,645,000</u>	<u>-</u>	<u>690,000</u>	<u>8,955,000</u>	<u>715,000</u>
Compensated absences	<u>77,718</u>	<u>30,000</u>	<u>19,072</u>	<u>88,646</u>	<u>22,162</u>
Total other	<u>77,718</u>	<u>30,000</u>	<u>19,072</u>	<u>88,646</u>	<u>22,162</u>
Total governmental activities long-term liabilities	<u>\$ 9,722,718</u>	<u>\$ 30,000</u>	<u>\$ 709,072</u>	<u>\$ 9,043,646</u>	<u>\$ 737,162</u>

Compensated absences are generally liquidated by the General Fund.

**B. General Obligation Certificates and Bonds**

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

\$10,800,000 2006 Certificates of Obligation dated August 1, 2006, for jail expansion. Due in annual installments ranging from \$330,000 to \$800,000 through 2026. Interest varying between 4.125% and 4.750%.	\$ 7,080,000
\$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>1,875,000</u>
Total long-term liabilities	<u>\$ 8,955,000</u>



**NOTE 9: LONG-TERM DEBT - (Continued)**

Five-year maturities are as follows:

Year Ending September 30	2006 CO's		2010 Refunding		Total
	Principal	Interest	Principal	Interest	
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	48,285	1,084,432
2019	580,000	235,925	230,000	40,208	1,086,133
2020	610,000	207,663	235,000	31,861	1,084,524
2021-2025	3,495,000	584,744	770,000	42,004	4,891,748
2026	800,000	18,000	-	-	818,000
	<u>\$ 7,080,000</u>	<u>\$ 1,896,894</u>	<u>\$ 1,875,000</u>	<u>\$ 282,085</u>	<u>\$ 11,133,979</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.

Payable Fund	Receivable Fund - Governmental Funds			
	General Fund	Road and Flood	Nonmajor	Total
General Fund	\$ -	\$ 4,413,703	\$ 2,535,353	\$ 6,949,056
TXDOT Infrastructure Grant	226,498	-	-	226,498
	<u>\$ 226,498</u>	<u>\$ 4,413,703</u>	<u>\$ 2,535,353</u>	<u>\$ 7,175,554</u>

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					Total
	Precinct 1	Precinct 3	TXDOT Infrastructure Grant	CETRZ Zone 1	Nonmajor	
General	\$ -	\$ -	\$ -	\$ 5,271,754	\$ 6,811,257	\$ 12,083,011
Precinct 1	-	42,183	-	-	-	42,183
Road and Flood	3,886,173	3,652,166	239,404	-	1,324,722	9,102,465
Nonmajor funds	806,552	1,278,766	-	-	2,209,032	4,294,350
	<u>\$ 4,692,725</u>	<u>\$ 4,973,115</u>	<u>\$ 239,404</u>	<u>\$ 5,271,754</u>	<u>\$ 10,345,011</u>	<u>\$ 25,522,009</u>

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**NOTE 11: CONTINGENCIES**

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

**NOTE 12: ADJUSTMENT TO AND RESTATEMENTS OF BEGINNING BALANCES**

During fiscal year 2015, the County adopted GASB No. 68. With GASB 68, the County must record the net pension asset per Texas County and District Retirement System. Adoption of GASB 68 required a prior period adjustment to report the effect of GASB 68 retroactively. The amount of the prior period adjustment is \$684,438. The restated beginning net position is \$45,583,362.

**NOTE 13: SUBSEQUENT EVENT**

It is the County's intention to enter into a bond redemption and a cash defeasance in February 2016 regarding their Series 2006 and Series 2010 bonds, respectively. The Series 2006 bonds have a call date of February 15, 2016 and the Series 2010 bonds have a call date of February 15, 2020. The County expects to save approximately \$1,200,000 from the Series 2006 bond redemption and save approximately \$100,000 on the Series 2010 cash defeasance.

**NOTE 14: 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 \$409,231.

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**NOTE 14: COMPONENT UNIT - (Continued)**

Investments

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

D. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1<sup>st</sup>. Taxes are levied October 1<sup>st</sup> and payable by the following January 31<sup>st</sup>. The County bills and collects the taxes for the Drainage District. Property taxes levied for the 2014 tax roll were \$157,976 with a tax rate set at \$0.058070 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

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**NOTE 14: COMPONENT UNIT - (Continued)**E. Capital Assets - (Continued)

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
Construction in progress	-	415,359	-	415,359
Total capital assets, not being depreciated	<u>1,353</u>	<u>415,359</u>	<u>-</u>	<u>416,712</u>
Capital assets, being depreciated				
Machinery and equipment	2,305	-	-	2,305
Office equipment	1,092	1,348	-	2,440
Infrastructure	454,456	-	-	454,456
Total capital assets, being depreciated	<u>457,853</u>	<u>1,348</u>	<u>-</u>	<u>459,201</u>
Less accumulated depreciation for				
Machinery and equipment	2,305	-	-	2,305
Office equipment	1,092	449	-	1,541
Infrastructure	99,237	11,362	-	110,599
Total accumulated depreciation	<u>102,634</u>	<u>11,811</u>	<u>-</u>	<u>114,445</u>
Governmental activities capital assets, net	<u>\$ 356,572</u>	<u>\$ 404,896</u>	<u>\$ -</u>	<u>\$ 761,468</u>

Depreciation expense of \$11,811 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, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>					
Taxes	\$ 8,766,672	\$ 8,766,672	\$ 8,512,965	\$ (4,832,548)	\$ 13,345,513
Licenses and permits	4,000	4,000	2,111	-	2,111
Intergovernmental	708,577	708,577	1,312,445	15,189	1,297,256
Charges for services	850,525	850,525	1,057,677	385	1,057,292
Fines and forfeitures	344,500	344,500	376,832	-	376,832
Interest	167,500	167,500	213,666	-	213,666
Miscellaneous	41,500	41,500	90,893	(385)	91,278
<b>Total revenues</b>	<u>10,883,274</u>	<u>10,883,274</u>	<u>11,566,589</u>	<u>(4,817,359)</u>	<u>16,383,948</u>
<b>EXPENDITURES</b>					
Current					
General government	2,302,616	2,215,570	1,998,941	(5,087)	2,004,028
Judicial	1,242,617	1,321,163	1,268,382	(15,287)	1,283,669
Public works	4,681,447	4,709,947	4,417,285	91,239	4,326,046
Health and welfare	205,227	205,227	184,670	(1,786)	186,456
<b>Total expenditures</b>	<u>8,431,907</u>	<u>8,451,907</u>	<u>7,869,278</u>	<u>69,079</u>	<u>7,800,199</u>
Excess of revenues over expenditures	<u>2,451,367</u>	<u>2,431,367</u>	<u>3,697,311</u>	<u>(4,886,438)</u>	<u>8,583,749</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(312,609)	(312,609)	(312,609)	11,770,402	(12,083,011)
<b>Total other financing sources (uses)</b>	<u>(312,609)</u>	<u>(312,609)</u>	<u>(312,609)</u>	<u>11,770,402</u>	<u>(12,083,011)</u>
Net change in fund balance	2,138,758	2,118,758	3,384,702	6,883,964	(3,499,262)
Fund balance, beginning of year	<u>14,481,352</u>	<u>14,481,352</u>	<u>14,481,352</u>	<u>201,432</u>	<u>14,279,920</u>
<b>Fund balance, end of year</b>	<u>\$16,620,110</u>	<u>\$16,600,110</u>	<u>\$17,866,054</u>	<u>\$ 7,085,396</u>	<u>\$10,780,658</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, 2015*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 195,000	\$ 282,212	\$ (29,050)	\$ 311,262
Intergovernmental - grants	10,000	11,434	-	11,434
Charges for services	40,000	47,092	-	47,092
Interest	35,000	69,533	-	69,533
Miscellaneous	1,000	69,567	-	69,567
<b>Total revenues</b>	<u>281,000</u>	<u>479,838</u>	<u>(29,050)</u>	<u>508,888</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	528,918	498,650	6,425	492,225
Supplies	203,254	145,362	114,048	31,314
Other services and charges	106,103	100,012	(987,157)	1,087,169
Capital outlay	<u>3,393,497</u>	<u>1,403,138</u>	<u>1,020,589</u>	<u>382,549</u>
<b>Total expenditures</b>	<u>4,231,772</u>	<u>2,147,162</u>	<u>153,905</u>	<u>1,993,257</u>
Excess (deficiency) of revenues over expenditures	<u>(3,950,772)</u>	<u>(1,667,324)</u>	<u>(182,955)</u>	<u>(1,484,369)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	1,000	12,515	(8,750)	21,265
Transfers in	4,796,249	4,692,725	-	4,692,725
Transfers out	-	-	42,183	(42,183)
<b>Total other financing sources (uses)</b>	<u>4,797,249</u>	<u>4,705,240</u>	<u>33,433</u>	<u>4,671,807</u>
Net change in fund balance	846,477	3,037,916	(149,522)	3,187,438
Fund balance, beginning of year	<u>3,830,545</u>	<u>3,830,545</u>	<u>-</u>	<u>3,830,545</u>
<b>Fund balance, end of year</b>	<u>\$ 4,677,022</u>	<u>\$ 6,868,461</u>	<u>\$ (149,522)</u>	<u>\$ 7,017,983</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, 2015

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 220,000	\$ 300,674	\$ (25,982)	\$ 326,656
Intergovernmental - grants	10,000	10,745	-	10,745
Charges for services	40,000	83,344	-	83,344
Interest	49,000	66,155	-	66,155
Miscellaneous	1,100	197,686	126,550	71,136
<b>Total revenues</b>	<u>320,100</u>	<u>658,604</u>	<u>100,568</u>	<u>558,036</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	505,947	476,885	(2,689)	479,574
Supplies	205,347	155,442	(1,665)	157,107
Other services and charges	40,979	32,182	(963,009)	995,191
Capital outlay	3,794,304	1,898,009	1,298,559	599,450
<b>Total expenditures</b>	<u>4,546,577</u>	<u>2,562,518</u>	<u>331,196</u>	<u>2,231,322</u>
Excess (deficiency) of revenues over expenditures	<u>(4,226,477)</u>	<u>(1,903,914)</u>	<u>(230,628)</u>	<u>(1,673,286)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	500	28,777	(78,250)	107,027
Transfers in	4,944,701	4,846,565	(126,549)	4,973,114
<b>Total other financing sources (uses)</b>	<u>4,945,201</u>	<u>4,875,342</u>	<u>(204,799)</u>	<u>5,080,141</u>
Net change in fund balance	718,724	2,971,428	(435,427)	3,406,855
Fund balance, beginning of year	<u>3,781,483</u>	<u>3,781,483</u>	<u>-</u>	<u>3,781,483</u>
<b>Fund balance, end of year</b>	<u>\$ 4,500,207</u>	<u>\$ 6,752,911</u>	<u>\$ (435,427)</u>	<u>\$ 7,188,338</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**

