

DeWitt County, Texas Comprehensive Annual Financial Report



For the year ended September 30, 2020

DeWITT COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended September 30, 2020

Issued By
County Auditor's Office

Carrie Rea
County Auditor

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INTRODUCTORY SECTION

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Carrie Rea
DeWitt County Auditor

March 4, 2021

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

The County Auditor's Office is pleased to present the Comprehensive Annual Financial Report of DeWitt County, Texas (the "County"), for the fiscal year ended September 30, 2020. This report is submitted in compliance with Texas Local Government Code 114.025.

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

The County's financial statements of the governmental activities, each major fund, and the aggregate remaining fund information have been audited by Harrison, Waldrop and Uherek, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, for the fiscal year ended September 30, 2020, 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, 2020, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

PROFILE OF DeWITT COUNTY

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

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

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

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

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

Various potential component units were evaluated to determine whether they should be included in the County's reporting entity because of the significance of their operational and financial relationship with the County. Based upon standards established by the Governmental Accounting Standards Board (see Note 1 to the financial statements), no legally separate organization met the necessary criteria for inclusion as a component unit in the accompanying financial statements.

FACTORS AFFECTING FINANCIAL CONDITION

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

Accounting System and Internal Controls - In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements.

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

The County began a renovation to the courthouse basement due to persistent water infiltration issues. Construction of the new county annex building has begun and completion is anticipated in 2021.

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

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

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

Budgetary Controls - The annual budget serves as the foundation for the County's financial planning and control. The County Judge posts budget hearings annually, with the final budget approved by the Commissioner's Court following the required hearings. Most appropriated budgets are prepared on a fund, department, and category basis. The County maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budgets. The level of budgetary control includes expenditures that cannot legally exceed the appropriated amount within an individual governmental fund. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the line-item level within an individual fund.

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

Pension Benefits - The County provides retirement, disability and death benefits for all of its full-time and part-time non-temporary employees through a defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). Specific plan provisions are adopted by the County within the options available in the state statutes governing the TCDRS. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest and employer-financed monetary credits. The level of these monetary credits is adopted within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeWitt County, Texas, for its comprehensive annual financial report for the fiscal year ended September 30, 2019. This was the 42nd consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Carrie Rea
DeWitt County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**DeWitt County
Texas**

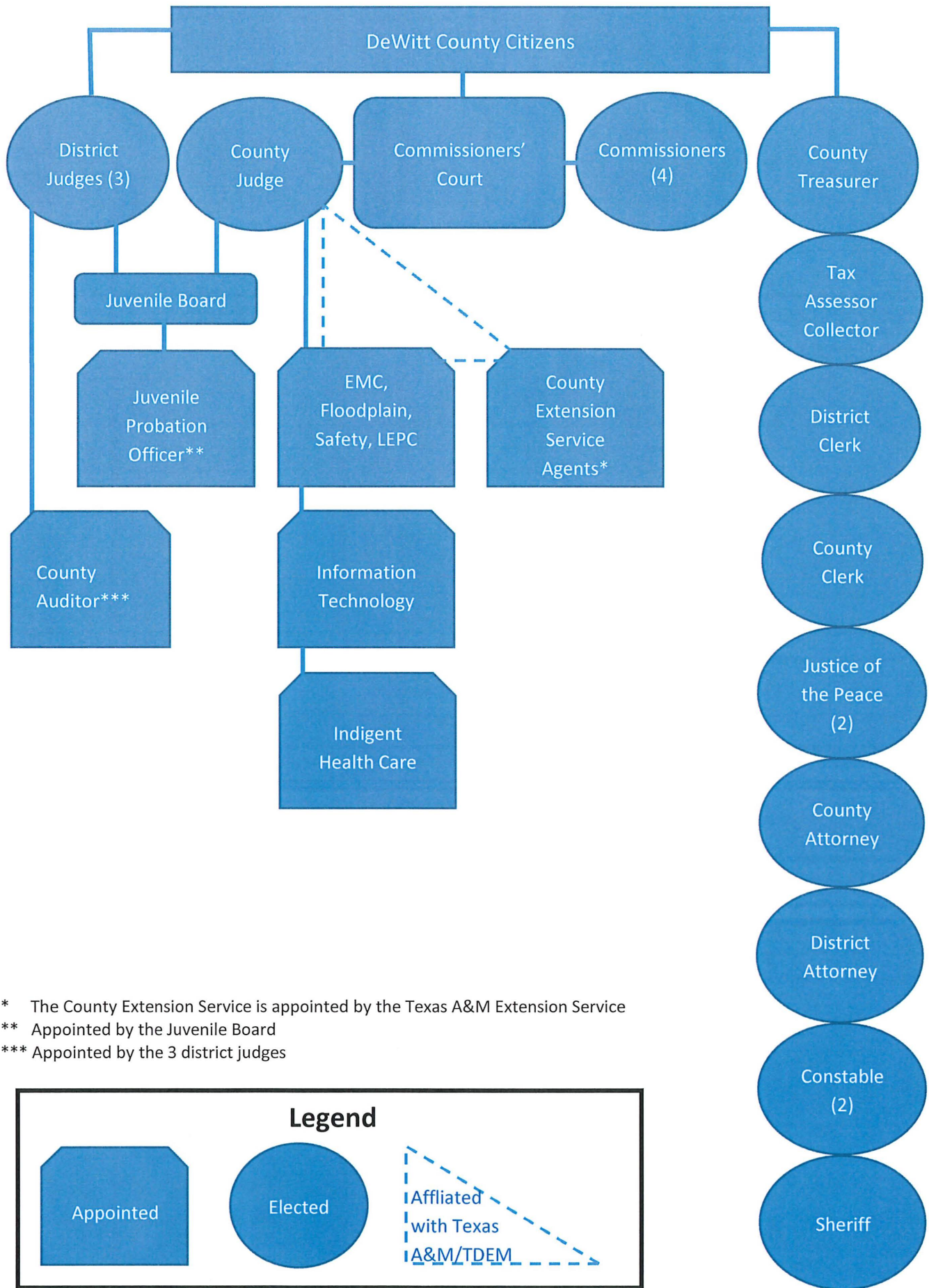
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

