

**DeWITT COUNTY, TEXAS**

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*

*For the year ended September 30, 2017*

Issued By  
County Auditor's Office

Carrie Rea  
County Auditor

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## **INTRODUCTORY SECTION**

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CUERO, TEXAS 77954

**Carrie Rea**  
DEWITT COUNTY AUDITOR

February 21, 2018

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, 2017. This report is submitted in compliance with Texas Local Government Code 114.025.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included. This report was prepared in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

The County's financial statements of the governmental activities, 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, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based upon the audit, the independent auditors concluded that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2017, 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** - The overall economic outlook for DeWitt County is stable. The downturn in the oil and gas industry appears to have leveled off and anticipated tax receipts are expected to be lower, but additional drilling rigs are expected in 2018, which add value to the tax roll. 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, 2016. This was the 38<sup>th</sup> consecutive year that the County has achieved 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**

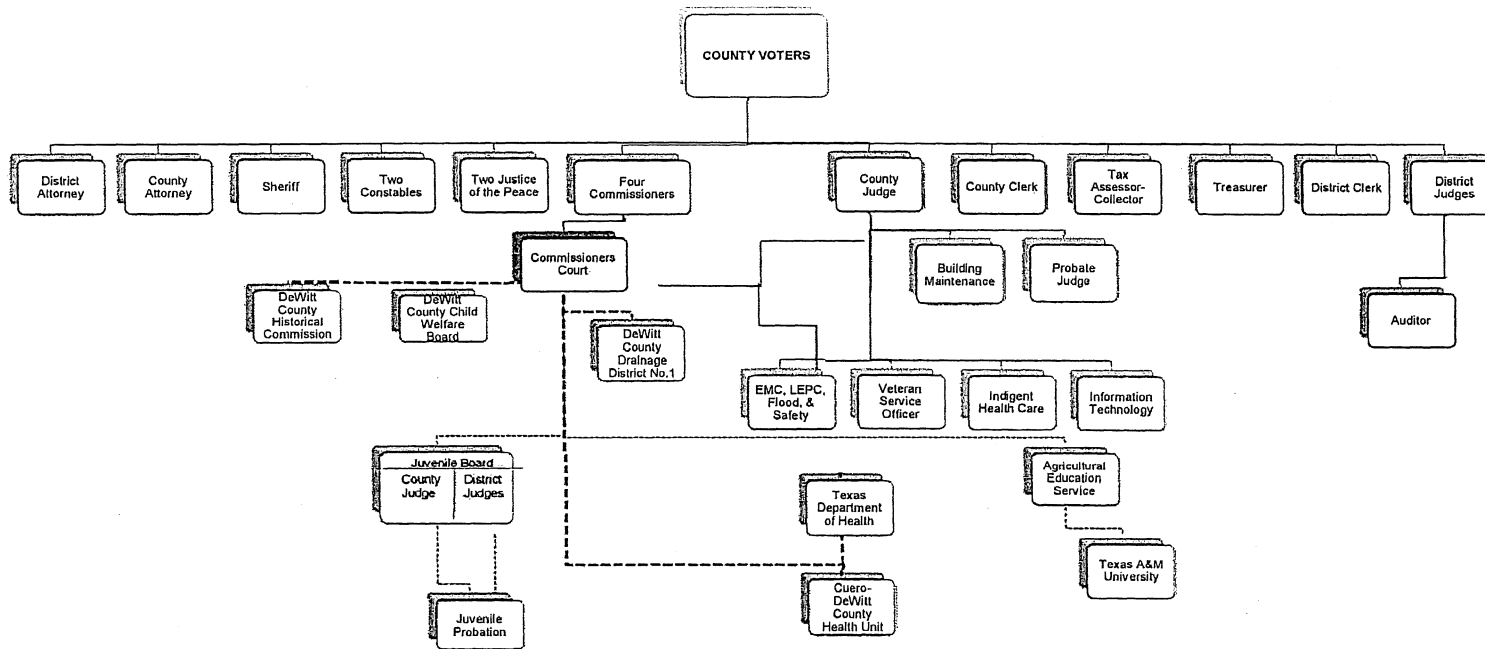
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2016**

*Christopher P. Morill*

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
Carl Bowen	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
Robert C. Lassmann	District Attorney
Tabeth M. Gardner	District Clerk
Jack Marr	24th Judicial District Judge
Kemper Stephen Williams	135th Judicial District Judge
Robert Bell	267th Judicial District Judge

**APPOINTED**

Carrie Rea	County Auditor
Terri Rogers	Chief Juvenile Probation Officer
J. C. Hull	IHC Coordinator / Veterans Service Officer
Cynthia Smith	Emergency Management Coordinator

**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, 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, 2017, 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. The financial statements of DeWitt County Drainage District No. 1 were not audited in accordance with *Government Auditing Standards*.

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, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

*Required Supplementary Information*

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

*Other Information*

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



HARRISON, WALDROP & UHEREK, L.L.P  
Victoria, Texas  
February 21, 2018

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, 2017. The discussion and analysis should be read in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to those financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$103,090,228. Of this amount \$16,394,249 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 \$36,699,766. The amount available for governmental discretion (unassigned fund balance) is \$13,617,775.
- At year-end, the fund balance for the General Fund was \$14,162,278, a \$3,550,183 increase over last year. The unassigned portion of fund balance was \$13,817,638 or 97% of total General Fund balance or 151% of total General Fund expenditures.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

**Organization and Flow of Financial Section Information**

<p><b>Independent Auditors' Report</b> <i>Provides the opinion of the Independent Auditors on the fair presentation of the basic financial statements.</i></p>	
<p><b>Management's Discussion and Analysis</b> <i>This supplementary information is required for state and local government financial statements and is intended to provide a narrative introduction and analysis.</i> Pages 3 to 9</p>	
<p><b>Government-wide Financial Statements</b> <i>Provides information on governmental and business-type activities of the primary government.</i> Pages 10 to 11</p>	<p><b>Fund Financial Statements</b> <i>Provides information on the financial position of specific funds of the primary government.</i> Pages 12 to 18</p>
<p><b>Notes to Financial Statements</b> <i>Provides a summary of significant accounting policies and related disclosures.</i> Pages 19 to 37</p>	

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## OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

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

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

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

The government-wide financial statements on pages 10-11 of this report include not only the County itself (known as the *primary government*) but also the component unit of DeWitt County Drainage District No.1. The component unit is not included as part of the primary government. 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 nonmajor governmental funds is provided in the form of combining and individual statements and schedules following the required supplementary information.



## OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

The County adopts an annual appropriated budget for its General Fund, the Road and Bridge Special Revenue Funds, and the Indigent Health Care Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget and is located on page 38 of this report. Budget comparisons for the major special revenue funds are located on pages 39 through 41 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 74 through 81. The basic governmental fund financial statements can be found on pages 12-17 of this report.

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

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 37 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 and historical pension benefits information. Required supplementary information can be found on pages 38 through 44 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 45 through 81 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows exceeded liabilities and deferred inflows by \$103,090,228 at the close of the fiscal year.

### DeWITT COUNTY, TEXAS NET POSITION

	Governmental Activities		
	2017	2016*	Change
Current assets	\$ 39,039,883	\$ 39,242,584	-1%
Capital assets (net)	63,586,954	53,455,918	19%
Total assets	102,626,837	92,698,502	11%
Deferred outflows of resources	1,312,316	1,478,107	-11%
Total deferred outflows	1,312,316	1,478,107	-11%
Current liabilities	536,287	1,117,034	-52%
Long-term liabilities	125,572	254,958	-51%
Total liabilities	661,859	1,371,992	-52%
Deferred inflows of resources	187,066	280,600	-33%
Total deferred inflows	187,066	280,600	-33%
Net position			
Net investment in capital assets	63,586,954	53,455,918	19%
Restricted	23,109,025	26,013,508	-11%
Unrestricted	16,394,249	13,187,240	24%
Total net position	\$103,090,228	\$ 92,656,666	11%

\*2016 Net position for governmental activities has been restated. See Note 13 of this report.

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

The County's unrestricted net position represents 16% of the County's net position and may be used to meet the government's ongoing obligations to citizens and creditors.

The County's investment in capital assets (e.g., land, buildings, improvements, machinery, and equipment), less any related debt used to acquire those assets represents 62% of net position and has increased 19% from prior year. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

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

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

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

	Governmental Activities		
	2017	2016*	Change
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 3,706,205	\$ 3,936,243	-6%
Operating grants and contributions	542,608	481,550	13%
General revenues			
Property taxes	21,772,885	30,648,143	-29%
Other	<u>727,834</u>	<u>468,332</u>	55%
<b>Total Revenues</b>	<u>26,749,532</u>	<u>35,534,268</u>	-25%
<b>EXPENSES</b>			
General governmental	3,420,506	3,349,802	2%
Judicial	2,040,247	1,805,372	13%
Public works	9,970,556	9,327,029	7%
Health and welfare	884,661	845,744	5%
Interest	-	206,141	-100%
<b>Total Expenses</b>	<u>16,315,970</u>	<u>15,534,088</u>	5%
Change in net position	10,433,562	20,000,180	-48%
<b>Net Position - Beginning</b>	<u>92,656,666</u>	<u>72,656,486</u>	28%
<b>Net Position - Ending</b>	<u>\$103,090,228</u>	<u>\$ 92,656,666</u>	11%

\*2016 Net position for governmental activities has been restated. See Note 13 of this report.

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

**Governmental activities.** The County's overall financial position has improved from prior year. Governmental activities account for 100% of the total growth in the net position of the County. Governmental activities increased the County's net position by \$10,433,562, which is a 48% decrease in the change from the prior year. Key elements of this change include the following:

- Property tax revenues decreased 29% due mostly to declining mineral values.
- Total expenses only increased 5% from the prior year.
- No interest expense due to paying off long-term debt in the prior year.

**CAPITAL ASSETS**

**Capital assets.** The County's investment in capital assets includes land, buildings and improvements, infrastructure, equipment, and vehicles. Total additions for the current fiscal year were \$12,769,911 with the majority for public works' infrastructure related to new road construction. Additional information can be found in Note 6 of this report.

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

	Governmental Activities		
	2017	2016	Change
Land	\$ 700,522	\$ 637,771	10%
Buildings and improvements	16,073,422	16,589,465	-3%
Infrastructure	41,881,113	31,347,953	34%
Equipment	4,368,212	4,281,315	2%
Vehicles	563,685	599,414	-6%
Total	\$ 63,586,954	\$ 53,455,918	19%

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$36,699,766, an increase of \$74,163 from the prior year due mainly to fewer road projects. Of the total fund balance, \$13,617,775 constitutes *unassigned fund balance* and is available for spending at the County's discretion, while \$344,640 has been assigned for building maintenance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted for various construction projects (\$1,037,729) or special purposes (\$21,699,622).

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

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

The fund balance increased significantly by about 33% or \$3,550,183. The increase results mainly from fewer transfers out of the General Fund. At the end of the fiscal year, unassigned fund balance of the General Fund was \$13,817,638, while total fund balance was \$14,162,278. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 151% of total General Fund expenditures, while total fund balance represents 155% of that same amount.

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

### BUDGETARY HIGHLIGHTS

**General Fund.** Differences between the original budget and the final amended budget resulted in an increase in expenditures of \$488,706 and can be briefly summarized below:

- \$394,080 increase in capital outlay for purchase of voting equipment.
- \$91,651 increase in capital outlay for purchase of vehicle and equipment for emergency planning.

For the current fiscal year, the General Fund's actual expenditures came in \$1,405,566 lower than the final budget. Significant variances between the final amended budget and actual results were:

- The General Fund's revenues were 9% greater than budgeted mostly due to higher ad valorem taxes.
- Non-departmental services and charges expenditure came in \$209,876 under budget.
- Information technology capital outlay came in \$292,039 under budget.
- Sheriff personnel expenditure came in \$135,608 under budget.

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

**Local Economy.** Although the certified tax base of the county fell for the third straight year, the overall economic outlook for DeWitt County, when taken in whole, is stable. The downturn in the oil and gas industry appears to have bottomed out and activity is leveling off at lower levels compared with the 2015 highs. Permitting of new oil and gas wells is trending upward. The Texas Railroad Commission inquiry system indicates an increase of 64 new drill permits in 2017 versus 2016. The 232 permits for drilling is a 38 percent increase year over year. If these new wells are completed during 2018, the value of the new reservoirs could offset the loss of declining taxable value of wells drilled in previous years. Each new well added to the tax roll potentially adds between \$10 and \$20 million of value to the tax base and as much as \$93,000 in tax revenue at the current tax rate.

**Road Damage Funding Issues.** The FY2018 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 oilfield traffic using local property tax revenue. The \$19 million budgeted for this purpose in the current budget brings the cumulative spending to more than \$120 million for roads and bridges. Road and bridge repair and maintenance represents more than 57 percent of the County's planned expenditures for the year. Feedback about the road construction effort is generally positive.

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

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

**The FY2018 Budget and Tax Rate.** Although anticipated tax receipts will be lower by \$3.3 million in 2018, the Commissioner's Court decided to maintain countywide services at the same level as FY2017. Cash fund balances will make up for the shortfall. This budget and tax policy is unchanged since the Commissioner's Court voted to violate the rollback tax rate in 2012.

In 2012, the Commissioner's Court determined that lowering the tax rate created abatement for the oil companies and the beneficiaries of the new wealth. Rather than abate, the Commissioner's Court voted to hold the County tax rate at the prior year's rate. Because of the tax rate policy, the County reserve funds are higher than historic levels. The County adopts budgets that utilize the reserves in such a way that the work force remains steady and County services can continue without disruption. The FY2018 budget will draw down approximately \$10 million of reserve funds in order to continue road and bridge efforts.

The Commissioner's Court believes that wage pressures caused by the hurried pace of the early Eagle Ford Shale development have been addressed adequately for the time being. A 3% cost of living increase is included in the current budget. The previous budget did not provide a cost of living increase.

Exceptional budget items include an appropriation for engineers, architects and equipment upgrades. Water seepage into the basement of the 1896 courthouse threatens the integrity of official county records. Engineers will assess the problem and propose solutions. Additionally, engineers have been contracted to perform an audit of county functions performed by offices located in the courthouse and will determine present and future needs in an office space and utilization study. The projects are ongoing.

**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, 2017

	Primary Government	
	Governmental Activities	Component Unit
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 36,937,455	\$ 559,953
Receivables (net)	1,832,360	15,188
Due from other governments	224,529	-
Due from others	45,539	-
Total current assets	<u>39,039,883</u>	<u>575,141</u>
Noncurrent assets		
Capital assets		
Land and other assets not being depreciated	700,522	1,353
Buildings, equipment, and vehicles (net)	62,886,432	820,822
Total noncurrent assets	<u>63,586,954</u>	<u>822,175</u>
<b>Total assets</b>	<u>102,626,837</u>	<u>1,397,316</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow related to TCDRS	1,312,316	-
<b>Total deferred outflows of resources</b>	<u>1,312,316</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	327,380	11,277
Accrued expenses	180,377	2,128
Current portion of long-term obligations	28,530	-
Total current liabilities	<u>536,287</u>	<u>13,405</u>
Noncurrent liabilities		
Net pension liability	39,980	-
Noncurrent portion of long-term obligations	85,592	-
Total noncurrent liabilities	<u>125,572</u>	<u>-</u>
<b>Total liabilities</b>	<u>661,859</u>	<u>13,405</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow related to TCDRS	187,066	-
<b>Total deferred inflows of resources</b>	<u>187,066</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	63,586,954	822,175
Restricted for		
Courts	356,311	-
Health and welfare	845,007	-
Public safety	196,010	-
Public works	20,673,968	-
Capital projects	1,037,729	-
Unrestricted	16,394,249	561,736
<b>Total net position</b>	<u>\$ 103,090,228</u>	<u>\$ 1,383,911</u>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the year ended September 30, 2017

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	\$ 3,420,506	\$ 1,389,834	\$ 258,986	\$ -	\$ (1,771,686)	\$ -
Judicial	2,040,247	481,416	4,766	-	(1,554,065)	-
Public works	9,970,556	1,696,907	248,919	-	(8,024,730)	-
Health and welfare	884,661	138,048	29,937	-	(716,676)	-
Total governmental activities	16,315,970	3,706,205	542,608	-	(12,067,157)	-
Total primary government	\$ 16,315,970	\$ 3,706,205	\$ 542,608	\$ -	(12,067,157)	-
<b>Component Unit</b>	\$ 176,861	\$ -	\$ -	\$ -	-	(176,861)
General revenues:						
Taxes:						
Property taxes, levied for general purposes					21,772,885	173,109
Miscellaneous					256,573	3,252
Unrestricted investment earnings					471,261	5,886
Total general revenues					22,500,719	182,247
Change in net position					10,433,562	5,386
Net position - beginning (as restated)					92,656,666	1,378,525
Net position - ending					\$ 103,090,228	\$ 1,383,911

The accompanying notes are an integral part of this statement.