## TXDOT INFRASTRUCTURE GRANT

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

For the year ended September 30, 2015

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Miscellaneous - TIF grant	\$ 4,957,614	\$ 4,731,116	\$ (226,498)	\$ 4,957,614
<b>Total revenues</b>	<u>4,957,614</u>	<u>4,731,116</u>	<u>(226,498)</u>	<u>4,957,614</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Capital outlay	6,197,018	6,197,018	141,004	6,056,014
<b>Total expenditures</b>	<u>6,197,018</u>	<u>6,197,018</u>	<u>141,004</u>	<u>6,056,014</u>
Excess (deficiency) of revenues over expenditures	<u>(1,239,404)</u>	<u>(1,465,902)</u>	<u>(367,502)</u>	<u>(1,098,400)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	239,404	239,404	-	239,404
<b>Total other financing sources (uses)</b>	<u>239,404</u>	<u>239,404</u>	<u>-</u>	<u>239,404</u>
Net change in fund balance	(1,000,000)	(1,226,498)	(367,502)	(858,996)
Fund balance, beginning of year	858,996	858,996	-	858,996
<b>Fund balance, end of year</b>	<u>\$ (141,004)</u>	<u>\$ (367,502)</u>	<u>\$ (367,502)</u>	<u>\$ -</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, 2015*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 7,100,162	\$ 6,880,995	\$ (4,415,557)	\$ 11,296,552
Delinquent ad valorem	<u>50,000</u>	<u>96,365</u>	<u>(2,005)</u>	<u>98,370</u>
Total taxes	7,150,162	6,977,360	(4,417,562)	11,394,922
Interest	<u>50,000</u>	<u>26,544</u>	<u>-</u>	<u>26,544</u>
<b>Total revenues</b>	<u>7,200,162</u>	<u>7,003,904</u>	<u>(4,417,562)</u>	<u>11,421,466</u>
<b>EXPENDITURES</b>				
Current				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	7,200,162	7,003,904	(4,417,562)	11,421,466
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(9,306,556)</u>	<u>(9,102,465)</u>	<u>-</u>	<u>(9,102,465)</u>
Net change in fund balance	(2,106,394)	(2,098,561)	(4,417,562)	2,319,001
Fund balance, beginning of year	<u>2,135,742</u>	<u>2,135,742</u>	<u>-</u>	<u>\$ 2,135,742</u>
<b>Fund balance, end of year</b>	<u>\$ 29,348</u>	<u>\$ 37,181</u>	<u>\$ (4,417,562)</u>	<u>\$ 4,454,743</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**

CETRZ ZONE 1

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

For the year ended September 30, 2015

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Ad valorem taxes	\$ 5,573,874	\$ 5,270,205	\$ 5,270,205	\$ -
<b>Total revenues</b>	<u>5,573,874</u>	<u>5,270,205</u>	<u>5,270,205</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Capital outlay	5,573,874	5,270,205	-	5,270,205
<b>Total expenditures</b>	<u>5,573,874</u>	<u>5,270,205</u>	<u>-</u>	<u>5,270,205</u>
Excess (deficiency) of revenues over expenditures	-	-	5,270,205	(5,270,205)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	(5,271,754)	5,271,754
Net change in fund balance	-	-	(1,549)	1,549
Fund balance, beginning of year	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,549)</u>	<u>\$ 1,549</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****SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS***Last ten years*

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	<u>2014</u>
<b>Total Pension Liability</b>	
Service cost	\$ 582,507
Interest on the total pension liability	1,047,576
Effect of economic/demographic (gains) or losses	46,483
Benefit payments/refunds of contributions	<u>(883,722)</u>
<b>Net Change in Total Pension Liability</b>	792,844
<b>Total Pension Liability, Beginning</b>	<u>13,080,710</u>
<b>Total Pension Liability, Ending (a)</b>	<u>\$ 13,873,554</u>
<b>Fiduciary Net Position</b>	
Employer contributions	\$ 402,578
Member contributions	380,816
Investment income net of investment expenses	918,795
Benefit payments/refunds of contributions	(883,722)
Administrative expenses	(10,712)
Other	<u>69,346</u>
<b>Net Change in Fiduciary Net Position</b>	877,101
<b>Fiduciary Net Position, Beginning</b>	<u>13,479,982</u>
<b>Fiduciary Net Position, Ending (b)</b>	<u>\$ 14,357,083</u>
<b>Net Pension Liability / (Asset), Ending (a) - (b)</b>	\$ (483,529)
<b>Fiduciary Net Position as a Percentage of Total Pension Liability</b>	103.49%
<b>Pensionable Covered Payroll</b>	\$ 5,440,233
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	-8.89%

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

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

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

<b>Year Ending December 31,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll<sup>(1)</sup></b>	<b>Actual Contribution as a % of Covered Payroll</b>
2005	Not available	Not available	Not available	Not available	Not available
2006	\$ 188,561	\$ 188,561	\$ -	\$ 2,644,619	7.1%
2007	198,933	198,933	-	2,762,958	7.2%
2008	204,547	204,547	-	3,012,481	6.8%
2009	233,593	233,593	-	3,491,681	6.7%
2010	286,695	286,695	-	3,874,263	7.4%
2011	269,426	288,530	(19,104)	3,899,073	7.4%
2012	286,651	311,028	(24,377)	4,203,099	7.4%
2013	322,298	346,658	(24,360)	4,684,561	7.4%
2014	373,744	402,578	(28,834)	5,440,233	7.4%

<sup>(1)</sup> Payroll is calculated based on contributions as reported to TCDRS.

NOTE: Information for the year ending December 31, 2005 was not readily available.

**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.

**NOTE 2: BUDGETARY LEGAL COMPLIANCE**

There were no excess expenditures over appropriations during fiscal year 2015 in the General Fund.

**NOTE 3: TEXAS MUNICIPAL RETIREMENT SYSTEM**

There were no benefit changes during the year.

**Combining and Individual Fund Statements and Schedules**

**DeWITT COUNTY, TEXAS***ALL NONMAJOR GOVERNMENTAL FUNDS**COMBINING BALANCE SHEET**September 30, 2015*

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	Total Nonmajor Special Revenue	Capital Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 7,016,061	\$ 1,075,320	\$ 2,010,228	\$ 10,101,609
Taxes receivable (net)	64,963	-	47,659	112,622
Due from other funds	2,535,353	-	-	2,535,353
Due from other governments	19,987	-	-	19,987
<b>Total assets</b>	<u>\$ 9,636,364</u>	<u>\$ 1,075,320</u>	<u>\$ 2,057,887</u>	<u>\$ 12,769,571</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 180,940	\$ -	\$ -	\$ 180,940
Accrued expenditures	86,781	-	-	86,781
<b>Total liabilities</b>	<u>267,721</u>	<u>-</u>	<u>-</u>	<u>267,721</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	64,963	-	47,659	112,622
<b>Total deferred inflows of resources</b>	<u>64,963</u>	<u>-</u>	<u>47,659</u>	<u>112,622</u>
<b>FUND BALANCES</b>				
Restricted				
Courts	339,207	-	-	339,207
Health and welfare	912,404	-	-	912,404
Public safety	181,007	-	-	181,007
Public works	7,871,062	-	-	7,871,062
Various capital projects	-	1,075,320	-	1,075,320
Debt service	-	-	2,010,228	2,010,228
<b>Total fund balances</b>	<u>9,303,680</u>	<u>1,075,320</u>	<u>2,010,228</u>	<u>12,389,228</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 9,636,364</u>	<u>\$ 1,075,320</u>	<u>\$ 2,057,887</u>	<u>\$ 12,769,571</u>



**DeWITT COUNTY, TEXAS***ALL NONMAJOR GOVERNMENTAL FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2015*

	Total Nonmajor Special Revenue	Capital Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 7,012,633	\$ -	\$ 1,116,368	\$ 8,129,001
Licenses and permits	187,397	-	-	187,397
Intergovernmental	378,356	-	-	378,356
Charges for services	312,437	-	-	312,437
Interest	48,128	9,962	22,442	80,532
Miscellaneous	336,190	300	-	336,490
<b>Total revenues</b>	<u>8,275,141</u>	<u>10,262</u>	<u>1,138,810</u>	<u>9,424,213</u>
<b>EXPENDITURES</b>				
Current				
General government	246,894	-	-	246,894
Judicial	202,240	-	-	202,240
Public works	7,851,578	6,355	-	7,857,933
Health and welfare	565,945	-	-	565,945
Debt service				
Principal retirement	-	-	690,000	690,000
Interest and fiscal fees	-	-	398,194	398,194
<b>Total expenditures</b>	<u>8,866,657</u>	<u>6,355</u>	<u>1,088,194</u>	<u>9,961,206</u>
Excess (deficiency) of revenues over expenditures	<u>(591,516)</u>	<u>3,907</u>	<u>50,616</u>	<u>(536,993)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	50,004	-	-	50,004
Transfers in	10,345,011	-	-	10,345,011
Transfers out	(4,294,350)	-	-	(4,294,350)
<b>Total other financing sources (uses)</b>	<u>6,100,665</u>	<u>-</u>	<u>-</u>	<u>6,100,665</u>
Net change in fund balances	5,509,149	3,907	50,616	5,563,672
Fund balances, beginning of year	3,794,531	1,071,413	1,959,612	6,825,556
<b>Fund balances, end of year</b>	<u>\$ 9,303,680</u>	<u>\$ 1,075,320</u>	<u>\$ 2,010,228</u>	<u>\$ 12,389,228</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

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

### **Road and Bridge Funds**

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

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

The Nonmajor Road and Bridge Funds consist of the following six funds:

- Road and Bridge General Fund accounts for those resources that are legally restricted or committed to expenditures for road and bridge maintenance within the County. Tax revenues represent the major revenue source in this fund.
- Road and Bridge Precinct No. 2 and No. 4 Funds are 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.
- 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.
- CETRZ Zone 2 and CETRZ Zone 3 Funds account for those resources that are restricted for road repairs and other maintenance items within each respective zone. Allocated transfers of tax revenues from the General Fund represent the revenue source in these funds.

### **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.

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

- The Justice Court Security Fund is used to account for fees collected by the Justice of the Peace Courts to help defray the cost of maintaining security for their offices not located in the Courthouse building.
- The 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 provide 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 24<sup>th</sup> Judicial District used for miscellaneous expenditures within the District Attorney's Department.
- The Juvenile Probation Fund accounts for revenues from the County and the Texas Juvenile Probation Commission that are used for costs incurred by the County's Juvenile Probation Department.
- The Sheriff 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, 2015

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	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash	\$ 5,789,939	\$ 1,226,122	\$ 7,016,061
Taxes receivable (net)	57,048	7,915	64,963
Due from other funds	2,147,682	387,671	2,535,353
Due from other governments	<u>19,987</u>	<u>-</u>	<u>19,987</u>
<b>Total assets</b>	<u>\$ 8,014,656</u>	<u>\$ 1,621,708</u>	<u>\$ 9,636,364</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 123,880	\$ 57,060	\$ 180,940
Accrued expenditures	<u>60,017</u>	<u>26,764</u>	<u>86,781</u>
<b>Total liabilities</b>	<u>183,897</u>	<u>83,824</u>	<u>267,721</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u>57,048</u>	<u>7,915</u>	<u>64,963</u>
<b>Total deferred inflows of resources</b>	<u>57,048</u>	<u>7,915</u>	<u>64,963</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	-	339,207	339,207
Health and welfare	-	912,404	912,404
Public safety	-	181,007	181,007
Public works	<u>7,773,711</u>	<u>97,351</u>	<u>7,871,062</u>
<b>Total fund balances</b>	<u>7,773,711</u>	<u>1,529,969</u>	<u>9,303,680</u>
<b>Total liabilities, deferred resources, and fund balances</b>	<u>\$ 8,014,656</u>	<u>\$ 1,621,708</u>	<u>\$ 9,636,364</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, 2015