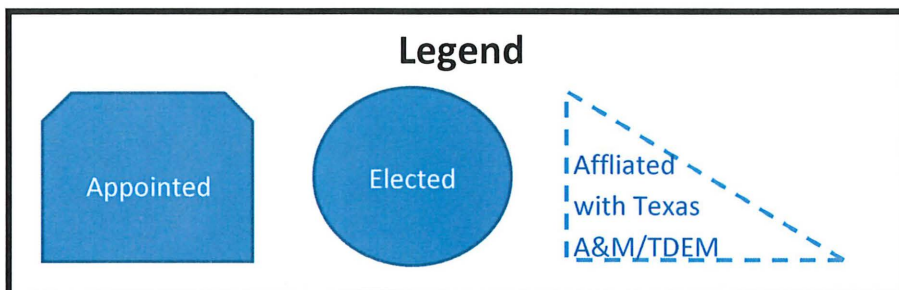
Christopher P. Morrill

Executive Director/CEO

DeWitt County Organizational Chart



- * The County Extension Service is appointed by the Texas A&M Extension Service
- ** Appointed by the Juvenile Board
- *** Appointed by the 3 district judges



DeWITT COUNTY, TEXAS
DIRECTORY OF PRINCIPAL OFFICIALS
September 30, 2020

ELECTED

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

APPOINTED

| | |
|---------------|----------------------------------|
| Carrie Rea | County Auditor |
| Terri Rogers | Chief Juvenile Probation Officer |
| 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, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of changes in total OPEB liability and related ratios, and schedules of employer contributions as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 March 4, 2021, 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, LLP

HARRISON, WALDROP & UHEREK, L.L.P
Victoria, Texas
March 4, 2021

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, 2020. 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