**DeWITT COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
September 30, 2017

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 3
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 14,031,293	\$ 9,073,402	\$ 6,902,012
Receivables (net)			
Taxes receivable	653,284	-	-
Fines receivable	807,402	-	-
Due from other funds	155,315	-	-
Due from other governments	150,378	28,788	26,249
Due from others	-	-	-
<b>Total assets</b>	<b>\$ 15,797,672</b>	<b>\$ 9,102,190</b>	<b>\$ 6,928,261</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 56,413	\$ 153,772	\$ 2,034
Accrued expenditures	118,295	11,802	9,520
Due to other funds	-	-	-
<b>Total liabilities</b>	<b>174,708</b>	<b>165,574</b>	<b>11,554</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	653,284	-	-
Unavailable revenue - assessed fines	807,402	-	-
<b>Total deferred inflows of resources</b>	<b>1,460,686</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>			
Restricted			
Courts	-	-	-
Health and welfare	-	-	-
Public safety	-	-	-
Public works	-	8,936,616	6,916,707
Various capital projects	-	-	-
Assigned - building maintenance	344,640	-	-
Unassigned	13,817,638	-	-
<b>Total fund balances</b>	<b>14,162,278</b>	<b>8,936,616</b>	<b>6,916,707</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 15,797,672</b>	<b>\$ 9,102,190</b>	<b>\$ 6,928,261</b>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 4	Other Governmental Funds	Total Governmental Funds
\$ 1,968,956	\$ 4,961,792	\$ 36,937,455
-	371,674	1,024,958
-	-	807,402
-	-	155,315
6,952	12,162	224,529
-	45,539	45,539
<u>\$ 1,975,908</u>	<u>\$ 5,391,167</u>	<u>\$ 39,195,198</u>
\$ 4,603	\$ 110,558	\$ 327,380
9,750	31,010	180,377
-	155,315	155,315
<u>14,353</u>	<u>296,883</u>	<u>663,072</u>
-	371,674	1,024,958
-	-	807,402
-	371,674	1,832,360
-	356,311	356,311
-	839,319	839,319
-	196,010	196,010
1,961,555	2,493,104	20,307,982
-	1,037,729	1,037,729
-	-	344,640
-	(199,863)	13,617,775
<u>1,961,555</u>	<u>4,722,610</u>	<u>36,699,766</u>
<u>\$ 1,975,908</u>	<u>\$ 5,391,167</u>	<u>\$ 39,195,198</u>

**DeWITT COUNTY, TEXAS**

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

September 30, 2017

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**Total governmental fund balances** \$ 36,699,766

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

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

Taxes receivable	\$ 1,024,958	
Fines receivable	<u>807,402</u>	1,832,360

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

Cost of assets	76,458,189	
Accumulated depreciation	<u>(12,871,235)</u>	63,586,954

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

Net pension liability	(39,980)	
Deferred outflow of resources related to TCDRS	1,312,316	
Deferred inflow of resources related to TCDRS	<u>(187,066)</u>	1,085,270

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

Compensated absences		<u>(114,122)</u>
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**Net position of governmental activities** **\$ 103,090,228**

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, 2017

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 3
<b>REVENUES</b>			
Taxes	\$ 10,578,391	\$ 3,260,937	\$ 2,992,685
Licenses and permits	4,504	259,034	250,157
Intergovernmental	1,235,471	12,090	9,263
Charges for services	832,808	17,716	16,768
Fines and forfeitures	294,187	-	-
Interest	178,640	93,506	75,763
Miscellaneous	68,653	6,052	140
<b>Total revenues</b>	<u>13,192,654</u>	<u>3,649,335</u>	<u>3,344,776</u>
<b>EXPENDITURES</b>			
Current			
General government	2,741,137	-	-
Judicial	1,313,571	-	-
Public works	4,835,181	3,918,922	5,248,318
Health and welfare	223,783	-	-
<b>Total expenditures</b>	<u>9,113,672</u>	<u>3,918,922</u>	<u>5,248,318</u>
Excess (deficiency) of revenues over expenditures	<u>4,078,982</u>	<u>(269,587)</u>	<u>(1,903,542)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	11,976
Insurance proceeds	-	-	-
Transfers in	-	3,112,949	2,746,385
Transfers out	(528,799)	-	(23,713)
<b>Total other financing sources (uses)</b>	<u>(528,799)</u>	<u>3,112,949</u>	<u>2,734,648</u>
Net change in fund balances	3,550,183	2,843,362	831,106
Fund balances, beginning of year	<u>10,612,095</u>	<u>6,093,254</u>	<u>6,085,601</u>
<b>Fund balances, end of year</b>	<u>\$ 14,162,278</u>	<u>\$ 8,936,616</u>	<u>\$ 6,916,707</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 4	Other Governmental Funds	Total Governmental Funds
\$ 1,498,975	\$ 3,464,426	\$ 21,795,414
87,154	92,498	693,347
2,260	526,127	1,785,211
-	276,495	1,143,787
-	-	294,187
20,843	102,509	471,261
1,544	214,518	290,907
<u>1,610,776</u>	<u>4,676,573</u>	<u>26,474,114</u>
-	466,137	3,207,274
-	450,740	1,764,311
2,726,703	3,975,325	20,704,449
-	613,542	837,325
<u>2,726,703</u>	<u>5,505,744</u>	<u>26,513,359</u>
<u>(1,115,927)</u>	<u>(829,171)</u>	<u>(39,245)</u>
25,000	39,113	76,089
-	37,319	37,319
1,291,084	1,738,063	8,888,481
-	(8,335,969)	(8,888,481)
<u>1,316,084</u>	<u>(6,521,474)</u>	<u>113,408</u>
200,157	(7,350,645)	74,163
<u>1,761,398</u>	<u>12,073,255</u>	<u>36,625,603</u>
<u>\$ 1,961,555</u>	<u>\$ 4,722,610</u>	<u>\$ 36,699,766</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, 2017

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<b>Total net change in fund balances - governmental funds</b>		<b>\$ 74,163</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.		12,769,911
Depreciation is not recognized as an expense on the governmental funds since it does not require the use of current financial resources.		(2,626,789)
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	\$ 132,722	
Fines	<u>41,374</u>	174,096
Disposal of assets should be reported as gains or losses in the government-wide financial statements.		
Sale of capital assets	(76,089)	
Gain on disposal of assets	<u>64,003</u>	(12,086)
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 12/31/16 which includes the recognition of current year outflow (inflow) of resources due to assets and liabilities.		
Current year contributions	484,805	
Pension expense during the measurement period ending 12/31/16	<u>(419,086)</u>	65,719
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		<u>(11,452)</u>
<b>Change in net position of governmental activities</b>		<b><u>\$ 10,433,562</u></b>

The accompanying notes are an integral part of this statement.

**DeWITT COUNTY, TEXAS**  
*STATEMENT OF FIDUCIARY NET POSITION*  
*September 30, 2017*

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 499,713
<b>Total assets</b>	<u>\$ 499,713</u>
<b>LIABILITIES</b>	
Due to others	\$ 499,713
<b>Total liabilities</b>	<u>\$ 499,713</u>

The accompanying notes are an integral part of this statement.

## **Notes to Financial Statements**



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

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

The accounting policies of the County conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

As required by GAAP, the County's financial statements present the County and its component units, entities for which the County is considered financially accountable. A component unit is included in the County's reporting entity if either of the following are applicable: (1) the County appoints a voting majority of the component unit's governing body and the County is able to impose its will on the component unit or there is potential for the component unit to provide specific financial benefits to or impose specific financial burdens on the County; (2) the component unit is fiscally dependent on the County and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on the primary government. The County is required to consider other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete.

The component unit discussed in this note is included in the County's financial statements because the Commissioners' Court appoints a voting majority of the organization's governing body and the County's ability to impose its will on the organization.

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 its office at 107 N. Gonzales St., Ste B, Cuero, TX 77954.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the County 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.

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

B. Government-wide and Fund Financial Statements - (Continued)

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. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The 2016 tax levy is dedicated to pay for expenditures of the 2017 budget.

The County reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

Budget expenditure amendments made during the year to the General Fund budget netted an increase of \$488,706.

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

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

E. Deposits

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

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

F. Receivables and Payables

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

All trade, property tax, and 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, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the government-wide statement of net position. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value.

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

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

<u>Assets</u>	<u>Years</u>
Buildings	10-50
Infrastructure	30-40
Improvements other than buildings	10-50
Machinery and equipment	5-15
Office equipment and fixtures	5-10

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

I. Compensated Absences

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

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

J. Long-term Obligations

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

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

K. Deferred Outflows/Inflows of Resources

The statement of net position reports a separate section for deferred outflows of resources which follows the asset section. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has 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. It is the deferred amounts calculated in the actuarial pension study required by GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" (GASB No. 68) and the current year pension 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 three items that qualify for reporting in this category. Two of the items arise only under a modified accrual basis of accounting. Accordingly, *unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and fines. The other item that qualifies for reporting as a deferred inflow of resources is calculated in the actuarial pension study required by GASB No. 68. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

L. Pensions

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

M. 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 government-wide statements, it is the County's policy to consider restricted net position before unrestricted net position. For 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.

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 and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

A. Deficit Fund Equity

As of September 30, 2017, the following funds had a deficit fund equity balance:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Nonmajor Funds	
Hurricane Harvey	\$ 199,863

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

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**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY - (Continued)**

B. Budgetary Compliance

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the fiscal year ended September 30, 2017, the County complied with budgetary restrictions at all function levels, except as detailed in the following table:

<u>Fund/Function</u>	<u>Expenditure Variance</u>
CETRZ Zone 2	
Capital Outlay	\$ 9,196

**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	\$ 34,786,367
Money market funds	909,277
Certificate of deposit	1,238,011
Cash on hand	<u>3,800</u>
Total cash and cash equivalents	<u>\$ 36,937,455</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

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. It is the County's policy to limit its investments to those with ratings of not less than A or its equivalent. The County's money market funds with Deutsche Government Cash Institutional Shares were rated AAAM by Standard & Poor's.

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.

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

D. Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires that deposits at financial institutions be insured by the FDIC and/or collateralized by securities pledged to the County by the depository in an amount equal to at least 110% of the carrying value of deposits held. At year-end, all of the County's deposits were fully collateralized and therefore, the County was not exposed to custodial credit risk.

E. Custodial Credit Risk - Investments

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

Please see Note 15 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>Nonmajor</u>	<u>Total</u>
Gross receivables			
Ad valorem taxes	\$ 747,823	\$ 429,542	\$ 1,177,365
Fines	<u>5,382,681</u>	<u>-</u>	<u>5,382,681</u>
Total gross receivables	6,130,504	429,542	6,560,046
Less: allowances	<u>4,669,818</u>	<u>57,868</u>	<u>4,727,686</u>
Total net receivables	<u>\$ 1,460,686</u>	<u>\$ 371,674</u>	<u>\$ 1,832,360</u>

The only receivables not expected to be collected within one year are \$537,287 of fines receivable reported in the General Fund.



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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	\$ 653,284	\$ -	\$ 653,284
Fines receivable	<u>807,402</u>	<u>-</u>	<u>807,402</u>
	<u>1,460,686</u>	<u>-</u>	<u>1,460,686</u>
Nonmajor Funds			
Taxes receivable	<u>371,674</u>	<u>-</u>	<u>371,674</u>
	<u>371,674</u>	<u>-</u>	<u>371,674</u>
Total unavailable revenue	<u>\$ 1,832,360</u>	<u>\$ -</u>	<u>\$ 1,832,360</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 2016 tax roll. This tax rate resulted in a current year tax levy of \$22,940,399.

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

**NOTE 5: DUE FROM OTHER GOVERNMENTS**

Various funds of the County reported amounts due from other governments as of the end of the current year. These amounts are comprised of the following at September 30, 2017:

	<u>General</u>	<u>Other Funds</u>	<u>Total</u>
Contract reimbursements	\$ 122,045	\$ -	\$ 122,045
State grants	28,333	4,766	33,099
State fees	<u>-</u>	<u>69,385</u>	<u>69,385</u>
	<u>\$ 150,378</u>	<u>\$ 74,151</u>	<u>\$ 224,529</u>

**NOTE 6: CAPITAL ASSETS**

The County's capital asset activity was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities</b>				
Capital assets, not being depreciated				
Land	\$ 637,771	\$ 62,751	\$ -	\$ 700,522
Total capital assets not being depreciated	<u>637,771</u>	<u>62,751</u>	<u>-</u>	<u>700,522</u>
Capital assets, being depreciated				
Buildings and improvements	21,986,511	9,757	-	21,996,268
Infrastructure	32,004,203	11,358,420	-	43,362,623
Machinery and equipment	8,266,813	1,169,609	506,832	8,929,590
Vehicles	<u>1,327,458</u>	<u>169,374</u>	<u>27,646</u>	<u>1,469,186</u>
Total capital assets being depreciated	<u>63,584,985</u>	<u>12,707,160</u>	<u>534,478</u>	<u>75,757,667</u>
Less accumulated depreciation for				
Buildings and improvements	5,397,046	525,800	-	5,922,846
Infrastructure	656,250	825,260	-	1,481,510
Machinery and equipment	3,985,498	1,071,399	495,519	4,561,378
Vehicles	<u>728,044</u>	<u>204,330</u>	<u>26,873</u>	<u>905,501</u>
Total accumulated depreciation	<u>10,766,838</u>	<u>2,626,789</u>	<u>522,392</u>	<u>12,871,235</u>
Total capital assets being depreciated, net	<u>52,818,147</u>	<u>10,080,371</u>	<u>12,086</u>	<u>62,886,432</u>
Governmental activities capital assets, net	<u>\$ 53,455,918</u>	<u>\$ 10,143,122</u>	<u>\$ 12,086</u>	<u>\$ 63,586,954</u>

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

**Governmental activities**

General government	\$ 655,647
Judicial	389,027
Public works	1,533,782
Health and welfare	<u>48,333</u>
Total depreciation expense - governmental activities	<u>\$ 2,626,789</u>

**NOTE 7: EMPLOYEES' RETIREMENT PLAN**

General Information about the Pension Plan

Plan description. The County's defined benefit pension plan provides pensions for all full-time and part-time non-temporary employees of the County. The plan is a statewide agent multiple-employer defined benefit pension plan administered by Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the plan. TCDRS in the aggregate issues 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.

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

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, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	106
Active employees	<u>155</u>
	<u>339</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, 2017, 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, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

Actuarial assumptions. The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age normal
Amortization method	
Recognition of economic/ demographic gains or losses	Straight-line amortization over expected working life
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life
Asset valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary increases	Varies by age and service. 4.9% average over career including inflation
Investment rate of return	8.10%
Cost of living adjustments	Cost of living adjustments for DeWitt County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost of living adjustments is included in the GASB calculations. No assumption for future cost of living adjustments is included in the funding valuation.
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Turnover	The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement is 0% for the two years immediately prior to retirement eligibility. Rates are reduced at ages near retirement as it is anticipated that a member would be less likely to take a withdrawal if the partial lump-sum payment option was available. New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

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

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

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return <sup>(2)</sup>
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays W.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate	2.00%	3.85%
Master Limited Partnerships	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

<sup>(1)</sup> Target asset allocation adopted at the April 2017 TCDRS Board meeting

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017 capital market assumptions

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

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

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

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

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

Changes in Net Pension Liability.