	Road and Bridge	Other Special Revenue	Total
<b>REVENUES</b>			
Taxes	\$ 5,946,766	\$ 1,065,867	\$ 7,012,633
Licenses and permits	187,397	-	187,397
Intergovernmental	3,895	374,461	378,356
Charges for services	31,322	281,115	312,437
Interest	34,320	13,808	48,128
Miscellaneous	206,857	129,333	336,190
<b>Total revenues</b>	<u>6,410,557</u>	<u>1,864,584</u>	<u>8,275,141</u>
<b>EXPENDITURES</b>			
Current			
General government	-	246,894	246,894
Judicial	-	202,240	202,240
Public works	7,360,632	490,946	7,851,578
Health and welfare	-	565,945	565,945
<b>Total expenditures</b>	<u>7,360,632</u>	<u>1,506,025</u>	<u>8,866,657</u>
Excess (deficiency) of revenues over expenditures	<u>(950,075)</u>	<u>358,559</u>	<u>(591,516)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	50,004	-	50,004
Transfers in	10,032,402	312,609	10,345,011
Transfers out	<u>(4,294,350)</u>	<u>-</u>	<u>(4,294,350)</u>
<b>Total other financing sources (uses)</b>	<u>5,788,056</u>	<u>312,609</u>	<u>6,100,665</u>
Net change in fund balance	4,837,981	671,168	5,509,149
Fund balances, beginning of year	<u>2,935,730</u>	<u>858,801</u>	<u>3,794,531</u>
<b>Fund balances, end of year</b>	<u>\$ 7,773,711</u>	<u>\$ 1,529,969</u>	<u>\$ 9,303,680</u>

**DeWITT COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**ROAD AND BRIDGE FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2015**

	General Road and Bridge	Precinct No. 2	Precinct No. 4	Special Road and Bridge
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 81,477	\$ 1,264,709	\$ 1,715,524	\$ 45,479
Taxes receivable (net)	40,368	-	-	16,680
Due from other funds	1,200,875	-	-	946,807
Due from other governments	-	9,441	10,546	-
<b>Total assets</b>	<b><u>\$ 1,322,720</u></b>	<b><u>\$ 1,274,150</u></b>	<b><u>\$ 1,726,070</u></b>	<b><u>\$ 1,008,966</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 2,063	\$ 55,317	\$ -
Accrued expenditures	17,864	21,861	20,292	-
<b>Total liabilities</b>	<b><u>17,864</u></b>	<b><u>23,924</u></b>	<b><u>75,609</u></b>	<b><u>-</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	40,368	-	-	16,680
<b>Total deferred inflows of resources</b>	<b><u>40,368</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>16,680</u></b>
<b>FUND BALANCES</b>				
Restricted - public works	1,264,488	1,250,226	1,650,461	992,286
<b>Total liabilities, deferred inflows, and fund balances</b>	<b><u>\$ 1,322,720</u></b>	<b><u>\$ 1,274,150</u></b>	<b><u>\$ 1,726,070</u></b>	<b><u>\$ 1,008,966</u></b>

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<u>CETRZ Zone 2</u>	<u>CETRZ Zone 3</u>	<u>Totals</u>
\$ 169,996	\$ 2,512,754	\$ 5,789,939
-	-	57,048
-	-	2,147,682
-	-	19,987
<u>\$ 169,996</u>	<u>\$ 2,512,754</u>	<u>\$ 8,014,656</u>
\$ -	\$ 66,500	\$ 123,880
-	-	60,017
-	66,500	183,897
-	-	57,048
-	-	57,048
<u>169,996</u>	<u>2,446,254</u>	<u>7,773,711</u>
<u>\$ 169,996</u>	<u>\$ 2,512,754</u>	<u>\$ 8,014,656</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, 2015

	General Road and Bridge	Precinct No. 2	Precinct No. 4	Special Road and Bridge
<b>REVENUES</b>				
Taxes	\$ 3,328,324	\$ -	\$ -	\$ 2,618,442
Licenses and permits	-	110,439	76,958	-
Intergovernmental	-	2,753	1,142	-
Charges for services	-	12,616	18,706	-
Interest	9,201	18,009	-	7,110
Miscellaneous	67,891	71,141	67,825	-
<b>Total revenues</b>	<u>3,405,416</u>	<u>214,958</u>	<u>164,631</u>	<u>2,625,552</u>
<b>EXPENDITURES</b>				
Current				
Public works	472,852	1,449,259	1,556,124	-
<b>Total expenditures</b>	<u>472,852</u>	<u>1,449,259</u>	<u>1,556,124</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,932,564</u>	<u>(1,234,301)</u>	<u>(1,391,493)</u>	<u>2,625,552</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	10,002	40,002	-
Transfers in	-	1,943,854	1,589,901	-
Transfers out	(2,172,973)	(42,183)	(42,183)	(2,037,011)
<b>Total other financing sources (uses)</b>	<u>(2,172,973)</u>	<u>1,911,673</u>	<u>1,587,720</u>	<u>(2,037,011)</u>
Net change in fund balances	759,591	677,372	196,227	588,541
Fund balances, beginning of year	504,897	572,854	1,454,234	403,745
<b>Fund balances, end of year</b>	<u>\$ 1,264,488</u>	<u>\$ 1,250,226</u>	<u>\$ 1,650,461</u>	<u>\$ 992,286</u>



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<u>CETRZ Zone 2</u>	<u>CETRZ Zone 3</u>	<u>Totals</u>
\$ -	\$ -	\$ 5,946,766
-	-	187,397
-	-	3,895
-	-	31,322
-	-	34,320
-	-	206,857
-	-	<u>6,410,557</u>
<u>1,379,216</u>	<u>2,503,181</u>	<u>7,360,632</u>
<u>1,379,216</u>	<u>2,503,181</u>	<u>7,360,632</u>
<u>(1,379,216)</u>	<u>(2,503,181)</u>	<u>(950,075)</u>
-	-	50,004
1,549,212	4,949,435	10,032,402
-	-	(4,294,350)
<u>1,549,212</u>	<u>4,949,435</u>	<u>5,788,056</u>
169,996	2,446,254	4,837,981
-	-	2,935,730
<u>\$ 169,996</u>	<u>\$ 2,446,254</u>	<u>\$ 7,773,711</u>

**DeWITT COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**OTHER SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2015**

	<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>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 129,690	\$ 19,224	\$ 2,083	\$ 9,866	\$ 7,190	\$ 19,225
Taxes receivable (net)	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 129,690</u>	<u>\$ 19,224</u>	<u>\$ 2,083</u>	<u>\$ 9,866</u>	<u>\$ 7,190</u>	<u>\$ 19,225</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 2,905	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-	-
<b>Total liabilities</b>	<u>2,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Restricted:						
Courts	-	19,224	2,083	9,866	7,190	19,225
Health and welfare	-	-	-	-	-	-
Public safety	126,785	-	-	-	-	-
Public works	-	-	-	-	-	-
<b>Total fund balances</b>	<u>126,785</u>	<u>19,224</u>	<u>2,083</u>	<u>9,866</u>	<u>7,190</u>	<u>19,225</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 129,690</u>	<u>\$ 19,224</u>	<u>\$ 2,083</u>	<u>\$ 9,866</u>	<u>\$ 7,190</u>	<u>\$ 19,225</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>
\$ 53,694	\$ 14,476	\$ 139,205	\$ 57,685	\$ 4,369	\$ 40,252	\$ 54	\$ 11,174
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 53,694</u>	<u>\$ 14,476</u>	<u>\$ 139,205</u>	<u>\$ 57,685</u>	<u>\$ 4,369</u>	<u>\$ 40,252</u>	<u>\$ 54</u>	<u>\$ 11,174</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	7,288	-	-
-	-	-	-	-	7,288	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,694	14,476	139,205	-	4,369	-	-	11,174
-	-	-	-	-	32,964	54	-
-	-	-	-	-	-	-	-
-	-	-	57,685	-	-	-	-
<u>53,694</u>	<u>14,476</u>	<u>139,205</u>	<u>57,685</u>	<u>4,369</u>	<u>32,964</u>	<u>54</u>	<u>11,174</u>
<u>\$ 53,694</u>	<u>\$ 14,476</u>	<u>\$ 139,205</u>	<u>\$ 57,685</u>	<u>\$ 4,369</u>	<u>\$ 40,252</u>	<u>\$ 54</u>	<u>\$ 11,174</u>

(Continued)

**DeWITT COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**OTHER SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
September 30, 2015

	<u>Court Technology</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>	<u>District Attorney</u>	<u>Juvenile Probation</u>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 3,193	\$ 262	\$ 2,734	\$ 3,830	\$ 21,253	\$ 82,473
Taxes receivable (net)	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 3,193</u>	<u>\$ 262</u>	<u>\$ 2,734</u>	<u>\$ 3,830</u>	<u>\$ 21,253</u>	<u>\$ 82,473</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 8,825	\$ 23,617
Accrued expenditures	-	-	-	-	3,839	11,460
<b>Total liabilities</b>	-	-	-	-	12,664	35,077
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Restricted:						
Courts	3,193	-	-	-	8,589	-
Health and welfare	-	-	-	-	-	-
Public safety	-	262	2,734	3,830	-	47,396
Public works	-	-	-	-	-	-
<b>Total fund balances</b>	<u>3,193</u>	<u>262</u>	<u>2,734</u>	<u>3,830</u>	<u>8,589</u>	<u>47,396</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 3,193</u>	<u>\$ 262</u>	<u>\$ 2,734</u>	<u>\$ 3,830</u>	<u>\$ 21,253</u>	<u>\$ 82,473</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 &amp; Processing</u>	<u>Totals</u>
\$ 34,277	\$ 514,727	\$ 14,212	\$ 1,944	\$ 33,641	\$ 5,389	\$ 1,226,122
-	7,915	-	-	-	-	7,915
-	387,671	-	-	-	-	387,671
<u>\$ 34,277</u>	<u>\$ 910,313</u>	<u>\$ 14,212</u>	<u>\$ 1,944</u>	<u>\$ 33,641</u>	<u>\$ 5,389</u>	<u>\$ 1,621,708</u>
\$ -	\$ 21,713	\$ -	\$ -	\$ -	\$ -	\$ 57,060
-	1,299	-	-	2,878	-	26,764
-	23,012	-	-	2,878	-	83,824
-	7,915	-	-	-	-	7,915
-	7,915	-	-	-	-	7,915
-	-	14,212	1,944	30,763	-	339,207
-	879,386	-	-	-	-	912,404
-	-	-	-	-	-	181,007
<u>34,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,389</u>	<u>97,351</u>
<u>34,277</u>	<u>879,386</u>	<u>14,212</u>	<u>1,944</u>	<u>30,763</u>	<u>5,389</u>	<u>1,529,969</u>
<u>\$ 34,277</u>	<u>\$ 910,313</u>	<u>\$ 14,212</u>	<u>\$ 1,944</u>	<u>\$ 33,641</u>	<u>\$ 5,389</u>	<u>\$ 1,621,708</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, 2015*