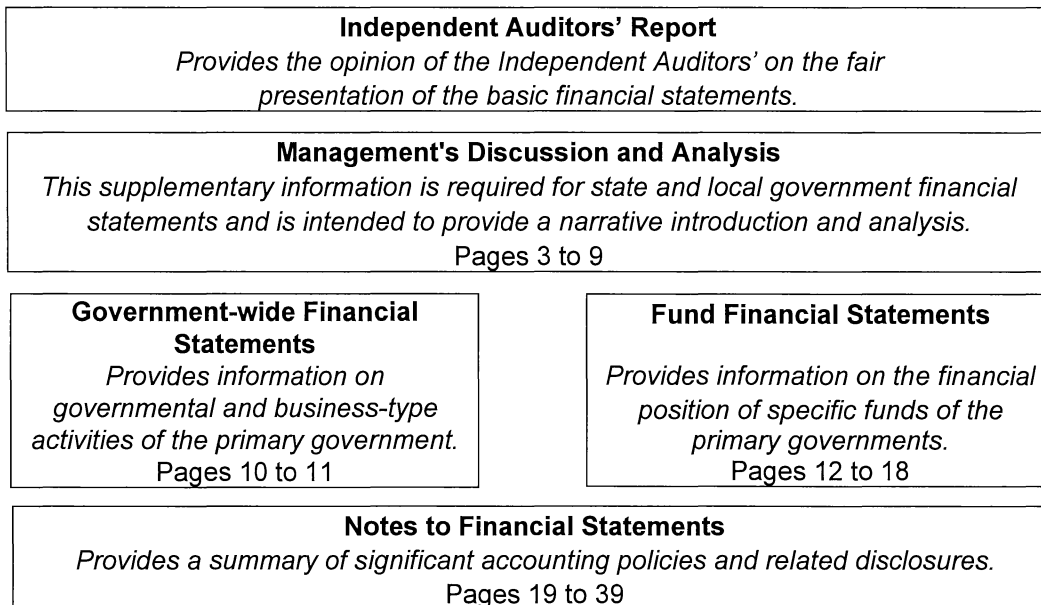
- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$141,376,303. Of this amount \$28,194,101 is available to meet the County's ongoing obligations to citizens and creditors.
- At year-end, the County's governmental funds reported combined ending fund balances of \$42,765,390. The amount available for governmental discretion (unassigned fund balance) is \$17,973,669.
- At year-end, the fund balance for the General Fund was \$25,344,011, a \$4,592,795 increase over last year. The unassigned portion of fund balance for the General Fund was \$17,973,669 or 71% of total General Fund balance or 113% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Organization and Flow of Financial Section Information



OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

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

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

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

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

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

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

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

The County adopts an annual appropriated budget for its General Fund, the Road and Bridge Special Revenue Funds, and the Indigent Health Care Fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget and is located on page 40 of this report. Budget comparisons for the major special revenue funds are located on pages 41 and 42 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 80 through 85. The basic governmental fund financial statements can be found on pages 12-17 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 39 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's General Fund's budgetary comparison schedule, historical pension benefits information, and other postemployment benefit (OPEB) information. Required supplementary information can be found on pages 40 through 49 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 50 through 85 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 \$141,376,303 at the close of the fiscal year.

DeWITT COUNTY, TEXAS NET POSITION

| | Governmental Activities | | |
|----------------------------------|-------------------------|-----------------------|--------|
| | 2020 | 2019 | Change |
| Current assets | \$ 45,551,949 | \$ 40,767,661 | 12% |
| Capital assets (net) | 98,978,789 | 83,766,236 | 18% |
| Other non-current assets | 1,258,397 | - | N/A |
| Total assets | <u>145,789,135</u> | <u>124,533,897</u> | 17% |
| Deferred outflows of resources | 625,219 | 1,680,595 | -63% |
| Total deferred outflows | <u>625,219</u> | <u>1,680,595</u> | -63% |
| Current liabilities | 1,746,045 | 1,134,543 | 54% |
| Long-term liabilities | 2,720,172 | 863,081 | 215% |
| Total liabilities | <u>4,466,217</u> | <u>1,997,624</u> | 124% |
| Deferred inflows of resources | 571,834 | 86,908 | 558% |
| Total deferred inflows | <u>571,834</u> | <u>86,908</u> | 558% |
| Net position | | | |
| Net investment in capital assets | 95,457,533 | 82,954,693 | 15% |
| Restricted | 17,724,669 | 17,892,743 | -1% |
| Unrestricted | <u>28,194,101</u> | <u>23,282,524</u> | 21% |
| Total net position | <u>\$ 141,376,303</u> | <u>\$ 124,129,960</u> | 14% |

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The County's unrestricted net position represents 20% 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 68% of net position and has increased 15% from prior year. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

Changes in other non-current assets, deferred outflows of resources, long term liabilities, and deferred inflows of resources relate to the County's pension and OPEB plans and notes from direct borrowings. Additional information can be found in Note 7, Note 8 and Note 11 of this report.

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

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

| | Governmental Activities | | |
|------------------------------------|-------------------------|----------------------|--------|
| | 2020 | 2019 | Change |
| REVENUES | | | |
| Program revenues | | | |
| Charges for services | \$ 5,659,622 | \$ 7,694,271 | -26% |
| Operating grants and contributions | 1,077,565 | 643,545 | 67% |
| General revenues | | | |
| Property taxes | 28,765,752 | 20,533,832 | 40% |
| Other | 974,377 | 1,103,218 | -12% |
| Total Revenues | <u>36,477,316</u> | <u>29,974,866</u> | 22% |
| EXPENSES | | | |
| General governmental | 3,935,838 | 3,826,515 | 3% |
| Judicial | 2,150,032 | 2,378,876 | -10% |
| Public works | 12,160,630 | 11,224,114 | 8% |
| Health and welfare | 834,628 | 773,749 | 8% |
| Interest | 149,845 | - | N/A |
| Total Expenses | <u>19,230,973</u> | <u>18,203,254</u> | 6% |
| Change in net position | 17,246,343 | 11,771,612 | 47% |
| Net Position - Beginning | <u>124,129,960</u> | <u>112,358,348</u> | 10% |
| Net Position - Ending | <u>\$141,376,303</u> | <u>\$124,129,960</u> | 14% |