	<b>Increase (Decrease)</b>		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
<b>Balance at 12/31/2015</b>	\$ 14,494,906	\$ 14,316,950	\$ 177,956
Changes for the year:			
Service cost	712,365	-	712,365
Interest	1,171,077	-	1,171,077
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	53,063	-	53,063
Effect of assumptions changes/inputs	-	-	-
Refund of contributions	(73,525)	(73,525)	-
Benefit payments	(714,650)	(714,650)	-
Administrative expense	-	(11,507)	11,507
Member contributions	-	447,921	(447,921)
Net investment income	-	1,059,214	(1,059,214)
Employer contributions	-	473,516	(473,516)
Other changes	-	105,337	(105,337)
<b>Balance at 12/31/2016</b>	<u>\$ 15,643,236</u>	<u>\$ 15,603,256</u>	<u>\$ 39,980</u>

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

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	<b>7.10%</b>	<b>8.10%</b>	<b>9.10%</b>
Total pension liability	\$ 17,488,977	\$ 15,643,236	\$ 14,095,468
Fiduciary net position	<u>15,603,256</u>	<u>15,603,256</u>	<u>15,603,256</u>
Net pension liability / (asset)	<u>\$ 1,885,721</u>	<u>\$ 39,980</u>	<u>\$ (1,507,788)</u>

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

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

For the year ended September 30, 2017, the County recognized pension expense of \$419,086. At September 30, 2017 the County reported the following deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 51,418	\$ 187,066
Changes of assumptions	89,292	-
Net difference between projected and actual earnings	795,729	-
Contributions made subsequent to measurement date	<u>375,877</u>	<u>-</u>
Total	<u>\$ 1,312,316</u>	<u>\$ 187,066</u>

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

Year ended September 30:	
2018	\$ 246,087
2019	234,466
2020	246,925
2021	21,895
2022	-
Thereafter	-

Payable to the Pension Plan

At September 30, 2017, the County reported a payable of \$19,797, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2017.

**NOTE 8: DEFERRED COMPENSATION PLAN**

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

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

**NOTE 9: 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 10: LONG-TERM DEBT**

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>					
Compensated absences	\$ 102,670	\$ 30,000	\$ 18,548	\$ 114,122	\$ 28,530
Net pension liability	177,956	-	137,976	39,980	-
Total long-term liabilities	<u>\$ 280,626</u>	<u>\$ 30,000</u>	<u>\$ 156,524</u>	<u>\$ 154,102</u>	<u>\$ 28,530</u>

Compensated absences are generally liquidated by the General Fund.

**NOTE 11: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

A. Interfund Receivables and Payables

At times during the fiscal year the various funds of the County were involved in transactions that created interfund receivable and payable balances. These transactions related to purchases by one fund on behalf of the other.

	<u>Receivable Fund - Governmental Funds</u>		
<u>Payable Fund</u>	<u>General Fund</u>	<u>Nonmajor</u>	<u>Total</u>
Nonmajor	\$ 155,315	\$ -	\$ 155,315
	<u>\$ 155,315</u>	<u>\$ -</u>	<u>\$ 155,315</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 between the County's road funds and the road precinct funds for operations.

	<u>Transfers In - Governmental Funds</u>				
<u>Transfers Out</u>	<u>Precinct 1</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Nonmajor</u>	<u>Total</u>
General	\$ -	\$ -	\$ -	\$ 528,799	\$ 528,799
Precinct 3	-	-	-	23,713	23,713
Nonmajor funds	3,112,949	2,746,385	1,291,084	1,185,551	8,335,969
	<u>\$ 3,112,949</u>	<u>\$ 2,746,385</u>	<u>\$ 1,291,084</u>	<u>\$ 1,738,063</u>	<u>\$ 8,888,481</u>



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**NOTE 12: 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 13: RESTATEMENT OF BEGINNING BALANCES**

The County's governmental activities financial statements for the year ended September 30, 2016 have been restated to properly reflect the receivable related to penalty and interest for uncollected ad valorem taxes. The results of the adjustment to the net position are shown below:

	<u>Government-wide Statement of Activities</u>
Net position at September 30, 2016, as previously reported	\$ 92,524,017
Penalty and interest receivable for uncollected ad valorem taxes	<u>132,649</u>
Net position at September 30, 2016, as restated	<u>\$ 92,656,666</u>

**NOTE 14: SUBSEQUENT EVENTS**

There were no events, which occurred subsequent to the year-end and prior to the issuance of this report, which would have a material effect on the County's financial position as of September 30, 2017.

**NOTE 15: 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 by a vote of the residents on June 23, 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.

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**NOTE 15: COMPONENT UNIT - (Continued)**

C. Deposits and Investments

Deposits

The Drainage District's funds are deposited and invested under the terms of the depository contract and are completely covered by FDIC insurance or fully collateralized with securities. At year-end, the carrying amount was \$548,974.

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 2016 tax roll were \$174,143 with a tax rate set at \$0.051930 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 15: 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
Total capital assets, not being depreciated	<u>1,353</u>	<u>-</u>	<u>-</u>	<u>1,353</u>
Capital assets, being depreciated				
Machinery and equipment	2,305	280	819	1,766
Office equipment	2,440	2,768	-	5,208
Infrastructure	<u>977,813</u>	<u>-</u>	<u>-</u>	<u>977,813</u>
Total capital assets, being depreciated	<u>982,558</u>	<u>3,048</u>	<u>819</u>	<u>984,787</u>
Less accumulated depreciation for				
Machinery and equipment	2,305	93	819	1,579
Office equipment	1,990	907	-	2,897
Infrastructure	<u>135,044</u>	<u>24,445</u>	<u>-</u>	<u>159,489</u>
Total accumulated depreciation	<u>139,339</u>	<u>25,445</u>	<u>819</u>	<u>163,965</u>
Governmental activities capital assets, net	<u>\$ 844,572</u>	<u>\$ (22,397)</u>	<u>\$ -</u>	<u>\$ 822,175</u>

Depreciation expense of \$25,445 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, 2017*

	<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	\$10,633,784	\$10,633,784	\$11,658,474	\$ 1,080,083	\$ 10,578,391
Licenses and permits	2,000	2,000	4,504	-	4,504
Intergovernmental	917,197	917,197	1,188,175	(47,296)	1,235,471
Charges for services	980,395	980,395	833,078	270	832,808
Fines and forfeitures	316,500	316,500	294,187	-	294,187
Interest	127,000	127,000	178,640	-	178,640
Miscellaneous	61,000	61,000	68,383	(270)	68,653
<b>Total revenues</b>	<u>13,037,876</u>	<u>13,037,876</u>	<u>14,225,441</u>	<u>1,032,787</u>	<u>13,192,654</u>
<b>EXPENDITURES</b>					
Current					
General government	3,185,932	3,554,512	2,719,311	(21,826)	2,741,137
Judicial	1,396,597	1,396,597	1,314,362	791	1,313,571
Public works	5,197,511	5,292,637	4,821,338	(13,843)	4,835,181
Health and welfare	213,546	238,546	221,715	(2,068)	223,783
<b>Total expenditures</b>	<u>9,993,586</u>	<u>10,482,292</u>	<u>9,076,726</u>	<u>(36,946)</u>	<u>9,113,672</u>
Excess of revenues over expenditures	<u>3,044,290</u>	<u>2,555,584</u>	<u>5,148,715</u>	<u>1,069,733</u>	<u>4,078,982</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>(1,080,083)</u>	<u>(528,799)</u>
<b>Total other financing sources (uses)</b>	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>(1,080,083)</u>	<u>(528,799)</u>
Net change in fund balance	1,435,408	946,702	3,539,833	(10,350)	3,550,183
Fund balance, beginning of year	<u>10,769,324</u>	<u>10,769,324</u>	<u>10,769,324</u>	<u>157,229</u>	<u>10,612,095</u>
<b>Fund balance, end of year</b>	<u>\$12,204,732</u>	<u>\$11,716,026</u>	<u>\$14,309,157</u>	<u>\$ 146,879</u>	<u>\$14,162,278</u>

## Explanation of differences:

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

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

**DeWITT COUNTY, TEXAS***ROAD AND BRIDGE PRECINCT NO. 1**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2017*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ (3,260,937)	\$ 3,260,937
Licenses and permits - auto registration	240,000	240,000	259,188	154	259,034
Intergovernmental - grants	11,000	11,000	12,090	-	12,090
Charges for services	45,000	45,000	17,716	-	17,716
Interest	50,000	50,000	93,506	-	93,506
Miscellaneous	1,000	1,000	6,052	-	6,052
<b>Total revenues</b>	<u>347,000</u>	<u>347,000</u>	<u>388,552</u>	<u>(3,260,783)</u>	<u>3,649,335</u>
<b>EXPENDITURES</b>					
Current					
Public works					
Personnel services	623,659	627,859	607,259	(396)	607,655
Supplies	189,800	199,800	164,189	2,371	161,818
Other services and charges	134,000	134,000	92,171	2,254	89,917
Capital outlay	5,371,000	5,356,800	3,378,804	319,272	3,059,532
<b>Total expenditures</b>	<u>6,318,459</u>	<u>6,318,459</u>	<u>4,242,423</u>	<u>323,501</u>	<u>3,918,922</u>
Excess (deficiency) of revenues over expenditures	<u>(5,971,459)</u>	<u>(5,971,459)</u>	<u>(3,853,871)</u>	<u>(3,584,284)</u>	<u>(269,587)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	1,000	1,000	-	-	-
Transfers in	6,373,886	6,373,886	6,373,886	3,260,937	3,112,949
<b>Total other financing sources (uses)</b>	<u>6,374,886</u>	<u>6,374,886</u>	<u>6,373,886</u>	<u>3,260,937</u>	<u>3,112,949</u>
Net change in fund balance	403,427	403,427	2,520,015	(323,347)	2,843,362
Fund balance, beginning of year	6,093,254	6,093,254	6,093,254	-	6,093,254
<b>Fund balance, end of year</b>	<u>\$ 6,496,681</u>	<u>\$ 6,496,681</u>	<u>\$ 8,613,269</u>	<u>\$ (323,347)</u>	<u>\$ 8,936,616</u>

## Explanation of differences:

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

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

**DeWITT COUNTY, TEXAS**

ROAD AND BRIDGE PRECINCT NO. 3

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

For the year ended September 30, 2017

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ (2,992,685)	\$ 2,992,685
Licenses and permits - auto registration	260,000	260,000	246,082	(4,075)	250,157
Intergovernmental - grants	10,000	10,000	9,263	-	9,263
Charges for services	40,000	40,000	16,768	-	16,768
Interest	60,000	60,000	75,763	-	75,763
Miscellaneous	1,000	1,000	140	-	140
<b>Total revenues</b>	<u>371,000</u>	<u>371,000</u>	<u>348,016</u>	<u>(2,996,760)</u>	<u>3,344,776</u>
<b>EXPENDITURES</b>					
Current					
Public works					
Personnel services	563,383	563,383	530,591	954	529,637
Supplies	201,730	221,730	166,953	1,731	165,222
Other services and charges	47,000	52,000	40,287	2,563	37,724
Capital outlay	<u>6,457,500</u>	<u>6,432,500</u>	<u>4,734,961</u>	<u>219,226</u>	<u>4,515,735</u>
<b>Total expenditures</b>	<u>7,269,613</u>	<u>7,269,613</u>	<u>5,472,792</u>	<u>224,474</u>	<u>5,248,318</u>
Excess (deficiency) of revenues over expenditures	<u>(6,898,613)</u>	<u>(6,898,613)</u>	<u>(5,124,776)</u>	<u>(3,221,234)</u>	<u>(1,903,542)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	1,000	1,000	11,976	-	11,976
Transfers in	5,739,070	5,739,070	5,739,070	2,992,685	2,746,385
Transfers out	-	-	(23,713)	-	(23,713)
<b>Total other financing sources (uses)</b>	<u>5,740,070</u>	<u>5,740,070</u>	<u>5,727,333</u>	<u>2,992,685</u>	<u>2,734,648</u>
Net change in fund balance	(1,158,543)	(1,158,543)	602,557	(228,549)	831,106
Fund balance, beginning of year	<u>6,085,601</u>	<u>6,085,601</u>	<u>6,085,601</u>	<u>-</u>	<u>6,085,601</u>
<b>Fund balance, end of year</b>	<u>\$ 4,927,058</u>	<u>\$ 4,927,058</u>	<u>\$ 6,688,158</u>	<u>\$ (228,549)</u>	<u>\$ 6,916,707</u>

## Explanation of differences:

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

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

**DeWITT COUNTY, TEXAS**

*ROAD AND BRIDGE PRECINCT NO. 4 - SPECIAL REVENUE FUND*

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

*For the year ended September 30, 2017*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ (1,498,975)	\$ 1,498,975
Licenses and permits - auto registration	69,000	69,000	85,611	(1,543)	87,154
Intergovernmental - grants	1,200	1,200	2,260	-	2,260
Interest	11,000	11,000	20,843	-	20,843
Miscellaneous	1,000	1,000	1,544	-	1,544
<b>Total revenues</b>	<u>82,200</u>	<u>82,200</u>	<u>110,258</u>	<u>(1,500,518)</u>	<u>1,610,776</u>
<b>EXPENDITURES</b>					
Current					
Public works					
Personnel services	528,647	528,647	477,537	(547)	478,084
Supplies	99,250	106,450	84,717	(4,161)	88,878
Other services and charges	58,500	37,500	20,516	(1,099)	21,615
Capital outlay	<u>2,193,500</u>	<u>2,207,300</u>	<u>2,137,116</u>	<u>(1,010)</u>	<u>2,138,126</u>
<b>Total expenditures</b>	<u>2,879,897</u>	<u>2,879,897</u>	<u>2,719,886</u>	<u>(6,817)</u>	<u>2,726,703</u>
Excess (deficiency) of revenues over expenditures	<u>(2,797,697)</u>	<u>(2,797,697)</u>	<u>(2,609,628)</u>	<u>(1,493,701)</u>	<u>(1,115,927)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	1,000	1,000	-	(25,000)	25,000
Transfers in	<u>2,790,059</u>	<u>2,790,059</u>	<u>2,790,059</u>	<u>1,498,975</u>	<u>1,291,084</u>
<b>Total other financing sources (uses)</b>	<u>2,791,059</u>	<u>2,791,059</u>	<u>2,790,059</u>	<u>1,473,975</u>	<u>1,316,084</u>
Net change in fund balance	(6,638)	(6,638)	180,431	(19,726)	200,157
Fund balance, beginning of year	<u>1,761,398</u>	<u>1,761,398</u>	<u>1,761,398</u>	-	<u>1,761,398</u>
<b>Fund balance, end of year</b>	<u>\$ 1,754,760</u>	<u>\$ 1,754,760</u>	<u>\$ 1,941,829</u>	<u>\$ (19,726)</u>	<u>\$ 1,961,555</u>

Explanation of differences:

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

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



**DeWITT COUNTY, TEXAS**

*SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS*

*Last three years*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability</b>			
Service cost	\$ 712,365	\$ 652,882	\$ 582,507
Interest on the total pension liability	1,171,077	1,118,859	1,047,576
Effect of plan changes	-	(78,914)	-
Effect of economic/demographic (gains) or losses	53,063	(374,133)	46,483
Effect of assumption changes or inputs	-	178,585	-
Benefit payments/refunds of contributions	<u>(788,175)</u>	<u>(875,927)</u>	<u>(883,722)</u>
<b>Net Change in Total Pension Liability</b>	1,148,330	621,352	792,844
<b>Total Pension Liability, Beginning</b>	<u>14,494,906</u>	<u>13,873,554</u>	<u>13,080,710</u>
<b>Total Pension Liability, Ending (a)</b>	<u>\$ 15,643,236</u>	<u>\$ 14,494,906</u>	<u>\$ 13,873,554</u>
<b>Fiduciary Net Position</b>			
Employer contributions	\$ 473,516	\$ 434,419	\$ 402,578
Member contributions	447,921	410,939	380,816
Investment income net of investment expenses	1,059,214	108,512	918,795
Benefit payments/refunds of contributions	(788,175)	(875,927)	(883,722)
Administrative expenses	(11,507)	(10,309)	(10,712)
Other	<u>105,337</u>	<u>(107,767)</u>	<u>69,346</u>
<b>Net Change in Fiduciary Net Position</b>	1,286,306	(40,133)	877,101
<b>Fiduciary Net Position, Beginning</b>	<u>14,316,950</u>	<u>14,357,083</u>	<u>13,479,982</u>
<b>Fiduciary Net Position, Ending (b)</b>	<u>\$ 15,603,256</u>	<u>\$ 14,316,950</u>	<u>\$ 14,357,083</u>
<b>Net Pension Liability / (Asset), Ending (a) - (b)</b>	\$ 39,980	\$ 177,956	\$ (483,529)
<b>Fiduciary Net Position as a Percentage of Total Pension Liability</b>	99.74%	98.77%	103.49%
<b>Pensionable Covered Payroll</b>	\$ 6,398,873	\$ 5,870,551	\$ 5,440,233
<b>Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	0.62%	3.03%	-8.89%

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

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

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

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

N/A denotes information not available.