	<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>
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	21,219	19,113	2,083	2,400	12,481	1,735
Interest	-	-	-	108	-	203
Miscellaneous	<u>88,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>109,923</u>	<u>19,113</u>	<u>2,083</u>	<u>2,508</u>	<u>12,481</u>	<u>1,938</u>
<b>EXPENDITURES</b>						
Current						
General government	75,232	746	1,867	4,457	8,634	-
Judicial	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>75,232</u>	<u>746</u>	<u>1,867</u>	<u>4,457</u>	<u>8,634</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	34,691	18,367	216	(1,949)	3,847	1,938
<b>OTHER FINANCING SOURCES</b>						
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	34,691	18,367	216	(1,949)	3,847	1,938
Fund balances, beginning 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>
<b>Fund balances, end of year</b>	<u>\$ 126,785</u>	<u>\$19,224</u>	<u>\$ 2,083</u>	<u>\$ 9,866</u>	<u>\$ 7,190</u>	<u>\$ 19,225</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15,154	-	-	-	-	-	118,367	-	-
-	14,441	6,097	56,899	13,772	7,093	32,006	1,758	4,476
-	596	353	990	568	64	1,406	-	138
-	-	-	-	-	-	4	-	-
<u>15,154</u>	<u>15,037</u>	<u>6,450</u>	<u>57,889</u>	<u>14,340</u>	<u>7,157</u>	<u>151,783</u>	<u>1,758</u>	<u>4,614</u>
15,154	-	40,000	88,565	-	-	-	-	7,000
-	13,302	-	-	3,171	7,500	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	272,257	2,369	-
<u>15,154</u>	<u>13,302</u>	<u>40,000</u>	<u>88,565</u>	<u>3,171</u>	<u>7,500</u>	<u>272,257</u>	<u>2,369</u>	<u>7,000</u>
-	1,735	(33,550)	(30,676)	11,169	(343)	(120,474)	(611)	(2,386)
-	-	-	-	-	-	76,989	-	-
-	1,735	(33,550)	(30,676)	11,169	(343)	(43,485)	(611)	(2,386)
-	51,959	48,026	169,881	46,516	4,712	76,449	665	13,560
<u>\$ -</u>	<u>\$53,694</u>	<u>\$14,476</u>	<u>\$139,205</u>	<u>\$ 57,685</u>	<u>\$ 4,369</u>	<u>\$ 32,964</u>	<u>\$ 54</u>	<u>\$ 11,174</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, 2015

	Court Technology	Constable 1 LEOSE	Constable 2 LEOSE	Sheriff LEOSE	District Attorney	Juvenile Probation
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	659	3,311	57,391	179,579
Charges for services	565	-	-	-	-	885
Interest	33	5	37	25	678	2,404
Miscellaneous	-	-	-	-	-	3,379
<b>Total revenues</b>	<u>598</u>	<u>5</u>	<u>696</u>	<u>3,336</u>	<u>58,069</u>	<u>186,247</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	117,298	-
Public works	-	-	1,140	-	-	489,806
Health and welfare	-	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>1,140</u>	<u>-</u>	<u>117,298</u>	<u>489,806</u>
Excess (deficiency) of revenues over expenditures	598	5	(444)	3,336	(59,229)	(303,559)
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	60,620	175,000
Net change in fund balances	598	5	(444)	3,336	1,391	(128,559)
Fund balances, beginning of year	<u>2,595</u>	<u>257</u>	<u>3,178</u>	<u>494</u>	<u>7,198</u>	<u>175,955</u>
<b>Fund balances, end of year</b>	<u>\$ 3,193</u>	<u>\$ 262</u>	<u>\$ 2,734</u>	<u>\$ 3,830</u>	<u>\$ 8,589</u>	<u>\$ 47,396</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 &amp; Processing</u>	<u>Totals</u>
\$ -	\$ 1,065,867	\$ -	\$ -	\$ -	\$ -	\$ 1,065,867
-	-	-	-	-	-	374,461
-	-	-	1,616	75,587	6,889	281,115
375	5,675	150	-	-	-	13,808
<u>27,799</u>	<u>181</u>	<u>9,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,333</u>
<u>28,174</u>	<u>1,071,723</u>	<u>9,416</u>	<u>1,616</u>	<u>75,587</u>	<u>6,889</u>	<u>1,864,584</u>
5,239	-	-	-	-	-	246,894
-	-	-	-	57,574	3,395	202,240
-	-	-	-	-	-	490,946
-	<u>291,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>565,945</u>
<u>5,239</u>	<u>291,319</u>	<u>-</u>	<u>-</u>	<u>57,574</u>	<u>3,395</u>	<u>1,506,025</u>
22,935	780,404	9,416	1,616	18,013	3,494	358,559
-	-	-	-	-	-	312,609
22,935	780,404	9,416	1,616	18,013	3,494	671,168
<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>\$ 34,277</u>	<u>\$ 879,386</u>	<u>\$ 14,212</u>	<u>\$ 1,944</u>	<u>\$ 30,763</u>	<u>\$ 5,389</u>	<u>\$ 1,529,969</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, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 8,666,672	\$ 8,666,672	\$ 8,402,061	\$ (264,611)
Delinquent ad valorem	100,000	100,000	110,904	10,904
Total taxes	<u>8,766,672</u>	<u>8,766,672</u>	<u>8,512,965</u>	<u>(253,707)</u>
Licenses and permits				
Beer and wine permits	4,000	4,000	2,111	(1,889)
Intergovernmental				
Grants and salary supplements	228,177	228,177	316,865	88,688
Other funds				
Dispatching service	108,000	108,000	112,191	4,191
Boarding prisoners	300,000	300,000	797,826	497,826
Miscellaneous	72,400	72,400	85,563	13,163
Total intergovernmental	<u>708,577</u>	<u>708,577</u>	<u>1,312,445</u>	<u>603,868</u>
Charges for services				
Fees of office				
Sheriff	50,000	50,000	63,726	13,726
County clerk	250,000	250,000	194,425	(55,575)
Tax assessor-collector	400,000	400,000	638,572	238,572
District clerk	45,000	45,000	45,412	412
Justices of the peace	19,500	19,500	23,698	4,198
Miscellaneous fees	8,600	8,600	15,335	6,735
Other fees				
Arrest fees	12,000	12,000	8,782	(3,218)
Pre-trial diversion	36,500	36,500	35,146	(1,354)
Miscellaneous fees	28,925	28,925	32,581	3,656
Total charges for services	<u>850,525</u>	<u>850,525</u>	<u>1,057,677</u>	<u>207,152</u>
Fines and forfeitures				
County clerk fines	120,000	120,000	89,195	(30,805)
District clerk fines	40,000	40,000	55,251	15,251
Justice of the peace fines	170,000	170,000	206,295	36,295
Other	14,500	14,500	26,091	11,591
Total fines and forfeitures	<u>344,500</u>	<u>344,500</u>	<u>376,832</u>	<u>32,332</u>
Interest				
Regular	167,500	167,500	213,666	46,166
Miscellaneous				
Inmate telephone commissions	20,000	20,000	25,261	5,261
Sheriff sale	1,000	1,000	32,951	31,951
Other miscellaneous	20,500	20,500	32,681	12,181
Total miscellaneous	<u>41,500</u>	<u>41,500</u>	<u>90,893</u>	<u>49,393</u>
<b>Total revenues</b>	<u>10,883,274</u>	<u>10,883,274</u>	<u>11,566,589</u>	<u>683,315</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, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES</b>				
General government				
County judge				
Personnel services	\$ 163,966	\$ 163,966	\$ 162,740	\$ 1,226
Supplies	1,500	1,500	1,334	166
Other services and charges	9,550	9,550	5,735	3,815
Capital outlay	1,000	1,000	933	67
Total county judge	<u>176,016</u>	<u>176,016</u>	<u>170,742</u>	<u>5,274</u>
County clerk				
Personnel services	297,720	297,720	285,456	12,264
Supplies	5,000	5,000	4,293	707
Other services and charges	14,700	14,700	11,010	3,690
Capital outlay	500	500	400	100
Total county clerk	<u>317,920</u>	<u>317,920</u>	<u>301,159</u>	<u>16,761</u>
Veteran's service officers				
Personnel services	17,744	17,744	17,740	4
Supplies	200	200	198	2
Other services and charges	1,000	1,000	608	392
Total veteran's service officers	<u>18,944</u>	<u>18,944</u>	<u>18,546</u>	<u>398</u>
Non-departmental				
Supplies	16,000	9,930	8,619	1,311
Other services and charges	375,100	294,124	261,533	32,591
Total non-departmental	<u>391,100</u>	<u>304,054</u>	<u>270,152</u>	<u>33,902</u>
Elections				
Personnel services	72,326	72,326	61,137	11,189
Supplies	6,800	7,300	6,068	1,232
Other services and charges	28,410	28,410	22,442	5,968
Capital outlay	8,350	7,850	6,848	1,002
Total elections	<u>115,886</u>	<u>115,886</u>	<u>96,495</u>	<u>19,391</u>
County auditor				
Personnel services	248,006	248,006	219,306	28,700
Supplies	3,700	3,700	1,532	2,168
Other services and charges	11,500	11,500	8,995	2,505
Capital outlay	2,000	2,000	648	1,352
Total county auditor	<u>265,206</u>	<u>265,206</u>	<u>230,481</u>	<u>34,725</u>
County treasurer				
Personnel services	178,906	178,906	178,331	575
Supplies	3,000	3,000	1,660	1,340
Other services and charges	14,650	13,000	8,803	4,197
Capital outlay	1,500	3,150	2,873	277
Total county treasurer	<u>198,056</u>	<u>198,056</u>	<u>191,667</u>	<u>6,389</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, 2015

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES - (Continued)</b>				
General government - (Continued)				
Information technology				
Personnel services	\$ 70,119	\$ 70,119	\$ 67,352	\$ 2,767
Other services and charges	51,400	51,400	27,056	24,344
Capital outlay	20,000	20,000	14,475	5,525
Total information technology	<u>141,519</u>	<u>141,519</u>	<u>108,883</u>	<u>32,636</u>
Tax assessor-collector				
Personnel services	314,794	314,794	274,809	39,985
Supplies	10,300	10,300	8,809	1,491
Other services and charges	352,575	351,966	326,289	25,677
Capital outlay	300	909	909	-
Total tax assessor-collector	<u>677,969</u>	<u>677,969</u>	<u>610,816</u>	<u>67,153</u>
Total general government	<u>2,302,616</u>	<u>2,215,570</u>	<u>1,998,941</u>	<u>216,629</u>
Judicial				
County courts				
Personnel services	1,510	10	4	6
Other services and charges	42,350	51,921	51,921	-
Capital outlay	1,000	-	-	-
Total county courts	<u>44,860</u>	<u>51,931</u>	<u>51,925</u>	<u>6</u>
District court				
Personnel services	24,353	9,350	9,306	44
Supplies	750	520	520	-
Other services and charges	260,050	347,258	347,182	76
Capital outlay	1,500	1,000	1,000	-
Total district court	<u>286,653</u>	<u>358,128</u>	<u>358,008</u>	<u>120</u>
District clerk				
Personnel services	373,250	375,050	365,023	10,027
Supplies	11,000	11,000	7,698	3,302
Other services and charges	24,300	22,804	18,748	4,056
Capital outlay	4,300	3,996	295	3,701
Total district clerk	<u>412,850</u>	<u>412,850</u>	<u>391,764</u>	<u>21,086</u>
Justices of the peace				
Personnel services	251,905	254,632	251,415	3,217
Supplies	8,500	9,675	7,320	2,355
Other services and charges	59,100	53,947	29,850	24,097
Capital outlay	1,800	3,051	2,251	800
Total justices of the peace	<u>321,305</u>	<u>321,305</u>	<u>290,836</u>	<u>30,469</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, 2015