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 \$17,246,343, which is a 47% increase in the change from the prior year. Key elements of this change include the following:

- Property tax revenues increased about \$8 Million due to increased property values.
- Property values relating specifically to minerals increased approximately 53% resulting in increased property tax revenues.

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 \$42,765,390, an increase of \$4,488,143 from the prior year due mainly to increased revenue related to property taxes. Of the total fund balance, \$17,973,669 constitutes *unassigned fund balance* and is available for spending at the County's discretion, while \$7,370,342 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 (\$417,464) or special purposes (\$17,003,915).

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

The fund balance increased by about 22% or \$4,592,795. Revenue in the General Fund increased approximately \$5.4 Million, resulting from an increase in taxes of approximately \$5.7 Million. Expenditures in the General Fund increased \$6.3 Million, mostly related to debt service and capital outlay for construction in progress and communication towers. At the end of the fiscal year, unassigned fund balance of the General Fund was \$17,973,669, while total fund balance was \$25,344,011. 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 113% of total General Fund expenditures, while total fund balance represents 160% of that same amount.

Major Special Revenue Funds. The County's Road and Bridge Precinct 1 and Road and Bridge Precinct 3 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. Road and Bridge Precinct 1 fund balance decreased by about 17% or \$980,376. Tax revenue increased by 13% while total revenue decreased by 3%. Expenditures for road damage decreased 11% in Precinct 1. Road and Bridge Precinct 3 fund balance decreased by only 2% or \$124,401. Tax revenue increased by 26% while total revenue increased by 8%. Expenditures for road damage increased 14% in Precinct 3. Road repair costs may fluctuate from year to year but are expected to continue for the next several years.

BUDGETARY HIGHLIGHTS

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

For the current fiscal year, the General Fund's actual expenditures came in \$9,001,611 lower than the final budget. Significant variances between the final amended budget and actual results were:

- Capital outlay for new annex building came in under budget approximately \$6.8 Million due to project still in progress.
- Non-departmental other services and charges came in under budget due to less than expected repairs and maintenance on buildings that had been budgeted almost \$1 Million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The County's investment in capital assets includes land, buildings and improvements, infrastructure, equipment, and vehicles. Total additions for the current fiscal year were \$19,179,862 with the majority for public works' infrastructure related to new road construction. Increase in construction-in-progress relates to the County's new annex building project and the basement project. Increase in equipment relates to the County's new communication towers. Additional information can be found in Note 6 of this report.

| DeWITT COUNTY, TEXAS | | | |
|------------------------------|--------------------------------|----------------------|---------------|
| CAPITAL ASSETS | | | |
| (Net of Depreciation) | | | |
| | <u>Governmental Activities</u> | | |
| | <u>2020</u> | <u>2019</u> | <u>Change</u> |
| Land | \$ 1,000,522 | \$ 700,522 | 43% |
| Buildings and improvements | 14,957,428 | 15,406,303 | -3% |
| Infrastructure | 74,445,106 | 63,784,243 | 17% |
| Equipment | 6,146,162 | 3,022,926 | 103% |
| Vehicles | 785,818 | 813,042 | -3% |
| Construction-in-progress | <u>1,643,753</u> | <u>39,200</u> | 4093% |
| Total | <u>\$ 98,978,789</u> | <u>\$ 83,766,236</u> | 18% |

Long-term debt. Changes in long-term liabilities included new notes from direct borrowings of \$3,497,000 for communication towers and highway improvements, in addition to a significant change in the net pension liability(asset). Additional information can be found in Note 11 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local Economy. The overall value of taxable property in the County grew because of the increase in oil and gas completions during 2019. Mineral values added \$1.6 Billion to the county tax base following a steady year of drilling and completions of Eagle Ford Shale wells. Overall, the county tax base increased by 26 percent and the increase is mostly attributable to growth in the mineral value component which grew to \$4.6 Billion. Real property values and frozen taxable values have increased approximately 3%. Absent the volatile mineral values, the growth in taxable real property is a sustainable development that bodes well for the ability of the County to raise revenue to meet its fixed costs in the future. The growth in taxable real property also helps overcome the tax revenue ceilings that accrue to the homestead values of a growing population of residents over the age of 65 and the disabled.