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

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

**NOTE 1: BUDGETARY BASIS OF ACCOUNTING**

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

**NOTE 2: BUDGETARY LEGAL COMPLIANCE**

There were no excess expenditures over appropriations during fiscal year 2017 in the General Fund and the Major Special Revenue Funds.

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

Valuation Date

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

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	1.4 years
Asset Valuation Method	5 year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions. 2016: No changes in plan provisions.

\*Only changes effective 2015 and later are shown in the Notes to Schedule.

**Combining and Individual Fund Statements and Schedules**

**DeWITT COUNTY, TEXAS**

ALL NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

September 30, 2017

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	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 3,924,063	\$ 1,037,729	\$ 4,961,792
Taxes receivable (net)	371,674	-	371,674
Due from other governments	12,162	-	12,162
Due from others	<u>45,539</u>	<u>-</u>	<u>45,539</u>
<b>Total assets</b>	<u>\$ 4,353,438</u>	<u>\$ 1,037,729</u>	<u>\$ 5,391,167</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 110,558	\$ -	\$ 110,558
Accrued expenditures	31,010	-	31,010
Due to other funds	<u>155,315</u>	<u>-</u>	<u>155,315</u>
<b>Total liabilities</b>	<u>296,883</u>	<u>-</u>	<u>296,883</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u>371,674</u>	<u>-</u>	<u>371,674</u>
<b>Total deferred inflows of resources</b>	<u>371,674</u>	<u>-</u>	<u>371,674</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	356,311	-	356,311
Health and welfare	839,319	-	839,319
Public safety	196,010	-	196,010
Public works	2,493,104	-	2,493,104
Various capital projects	-	1,037,729	1,037,729
Unassigned	<u>(199,863)</u>	<u>-</u>	<u>(199,863)</u>
<b>Total fund balances</b>	<u>3,684,881</u>	<u>1,037,729</u>	<u>4,722,610</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 4,353,438</u>	<u>\$ 1,037,729</u>	<u>\$ 5,391,167</u>

**DeWITT COUNTY, TEXAS**

*ALL NONMAJOR GOVERNMENTAL FUNDS*

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

*For the year ended September 30, 2017*

	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 3,464,426	\$ -	\$ 3,464,426
Licenses and permits	92,498	-	92,498
Intergovernmental	526,127	-	526,127
Charges for services	276,495	-	276,495
Interest	92,101	10,408	102,509
Miscellaneous	214,518	-	214,518
<b>Total revenues</b>	<u>4,666,165</u>	<u>10,408</u>	<u>4,676,573</u>
<b>EXPENDITURES</b>			
Current			
General government	466,137	-	466,137
Judicial	450,740	-	450,740
Public works	3,924,535	50,790	3,975,325
Health and welfare	613,542	-	613,542
<b>Total expenditures</b>	<u>5,454,954</u>	<u>50,790</u>	<u>5,505,744</u>
Excess (deficiency) of revenues over expenditures	<u>(788,789)</u>	<u>(40,382)</u>	<u>(829,171)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	39,113	-	39,113
Insurance proceeds	37,319	-	37,319
Transfers in	1,738,063	-	1,738,063
Transfers out	(8,335,969)	-	(8,335,969)
<b>Total other financing sources (uses)</b>	<u>(6,521,474)</u>	<u>-</u>	<u>(6,521,474)</u>
Net change in fund balances	(7,310,263)	(40,382)	(7,350,645)
Fund balances, beginning of year	10,995,144	1,078,111	12,073,255
<b>Fund balances, end of year</b>	<u>\$ 3,684,881</u>	<u>\$ 1,037,729</u>	<u>\$ 4,722,610</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 Fund accounts for costs associated with the construction and maintenance of roads and bridges in that Commissioner's precinct. Revenues are derived primarily from tax revenues, 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.
- County Road and Flood Fund accounts for those resources that are legally restricted or committed to expenditures for road and flood issues within the County. Tax revenues represent the major revenue source in this fund.
- CETRZ Zone 1, 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 tax revenues 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.

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

- The Election Contract Services Fund is used to account for fees collected by the Elections Administrator from entities within the County who wish to contract out their election process.
- The Employee Health & Wellness Fund accounts for funds received from Texas Association of Counties' Healthy County Wellness Program. The funds are an incentive for employees to participate in the wellness program and may be expended at the county's discretion for health and wellness projects.
- The Justice Court Security Fund is used to account for fees collected by the Justice of the Peace Courts to help defray the cost of maintaining security for their offices not located in the Courthouse building.
- The Capital Credits Fund accounts for unclaimed money received by the Texas Comptroller of Public Accounts from electric cooperatives. The money has been dedicated by commissioners court to support a children's advocacy group.
- The Law Library Fund provides for the establishment and maintenance of a library for the use of members of the Texas Bar Association. It is stocked with several thousand books. Revenues are derived from fees that are assessed in each civil case filed in the County and District Courts.
- The Records Management and County Clerk Records Management Funds are used to account for the record management fees collected on various transactions and the subsequent expenditure of these monies for preservation and records management.
- The Courthouse Security Fund accounts for fees received from the County and District Clerks and used for courthouse security.
- The Justice Court Technology Fund accounts for collection of Justice of the Peace fees used for technology upgrades to computers and software in the Justice of the Peace offices.
- The Health Department Fund accounts for a state health grant and other local government revenues used to provide health care for the needy.
- The Family Protection Fund accounts for fees collected by the District Clerk on suits from the dissolution of marriage that are used to establish a program, or aid non-profit organizations that provide family protection services.
- The County Clerk Records Archive Fund accounts for a fee collected by the County Clerk and may be expended only for the preservation and restoration of the County Clerk's records archive.
- The District Court Technology Fund fee is for preservation and restoration services performed in connection with maintaining a District Court records archive.
- The District Clerk Records Management Fund accounts for fee collections by the District Clerk and used for records preservation and management expenditures within that department.
- The County and District Court Technology Fund accounts for the collection of the County and District Clerks fees used for technology upgrades to computers and software in those offices.
- The 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.



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

- 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.
- The EMC Donations Fund was created to keep emergency management donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- The Sheriff Donations Fund was created to keep the sheriff's department donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- The Hurricane Harvey DR 4332 Fund was created to assist with FEMA and TDEM reporting and to capture total cost of the storm to the County.
- The District Attorney Pre-Trial Intervention Fund was created and approved by the District Judges and Commissioners Court pursuant to Code of Criminal Procedures. The purpose of the program is to divert certain persons charges with criminal offenses from formal prosecution under the criminal justice system into a rehabilitation program.
- The Truancy Prevention Grant Fund is funded by the State of Texas, Office of the Governor, Criminal Justice Division. The funds are to be used to hire a juvenile case manager to provide truancy prevention and intervention services.

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

September 30, 2017

	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 2,468,913	\$ 1,455,150	\$ 3,924,063
Taxes receivable (net)	365,986	5,688	371,674
Due from other governments	7,396	4,766	12,162
Due from others	-	45,539	45,539
<b>Total assets</b>	<u>\$ 2,842,295</u>	<u>\$ 1,511,143</u>	<u>\$ 4,353,438</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 7,542	\$ 103,016	\$ 110,558
Accrued expenditures	18,098	12,912	31,010
Due to other funds	-	155,315	155,315
<b>Total liabilities</b>	<u>25,640</u>	<u>271,243</u>	<u>296,883</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u>365,986</u>	<u>5,688</u>	<u>371,674</u>
<b>Total deferred inflows of resources</b>	<u>365,986</u>	<u>5,688</u>	<u>371,674</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	-	356,311	356,311
Health and welfare	-	839,319	839,319
Public safety	-	196,010	196,010
Public works	2,450,669	42,435	2,493,104
Unassigned	-	(199,863)	(199,863)
<b>Total fund balances</b>	<u>2,450,669</u>	<u>1,234,212</u>	<u>3,684,881</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 2,842,295</u>	<u>\$ 1,511,143</u>	<u>\$ 4,353,438</u>

**DeWITT COUNTY, TEXAS***NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2017*

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	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 3,438,949	\$ 25,477	\$ 3,464,426
Licenses and permits	92,498	-	92,498
Intergovernmental	2,421	523,706	526,127
Charges for services	30,000	246,495	276,495
Interest	74,815	17,286	92,101
Miscellaneous	<u>76,876</u>	<u>137,642</u>	<u>214,518</u>
<b>Total revenues</b>	<u>3,715,559</u>	<u>950,606</u>	<u>4,666,165</u>
<b>EXPENDITURES</b>			
Current			
General government	-	466,137	466,137
Judicial	-	450,740	450,740
Public works	3,458,337	466,198	3,924,535
Health and welfare	<u>-</u>	<u>613,542</u>	<u>613,542</u>
<b>Total expenditures</b>	<u>3,458,337</u>	<u>1,996,617</u>	<u>5,454,954</u>
Excess (deficiency) of revenues over expenditures	<u>257,222</u>	<u>(1,046,011)</u>	<u>(788,789)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	39,113	-	39,113
Insurance proceeds	-	37,319	37,319
Transfers in	1,209,264	528,799	1,738,063
Transfers out	<u>(8,335,969)</u>	<u>-</u>	<u>(8,335,969)</u>
<b>Total other financing sources (uses)</b>	<u>(7,087,592)</u>	<u>566,118</u>	<u>(6,521,474)</u>
Net change in fund balances	(6,830,370)	(479,893)	(7,310,263)
Fund balances, beginning of year	<u>9,281,039</u>	<u>1,714,105</u>	<u>10,995,144</u>
<b>Fund balances, end of year</b>	<u>\$ 2,450,669</u>	<u>\$ 1,234,212</u>	<u>\$ 3,684,881</u>

**DeWITT COUNTY, TEXAS**  
 NONMAJOR SPECIAL REVENUE FUNDS  
 ROAD AND BRIDGE FUNDS  
 COMBINING BALANCE SHEET  
 September 30, 2017

	General Road and Bridge	Precinct No. 2	Special Road and Bridge	County Road and Flood	Totals
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 258,579	\$ 1,788,916	\$ 214,825	\$ 206,593	\$ 2,468,913
Taxes receivable (net)	89,029	-	55,829	221,128	365,986
Due from other governments	-	7,396	-	-	7,396
<b>Total assets</b>	<u>\$ 347,608</u>	<u>\$ 1,796,312</u>	<u>\$ 270,654</u>	<u>\$ 427,721</u>	<u>\$ 2,842,295</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 7,542	\$ -	\$ -	\$ 7,542
Accrued expenditures	6,770	11,328	-	-	18,098
<b>Total liabilities</b>	<u>6,770</u>	<u>18,870</u>	<u>-</u>	<u>-</u>	<u>25,640</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	89,029	-	55,829	221,128	365,986
<b>Total deferred inflows of resources</b>	<u>89,029</u>	<u>-</u>	<u>55,829</u>	<u>221,128</u>	<u>365,986</u>
<b>FUND BALANCES</b>					
Restricted - public works	251,809	1,777,442	214,825	206,593	2,450,669
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 347,608</u>	<u>\$ 1,796,312</u>	<u>\$ 270,654</u>	<u>\$ 427,721</u>	<u>\$ 2,842,295</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, 2017*

	General Road and Bridge	Precinct No. 2	Special Road and Bridge	County Road and Flood
<b>REVENUES</b>				
Taxes	\$ 609,477	\$ 1,371,673	\$ 205,436	\$ 172,280
Licenses and permits	-	92,498	-	-
Intergovernmental	-	2,421	-	-
Charges for services	-	30,000	-	-
Interest	12,350	18,763	9,389	34,313
Miscellaneous	74,438	2,438	-	-
<b>Total revenues</b>	<u>696,265</u>	<u>1,517,793</u>	<u>214,825</u>	<u>206,593</u>
<b>EXPENDITURES</b>				
Current				
Public works	444,456	1,921,145	-	-
<b>Total expenditures</b>	<u>444,456</u>	<u>1,921,145</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>251,809</u>	<u>(403,352)</u>	<u>214,825</u>	<u>206,593</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	39,113	-	-
Transfers in	-	1,209,264	-	-
Transfers out	(1,545,275)	-	(1,241,628)	(5,549,066)
<b>Total other financing sources (uses)</b>	<u>(1,545,275)</u>	<u>1,248,377</u>	<u>(1,241,628)</u>	<u>(5,549,066)</u>
Net change in fund balances	(1,293,466)	845,025	(1,026,803)	(5,342,473)
Fund balances, beginning of year	1,545,275	932,417	1,241,628	5,549,066
<b>Fund balances, end of year</b>	<u>\$ 251,809</u>	<u>\$ 1,777,442</u>	<u>\$ 214,825</u>	<u>\$ 206,593</u>

<u>CETRZ Zone 1</u>	<u>CETRZ Zone 2</u>	<u>CETRZ Zone 3</u>	<u>Totals</u>
\$ 903,229	\$ 176,854	\$ -	\$ 3,438,949
-	-	-	92,498
-	-	-	2,421
-	-	-	30,000
-	-	-	74,815
-	-	-	76,876
<u>903,229</u>	<u>176,854</u>	<u>-</u>	<u>3,715,559</u>
<u>904,778</u>	<u>186,505</u>	<u>1,453</u>	<u>3,458,337</u>
<u>904,778</u>	<u>186,505</u>	<u>1,453</u>	<u>3,458,337</u>
<u>(1,549)</u>	<u>(9,651)</u>	<u>(1,453)</u>	<u>257,222</u>
-	-	-	39,113
-	-	-	1,209,264
-	-	-	(8,335,969)
-	-	-	(7,087,592)
(1,549)	(9,651)	(1,453)	(6,830,370)
<u>1,549</u>	<u>9,651</u>	<u>1,453</u>	<u>9,281,039</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,450,669</u>

**DeWITT COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**OTHER SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
*September 30, 2017*

	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 126,181	\$ 2,528	\$ 1,709	\$ 9,614
Taxes receivable (net)	-	-	-	-
Due from other governments	-	-	-	-
Due from others	<u>8,220</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 134,401</u>	<u>\$ 2,528</u>	<u>\$ 1,709</u>	<u>\$ 9,614</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted				
Courts	-	2,528	1,709	9,614
Health and welfare	-	-	-	-
Public safety	134,401	-	-	-
Public works	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<u>134,401</u>	<u>2,528</u>	<u>1,709</u>	<u>9,614</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 134,401</u>	<u>\$ 2,528</u>	<u>\$ 1,709</u>	<u>\$ 9,614</u>





**DeWITT COUNTY, TEXAS**  
 NONMAJOR SPECIAL REVENUE FUNDS  
 OTHER SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 September 30, 2017

	<u>Health Department</u>	<u>Family Protection</u>	<u>County Clerk Records Archive</u>	<u>District Court Technology</u>	<u>District Clerk Records Mgmt.</u>
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 48,227	\$ 75	\$ 54,725	\$ 5,667	\$ 14,964
Taxes receivable (net)	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from others	-	-	-	-	-
<b>Total assets</b>	<u>\$ 48,227</u>	<u>\$ 75</u>	<u>\$ 54,725</u>	<u>\$ 5,667</u>	<u>\$ 14,964</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	3,326	-	-	-	-
Due to other funds	-	-	-	-	-
<b>Total liabilities</b>	<u>3,326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted					
Courts	-	-	54,725	5,667	14,964
Health and welfare	44,901	75	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<u>44,901</u>	<u>75</u>	<u>54,725</u>	<u>5,667</u>	<u>14,964</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 48,227</u>	<u>\$ 75</u>	<u>\$ 54,725</u>	<u>\$ 5,667</u>	<u>\$ 14,964</u>