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES - (Continued)</b>				
Judicial - (Continued)				
County attorney				
Personnel services	\$ 167,949	\$ 167,949	\$ 167,750	\$ 199
Supplies	2,900	2,550	1,816	734
Other services and charges	4,600	4,600	4,433	167
Capital outlay	1,500	1,850	1,850	-
Total county attorney	<u>176,949</u>	<u>176,949</u>	<u>175,849</u>	<u>1,100</u>
Total judicial	<u>1,242,617</u>	<u>1,321,163</u>	<u>1,268,382</u>	<u>52,781</u>
Public works				
Courthouse building				
Personnel services	118,847	118,847	114,620	4,227
Supplies	16,300	17,100	8,842	8,258
Other services and charges	188,000	164,000	139,555	24,445
Capital outlay	6,000	5,200	-	5,200
Total courthouse building	<u>329,147</u>	<u>305,147</u>	<u>263,017</u>	<u>42,130</u>
Annex building				
Supplies	3,300	2,800	1,200	1,600
Other services and charges	38,100	38,100	29,037	9,063
Total annex building	<u>41,400</u>	<u>40,900</u>	<u>30,237</u>	<u>10,663</u>
Jail building				
Supplies	24,200	26,300	21,327	4,973
Other services and charges	201,500	201,200	199,142	2,058
Capital outlay	5,000	3,200	3,200	-
Total jail building	<u>230,700</u>	<u>230,700</u>	<u>223,669</u>	<u>7,031</u>
Lawn and yard maintenance				
Supplies	1,000	1,000	96	904
Other services and charges	12,300	12,300	4,595	7,705
Total lawn and yard maintenance	<u>13,300</u>	<u>13,300</u>	<u>4,691</u>	<u>8,609</u>
Constables				
Personnel services	76,614	74,337	69,516	4,821
Supplies	5,800	4,168	2,042	2,126
Other services and charges	6,040	7,139	5,511	1,628
Capital outlay	4,000	6,810	6,317	493
Total constables	<u>92,454</u>	<u>92,454</u>	<u>83,386</u>	<u>9,068</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, 2015

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES - (Continued)</b>				
Public works - (Continued)				
Sheriff				
Personnel services	\$ 1,375,564	\$ 1,400,824	\$ 1,371,397	\$ 29,427
Supplies	128,000	125,000	82,720	42,280
Other services and charges	106,000	103,000	74,611	28,389
Capital outlay	230,470	211,210	204,706	6,504
Total sheriff	<u>1,840,034</u>	<u>1,840,034</u>	<u>1,733,434</u>	<u>106,600</u>
Jail operations				
Personnel services	1,492,591	1,492,591	1,438,458	54,133
Supplies	261,700	262,400	232,688	29,712
Other services and charges	213,501	247,951	243,277	4,674
Capital outlay	8,000	5,850	1,451	4,399
Total jail operations	<u>1,975,792</u>	<u>2,008,792</u>	<u>1,915,874</u>	<u>92,918</u>
Corrections				
Supplies	150	150	-	150
Other services and charges	250	250	-	250
Capital outlay	1,000	1,000	266	734
Total corrections	<u>1,400</u>	<u>1,400</u>	<u>266</u>	<u>1,134</u>
Other protection				
Personnel services	67,578	67,578	65,865	1,713
Supplies	4,200	4,200	403	3,797
Other services and charges	62,200	62,200	55,290	6,910
Capital outlay	23,242	43,242	41,153	2,089
Total other protection	<u>157,220</u>	<u>177,220</u>	<u>162,711</u>	<u>14,509</u>
Total public works	<u>4,681,447</u>	<u>4,709,947</u>	<u>4,417,285</u>	<u>292,662</u>
Health and welfare				
Health				
Other services and charges	82,000	82,000	66,132	15,868
Total health	<u>82,000</u>	<u>82,000</u>	<u>66,132</u>	<u>15,868</u>
Agriculture extension services				
Personnel services	99,977	100,344	99,398	946
Supplies	1,750	1,382	420	962
Other services and charges	20,000	20,570	17,790	2,780
Capital outlay	1,500	931	930	1
Total agriculture extension services	<u>123,227</u>	<u>123,227</u>	<u>118,538</u>	<u>4,689</u>
Total health and welfare	<u>205,227</u>	<u>205,227</u>	<u>184,670</u>	<u>20,557</u>
<b>Total expenditures</b>	<u>8,431,907</u>	<u>8,451,907</u>	<u>7,869,278</u>	<u>582,629</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, 2015

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Excess of revenues over expenditures	<u>\$ 2,451,367</u>	<u>\$ 2,431,367</u>	<u>\$ 3,697,311</u>	<u>\$ 1,265,944</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(312,609)</u>	<u>(312,609)</u>	<u>(312,609)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(312,609)</u>	<u>(312,609)</u>	<u>(312,609)</u>	<u>-</u>
Net change in fund balance	2,138,758	2,118,758	3,384,702	1,265,944
Fund balance, beginning of year	<u>14,481,352</u>	<u>14,481,352</u>	<u>14,481,352</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$16,620,110</u>	<u>\$16,600,110</u>	<u>\$17,866,054</u>	<u>\$ 1,265,944</u>

(Concluded)



**DeWITT COUNTY, TEXAS***ROAD AND BRIDGE GENERAL - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2015*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 2,145,971	\$ 2,080,474	\$ (1,201,495)	\$ 3,281,969
Delinquent ad valorem	<u>40,000</u>	<u>42,981</u>	<u>(3,374)</u>	<u>46,355</u>
Total taxes	2,185,971	2,123,455	(1,204,869)	3,328,324
Interest	12,000	9,201	-	9,201
Miscellaneous	<u>36,000</u>	<u>67,891</u>	<u>-</u>	<u>67,891</u>
<b>Total revenues</b>	<u>2,233,971</u>	<u>2,200,547</u>	<u>(1,204,869)</u>	<u>3,405,416</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	372,773	363,948	(1,812)	365,760
Other services and charges	<u>120,100</u>	<u>107,092</u>	<u>-</u>	<u>107,092</u>
<b>Total expenditures</b>	<u>492,873</u>	<u>471,040</u>	<u>(1,812)</u>	<u>472,852</u>
Excess (deficiency) of revenues over expenditures	<u>1,741,098</u>	<u>1,729,507</u>	<u>(1,203,057)</u>	<u>2,932,564</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(2,243,122)</u>	<u>(2,172,973)</u>	<u>-</u>	<u>(2,172,973)</u>
Net change in fund balance	(502,024)	(443,466)	(1,203,057)	759,591
Fund balance, beginning of year	<u>504,897</u>	<u>504,897</u>	<u>-</u>	<u>504,897</u>
<b>Fund balance, end of year</b>	<u>\$ 2,873</u>	<u>\$ 61,431</u>	<u>\$ (1,203,057)</u>	<u>\$ 1,264,488</u>

## Explanation of differences:

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

**DeWITT COUNTY, TEXAS***ROAD AND BRIDGE PRECINCT NO. 2 - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2015*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 78,000	\$ 100,998	\$ (9,441)	\$ 110,439
Intergovernmental - grants	2,500	2,753	-	2,753
Charges for services	6,000	12,616	-	12,616
Interest	15,000	18,009	-	18,009
Miscellaneous	2,000	71,141	-	71,141
<b>Total revenues</b>	<u>103,500</u>	<u>205,517</u>	<u>(9,441)</u>	<u>214,958</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	481,185	445,266	(3,769)	449,035
Supplies	136,253	108,631	105,924	2,707
Other services and charges	71,047	57,871	(462,094)	519,965
Capital outlay	<u>1,142,100</u>	<u>973,079</u>	<u>495,527</u>	<u>477,552</u>
<b>Total expenditures</b>	<u>1,830,585</u>	<u>1,584,847</u>	<u>135,588</u>	<u>1,449,259</u>
Excess (deficiency) of revenues over expenditures	<u>(1,727,085)</u>	<u>(1,379,330)</u>	<u>(145,029)</u>	<u>(1,234,301)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of assets	1,000	1,252	(8,750)	10,002
Transfers in	1,982,943	1,943,854	-	1,943,854
Transfers out	<u>-</u>	<u>-</u>	<u>42,183</u>	<u>(42,183)</u>
<b>Total other financing sources (uses)</b>	<u>1,983,943</u>	<u>1,945,106</u>	<u>33,433</u>	<u>1,911,673</u>
Net change in fund balance	256,858	565,776	(111,596)	677,372
Fund balance, beginning of year	<u>572,854</u>	<u>572,854</u>	<u>-</u>	<u>572,854</u>
<b>Fund balance, end of year</b>	<u>\$ 829,712</u>	<u>\$ 1,138,630</u>	<u>\$ (111,596)</u>	<u>\$ 1,250,226</u>

## Explanation of differences:

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

**DeWITT COUNTY, TEXAS***ROAD AND BRIDGE PRECINCT NO. 4 - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2015*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Licenses and permits - auto registration	\$ 69,000	\$ 71,058	\$ (5,900)	\$ 76,958
Intergovernmental - grants	1,500	1,142	-	1,142
Interest	13,500	18,706	-	18,706
Miscellaneous	1,000	63,179	(4,646)	67,825
<b>Total revenues</b>	<u>85,000</u>	<u>154,085</u>	<u>(10,546)</u>	<u>164,631</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	426,048	370,759	1,354	369,405
Supplies	124,250	74,871	(45,664)	120,535
Other services and charges	92,525	34,262	(646,726)	680,988
Capital outlay	<u>1,955,475</u>	<u>1,035,355</u>	<u>650,159</u>	<u>385,196</u>
<b>Total expenditures</b>	<u>2,598,298</u>	<u>1,515,247</u>	<u>(40,877)</u>	<u>1,556,124</u>
Excess (deficiency) of revenues over expenditures	<u>(2,513,298)</u>	<u>(1,361,162)</u>	<u>30,331</u>	<u>(1,391,493)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	1,000	1,252	(38,750)	40,002
Transfers in	1,623,392	1,589,901	-	1,589,901
Transfers out	<u>-</u>	<u>-</u>	<u>42,183</u>	<u>(42,183)</u>
<b>Total other financing sources (uses)</b>	<u>1,624,392</u>	<u>1,591,153</u>	<u>3,433</u>	<u>1,587,720</u>
Net change in fund balance	(888,906)	229,991	33,764	196,227
Fund balance, beginning of year	<u>1,454,234</u>	<u>1,454,234</u>	<u>-</u>	<u>1,454,234</u>
<b>Fund balance, end of year</b>	<u>\$ 565,328</u>	<u>\$ 1,684,225</u>	<u>\$ 33,764</u>	<u>\$ 1,650,461</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, 2015*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 1,687,051	\$ 1,635,568	\$ (947,295)	\$ 2,582,863
Delinquent ad valorem	<u>30,000</u>	<u>32,989</u>	<u>(2,590)</u>	<u>35,579</u>
Total taxes	1,717,051	1,668,557	(949,885)	2,618,442
Interest	10,000	7,110	-	7,110
Miscellaneous	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>1,728,051</u>	<u>1,675,667</u>	<u>(949,885)</u>	<u>2,625,552</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Other services and charges	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,688,051	1,675,667	(949,885)	2,625,552
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(2,077,011)</u>	<u>(2,037,011)</u>	<u>-</u>	<u>(2,037,011)</u>
Net change in fund balance	(388,960)	(361,344)	(949,885)	588,541
Fund balance, beginning of year	<u>403,745</u>	<u>403,745</u>	<u>-</u>	<u>403,745</u>
<b>Fund balance, end of year</b>	<u>\$ 14,785</u>	<u>\$ 42,401</u>	<u>\$ (949,885)</u>	<u>\$ 992,286</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***CETRZ ZONE 2 - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2015*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Ad valorem taxes	\$ 1,633,203	\$ 1,548,758	\$ 1,548,758	\$ -
<b>Total revenues</b>	<u>1,633,203</u>	<u>1,548,758</u>	<u>1,548,758</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Capital outlay	1,633,203	1,379,216	-	1,379,216
<b>Total expenditures</b>	<u>1,633,203</u>	<u>1,379,216</u>	<u>-</u>	<u>1,379,216</u>
Excess (deficiency) of revenues over expenditures	-	169,542	1,548,758	(1,379,216)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	(1,549,212)	1,549,212
Net change in fund balance	-	169,542	(454)	169,996
Fund balance, beginning of year	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ 169,542</u>	<u>\$ (454)</u>	<u>\$ 169,996</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***CETRZ ZONE 3 - SPECIAL REVENUE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2015*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Ad valorem taxes	\$ 5,226,182	\$ 4,947,983	\$ 4,947,983	\$ -
<b>Total revenues</b>	<u>5,226,182</u>	<u>4,947,983</u>	<u>4,947,983</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Capital outlay	<u>5,226,182</u>	<u>2,436,682</u>	<u>(66,499)</u>	<u>2,503,181</u>
<b>Total expenditures</b>	<u>5,226,182</u>	<u>2,436,682</u>	<u>(66,499)</u>	<u>2,503,181</u>
Excess (deficiency) of revenues over expenditures	-	2,511,301	5,014,482	(2,503,181)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	(4,949,435)	4,949,435
Net change in fund balance	-	2,511,301	65,047	2,446,254
Fund balance, beginning of year	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ 2,511,301</u>	<u>\$ 65,047</u>	<u>\$ 2,446,254</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, 2015*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 695,102	\$ 673,882	\$ (387,872)	\$ 1,061,754
Delinquent ad valorem	<u>5,000</u>	<u>3,814</u>	<u>(300)</u>	<u>4,114</u>
Total taxes	700,102	677,696	(388,172)	1,065,868
Interest	2,800	5,675	-	5,675
Miscellaneous	<u>-</u>	<u>181</u>	<u>-</u>	<u>181</u>
<b>Total revenues</b>	<u>702,902</u>	<u>683,552</u>	<u>(388,172)</u>	<u>1,071,724</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare				
Personnel services	31,749	28,440	53	28,387
Supplies	386	369	-	369
Other services and charges	14,830	14,704	-	14,704
Medical expenses	<u>763,137</u>	<u>260,248</u>	<u>12,389</u>	<u>247,859</u>
<b>Total expenditures</b>	<u>810,102</u>	<u>303,761</u>	<u>12,442</u>	<u>291,319</u>
Net change in fund balance	(107,200)	379,791	(400,614)	780,405
Fund balance, beginning of year	<u>98,982</u>	<u>98,982</u>	<u>-</u>	<u>98,982</u>
<b>Fund balance, end of year</b>	<u>\$ (8,218)</u>	<u>\$ 478,773</u>	<u>\$ (400,614)</u>	<u>\$ 879,387</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***DEBT SERVICE FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**BUDGET AND ACTUAL**For the year ended September 30, 2015*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 1,118,705	\$ 1,087,648	\$ (330)	\$ 1,087,978
Delinquent ad valorem	<u>30,000</u>	<u>25,222</u>	<u>(3,168)</u>	<u>28,390</u>
Total taxes	1,148,705	1,112,870	(3,498)	1,116,368
Interest	<u>25,000</u>	<u>22,442</u>	<u>-</u>	<u>22,442</u>
<b>Total revenues</b>	<u>1,173,705</u>	<u>1,135,312</u>	<u>(3,498)</u>	<u>1,138,810</u>
<b>EXPENDITURES</b>				
Debt service				
Principal retirement	690,000	690,000	-	690,000
Interest and fiscal charges	<u>398,245</u>	<u>398,194</u>	<u>-</u>	<u>398,194</u>
<b>Total expenditures</b>	<u>1,088,245</u>	<u>1,088,194</u>	<u>-</u>	<u>1,088,194</u>
Net change in fund balance	85,460	47,118	(3,498)	50,616
Fund balance, beginning of year	<u>1,959,612</u>	<u>1,959,612</u>	<u>-</u>	<u>1,959,612</u>
<b>Fund balance, end of year</b>	<u>\$ 2,045,072</u>	<u>\$ 2,006,730</u>	<u>\$ (3,498)</u>	<u>\$ 2,010,228</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 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 Tax Assessor combines the escrow fund, property tax, and motor vehicle department funds. These funds are used to hold escrow amounts collected on mobile homes and account for property taxes and vehicle registration fees collected.
- The County Clerk Trust Funds account holds assets for the benefit of specified minors until they reach the age of majority.
- The District Clerk Trust Fund accounts for monies received that are put in trust funds and held for other individuals or entities.
- The Inmate Trust Fund accounts hold funds that belong to the inmates. The funds are under the care and control of the County Sheriff.

**DeWITT COUNTY, TEXAS***AGENCY FUNDS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**For the year ended September 30, 2015*

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>HEALTH INSURANCE FUND</b>				
Assets				
Cash in bank	\$ 42,813	\$ 301,680	\$ 299,638	\$ 44,855
Liabilities				
Due to others	\$ 42,813	\$ 301,680	\$ 299,638	\$ 44,855
<b>UNCLAIMED FUNDS</b>				
Assets				
Cash in bank	\$ 7,646	\$ 1,796	\$ 60	\$ 9,382
Liabilities				
Due to others	\$ 7,646	\$ 1,796	\$ 60	\$ 9,382
<b>ESCROW FUND</b>				
Assets				
Cash in bank	\$ 145,126	\$ 516,136	\$ 520,515	\$ 140,747
Liabilities				
Due to others	\$ 145,126	\$ 516,136	\$ 520,515	\$ 140,747
<b>TAX ASSESSOR</b>				
Assets				
Cash in bank	\$ 71,010	\$ 129,739,029	\$ 129,720,194	\$ 89,845
Liabilities				
Due to others	\$ 71,010	\$ 129,739,029	\$ 129,720,194	\$ 89,845
<b>COUNTY CLERK TRUST FUNDS</b>				
Assets				
Cash in bank	\$ 56,395	\$ 70,279	\$ 68,943	\$ 57,731
Liabilities				
Due to others	\$ 56,395	\$ 70,279	\$ 68,943	\$ 57,731
<b>DISTRICT CLERK TRUST FUNDS</b>				
Assets				
Cash in bank	\$ 314,192	\$ 889,065	\$ 181,362	\$ 1,021,895
Liabilities				
Due to others	\$ 314,192	\$ 889,065	\$ 181,362	\$ 1,021,895

(Continued)

**DeWITT COUNTY, TEXAS**

*AGENCY FUNDS*

*COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES*

*For the year ended September 30, 2015*

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	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>INMATE TRUST FUNDS</b>				
Assets				
Cash in bank	<u>\$ 26,411</u>	<u>\$ 286,395</u>	<u>\$ 301,325</u>	<u>\$ 11,481</u>
Liabilities				
Due to others	<u>\$ 26,411</u>	<u>\$ 286,395</u>	<u>\$ 301,325</u>	<u>\$ 11,481</u>
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash in bank	<u>\$ 663,593</u>	<u>\$ 131,804,380</u>	<u>\$ 131,092,037</u>	<u>\$ 1,375,936</u>
<b>Liabilities</b>				
Due to others	<u>\$ 663,593</u>	<u>\$ 131,804,380</u>	<u>\$ 131,092,037</u>	<u>\$ 1,375,936</u>

(Concluded)

**STATISTICAL SECTION  
(UNAUDITED)**

## STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.....	85
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue .....	94
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.....	98
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.....	102
<b>Operating Information</b>	
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs .....	104

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

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	Fiscal Year			
	<u>2015</u>	<u>2014 (2)</u>	<u>2013</u>	<u>2012</u>
Governmental activities				
Net investment in				
capital assets	\$ 29,415,561	\$ 13,116,994	\$ 11,785,255	\$ 10,219,684
Restricted	2,006,420	1,968,554	1,686,900	933,999
Unrestricted	<u>41,101,856</u>	<u>30,497,814</u>	<u>17,699,327</u>	<u>10,923,276</u>
Total net position	<u>\$ 72,523,837</u>	<u>\$ 45,583,362</u>	<u>\$ 31,171,482</u>	<u>\$ 22,076,959</u>

(1) Accrual basis of accounting

(2) As restated for adoption of GASB 68.

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

Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 10,497,054	\$ 10,228,078	\$ 9,992,392	\$ 9,592,160	\$ 8,412,943	\$ 5,742,747
802,344	658,010	503,031	360,908	295,718	188,145
9,722,249	8,113,430	7,215,567	6,300,071	5,266,088	3,996,919
<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>

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

	Fiscal Year			
	2015	2014	2013	2012
<b>Governmental activities</b>				
Expenses				
General government	\$ 2,571,157	\$ 2,385,345	\$ 1,984,628	\$ 2,054,078
Judicial	1,685,815	1,519,429	1,320,115	1,229,416
Public works	11,266,551	16,851,264	8,685,582	6,830,006
Health and welfare	777,582	761,753	736,361	575,526
Interest on long-term debt	394,684	422,309	448,765	474,197
<b>Total expenses</b>	<b>16,695,789</b>	<b>21,940,100</b>	<b>13,175,451</b>	<b>11,163,223</b>
Program revenues				
Charges for services				
General government	1,728,791	1,689,760	1,428,624	962,158
Judicial	552,933	445,243	700,202	1,114,339
Public works	2,042,487	2,171,851	2,520,427	2,200,607
Health and welfare	109,180	33,396	55,662	52,276
Operating grants and contributions	686,147	417,463	655,176	536,255
Capital grants and contributions	4,957,614	-	-	-
<b>Total program revenues</b>	<b>10,077,152</b>	<b>4,757,713</b>	<b>5,360,091</b>	<b>4,865,635</b>
<b>Total net program expenses</b>	<b>(6,618,637)</b>	<b>(17,182,387)</b>	<b>(7,815,360)</b>	<b>(6,297,588)</b>
General revenues and other changes				
Property taxes	32,926,945	30,474,733	16,964,050	7,148,900
Unrestricted investment earnings	456,430	393,166	156,460	95,399
Miscellaneous	175,737	41,930	35,347	108,601
<b>Total general revenues and other changes in net position</b>	<b>33,559,112</b>	<b>30,909,829</b>	<b>17,155,857</b>	<b>7,352,900</b>
<b>Total changes in net position</b>	<b>\$ 26,940,475</b>	<b>\$ 13,727,442</b>	<b>\$ 9,340,497</b>	<b>\$ 1,055,312</b>

(1) Accrual basis of accounting

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



Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 1,928,925	\$ 1,611,328	\$ 1,545,319	\$ 1,507,206	\$ 1,312,019	\$ 1,448,311
1,128,817	1,044,290	980,507	947,789	872,819	890,671
6,244,867	5,449,821	4,916,041	4,216,841	3,939,791	3,724,006
635,485	631,618	521,212	507,603	535,461	476,733
497,848	564,367	576,301	596,752	614,127	201,900
<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>
1,853,355	1,261,225	963,859	972,440	1,032,073	900,445
575,233	358,439	579,494	406,520	377,306	572,854
1,924,286	903,891	728,838	698,924	651,184	717,796
64,506	50,879	67,710	69,194	59,932	160,424
1,124,405	664,011	561,922	476,432	527,469	615,144
-	-	20,167	610,387	1,799,134	1,716,251
<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>
(4,894,157)	(6,062,979)	(5,617,390)	(4,542,294)	(2,827,119)	(2,058,707)
6,770,107	7,221,080	6,948,310	6,358,774	6,008,049	4,736,701
132,249	129,003	105,105	466,065	865,745	319,994
13,930	1,424	21,826	(4,155)	263	9,398
<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>\$ 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>

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

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	Fiscal Year			
	2015	2014	2013	2012
General fund				
Unassigned	\$ 10,450,858	\$ 13,972,429	\$ 8,861,809	\$ 3,918,939
Assigned	<u>329,800</u>	<u>307,491</u>	<u>311,213</u>	<u>307,185</u>
Total general fund	<u>\$ 10,780,658</u>	<u>\$ 14,279,920</u>	<u>\$ 9,173,022</u>	<u>\$ 4,226,124</u>
All other governmental funds				
Restricted				
Debt service	\$ 2,010,228	\$ 1,959,612	\$ 1,634,641	\$ 915,772
Special revenue funds	27,966,295	14,401,297	7,218,731	4,818,599
Capital project funds	<u>1,075,320</u>	<u>1,071,413</u>	<u>1,064,200</u>	<u>1,063,634</u>
Total all other governmental funds	<u>\$ 31,051,843</u>	<u>\$ 17,432,322</u>	<u>\$ 9,917,572</u>	<u>\$ 6,798,005</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.

Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 4,737,330	\$ 4,227,253	\$ 4,231,563	\$ 3,632,469	\$ 2,829,040	\$ 1,865,568
-	-	-	-	-	-
<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>
\$ 777,535	\$ 640,675	\$ 494,609	\$ 368,289	\$ 317,190	\$ 244,770
4,004,918	2,978,679	1,956,822	1,765,101	1,666,295	1,428,001
<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>\$ 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>

**DeWITT COUNTY, TEXAS**

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

*Last ten fiscal years*

	Fiscal Year			
	2015	2014	2013	2012
<b>Revenues</b>				
Taxes	\$ 32,869,436	\$ 30,751,455	\$ 16,600,054	\$ 7,214,391
Licenses and permits	827,426	692,378	788,809	640,796
Intergovernmental	6,655,405	1,851,025	1,907,885	971,572
Charges for services	1,500,165	1,549,694	1,781,190	2,539,954
Fines and forfeitures	376,832	396,724	464,734	456,740
Investment income	456,430	393,166	156,460	95,399
Miscellaneous	568,471	285,990	479,875	168,562
<b>Total revenues</b>	<b>43,254,165</b>	<b>35,920,432</b>	<b>22,179,007</b>	<b>12,087,414</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	2,250,922	2,119,194	1,750,204	1,833,087
Judicial	1,485,909	1,338,104	1,157,037	1,082,089
Public works	10,507,936	16,643,061	8,215,043	6,363,472
Health and welfare	752,401	740,602	715,976	557,110
Capital outlay	17,226,841	1,526,433	1,236,480	1,198,161
<b>Debt service</b>				
Principal retirement	690,000	665,000	635,000	610,000
Interest and fiscal charges	398,194	425,684	452,005	477,257
Bond issue costs	-	-	-	-
<b>Total expenditures</b>	<b>33,312,203</b>	<b>23,458,078</b>	<b>14,161,745</b>	<b>12,121,176</b>
Excess (deficiency) of revenues over expenditures	9,941,962	12,462,354	8,017,262	(33,762)
<b>Other financing sources (uses)</b>				
Bonds issued	-	-	-	-
Bond retirements	-	-	-	-
Sale of capital assets	178,296	159,295	49,202	116,933
Capital lease proceeds	-	-	-	345,547
Transfers in	25,522,009	18,517,344	3,736,901	2,311,518
Transfers out	(25,522,009)	(18,517,344)	(3,736,901)	(2,311,518)
<b>Total other financing sources (uses)</b>	<b>178,296</b>	<b>159,295</b>	<b>49,202</b>	<b>462,480</b>
<b>Changes in fund balances</b>	<b>\$ 10,120,258</b>	<b>\$ 12,621,649</b>	<b>\$ 8,066,464</b>	<b>\$ 428,718</b>
Debt service as a percentage of noncapital expenditures	<u>6.77%</u>	<u>4.97%</u>	<u>8.41%</u>	<u>9.95%</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.

Fiscal Year						
2011	2010	2009	2008	2007	2006	
\$ 6,753,736	\$ 7,211,788	\$ 6,900,422	\$ 6,358,843	\$ 5,962,308	\$ 4,742,831	
631,322	604,628	614,672	639,296	631,856	606,265	
1,124,405	858,213	728,706	1,210,152	2,419,757	2,594,215	
2,354,100	993,873	819,695	902,735	890,153	836,352	
480,783	437,287	441,933	351,604	285,408	333,401	
132,249	129,003	105,105	466,065	865,745	319,994	
901,526	461,648	221,395	115,526	181,102	144,106	
<u>12,378,121</u>	<u>10,696,440</u>	<u>9,831,928</u>	<u>10,044,221</u>	<u>11,236,329</u>	<u>9,577,164</u>	
1,737,293	1,481,461	1,393,445	1,409,750	1,228,376	1,359,464	
1,001,062	960,939	897,641	878,266	809,161	832,460	
5,809,840	5,183,983	4,951,027	4,866,669	4,005,032	4,041,085	
619,515	616,069	505,674	496,626	525,410	467,542	
677,256	709,441	2,246,467	6,358,963	3,303,571	2,568,337	
585,000	555,000	535,000	515,000	475,000	140,000	
500,638	553,699	563,114	583,520	621,012	138,360	
-	47,902	-	-	-	229,939	
<u>10,930,604</u>	<u>10,108,494</u>	<u>11,092,368</u>	<u>15,108,794</u>	<u>10,967,562</u>	<u>9,777,187</u>	
1,447,517	587,946	(1,260,440)	(5,064,573)	268,767	(200,023)	
-	2,810,000	-	-	-	10,800,000	
-	(2,750,000)	-	-	-	-	
18,324	8,614	21,826	-	12,382	10,223	
185,994	136,399	-	-	15,500	106,012	
1,784,116	1,882,625	1,444,718	1,267,963	986,454	1,032,438	
<u>(1,784,116)</u>	<u>(1,882,625)</u>	<u>(1,444,718)</u>	<u>(1,267,963)</u>	<u>(986,454)</u>	<u>(1,032,438)</u>	
<u>204,318</u>	<u>205,013</u>	<u>21,826</u>	<u>-</u>	<u>27,882</u>	<u>10,916,235</u>	
\$ <u>1,651,835</u>	\$ <u>792,959</u>	\$ <u>(1,238,614)</u>	\$ <u>(5,064,573)</u>	\$ <u>296,649</u>	\$ <u>10,716,212</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>	

**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		
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
2015	32,488,916	(3) 274,282	106,238	32,869,436
Change 2006 to 2015	617.25%	116.38%	22.97%	593.03%

(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			Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (1) as a Percentage of Actual Value
		Residential Property	Non-Residential Property							
2006	2005	\$ 398,473,360	\$ 859,434,300	\$ 57,148,160	\$ 547,850,387	\$ 767,205,433	\$ 0.63169	\$ 767,205,433	100.00%	
2007	2006	401,986,960	933,736,350	60,201,480	537,992,596	857,932,194	0.72236	857,932,194	100.00%	
2008	2007	399,169,670	1,082,471,590	51,204,420	628,406,758	904,438,922	0.74175	904,438,922	100.00%	
2009	2008	345,491,210	1,237,233,760	162,266,130	728,677,520	1,016,313,580	0.68107	1,016,313,580	100.00%	
2010	2009	350,915,680	1,328,168,180	199,270,670	776,472,001	1,101,882,529	0.65192	1,101,882,529	100.00%	
2011	2010	357,160,310	1,679,282,800	162,562,580	1,150,665,021	1,048,340,669	0.65192	1,048,340,669	100.00%	
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%	
2015	2014	437,925,020	7,685,024,543	731,424,820	1,541,631,030	7,312,743,353	0.46937	7,312,743,353	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>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>	<u>2014</u>
DeWitt County										
M & O	\$ 0.59554	\$ 0.58615	\$ 0.61067	\$ 0.56301	\$ 0.54295	\$ 0.53717	\$ 0.44919	\$ 0.44919	\$ 0.44919	\$ 0.45398
Debt service	<u>0.03615</u>	<u>0.13621</u>	<u>0.13108</u>	<u>0.11806</u>	<u>0.10897</u>	<u>0.11475</u>	<u>0.08903</u>	<u>0.05284</u>	<u>0.02018</u>	<u>0.01539</u>
	0.63169	0.72236	0.74175	0.68107	0.65192	0.65192	0.53822	0.50203	0.46937	0.46937
<u>    Cities</u>										
Cuero	0.28834	0.28710	0.31835	0.31835	0.31318	0.30168	0.30168	0.30168	0.32000	0.32000
Yoakum	0.09354	0.09354	0.09264	0.08589	0.08591	0.08909	0.09278	0.09087	0.09087	0.09087
Yorktown	0.55909	0.54803	0.64931	0.64931	0.64931	0.70444	0.66846	0.61264	0.68561	0.67270
Nordheim	0.46000	0.46000	0.48632	0.48632	0.48632	0.47211	0.47211	0.47211	0.47211	0.47211
<u>    Schools</u>										
Cuero	1.46570	1.47000	1.28877	1.29189	1.29673	1.32327	1.28736	1.07003	1.10403	1.37707
Yoakum	1.53000	1.53000	1.21000	1.32000	1.25000	1.35000	1.27000	1.24000	1.15400	1.35476
Yorktown	1.38000	1.28360	1.04000	1.04000	1.04000	1.04000	0.96000	0.99721	0.97212	0.99120
Nordheim	1.44133	1.70093	1.19547	1.24158	1.24343	1.23972	1.28891	1.24345	1.08718	1.11470
Meyersville	1.50000	1.37005	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000
Westhoff	1.47960	1.38968	0.95134	1.04000	1.04000	1.04000	0.96000	0.96000	0.96000	0.96000
<u>    Hospitals</u>										
DeWitt Medical	0.11899	0.10226	0.15919	0.14590	0.13905	0.15251	0.13221	0.13221	0.13221	0.13221
<u>    Water Districts</u>										
Ecleto Watershed	0.00960	0.00920	0.00910	0.00740	0.00660	0.00660	0.08000	0.08640	0.09500	0.09057
DeWitt Drainage #1	0.06135	0.06131	0.05865	0.05865	0.06040	0.06294	0.06302	0.06289	0.06289	0.05807
Pecan Valley	0.01500	0.01500	0.01500	0.01500	0.01500	0.01500	0.01301	0.01301	0.00870	0.00680

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SOURCE: DeWitt County Tax Assessor/Collector



**DeWITT COUNTY, TEXAS**

PRINCIPAL TAXPAYERS (Unaudited)