<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>	<u>Sheriff's Forfeiture</u>
\$ 4,381	\$ 1,618	\$ 2,566	\$ 109	\$ 34,372	\$ 62,349	\$ 24,619
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,381</u>	<u>\$ 1,618</u>	<u>\$ 2,566</u>	<u>\$ 109</u>	<u>\$ 34,372</u>	<u>\$ 62,349</u>	<u>\$ 24,619</u>
\$ -	\$ -	\$ -	\$ -	\$ 9,422	\$ 5,761	\$ -
-	-	-	-	3,486	4,842	-
-	-	-	-	-	-	-
-	-	-	-	12,908	10,603	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,381	-	-	-	21,464	-	-
-	-	-	-	-	-	-
-	1,618	2,566	109	-	51,746	-
-	-	-	-	-	-	24,619
-	-	-	-	-	-	-
<u>4,381</u>	<u>1,618</u>	<u>2,566</u>	<u>109</u>	<u>21,464</u>	<u>51,746</u>	<u>24,619</u>
<u>\$ 4,381</u>	<u>\$ 1,618</u>	<u>\$ 2,566</u>	<u>\$ 109</u>	<u>\$ 34,372</u>	<u>\$ 62,349</u>	<u>\$ 24,619</u>

(Continued)

**DeWITT COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**OTHER SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
September 30, 2017

	<u>Indigent Health Care</u>	<u>County Attorney Forfeiture</u>	<u>County Attorney Civil Commissions</u>	<u>Pre-trial Intervention</u>
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 793,493	\$ 10,204	\$ 4,217	\$ 17,928
Taxes receivable (net)	5,688	-	-	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
<b>Total assets</b>	<u>\$ 799,181</u>	<u>\$ 10,204</u>	<u>\$ 4,217</u>	<u>\$ 17,928</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,200	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	1,258
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>1,258</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	<u>5,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total deferred inflows of resources</b>	<u>5,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted				
Courts	-	10,204	4,217	16,670
Health and welfare	792,293	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<u>792,293</u>	<u>10,204</u>	<u>4,217</u>	<u>16,670</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 799,181</u>	<u>\$ 10,204</u>	<u>\$ 4,217</u>	<u>\$ 17,928</u>

<u>Check Collection &amp; Processing</u>	<u>EMC Donations</u>	<u>Sheriff's Donations</u>	<u>Hurricane Harvey</u>	<u>District Attorney Pre-Trial Intervention</u>	<u>Truancy Prevention Grant</u>	<u>Totals</u>
\$ 9,580	\$ 2,193	\$ 5,570	\$ -	\$ 3,000	\$ -	\$ 1,455,150
-	-	-	-	-	-	5,688
-	-	-	-	-	4,766	4,766
-	-	-	37,319	-	-	45,539
<u>\$ 9,580</u>	<u>\$ 2,193</u>	<u>\$ 5,570</u>	<u>\$ 37,319</u>	<u>\$ 3,000</u>	<u>\$ 4,766</u>	<u>\$ 1,511,143</u>
\$ -	\$ -	\$ -	\$ 86,633	\$ -	\$ -	\$ 103,016
-	-	-	-	-	-	12,912
-	-	-	150,549	-	4,766	155,315
-	-	-	237,182	-	4,766	271,243
-	-	-	-	-	-	5,688
-	-	-	-	-	-	5,688
-	-	-	-	3,000	-	356,311
-	-	-	-	-	-	839,319
-	-	5,570	-	-	-	196,010
9,580	2,193	-	-	-	-	42,435
-	-	-	(199,863)	-	-	(199,863)
<u>9,580</u>	<u>2,193</u>	<u>5,570</u>	<u>(199,863)</u>	<u>3,000</u>	<u>-</u>	<u>1,234,212</u>
<u>\$ 9,580</u>	<u>\$ 2,193</u>	<u>\$ 5,570</u>	<u>\$ 37,319</u>	<u>\$ 3,000</u>	<u>\$ 4,766</u>	<u>\$ 1,511,143</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, 2017

	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Voting Equipment</u>	<u>Election Contract Services</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	27,711	-	1,959	3,200	6,363
Interest	-	13	-	13	-
Miscellaneous	<u>101,384</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>129,095</u>	<u>13</u>	<u>1,959</u>	<u>3,213</u>	<u>6,363</u>
<b>EXPENDITURES</b>					
Current					
General government	98,787	-	2,093	8,386	14,939
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>98,787</u>	<u>-</u>	<u>2,093</u>	<u>8,386</u>	<u>14,939</u>
Excess (deficiency) of revenues over expenditures	30,308	13	(134)	(5,173)	(8,576)
<b>OTHER FINANCING SOURCES</b>					
Insurance proceeds	-	-	-	-	-
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	30,308	13	(134)	(5,173)	(8,576)
Fund balances, beginning of year	<u>104,093</u>	<u>2,515</u>	<u>1,843</u>	<u>5,173</u>	<u>18,190</u>
<b>Fund balances, end of year</b>	<u>\$ 134,401</u>	<u>\$ 2,528</u>	<u>\$ 1,709</u>	<u>\$ -</u>	<u>\$ 9,614</u>

<u>Employee Health &amp; Wellness</u>	<u>Justice Court Security</u>	<u>Capital Credits</u>	<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	38,822	-	-	-	-	-
-	1,553	-	13,328	5,486	43,286	11,668	6,294
-	215	-	548	252	797	184	46
<u>650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,794</u>	<u>-</u>
<u>650</u>	<u>1,768</u>	<u>38,822</u>	<u>13,876</u>	<u>5,738</u>	<u>44,083</u>	<u>33,646</u>	<u>6,340</u>
-	-	38,822	-	-	46,903	-	-
-	-	-	15,410	-	-	96,385	7,500
-	-	-	-	-	-	-	-
<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>500</u>	<u>-</u>	<u>38,822</u>	<u>15,410</u>	<u>-</u>	<u>46,903</u>	<u>96,385</u>	<u>7,500</u>
150	1,768	-	(1,534)	5,738	(2,820)	(62,739)	(1,160)
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
150	1,768	-	(1,534)	5,738	(2,820)	(62,739)	(1,160)
<u>1,900</u>	<u>19,065</u>	<u>-</u>	<u>51,845</u>	<u>20,487</u>	<u>109,773</u>	<u>68,782</u>	<u>4,006</u>
<u>\$ 2,050</u>	<u>\$ 20,833</u>	<u>\$ -</u>	<u>\$ 50,311</u>	<u>\$ 26,225</u>	<u>\$ 106,953</u>	<u>\$ 6,043</u>	<u>\$ 2,846</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, 2017

	<u>Health Department</u>	<u>Family Protection</u>	<u>County Clerk Records Archive</u>	<u>District Court Technology</u>	<u>District Clerk Records Mgmt.</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	151,312	-	-	-	-
Charges for services	15,449	1,168	40,320	3,114	4,919
Interest	1,374	-	571	43	151
Miscellaneous	<u>554</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>168,689</u>	<u>1,168</u>	<u>40,891</u>	<u>3,157</u>	<u>5,070</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Judicial	-	-	28,229	-	5,695
Public works	-	-	-	-	-
Health and welfare	<u>263,868</u>	<u>1,159</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>263,868</u>	<u>1,159</u>	<u>28,229</u>	<u>-</u>	<u>5,695</u>
Excess (deficiency) of revenues over expenditures	(95,179)	9	12,662	3,157	(625)
<b>OTHER FINANCING SOURCES</b>					
Insurance proceeds	-	-	-	-	-
Transfers in	<u>121,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources</b>	<u>121,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	26,196	9	12,662	3,157	(625)
Fund balances, beginning of year	<u>18,705</u>	<u>66</u>	<u>42,063</u>	<u>2,510</u>	<u>15,589</u>
<b>Fund balances, end of year</b>	<u>\$ 44,901</u>	<u>\$ 75</u>	<u>\$ 54,725</u>	<u>\$ 5,667</u>	<u>\$ 14,964</u>

<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>	<u>Sheriff's Forfeiture</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	689	682	3,447	101,103	222,885	-
513	-	-	-	-	716	-
44	15	33	26	1,105	1,448	407
-	-	-	-	430	114	176
<u>557</u>	<u>704</u>	<u>715</u>	<u>3,473</u>	<u>102,638</u>	<u>225,163</u>	<u>583</u>
-	-	-	-	-	-	14,268
-	-	-	-	214,100	-	-
-	-	989	8,356	-	456,853	-
-	-	-	-	-	-	-
-	-	<u>989</u>	<u>8,356</u>	<u>214,100</u>	<u>456,853</u>	<u>14,268</u>
557	704	(274)	(4,883)	(111,462)	(231,690)	(13,685)
-	-	-	-	-	-	-
-	-	-	-	<u>121,724</u>	<u>285,700</u>	-
-	-	-	-	<u>121,724</u>	<u>285,700</u>	-
557	704	(274)	(4,883)	10,262	54,010	(13,685)
<u>3,824</u>	<u>914</u>	<u>2,840</u>	<u>4,992</u>	<u>11,202</u>	<u>(2,264)</u>	<u>38,304</u>
<u>\$ 4,381</u>	<u>\$ 1,618</u>	<u>\$ 2,566</u>	<u>\$ 109</u>	<u>\$ 21,464</u>	<u>\$ 51,746</u>	<u>\$ 24,619</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, 2017

	Indigent Health Care	County Attorney Forfeiture	County Attorney Civil Commissions	Pre-trial Intervention
<b>REVENUES</b>				
Taxes	\$ 25,477	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	840	51,050
Interest	9,844	157	-	-
Miscellaneous	20	-	-	-
<b>Total revenues</b>	<u>35,341</u>	<u>157</u>	<u>840</u>	<u>51,050</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Judicial	-	10,543	-	65,392
Public works	-	-	-	-
Health and welfare	348,015	-	-	-
<b>Total expenditures</b>	<u>348,015</u>	<u>10,543</u>	<u>-</u>	<u>65,392</u>
Excess (deficiency) of revenues over expenditures	(312,674)	(10,386)	840	(14,342)
<b>OTHER FINANCING SOURCES</b>				
Insurance proceeds	-	-	-	-
Transfers in	-	-	-	-
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(312,674)	(10,386)	840	(14,342)
Fund balances, beginning of year	<u>1,104,967</u>	<u>20,590</u>	<u>3,377</u>	<u>31,012</u>
<b>Fund balances, end of year</b>	<u>\$ 792,293</u>	<u>\$ 10,204</u>	<u>\$ 4,217</u>	<u>\$ 16,670</u>

<u>Check Collection &amp; Processing</u>	<u>EMC Donations</u>	<u>Sheriff's Donations</u>	<u>Hurricane Harvey</u>	<u>District Attorney Pre-Trial Intervention</u>	<u>Truancy Prevention Grant</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,477
-	-	-	-	-	4,766	523,706
4,558	-	-	-	3,000	-	246,495
-	-	-	-	-	-	17,286
-	5,850	5,570	1,100	-	-	137,642
<u>4,558</u>	<u>5,850</u>	<u>5,570</u>	<u>1,100</u>	<u>3,000</u>	<u>4,766</u>	<u>950,606</u>
-	3,657	-	238,282	-	-	466,137
2,720	-	-	-	-	4,766	450,740
-	-	-	-	-	-	466,198
-	-	-	-	-	-	613,542
<u>2,720</u>	<u>3,657</u>	<u>-</u>	<u>238,282</u>	<u>-</u>	<u>4,766</u>	<u>1,996,617</u>
1,838	2,193	5,570	(237,182)	3,000	-	(1,046,011)
-	-	-	37,319	-	-	37,319
-	-	-	-	-	-	528,799
-	-	-	37,319	-	-	566,118
1,838	2,193	5,570	(199,863)	3,000	-	(479,893)
<u>7,742</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,714,105</u>
<u>\$ 9,580</u>	<u>\$ 2,193</u>	<u>\$ 5,570</u>	<u>\$ (199,863)</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 1,234,212</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, 2017

	<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	\$10,533,784	\$10,533,784	\$11,514,233	\$ 980,449
Delinquent ad valorem	<u>100,000</u>	<u>100,000</u>	<u>144,241</u>	<u>44,241</u>
Total taxes	<u>10,633,784</u>	<u>10,633,784</u>	<u>11,658,474</u>	<u>1,024,690</u>
Licenses and permits				
Beer and wine permits	<u>2,000</u>	<u>2,000</u>	<u>4,504</u>	<u>2,504</u>
Intergovernmental				
Grants and salary supplements	192,533	192,533	381,764	189,231
Other funds				
Dispatching service	89,178	89,178	82,541	(6,637)
Boarding prisoners	550,000	550,000	626,128	76,128
Miscellaneous	<u>85,486</u>	<u>85,486</u>	<u>97,742</u>	<u>12,256</u>
Total intergovernmental	<u>917,197</u>	<u>917,197</u>	<u>1,188,175</u>	<u>270,978</u>
Charges for services				
Fees of office				
Sheriff	52,000	52,000	57,204	5,204
County clerk	180,000	180,000	139,837	(40,163)
Tax assessor-collector	600,000	600,000	483,331	(116,669)
District clerk	45,000	45,000	47,072	2,072
Justices of the peace	20,500	20,500	28,549	8,049
Miscellaneous fees	<u>10,975</u>	<u>10,975</u>	<u>14,969</u>	<u>3,994</u>
Other fees				
Arrest fees	7,000	7,000	4,236	(2,764)
Pre-trial diversion	38,500	38,500	28,936	(9,564)
Miscellaneous fees	<u>26,420</u>	<u>26,420</u>	<u>28,944</u>	<u>2,524</u>
Total charges for services	<u>980,395</u>	<u>980,395</u>	<u>833,078</u>	<u>(147,317)</u>
Fines and forfeitures				
County clerk fines	90,000	90,000	70,617	(19,383)
District clerk fines	40,000	40,000	34,332	(5,668)
Justice of the peace fines	170,000	170,000	165,166	(4,834)
Other	<u>16,500</u>	<u>16,500</u>	<u>24,072</u>	<u>7,572</u>
Total fines and forfeitures	<u>316,500</u>	<u>316,500</u>	<u>294,187</u>	<u>(22,313)</u>
Interest				
Regular	<u>127,000</u>	<u>127,000</u>	<u>178,640</u>	<u>51,640</u>
Miscellaneous				
Inmate telephone commissions	20,000	20,000	17,098	(2,902)
Sheriff sale	1,000	1,000	3,661	2,661
Other miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>47,624</u>	<u>7,624</u>
Total miscellaneous	<u>61,000</u>	<u>61,000</u>	<u>68,383</u>	<u>7,383</u>
<b>Total revenues</b>	<u>13,037,876</u>	<u>13,037,876</u>	<u>14,225,441</u>	<u>1,187,565</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, 2017*

	<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	\$ 189,616	\$ 189,616	\$ 183,732	\$ 5,884
Supplies	1,500	1,500	1,360	140
Other services and charges	11,000	11,000	8,082	2,918
Capital outlay	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total county judge	<u>203,616</u>	<u>203,616</u>	<u>193,174</u>	<u>10,442</u>
County clerk				
Personnel services	319,911	319,911	314,724	5,187
Supplies	5,000	5,000	1,163	3,837
Other services and charges	9,500	9,500	4,797	4,703
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total county clerk	<u>335,411</u>	<u>335,411</u>	<u>320,684</u>	<u>14,727</u>
Veteran's service officers				
Personnel services	18,563	18,563	17,417	1,146
Supplies	250	250	158	92
Other services and charges	2,500	2,500	209	2,291
Capital outlay	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total veteran's service officers	<u>21,813</u>	<u>21,813</u>	<u>17,784</u>	<u>4,029</u>
Non-departmental				
Personnel services	250	250	230	20
Supplies	13,000	13,000	6,914	6,086
Other services and charges	<u>483,000</u>	<u>458,000</u>	<u>248,124</u>	<u>209,876</u>
Total non-departmental	<u>496,250</u>	<u>471,250</u>	<u>255,268</u>	<u>215,982</u>
Elections				
Personnel services	97,090	97,090	84,870	12,220
Supplies	9,800	9,800	8,900	900
Other services and charges	32,510	32,010	6,846	25,164
Capital outlay	<u>500</u>	<u>394,580</u>	<u>394,511</u>	<u>69</u>
Total elections	<u>139,900</u>	<u>533,480</u>	<u>495,127</u>	<u>38,353</u>
County auditor				
Personnel services	242,877	242,877	232,616	10,261
Supplies	2,500	2,500	1,404	1,096
Other services and charges	9,300	9,300	8,076	1,224
Capital outlay	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total county auditor	<u>255,177</u>	<u>255,177</u>	<u>242,096</u>	<u>13,081</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, 2017

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
<b>EXPENDITURES - (Continued)</b>				
General government - (Continued)				
County treasurer				
Personnel services	\$ 197,537	\$ 197,581	\$ 196,935	\$ 646
Supplies	3,000	3,000	1,845	1,155
Other services and charges	10,050	9,806	5,793	4,013
Capital outlay	2,500	2,700	2,670	30
Total county treasurer	<u>213,087</u>	<u>213,087</u>	<u>207,243</u>	<u>5,844</u>
Information technology				
Personnel services	139,103	139,103	128,585	10,518
Other services and charges	271,500	273,150	142,706	130,444
Capital outlay	355,000	353,350	61,311	292,039
Total information technology	<u>765,603</u>	<u>765,603</u>	<u>332,602</u>	<u>433,001</u>
Tax assessor-collector				
Personnel services	349,005	349,005	306,589	42,416
Supplies	10,300	10,300	7,893	2,407
Other services and charges	392,670	392,670	339,863	52,807
Capital outlay	3,100	3,100	988	2,112
Total tax assessor-collector	<u>755,075</u>	<u>755,075</u>	<u>655,333</u>	<u>99,742</u>
Total general government	<u>3,185,932</u>	<u>3,554,512</u>	<u>2,719,311</u>	<u>835,201</u>
Judicial				
County courts				
Personnel services	1,510	510	412	98
Other services and charges	72,600	74,000	64,111	9,889
Capital outlay	400	-	-	-
Total county courts	<u>74,510</u>	<u>74,510</u>	<u>64,523</u>	<u>9,987</u>
District court				
Personnel services	17,123	17,123	10,333	6,790
Supplies	800	800	583	217
Other services and charges	328,750	328,750	309,030	19,720
Capital outlay	1,500	1,500	-	1,500
Total district court	<u>348,173</u>	<u>348,173</u>	<u>319,946</u>	<u>28,227</u>
District clerk				
Personnel services	407,796	409,996	400,411	9,585
Supplies	9,000	9,000	8,709	291
Other services and charges	23,500	22,300	15,718	6,582
Capital outlay	4,200	3,200	1,616	1,584
Total district clerk	<u>444,496</u>	<u>444,496</u>	<u>426,454</u>	<u>18,042</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Judicial - (Continued)				
Justices of the peace				
Personnel services	\$ 282,022	\$ 277,981	\$ 275,148	\$ 2,833
Supplies	8,500	7,775	4,912	2,863
Other services and charges	48,400	53,166	38,841	14,325
Capital outlay	<u>1,600</u>	<u>1,600</u>	-	<u>1,600</u>
Total justices of the peace	<u>340,522</u>	<u>340,522</u>	<u>318,901</u>	<u>21,621</u>
County attorney				
Personnel services	178,846	178,876	178,741	135
Supplies	2,900	2,900	447	2,453
Other services and charges	5,650	6,346	5,350	996
Capital outlay	<u>1,500</u>	<u>774</u>	-	<u>774</u>
Total county attorney	<u>188,896</u>	<u>188,896</u>	<u>184,538</u>	<u>4,358</u>
Total judicial	<u>1,396,597</u>	<u>1,396,597</u>	<u>1,314,362</u>	<u>82,235</u>
Public works				
Courthouse building				
Personnel services	126,118	126,148	122,438	3,710
Supplies	16,800	17,000	8,807	8,193
Other services and charges	202,000	201,970	147,490	54,480
Capital outlay	<u>6,000</u>	<u>5,800</u>	-	<u>5,800</u>
Total courthouse building	<u>350,918</u>	<u>350,918</u>	<u>278,735</u>	<u>72,183</u>
Annex building				
Supplies	3,500	3,500	1,151	2,349
Other services and charges	<u>49,700</u>	<u>49,700</u>	<u>40,474</u>	<u>9,226</u>
Total annex building	<u>53,200</u>	<u>53,200</u>	<u>41,625</u>	<u>11,575</u>
Jail building				
Supplies	29,700	21,050	17,290	3,760
Other services and charges	222,500	226,150	217,999	8,151
Capital outlay	<u>33,000</u>	<u>38,000</u>	<u>37,953</u>	<u>47</u>
Total jail building	<u>285,200</u>	<u>285,200</u>	<u>273,242</u>	<u>11,958</u>
Lawn and yard maintenance				
Supplies	1,000	1,000	-	1,000
Other services and charges	<u>11,500</u>	<u>11,500</u>	<u>4,750</u>	<u>6,750</u>
Total lawn and yard maintenance	<u>12,500</u>	<u>12,500</u>	<u>4,750</u>	<u>7,750</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Public works - (Continued)				
Constables				
Personnel services	\$ 113,739	\$ 113,739	\$ 109,064	\$ 4,675
Supplies	8,500	7,100	4,496	2,604
Other services and charges	8,580	8,955	8,134	821
Capital outlay	<u>2,500</u>	<u>3,525</u>	<u>2,475</u>	<u>1,050</u>
Total constables	<u>133,319</u>	<u>133,319</u>	<u>124,169</u>	<u>9,150</u>
Sheriff				
Personnel services	1,698,189	1,698,189	1,562,581	135,608
Supplies	100,100	104,100	90,144	13,956
Other services and charges	91,350	97,280	82,238	15,042
Capital outlay	<u>140,500</u>	<u>131,795</u>	<u>90,725</u>	<u>41,070</u>
Total sheriff	<u>2,030,139</u>	<u>2,031,364</u>	<u>1,825,688</u>	<u>205,676</u>
Jail operations				
Personnel services	1,591,657	1,591,657	1,550,234	41,423
Supplies	278,000	277,189	260,372	16,817
Other services and charges	281,000	281,811	255,875	25,936
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>3,166</u>	<u>1,834</u>
Total jail operations	<u>2,155,657</u>	<u>2,155,657</u>	<u>2,069,647</u>	<u>86,010</u>
Corrections				
Supplies	150	150	-	150
Other services and charges	250	250	-	250
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total corrections	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
Other protection				
Personnel services	74,542	80,157	80,145	12
Supplies	1,000	1,485	1,436	49
Other services and charges	98,636	94,786	35,014	59,772
Capital outlay	<u>1,000</u>	<u>92,651</u>	<u>86,887</u>	<u>5,764</u>
Total other protection	<u>175,178</u>	<u>269,079</u>	<u>203,482</u>	<u>65,597</u>
Total public works	<u>5,197,511</u>	<u>5,292,637</u>	<u>4,821,338</u>	<u>471,299</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Health and welfare				
Health				
Other services and charges	\$ 82,000	\$ 107,000	\$ 96,000	\$ 11,000
Total health	<u>82,000</u>	<u>107,000</u>	<u>96,000</u>	<u>11,000</u>
Agriculture extension services				
Personnel services	108,296	108,296	107,841	455
Supplies	1,750	1,580	1,394	186
Other services and charges	20,000	20,000	14,810	5,190
Capital outlay	<u>1,500</u>	<u>1,670</u>	<u>1,670</u>	<u>-</u>
Total agriculture extension services	<u>131,546</u>	<u>131,546</u>	<u>125,715</u>	<u>5,831</u>
Total health and welfare	<u>213,546</u>	<u>238,546</u>	<u>221,715</u>	<u>16,831</u>
<b>Total expenditures</b>	<u>9,993,586</u>	<u>10,482,292</u>	<u>9,076,726</u>	<u>1,405,566</u>
Excess of revenues over expenditures	<u>3,044,290</u>	<u>2,555,584</u>	<u>5,148,715</u>	<u>2,593,131</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>(1,608,882)</u>	<u>-</u>
Net change in fund balance	1,435,408	946,702	3,539,833	2,593,131
Fund balance, beginning of year	<u>10,769,324</u>	<u>10,769,324</u>	<u>10,769,324</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$12,204,732</u>	<u>\$11,716,026</u>	<u>\$14,309,157</u>	<u>\$ 2,593,131</u>

(Concluded)

## **Nonmajor Governmental Funds**

**DeWITT COUNTY, TEXAS**

## ROAD AND BRIDGE GENERAL - SPECIAL REVENUE FUND

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

For the year ended September 30, 2017

	<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	\$ 2,202,907	\$ 2,406,322	\$ 1,821,479	\$ 584,843
Delinquent ad valorem	40,000	24,634	-	24,634
Total taxes	<u>2,242,907</u>	<u>2,430,956</u>	<u>1,821,479</u>	<u>609,477</u>
Interest	9,000	12,350	-	12,350
Miscellaneous	<u>61,000</u>	<u>74,438</u>	<u>-</u>	<u>74,438</u>
<b>Total revenues</b>	<u>2,312,907</u>	<u>2,517,744</u>	<u>1,821,479</u>	<u>696,265</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	338,239	338,076	(241)	338,317
Other services and charges	<u>123,056</u>	<u>106,139</u>	<u>-</u>	<u>106,139</u>
<b>Total expenditures</b>	<u>461,295</u>	<u>444,215</u>	<u>(241)</u>	<u>444,456</u>
Excess (deficiency) of revenues over expenditures	<u>1,851,612</u>	<u>2,073,529</u>	<u>1,821,720</u>	<u>251,809</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(3,366,754)</u>	<u>(3,366,754)</u>	<u>(1,821,479)</u>	<u>(1,545,275)</u>
<b>Total other financing sources (uses)</b>	<u>(3,366,754)</u>	<u>(3,366,754)</u>	<u>(1,821,479)</u>	<u>(1,545,275)</u>
Net change in fund balance	(1,515,142)	(1,293,225)	241	(1,293,466)
Fund balance, beginning of year	<u>1,545,275</u>	<u>1,545,275</u>	<u>-</u>	<u>1,545,275</u>
<b>Fund balance, end of year</b>	<u>\$ 30,133</u>	<u>\$ 252,050</u>	<u>\$ 241</u>	<u>\$ 251,809</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, 2017

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ (1,371,673)	\$ 1,371,673
Licenses and permits - auto registration	90,000	90,897	(1,601)	92,498
Intergovernmental - grants	2,500	2,421	-	2,421
Charges for services	-	30,000	-	30,000
Interest	9,900	18,763	-	18,763
Miscellaneous	1,200	2,438	-	2,438
<b>Total revenues</b>	<u>103,600</u>	<u>144,519</u>	<u>(1,373,274)</u>	<u>1,517,793</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	564,801	560,033	(1,209)	561,242
Supplies	144,200	94,561	(651)	95,212
Other services and charges	69,888	35,347	(3,819)	39,166
Capital outlay	1,291,012	1,233,207	7,682	1,225,525
<b>Total expenditures</b>	<u>2,069,901</u>	<u>1,923,148</u>	<u>2,003</u>	<u>1,921,145</u>
Excess (deficiency) of revenues over expenditures	<u>(1,966,301)</u>	<u>(1,778,629)</u>	<u>(1,375,277)</u>	<u>(403,352)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of assets	1,000	15,113	(24,000)	39,113
Transfers in	2,580,937	2,580,937	1,371,673	1,209,264
<b>Total other financing sources (uses)</b>	<u>2,581,937</u>	<u>2,596,050</u>	<u>1,347,673</u>	<u>1,248,377</u>
Net change in fund balance	615,636	817,421	(27,604)	845,025
Fund balance, beginning of year	932,417	932,417	-	932,417
<b>Fund balance, end of year</b>	<u>\$ 1,548,053</u>	<u>\$ 1,749,838</u>	<u>\$ (27,604)</u>	<u>\$ 1,777,442</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, 2017*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 1,777,355	\$ 1,942,491	\$ 1,756,430	\$ 186,061
Delinquent ad valorem	<u>30,000</u>	<u>19,375</u>	<u>-</u>	<u>19,375</u>
Total taxes	1,807,355	1,961,866	1,756,430	205,436
Interest	<u>4,500</u>	<u>9,389</u>	<u>-</u>	<u>9,389</u>
<b>Total revenues</b>	<u>1,811,855</u>	<u>1,971,255</u>	<u>1,756,430</u>	<u>214,825</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	1,771,855	1,971,255	1,756,430	214,825
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(2,998,058)</u>	<u>(2,998,058)</u>	<u>(1,756,430)</u>	<u>(1,241,628)</u>
<b>Total other financing sources (uses)</b>	<u>(2,998,058)</u>	<u>(2,998,058)</u>	<u>(1,756,430)</u>	<u>(1,241,628)</u>
Net change in fund balance	(1,226,203)	(1,026,803)	-	(1,026,803)
Fund balance, beginning of year	<u>1,241,628</u>	<u>1,241,628</u>	<u>-</u>	<u>1,241,628</u>
<b>Fund balance, end of year</b>	<u>\$ 15,425</u>	<u>\$ 214,825</u>	<u>\$ -</u>	<u>\$ 214,825</u>

## Explanation of differences:

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

**DeWITT COUNTY, TEXAS***COUNTY ROAD AND FLOOD**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**For the year ended September 30, 2017*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 5,545,727	\$ 5,651,673	\$ 5,546,361	\$ 105,312
Delinquent ad valorem	<u>50,000</u>	<u>66,968</u>	<u>-</u>	<u>66,968</u>
Total taxes	5,595,727	5,718,641	5,546,361	172,280
Interest	<u>15,000</u>	<u>34,313</u>	<u>-</u>	<u>34,313</u>
<b>Total revenues</b>	<u>5,610,727</u>	<u>5,752,954</u>	<u>5,546,361</u>	<u>206,593</u>
<b>EXPENDITURES</b>				
Current				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,610,727	5,752,954	5,546,361	206,593
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(11,095,427)</u>	<u>(11,095,427)</u>	<u>(5,546,361)</u>	<u>(5,549,066)</u>
<b>Total other financing sources (uses)</b>	<u>(11,095,427)</u>	<u>(11,095,427)</u>	<u>(5,546,361)</u>	<u>(5,549,066)</u>
Net change in fund balance	(5,484,700)	(5,342,473)	-	(5,342,473)
Fund balance, beginning of year	<u>5,549,066</u>	<u>5,549,066</u>	<u>-</u>	<u>\$ 5,549,066</u>
<b>Fund balance, end of year</b>	<u>\$ 64,366</u>	<u>\$ 206,593</u>	<u>\$ -</u>	<u>\$ 206,593</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 1****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

For the year ended September 30, 2017

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Taxes	\$ 903,229	\$ 903,229	\$ -	\$ 903,229
<b>Total revenues</b>	<u>903,229</u>	<u>903,229</u>	<u>-</u>	<u>903,229</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Capital outlay	904,778	904,778	-	904,778
<b>Total expenditures</b>	<u>904,778</u>	<u>904,778</u>	<u>-</u>	<u>904,778</u>
Excess (deficiency) of revenues over expenditures	(1,549)	(1,549)	-	(1,549)
<b>OTHER FINANCING SOURCES (USES)</b>				
	-	-	-	-
Net change in fund balance	(1,549)	(1,549)	-	(1,549)
Fund balance, beginning of year	1,549	1,549	-	1,549
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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.

**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, 2017*

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	<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	\$ 176,854	\$ 176,854	\$ -	\$ 176,854
<b>Total revenues</b>	<u>176,854</u>	<u>176,854</u>	<u>-</u>	<u>176,854</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Capital outlay	<u>177,309</u>	<u>186,505</u>	<u>-</u>	<u>186,505</u>
<b>Total expenditures</b>	<u>177,309</u>	<u>186,505</u>	<u>-</u>	<u>186,505</u>
Excess (deficiency) of revenues over expenditures	(455)	(9,651)	-	(9,651)
<b>OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(455)	(9,651)	-	(9,651)
Fund balance, beginning of year	<u>9,651</u>	<u>9,651</u>	<u>-</u>	<u>9,651</u>
<b>Fund balance, end of year</b>	<u>\$ 9,196</u>	<u>\$ -</u>	<u>\$ -</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.



**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, 2017*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Capital outlay	1,453	1,453	-	1,453
<b>Total expenditures</b>	<u>1,453</u>	<u>1,453</u>	<u>-</u>	<u>1,453</u>
Excess (deficiency) of revenues over expenditures	(1,453)	(1,453)	-	(1,453)
<b>OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(1,453)	(1,453)	-	(1,453)
Fund balance, beginning of year	1,453	1,453	-	1,453
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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.