Current year and nine years ago

2015	Type of Property	Assessed Valuation	Percent of Total Valuation
Devon Energy Production Co LP	Mineral	\$ 1,357,034,630	18.56%
Burlington Resources Oil & Gas	Mineral	901,688,970	12.33%
Pioneer Resources USA Inc.	Mineral	369,482,320	5.05%
Helmerick & Payne Inc.	Mineral	173,657,250	2.37%
Sabine Oil & Gas Corp.	Mineral	88,238,420	1.21%
BHP Billiton (Eagle Ford Gath)	Mineral	74,968,420	1.03%
EOG Resources	Mineral	72,321,720	0.99%
Geosouthern Energy Corporation	Mineral	66,882,090	0.91%
Statoil Texas Onshore Properties LLC	Mineral	59,959,660	0.82%
Enterprise Texas Pipeline LLC	Mineral	53,417,370	0.73%
Assessed value		<u>\$ 3,217,650,850</u>	44.00%

2006	Type of Property	Assessed Valuation	Percent of Total Valuation
Chesapeake Operating Inc.	Mineral	\$ 57,263,960	6.67%
Mount Vernon Mills, Inc.	Real & Personal	24,451,430	2.85%
Southwestern Bell Telephone LP	Mineral	11,994,380	1.40%
Dominion Oklahoma, Inc.	Mineral	10,147,530	1.18%
Santos USA Corp.	Mineral	9,527,890	1.11%
Gruy Petroleum Management Co.	Mineral	9,074,370	1.06%
Enterprise Hydrocarbons LP	Mineral	7,867,560	0.92%
Abraxas Petroleum Corp.	Mineral	7,622,070	0.89%
Flint Hills Resources LP	Mineral	6,294,060	0.73%
Guadalupe Valley Electric Cooperative	Mineral	6,033,440	0.70%
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
2006	\$ 4,846,651	\$ 4,699,521	96.96%	\$ 138,167	\$ 4,837,688	99.82%
2007	6,178,020	5,948,718	96.29%	209,144	6,157,862	99.67%
2008	6,510,366	6,379,151	97.98%	116,132	6,495,283	99.77%
2009	7,091,859	6,883,347	97.06%	190,868	7,074,215	99.75%
2010	7,408,366	7,253,663	97.91%	134,836	7,388,499	99.73%
2011	6,839,507	6,737,312	98.51%	76,743	6,814,055	99.63%
2012	7,367,416	7,206,312	97.81%	133,077	7,339,389	99.62%
2013	17,488,203	16,949,690	96.92%	498,222	17,447,912	99.77%
2014	31,468,896	31,217,506	99.20%	183,540	31,401,046	99.78%
2015	34,152,747	33,847,774	99.11%	-	33,847,774	99.11%

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			
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
2015	8,955,000	-	-	8,955,000	0.9%	440

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				
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	1,959,612	7,685,388	0.11%	375
2015	8,955,000	-	8,955,000	2,010,228	6,944,772	0.09%	341

SOURCE: DeWitt County

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

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

September 30, 2015

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
<b>Direct debt:</b>				
DeWitt County	09/30/15	\$ 8,955,000	100.00%	\$ 8,955,000
<b>Overlapping debt:</b>				
<b>Cities</b>				
Cuero	09/30/15	14,110,000	100.00%	14,110,000
Yoakum	09/30/15	6,260,000	36.99%	2,315,574
Yorktown	09/30/15	3,910,000	100.00%	3,910,000
<b>School Districts</b>				
Cuero ISD	09/30/15	114,189,571	73.96%	84,454,607
Yoakum ISD	09/30/15	52,650,000	36.36%	19,143,540
Nordheim ISD	09/30/15	770,000	99.32%	764,764
Yorktown ISD	09/30/15	5,475,000	100.00%	5,475,000
<b>Hospitals</b>				
Yoakum Hospital District	09/30/15	1,100,000	29.51%	324,610
DeWitt Medical District	09/30/15	1,746,582	100.00%	1,746,582
Total overlapping debt		<u>200,211,153</u>		<u>132,244,677</u>
Total direct and overlapping debt		<u>\$ 209,166,153</u>		<u>\$ 141,199,677</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>
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	7,685,388	1,506,690,803	0.51%
2015	1,645,329,633	6,944,772	1,638,384,861	0.42%

Legal debt margin calculation for current fiscal year:

Assessed value of real property		\$ 6,581,318,533
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		1,645,329,633
Debt applicable to debt limit		
Certificates of obligation	\$ 8,955,000	
Debt service funds available	<u>(2,010,228)</u>	<u>6,944,772</u>
Legal debt margin		<u>\$ 1,638,384,861</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*

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<u>Calendar Year</u>	<u>Median Family Income</u>	<u>Estimated Population</u>	<u>Personal Income</u>	<u>Personal Income per Capita</u>	<u>Labor Force</u>	<u>Unemployment Rate</u>	<u>Median Age</u>
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
2015	46,566	20,358	947,990,628	46,566	8,186	3.00%	41

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

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

**DeWITT COUNTY, TEXAS**

PRINCIPAL EMPLOYERS (Unaudited)

Current year and eight years ago

Employer	Business Type	Employees	Percentage of Total Area Employment
<u>2015</u>			
Cuero Community Hospital	Health Care	482	4.87%
Cuero Independent School District	Education	432	4.36%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	275	2.78%
Texas Dept. of Criminal Justice	Correctional Facility	249	2.51%
H.E.B.	Retail	157	1.59%
DeWitt County	Government	150	1.51%
Cuero Nursing & Rehabilitation Center	Health Care	113	1.14%
McMahan Welding	Industrial	111	1.12%
City of Cuero	Government	110	1.11%
Wal-Mart	Retail	105	1.06%
		<u>2,184</u>	<u>22.05%</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%
DeWitt County	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	0.60%
		<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>2015</u>	<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>
<b>Function/Program</b>										
General government										
Commissioners' court	4	4	4	4	4	4	4	4	4	4
County clerk	5	5	5	5	5	5	5	6	6	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	3	2	2	2	2	2	2	2	2
Information technology	2	-	-	-	-	-	-	-	-	-
Tax assessor-collector	5	6	6	6	6	6	6	6	6	5
Judicial										
County court	2	2	2	2	2	5	2	2	2	2
District clerk	7	7	6	6	6	2	5	5	5	4
County attorney	3	3	2	2	2	3	2	2	2	2
Justice of the Peace #1	2	2	3	3	3	1	3	3	3	3
Justice of the Peace #2	2	2	2	2	1	1	1	1	1	2
Juvenile probation	4	4	4	6	6	6	5	5	5	5
Public works										
Sheriff	49	46	45	43	45	30	39	29	27	26
Constable #1	1	1	1	1	1	1	1	1	1	1
Constable #2	1	1	1	1	1	1	1	1	1	1
Building maintenance	2	2	2	2	2	2	2	2	2	2
Bailiffs	2	1	1	1	2	3	2	2	2	2
Precinct No. 1	10	9	6	6	7	5	6	6	6	5
Precinct No. 2	9	9	6	5	6	5	5	5	5	5
Precinct No. 3	10	9	6	6	6	6	6	7	7	6
Precinct No. 4	9	7	6	5	4	4	4	5	4	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>
<b>Total</b>	<u>144</u>	<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>

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 nine fiscal years*

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>Function/Program</b>									
General government									
County auditor									
Accounts payable invoices	8,288	8,421	7,397	7,396	7,369	7,567	7,327	6,903	7,153
County treasurer									
Payroll checks processed	4,188	4,076	3,998	3,146	3,647	3,650	3,429	3,128	2,991
Elections administrator									
New voter registrations	611	735	630	726	101	1,004	922	394	749
Elections held	4	7	2	1	1	1	1	1	1
Tax assessor-collector									
Automobile registrations	27,999	26,897	26,840	24,561	23,231	22,925	22,645	21,739	20,939
Judicial									
County court									
Criminal cases filed	489	533	493	533	459	489	502	516	454
Criminal case dispositions	523	594	536	537	697	516	642	488	599
Civil cases filed	74	95	32	29	51	28	30	55	28
Civil case dispositions	118	42	25	30	50	27	123	48	32
Juvenile cases filed	34	8	15	20	26	28	22	31	54
Juvenile case dispositions	27	14	20	20	23	32	29	35	59
District court									
Criminal cases filed	208	390	210	279	224	303	218	373	307
Criminal case dispositions	331	509	235	302	292	283	300	295	388
Civil cases filed	379	221	387	425	425	530	412	401	614
Civil case dispositions	507	328	458	456	449	494	407	448	481
Justice of the Peace #1									
Civil cases filed	105	120	104	140	136	56	177	231	175
Criminal cases filed	1,184	1,631	1,981	1,883	1,767	1,769	2,421	1,953	3,425
Justice of the Peace #2									
Civil cases filed	64	72	61	30	54	52	44	110	45
Criminal cases filed	1,078	1,053	1,031	979	1,611	3,401	1,465	1,108	666
Health and welfare									
Health department									
Immunizations administered	931	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									
	<u>2015</u>	<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>
<b>Function/Program</b>										
General government										
Buildings	8	8	8	8	8	8	8	8	8	8
Vehicles	2	2	2	2	2	2	2	2	2	2
Public works										
Sheriff										
Jail	1	1	1	1	1	1	1	1	1	1
Patrol units	19	13	13	15	12	12	12	12	9	9
Juvenile Probation										
Vehicles	2	0	0	0	0	0	0	0	0	0
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	78	60	48	44	43	40	36	34	31	30
Vehicles	28	26	24	26	26	26	26	24	27	24

SOURCE: Various DeWitt County departments, Texas Department of Transportation

**SINGLE AUDIT SECTION**



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

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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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 15, 2016.

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 & Chubb, LLP*

Victoria, Texas  
January 15, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

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

**Report on Compliance for Each Major Program**

We have audited DeWitt County, Texas' (the "County") compliance with the types of compliance requirements described in the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2015. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for the compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Texas Uniform Grant Management Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination on the County's compliance.

**Opinion on Each Major State Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2015.

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

### Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with *State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion of the effectiveness of the County's internal control over compliance.

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

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

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

*Harrison Waldrop & Hunt, LLP*

Victoria, Texas  
January 15, 2016



**DeWITT COUNTY, TEXAS**

*SCHEDULE OF EXPENDITURES OF STATE AWARDS*

*Year ended September 30, 2015*

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<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Expenditures</u>
<b><u>STATE EXPENDITURES</u></b>			
<b>Texas Department of Transportation</b>			
County Transportation Infrastructure Fund Grant Program	N/A	CTIF-01-062	<u>\$ 4,957,614</u>
Total State Expenditures			<u>4,957,614</u>

See the accompanying notes to the schedule of expenditures of state and federal awards.

**DeWITT COUNTY, TEXAS**

**NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS**

*For the year ended September 30, 2015*

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**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of state awards includes the state grant activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *State of Texas Single Audit Circular*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

**DeWITT COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the year ended September 30, 2015*

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Reportable condition(s) identified that are not considered to be material weakness(es)?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

*State Awards*

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Reportable condition(s) identified that are not considered to be material weakness(es)?  yes  none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the OMB Circular A-133 or the State of Texas Single Audit Circular?  yes  no

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of State or Federal Program or Cluster</i>
N/A (State Program)	County Transportation Infrastructure Fund Grant Program

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  yes  no

**Section II - Financial Statement Findings**

None noted.

**Section III - State Award Findings and Questioned Costs**

None noted.

**DeWITT COUNTY, TEXAS**

*SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS*

*Year ended September 30, 2015*

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**Financial Statement Findings**

None noted.

**State Award Findings and Questioned Costs**

Single Audit not performed in prior year.