**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, 2017*

	<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	\$ 17,793	\$ 20,956	\$ -	\$ 20,956
Delinquent ad valorem	<u>5,000</u>	<u>4,521</u>	<u>-</u>	<u>4,521</u>
Total taxes	22,793	25,477	-	25,477
Interest	4,000	9,844	-	9,844
Miscellaneous	<u>-</u>	<u>20</u>	<u>-</u>	<u>20</u>
<b>Total revenues</b>	<u>26,793</u>	<u>35,341</u>	<u>-</u>	<u>35,341</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare				
Personnel services	4,870	4,867	-	4,867
Supplies	250	132	-	132
Other services and charges	16,621	14,796	-	14,796
Capital outlays	200	-	-	-
Medical expenses	<u>940,250</u>	<u>383,564</u>	<u>55,344</u>	<u>328,220</u>
<b>Total expenditures</b>	<u>962,191</u>	<u>403,359</u>	<u>55,344</u>	<u>348,015</u>
Excess (deficiency) of revenues over expenditures	(935,398)	(368,018)	(55,344)	(312,674)
<b>OTHER FINANCING SOURCES (USES)</b>				
Net change in fund balance	(935,398)	(368,018)	(55,344)	(312,674)
Fund balance, beginning of year	<u>1,104,967</u>	<u>1,104,967</u>	<u>-</u>	<u>1,104,967</u>
<b>Fund balance, end of year</b>	<u>\$ 169,569</u>	<u>\$ 736,949</u>	<u>\$ (55,344)</u>	<u>\$ 792,293</u>

## Explanation of differences:

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

## AGENCY FUNDS

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

The Agency Funds consist of the following:

- The Unclaimed Funds account holds funds returned to the County that are not required to be escheated to the State. Those funds are under the care of the County Treasurer.
- The Escrow Fund was established to account for statutory court cost fees, restitution, fines collected from other government entities, juror donations, overpayments, contractual and permit fees, and sales tax collections which are transmitted to the State, the General Fund, outside entities, and/or other individuals on a periodic basis.
- The Tax Assessor combines the escrow fund, property tax, and motor vehicle department funds. These funds are used to hold escrow amounts collected on mobile homes and account for property taxes and vehicle registration fees collected.
- The County Clerk Trust Funds account holds assets for the benefit of specified minors until they reach the age of majority.
- The District Clerk Trust Fund accounts for monies received that are put in trust funds and held for other individuals or entities.
- The Inmate Trust Fund accounts hold funds that belong to the inmates. The funds are under the care and control of the County Sheriff.
- The Sheriff Cash Bond Funds account for monies paid by defendants as security that they will appear in court.

**DeWITT COUNTY, TEXAS**

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the year ended September 30, 2017

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>UNCLAIMED FUNDS</b>				
Assets				
Cash in bank	\$ 9,932	\$ 252	\$ -	\$ 10,184
Liabilities				
Due to others	\$ 9,932	\$ 252	\$ -	\$ 10,184
<b>ESCROW FUND</b>				
Assets				
Cash in bank	\$ 137,203	\$ 367,303	\$ 364,690	\$ 139,816
Liabilities				
Due to others	\$ 137,203	\$ 367,303	\$ 364,690	\$ 139,816
<b>TAX ASSESSOR</b>				
Assets				
Cash in bank	\$ 120,241	\$ 86,722,247	\$ 86,751,781	\$ 90,707
Liabilities				
Due to others	\$ 120,241	\$ 86,722,247	\$ 86,751,781	\$ 90,707
<b>COUNTY CLERK TRUST FUNDS</b>				
Assets				
Cash in bank	\$ 56,630	\$ 32,792	\$ 61,818	\$ 27,604
Liabilities				
Due to others	\$ 56,630	\$ 32,792	\$ 61,818	\$ 27,604
<b>DISTRICT CLERK TRUST FUNDS</b>				
Assets				
Cash in bank	\$ 324,830	\$ 61,321	\$ 199,778	\$ 186,373
Liabilities				
Due to others	\$ 324,830	\$ 61,321	\$ 199,778	\$ 186,373
<b>INMATE TRUST FUNDS</b>				
Assets				
Cash in bank	\$ 12,565	\$ 266,488	\$ 254,524	\$ 24,529
Liabilities				
Due to others	\$ 12,565	\$ 266,488	\$ 254,524	\$ 24,529

(Continued)

**DeWITT COUNTY, TEXAS**

*AGENCY FUNDS*

*COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES*

*For the year ended September 30, 2017*

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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>SHERIFF CASH BOND FUNDS</b>				
Assets				
Cash in bank	\$ 13,500	\$ 65,292	\$ 58,292	\$ 20,500
Liabilities				
Due to others	\$ 13,500	\$ 65,292	\$ 58,292	\$ 20,500
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash in bank	\$ 674,901	\$ 87,515,695	\$ 87,690,883	\$ 499,713
<b>Liabilities</b>				
Due to others	\$ 674,901	\$ 87,515,695	\$ 87,690,883	\$ 499,713

(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.....	86
<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 .....	95
<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.....	99
<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 .....	103
<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 .....	105

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

	Fiscal Year			
	<u>2017</u>	<u>2016 (3)</u>	<u>2015</u>	<u>2014 (2)</u>
Governmental activities				
Net investment in				
capital assets	\$ 63,586,954	\$ 53,455,918	\$ 29,415,561	\$ 13,116,994
Restricted	23,109,025	26,013,508	31,051,842	17,432,322
Unrestricted	<u>16,394,249</u>	<u>13,187,240</u>	<u>12,056,434</u>	<u>15,034,046</u>
Total net position	<u>\$ 103,090,228</u>	<u>\$ 92,656,666</u>	<u>\$ 72,523,837</u>	<u>\$ 45,583,362</u>

- (1) Accrual basis of accounting
- (2) As restated for adoption of GASB 68
- (3) Restated



Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 11,785,255	\$ 10,219,684	\$ 10,497,054	\$ 10,228,078	\$ 9,992,392	\$ 9,592,160
9,917,572	6,798,005	5,858,081	4,716,323	3,919,054	5,756,762
<u>9,468,655</u>	<u>5,059,270</u>	<u>4,666,512</u>	<u>4,055,117</u>	<u>3,799,544</u>	<u>904,217</u>
<u>\$ 31,171,482</u>	<u>\$ 22,076,959</u>	<u>\$ 21,021,647</u>	<u>\$ 18,999,518</u>	<u>\$ 17,710,990</u>	<u>\$ 16,253,139</u>

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

	Fiscal Year			
	2017	2016	2015	2014
<b>Governmental activities</b>				
Expenses				
General government	\$ 3,420,506	\$ 3,349,802	\$ 2,571,157	\$ 2,385,345
Judicial	2,040,247	1,805,372	1,685,815	1,519,429
Public works	9,970,556	9,327,029	11,266,551	16,851,264
Health and welfare	884,661	845,744	777,582	761,753
Interest on long-term debt	-	206,141	394,684	422,309
<b>Total expenses</b>	<b>16,315,970</b>	<b>15,534,088</b>	<b>16,695,789</b>	<b>21,940,100</b>
Program revenues				
Charges for services				
General government	1,389,834	1,600,249	1,728,791	1,689,760
Judicial	481,416	531,238	552,933	445,243
Public works	1,696,907	1,677,437	2,042,487	2,171,851
Health and welfare	138,048	127,319	109,180	33,396
Operating grants and contributions	542,608	481,550	686,147	417,463
Capital grants and contributions	-	-	4,957,614	-
<b>Total program revenues</b>	<b>4,248,813</b>	<b>4,417,793</b>	<b>10,077,152</b>	<b>4,757,713</b>
<b>Total net program expenses</b>	<b>(12,067,157)</b>	<b>(11,116,295)</b>	<b>(6,618,637)</b>	<b>(17,182,387)</b>
General revenues and other changes				
Property taxes	21,772,885	30,648,143	32,926,945	30,474,733
Unrestricted investment earnings	471,261	441,965	456,430	393,166
Miscellaneous	256,573	26,367	175,737	41,930
<b>Total general revenues and other changes in net position</b>	<b>22,500,719</b>	<b>31,116,475</b>	<b>33,559,112</b>	<b>30,909,829</b>
<b>Total changes in net position</b>	<b>\$ 10,433,562</b>	<b>\$ 20,000,180</b>	<b>\$ 26,940,475</b>	<b>\$ 13,727,442</b>

(1) Accrual basis of accounting

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 1,984,628	\$ 2,054,078	\$ 1,928,925	\$ 1,611,328	\$ 1,545,319	\$ 1,507,206
1,320,115	1,229,416	1,128,817	1,044,290	980,507	947,789
8,685,582	6,830,006	6,244,867	5,449,821	4,916,041	4,216,841
736,361	575,526	635,485	631,618	521,212	507,603
448,765	474,197	497,848	564,367	576,301	596,752
<u>13,175,451</u>	<u>11,163,223</u>	<u>10,435,942</u>	<u>9,301,424</u>	<u>8,539,380</u>	<u>7,776,191</u>
1,428,624	962,158	1,853,355	1,261,225	963,859	972,440
700,202	1,114,339	575,233	358,439	579,494	406,520
2,520,427	2,200,607	1,924,286	903,891	728,838	698,924
55,662	52,276	64,506	50,879	67,710	69,194
655,176	536,255	1,124,405	664,011	561,922	476,432
-	-	-	-	20,167	610,387
<u>5,360,091</u>	<u>4,865,635</u>	<u>5,541,785</u>	<u>3,238,445</u>	<u>2,921,990</u>	<u>3,233,897</u>
(7,815,360)	(6,297,588)	(4,894,157)	(6,062,979)	(5,617,390)	(4,542,294)
16,964,050	7,148,900	6,770,107	7,221,080	6,948,310	6,358,774
156,460	95,399	132,249	129,003	105,105	466,065
35,347	108,601	13,930	1,424	21,826	(4,155)
<u>17,155,857</u>	<u>7,352,900</u>	<u>6,916,286</u>	<u>7,351,507</u>	<u>7,075,241</u>	<u>6,820,684</u>
<u>\$ 9,340,497</u>	<u>\$ 1,055,312</u>	<u>\$ 2,022,129</u>	<u>\$ 1,288,528</u>	<u>\$ 1,457,851</u>	<u>\$ 2,278,390</u>

**DeWITT COUNTY, TEXAS**

*FUND BALANCES, GOVERNMENTAL FUNDS (1)*

*Last ten fiscal years*

	Fiscal Year			
	2017	2016	2015	2014
General fund				
Unassigned	\$ 13,817,638	\$ 10,293,629	\$ 10,450,858	\$ 13,972,429
Assigned	344,640	318,466	329,800	307,491
Total general fund	<u>\$ 14,162,278</u>	<u>\$ 10,612,095</u>	<u>\$ 10,780,658</u>	<u>\$ 14,279,920</u>
All other governmental funds				
Restricted				
Debt service	\$ -	\$ -	\$ 2,010,228	\$ 1,959,612
Special revenue funds	21,499,759	24,935,397	27,966,295	14,401,297
Capital project funds	1,037,729	1,078,111	1,075,320	1,071,413
Total all other governmental funds	<u>\$ 22,537,488</u>	<u>\$ 26,013,508</u>	<u>\$ 31,051,843</u>	<u>\$ 17,432,322</u>

(1) Modified accrual basis of accounting

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 8,861,809	\$ 3,918,939	\$ 4,737,330	\$ 4,227,253	\$ 4,231,563	\$ 3,632,469
311,213	307,185	-	-	-	-
<u>\$ 9,173,022</u>	<u>\$ 4,226,124</u>	<u>\$ 4,737,330</u>	<u>\$ 4,227,253</u>	<u>\$ 4,231,563</u>	<u>\$ 3,632,469</u>
\$ 1,634,641	\$ 915,772	\$ 777,535	\$ 640,675	\$ 494,609	\$ 368,289
7,218,731	4,818,599	4,004,918	2,978,679	1,956,822	1,765,101
<u>1,064,200</u>	<u>1,063,634</u>	<u>1,075,628</u>	<u>1,096,969</u>	<u>1,467,623</u>	<u>3,623,372</u>
<u>\$ 9,917,572</u>	<u>\$ 6,798,005</u>	<u>\$ 5,858,081</u>	<u>\$ 4,716,323</u>	<u>\$ 3,919,054</u>	<u>\$ 5,756,762</u>

**DeWITT COUNTY, TEXAS**

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

*Last ten fiscal years*

	Fiscal Year			
	2017	2016	2015	2014
<b>Revenues</b>				
Taxes	\$ 21,795,414	\$ 30,497,675	\$ 32,869,436	\$ 30,751,455
Licenses and permits	693,347	719,573	827,426	692,378
Intergovernmental	1,785,211	1,576,411	6,655,405	1,851,025
Charges for services	1,143,787	1,439,425	1,500,165	1,549,694
Fines and forfeitures	294,187	360,303	376,832	396,724
Investment income	471,261	441,965	456,430	393,166
Miscellaneous	290,907	423,595	568,471	285,990
<b>Total revenues</b>	<u>26,474,114</u>	<u>35,458,947</u>	<u>43,254,165</u>	<u>35,920,432</u>
<b>Expenditures</b>				
Current				
General government	2,778,402	2,833,991	2,250,922	2,119,194
Judicial	1,659,256	1,504,824	1,485,909	1,338,104
Public works	8,468,465	8,130,168	10,507,936	16,643,061
Health and welfare	837,325	808,842	752,401	740,602
Capital outlay	12,769,911	18,254,840	17,226,841	1,526,433
Debt service				
Principal retirement	-	8,955,000	690,000	665,000
Interest and fiscal charges	-	254,111	398,194	425,684
Bond issue costs	-	-	-	-
<b>Total expenditures</b>	<u>26,513,359</u>	<u>40,741,776</u>	<u>33,312,203</u>	<u>23,458,078</u>
Excess (deficiency) of revenues over expenditures	(39,245)	(5,282,829)	9,941,962	12,462,354
<b>Other financing sources (uses)</b>				
Bonds issued	-	-	-	-
Bond retirements	-	-	-	-
Sale of capital assets	76,089	75,932	178,296	159,295
Insurance proceeds	37,319	-	-	-
Capital lease proceeds	-	-	-	-
Transfers in	8,888,481	17,649,168	25,522,009	18,517,344
Transfers out	(8,888,481)	(17,649,168)	(25,522,009)	(18,517,344)
<b>Total other financing sources (uses)</b>	<u>113,408</u>	<u>75,932</u>	<u>178,296</u>	<u>159,295</u>
<b>Changes in fund balances</b>	<u>\$ 74,163</u>	<u>\$ (5,206,897)</u>	<u>\$ 10,120,258</u>	<u>\$ 12,621,649</u>
Debt service as a percentage of noncapital expenditures	<u>0.00%</u>	<u>40.95%</u>	<u>6.77%</u>	<u>4.97%</u>

(1) Modified accrual basis of accounting

NOTE: The County paid off outstanding bonds in 2016.

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 16,600,054	\$ 7,214,391	\$ 6,753,736	\$ 7,211,788	\$ 6,900,422	\$ 6,358,843
788,809	640,796	631,322	604,628	614,672	639,296
1,907,885	971,572	1,124,405	858,213	728,706	1,210,152
1,781,190	2,539,954	2,354,100	993,873	819,695	902,735
464,734	456,740	480,783	437,287	441,933	351,604
156,460	95,399	132,249	129,003	105,105	466,065
479,875	168,562	901,526	461,648	221,395	115,526
<u>22,179,007</u>	<u>12,087,414</u>	<u>12,378,121</u>	<u>10,696,440</u>	<u>9,831,928</u>	<u>10,044,221</u>
1,750,204	1,833,087	1,737,293	1,481,461	1,393,445	1,409,750
1,157,037	1,082,089	1,001,062	960,939	897,641	878,266
8,215,043	6,363,472	5,809,840	5,183,983	4,951,027	4,866,669
715,976	557,110	619,515	616,069	505,674	496,626
1,236,480	1,198,161	677,256	709,441	2,246,467	6,358,963
635,000	610,000	585,000	555,000	535,000	515,000
452,005	477,257	500,638	553,699	563,114	583,520
-	-	-	47,902	-	-
<u>14,161,745</u>	<u>12,121,176</u>	<u>10,930,604</u>	<u>10,108,494</u>	<u>11,092,368</u>	<u>15,108,794</u>
8,017,262	(33,762)	1,447,517	587,946	(1,260,440)	(5,064,573)
-	-	-	2,810,000	-	-
-	-	-	(2,750,000)	-	-
49,202	116,933	18,324	8,614	21,826	-
-	-	-	-	-	-
-	345,547	185,994	136,399	-	-
3,736,901	2,311,518	1,784,116	1,882,625	1,444,718	1,267,963
(3,736,901)	(2,311,518)	(1,784,116)	(1,882,625)	(1,444,718)	(1,267,963)
<u>49,202</u>	<u>462,480</u>	<u>204,318</u>	<u>205,013</u>	<u>21,826</u>	<u>-</u>
\$ <u>8,066,464</u>	\$ <u>428,718</u>	\$ <u>1,651,835</u>	\$ <u>792,959</u>	\$ <u>(1,238,614)</u>	\$ <u>(5,064,573)</u>
<u>8.41%</u>	<u>9.95%</u>	<u>10.59%</u>	<u>12.31%</u>	<u>12.41%</u>	<u>12.55%</u>

**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		
2008	\$ 6,170,558	(1) \$ 103,384	\$ 84,901	\$ 6,358,843
2009	6,702,755	(1) 106,407	91,260	6,900,422
2010	6,989,491	(1) 127,019	95,278	7,211,788
2011	6,514,197	(1) 132,989	106,550	6,753,736
2012	6,945,991	(1) 161,563	106,837	7,214,391
2013	16,371,142	(2) 112,674	116,239	16,600,055
2014	30,080,823	(2) 468,151	202,482	30,751,456
2015	32,488,916	(2) 274,282	106,238	32,869,436
2016	30,165,240	(2) 201,208	131,227	30,497,675
2017	21,466,350	(3) 193,572	135,492	21,795,414
Change 2008 to 2017	247.88%	87.24%	59.59%	242.76%

(1) Modified accrual basis of accounting

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

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

(3) Tax rate remained unchanged and revenue decreased significantly due to decreases 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							
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%	
2016	2015	600,294,230	6,872,240,465	921,922,790	1,609,175,259	6,785,282,226	0.46937	6,785,282,226	100.00%	
2017	2016	670,996,230	6,865,788,145	826,943,320	1,745,455,067	6,618,272,628	0.46937	6,618,272,628	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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
DeWitt County										
M & O	\$ 0.61067	\$ 0.56301	\$ 0.54295	\$ 0.53717	\$ 0.44919	\$ 0.44919	\$ 0.44919	\$ 0.45398	\$ 0.44937	\$ 0.46937
Debt service	<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>	<u>0.02000</u>	<u>-</u>
	0.74175	0.68107	0.65192	0.65192	0.53822	0.50203	0.46937	0.46937	0.46937	0.46937
<u>Cities</u>										
Cuero	0.31835	0.31835	0.31318	0.30168	0.30168	0.30168	0.32000	0.32000	0.32000	0.33000
Yoakum	0.09264	0.08589	0.08591	0.08909	0.09278	0.09087	0.09087	0.09087	0.09243	0.10000
Yorktown	0.64931	0.64931	0.64931	0.70444	0.66846	0.61264	0.68561	0.67270	0.61263	0.56931
Nordheim	0.48632	0.48632	0.48632	0.47211	0.47211	0.47211	0.47211	0.47211	0.35433	0.38965
<u>Schools</u>										
Cuero	1.28877	1.29189	1.29673	1.32327	1.28736	1.07003	1.10403	1.37707	1.39069	1.45048
Yoakum	1.21000	1.32000	1.25000	1.35000	1.27000	1.24000	1.15400	1.35476	1.42987	1.48900
Yorktown	1.04000	1.04000	1.04000	1.04000	0.96000	0.99721	0.97212	0.99120	0.99757	1.00319
Nordheim	1.19547	1.24158	1.24343	1.23972	1.28891	1.24345	1.08718	1.11470	1.11915	1.22472
Meyersville	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000
Westhoff	0.95134	1.04000	1.04000	1.04000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000
<u>Hospitals</u>										
DeWitt Medical	0.15919	0.14590	0.13905	0.15251	0.13221	0.13221	0.13221	0.13221	0.17111	0.21237
Yoakum Hospital	N/A	N/A	N/A	N/A	N/A	N/A	0.16150	0.14750	0.18050	0.22620
<u>Water Districts</u>										
Ecleto Watershed	0.00910	0.00740	0.00660	0.00660	0.08000	0.08640	0.09500	0.09057	0.08000	0.07360
DeWitt Drainage #1	0.05865	0.05865	0.06040	0.06294	0.06302	0.06289	0.06289	0.05807	0.05459	0.05193
Pecan Valley	0.01500	0.01500	0.01500	0.01500	0.01301	0.01301	0.00870	0.00680	0.00800	0.00700

SOURCE: DeWitt County Tax Assessor/Collector

NOTE: N/A denotes information not available

**DeWITT COUNTY, TEXAS**

*PRINCIPAL TAXPAYERS (Unaudited)*

*Current year and nine years ago*

<u>2017</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Devon Energy Production Co LP	Mineral	\$ 1,012,912,620	15.00%
Burlington Resources Oil & Gas	Mineral	707,588,830	10.48%
Pioneer Resources USA Inc.	Mineral	243,707,510	3.61%
BHP Billiton (Eagle Ford Gath)	Mineral	70,872,740	1.05%
Helmerick & Payne Inc.	Mineral	70,076,250	1.04%
Geosouthern Energy Corporation	Mineral	61,620,790	0.91%
Enterprise Texas Pipeline LLC	Mineral	51,953,060	0.77%
Kinder Morgan Crude & Condensate LLC	Mineral	50,162,600	0.74%
Copano Field Services/Karnes LP	Mineral	45,120,810	0.67%
EFS Midstream LLC	Mineral	41,801,190	0.62%
Assessed value		<u>\$ 2,355,816,400</u>	35.60%

<u>2008</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Chesapeake Operating Inc.	Mineral	\$ 94,697,350	10.47%
Lime Rock Resources A L P	Mineral	37,920,910	4.19%
Pioneer Natural Resources	Mineral	25,803,000	2.85%
Mount Vernon Mills	Real and Personal	19,980,600	2.21%
Helmerick & Payne Inc	Mineral	16,000,000	1.77%
Enterprise Hydrocarbons LP	Mineral	12,709,580	1.41%
Flint Hills Resources LP	Mineral	11,596,180	1.28%
Abraxas Petroleum Corp.	Mineral	11,348,690	1.25%
Southwestern Bell Telephone	Mineral	10,856,860	1.20%
Cimarex Energy Co of Colorado	Mineral	9,629,530	1.06%
Assessed value		<u>\$ 250,542,700</u>	27.69%

SOURCE: DeWitt County Appraisal District.

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

Fiscal Year	Taxes Levied for the Fiscal Year (Adjusted Levy)		Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy	Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$ 6,510,366		\$ 6,379,151	97.98%	\$ 119,459	\$ 6,498,610	99.82%
2009	7,091,859		6,883,347	97.06%	193,688	7,077,035	99.79%
2010	7,408,366		7,253,663	97.91%	139,782	7,393,445	99.80%
2011	6,839,507		6,737,312	98.51%	85,587	6,822,899	99.76%
2012	7,367,416		7,206,312	97.81%	143,814	7,350,126	99.77%
2013	17,488,203		16,949,690	96.92%	512,098	17,461,788	99.85%
2014	31,468,896		31,217,506	99.20%	208,854	31,426,360	99.86%
2015	34,152,747		33,847,774	99.11%	239,318	34,087,092	99.81%
2016	31,787,663		31,398,845	98.78%	177,884	31,576,729	99.34%
2017	22,940,399		22,363,372	97.48%	-	22,363,372	97.48%

SOURCE: DeWitt County

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

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Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Certificates of Obligation	G.O. Bonds & Notes	Capital Leases			
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
2016	-	-	-	-	0.0%	-
2017	-	-	-	-	0.0%	-

SOURCE: DeWitt County

NOTE: The County paid off outstanding debt in 2016.

**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				
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	2,006,420	6,948,580	0.10%	341
2016	-	-	-	-	-	0.00%	-
2017	-	-	-	-	-	0.00%	-

SOURCE: DeWitt County

NOTE: The County paid off outstanding debt in 2016.

**DeWITT COUNTY, TEXAS**

*DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (Unaudited)*

*September 30, 2017*

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
<b>Direct debt:</b>				
DeWitt County	09/30/17	\$ -	100.00%	\$ -
<b>Overlapping debt:</b>				
<b>Cities</b>				
Cuero	09/30/17	13,180,000	100.00%	13,180,000
Yoakum	09/30/17	5,340,000	36.99%	1,975,266
Yorktown	09/30/17	3,575,000	100.00%	3,575,000
<b>School Districts</b>				
Cuero ISD	09/30/17	97,973,513	73.96%	72,461,210
Yoakum ISD	09/30/17	47,655,000	36.36%	17,327,358
Yorktown ISD	09/30/17	4,940,000	100.00%	4,940,000
<b>Hospitals</b>				
Yoakum Hospital District	09/30/17	335,000	29.51%	98,859
DeWitt Medical District	09/30/17	687,625	100.00%	687,625
Total overlapping debt		<u>173,686,138</u>		<u>114,245,318</u>
Total direct and overlapping debt		<u>\$ 173,686,138</u>		<u>\$ 114,245,318</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>
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	6,948,580	1,638,381,053	0.42%
2016	1,465,839,859	-	1,465,839,859	0.00%
2017	1,447,832,327	-	1,447,832,327	0.00%

Legal debt margin calculation for current fiscal year:

Assessed value of real property		\$ 5,791,329,308
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		1,447,832,327
Debt applicable to debt limit		
Certificates of obligation	\$	-
Debt service funds available		<u>-</u>
Legal debt margin		<u>\$ 1,447,832,327</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>
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
2016	50,617	20,966	1,061,236,022	50,617	9,041	4.10%	41
2017	56,416	21,030	1,186,428,480	56,416	8,635	3.60%	41

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

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

**DeWITT COUNTY, TEXAS**

*PRINCIPAL EMPLOYERS (Unaudited)*

*Current year and nine years ago*

Employer	Business Type	Employees	Percentage of Total Area Employment
<u>2017</u>			
Cuero Regional Hospital	Health Care	436	5.05%
Cuero Independent School District	Education	368	3.72%
Texas Dept. of Criminal Justice	Correctional Facility	348	3.51%
DeWitt County	Government	154	1.55%
H.E.B.	Retail	120	1.21%
City of Cuero	Government	110	1.11%
Cuero Nursing & Rehabilitation Center	Health Care	109	1.10%
Wal-Mart	Retail	91	0.92%
Pioneer Natural Resources	Petroleum & Natural Gas	89	0.90%
McMahan Welding	Industrial	62	0.63%
		<u>1,887</u>	<u>19.70%</u>
<u>2008</u>			
Cuero Community Hospital	Health Care	420	4.65%
Cuero Independent School District	School District	400	4.43%
Texas Dept. of Criminal Justice	Correctional Facility	315	3.49%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	244	2.70%
Cuero Nursing & Rehabilitation Center	Health Care	115	1.27%
County of DeWitt	Government	103	1.14%
City of Cuero	Government	90	1.00%
Wal-Mart	Retail	80	0.89%
Whispering Oaks Manor	Health Care	56	0.62%
H.E.B.	Retail	54	0.60%
		<u>1,877</u>	<u>20.79%</u>

SOURCE: Cuero Development Corporation

**DeWITT COUNTY, TEXAS**

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

*Last ten fiscal years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Function/Program</b>										
General government										
Comissioners' court	4	4	4	4	4	4	4	4	4	4
County clerk	5	5	5	5	5	5	5	5	5	6
Veterans' service officer	-	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	3	3	2	2	2	2	2	2
Information technology	2	2	2	-	-	-	-	-	-	-
Tax assessor-collector	6	6	5	6	6	6	6	6	6	6
Judicial										
County court	2	2	2	2	2	2	2	5	2	2
District clerk	7	7	7	7	6	6	6	2	5	5
County attorney	3	3	3	3	2	2	2	3	2	2
Justice of the Peace #1	2	2	2	2	3	3	3	1	3	3
Justice of the Peace #2	2	2	2	2	2	2	1	1	1	1
Juvenile probation	4	4	4	4	4	6	6	6	5	5
Public works										
Sheriff	50	49	49	46	45	43	45	30	39	29
Constable #1	1	1	1	1	1	1	1	1	1	1
Constable #2	1	1	1	1	1	1	1	1	1	1
Building maintenance	2	2	2	2	2	2	2	2	2	2
Bailiffs	-	2	2	1	1	1	2	3	2	2
Precinct No. 1	10	10	10	9	6	6	7	5	6	6
Precinct No. 2	10	10	9	9	6	5	6	5	5	5
Precinct No. 3	9	9	10	9	6	6	6	6	6	7
Precinct No. 4	8	8	9	7	6	5	4	4	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
Health department	3	3	3	3	3	3	3	3	3	3
<b>Total</b>	<u>141</u>	<u>144</u>	<u>144</u>	<u>135</u>	<u>122</u>	<u>120</u>	<u>123</u>	<u>104</u>	<u>113</u>	<u>106</u>

SOURCE: Various DeWitt County departments

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

**DeWITT COUNTY, TEXAS**

*OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)*

*Last ten fiscal years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Function/Program</b>										
General government										
County auditor										
Accounts payable invoices	8,172	9,025	8,288	8,421	7,397	7,396	7,369	7,567	7,327	6,903
County treasurer										
Payroll checks processed	4,604	4,517	4,188	4,076	3,998	3,146	3,647	3,650	3,429	3,128
Elections administrator										
New voter registrations	1,888	971	611	735	630	726	101	1,004	922	394
Elections held	2	4	4	7	2	1	1	1	1	1
Tax assessor-collector										
Automobile registrations	31,849	27,195	27,999	26,897	26,840	24,561	23,231	22,925	22,645	21,739
Judicial										
County court										
Criminal cases filed	423	469	489	533	493	533	459	489	502	516
Criminal case dispositions	444	562	523	594	536	537	697	516	642	488
Civil cases filed	73	68	74	95	32	29	51	28	30	55
Civil case dispositions	45	48	118	42	25	30	50	27	123	48
Juvenile cases filed	25	21	34	8	15	20	26	28	22	31
Juvenile case dispositions	26	20	27	14	20	20	23	32	29	35
District court										
Criminal cases filed	266	295	208	390	210	279	224	303	218	373
Criminal case dispositions	346	352	331	509	235	302	292	283	300	295
Civil cases filed	443	374	379	221	387	425	425	530	412	401
Civil case dispositions	527	605	507	328	458	456	449	494	407	448
Justice of the Peace #1										
Civil cases filed	131	139	105	120	104	140	136	56	177	231
Criminal cases filed	1,079	1,391	1,184	1,631	1,981	1,883	1,767	1,769	2,421	1,953
Justice of the Peace #2										
Civil cases filed	88	68	64	72	61	30	54	52	44	110
Criminal cases filed	884	1,028	1,078	1,053	1,031	979	1,611	3,401	1,465	1,108
Health and welfare										
Health department										
Immunizations administered	1,262	1,489	931	969	1,145	2,314	2,645	3,419	4,860	3,942

SOURCE: Various DeWitt County departments

**DeWITT COUNTY, TEXAS**

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

*Last ten fiscal years*

Function/Program	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
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	20	19	19	13	13	15	12	12	12	12
Other vehicles	2	0	0	0	0	0	0	0	0	0
Juvenile Probation										
Vehicles	2	2	2	0	0	0	0	0	0	0
Emergency Management										
Vehicles	1	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	108	107	78	60	48	44	43	40	36	34
Vehicles	27	27	28	26	24	26	26	26	26	24

SOURCE: Various DeWitt County departments, Texas Department of Transportation

**OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION**



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 21, 2018.

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

Purpose of this Report

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

*Harrison Waldrop Uherek, LLP*

HARRISON, WALDROP & UHEREK, L.L.P.  
Victoria, Texas  
February 21, 2018