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

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

Road Damage Funding Issues. The County continues to focus on public safety and the needs of the energy industry. This is reflected by another year of significant appropriation for road and bridge repair and construction. During 2013, the County began a concerted effort to rebuild County roads in the areas of high oilfield traffic using local property tax revenue. Road and bridge repair and maintenance represents more than 46% of the county's planned capital expenditures for the year. Feedback about the road construction effort is generally positive and the desire for better roads countywide is strong.

HB2521, the law that repatriates the oil and gas revenue generated by producing minerals beneath a county right of way produced approximately \$1.6 Million in its third year of existence. The income is distributed to the budgets of the four precincts during the fiscal year.

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

The FY2021 Budget and Tax Rate. Budget policy and tax policy are essentially unchanged in the FY2021 budget, except for increased capital outlay for new annex building. The Commissioner's Court will continue to repair county roads damaged by oil and gas activity and use tax revenue raised from mineral values to support the repairs. In 2012 the Commissioner's Court determined that lowering the tax rate created abatement for the oil companies and the beneficiaries of the new wealth. Rather than abate, the Commissioner's Court voted to hold the County tax rate at the prior year's rate.

Commissioner's Court adopted the same tax rate of \$0.46937 per \$100 of appraised value for the seventh consecutive year. The adoption of the tax rate produces a 12% decrease in tax revenue over the previous year's tax revenue due to a decrease in 2020 certified appraised values. However, capital improvements for roads will continue with the help of a \$6 Million grant from the County Transportation Infrastructure Fund.

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, 2020

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Current assets | |
| Cash and cash equivalents | \$ 42,834,034 |
| Receivables (net) | 1,510,731 |
| Due from other governments | 1,207,184 |
| Total current assets | <u>45,551,949</u> |
| Noncurrent assets | |
| Capital assets | |
| Land and other assets not being depreciated | 2,644,275 |
| Buildings, equipment, and vehicles (net) | 96,334,514 |
| Net capital assets | <u>98,978,789</u> |
| Net pension asset | 1,258,397 |
| Total noncurrent assets | <u>100,237,186</u> |
| Total assets | <u>145,789,135</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred outflow related to pension | 535,494 |
| Deferred outflow related to OPEB | 89,725 |
| Total deferred outflows of resources | <u>625,219</u> |
| LIABILITIES | |
| Current liabilities | |
| Accounts payable | 694,239 |
| Accrued expenses | 293,697 |
| Accrued interest payable | 45,756 |
| Accrued compensated absences | 36,358 |
| Current portion of long-term debt | 675,995 |
| Total current liabilities | <u>1,746,045</u> |
| Noncurrent liabilities | |
| OPEB liability | 402,184 |
| Accrued compensated absences | 109,074 |
| Noncurrent portion of long-term debt | 2,208,914 |
| Total noncurrent liabilities | <u>2,720,172</u> |
| Total liabilities | <u>4,466,217</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred inflow related to pension | 538,622 |
| Deferred inflow related to OPEB | 33,212 |
| Total deferred inflows of resources | <u>571,834</u> |
| NET POSITION | |
| Net investment in capital assets | 95,457,533 |
| Restricted for | |
| Courts | 489,374 |
| Health and welfare | 421,530 |
| Public safety | 442,601 |
| Public works | 15,953,700 |
| Capital projects | 417,464 |
| Unrestricted | 28,194,101 |
| Total net position | <u>\$ 141,376,303</u> |

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2020

| Function/Programs | Expenses | Program Revenues | | | Net (Expense) |
|---|----------------------|----------------------|------------------------------------|----------------------------------|-------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Revenue and Changes in Net Position |
| | | | | | Governmental Activities |
| Primary Government | | | | | |
| Governmental activities | | | | | |
| General government | \$ 3,935,838 | \$ 1,799,788 | \$ 669,264 | \$ - | \$ (1,466,786) |
| Judicial | 2,150,032 | 523,804 | 55,121 | - | (1,571,107) |
| Public works | 12,160,630 | 3,221,945 | 315,311 | - | (8,623,374) |
| Health and welfare | 834,628 | 114,085 | 37,869 | - | (682,674) |
| Interest on long-term debt | 149,845 | - | - | - | (149,845) |
| Total governmental activities | <u>19,230,973</u> | <u>5,659,622</u> | <u>1,077,565</u> | <u>-</u> | <u>(12,493,786)</u> |
| Total primary government | <u>\$ 19,230,973</u> | <u>\$ 5,659,622</u> | <u>\$ 1,077,565</u> | <u>\$ -</u> | <u>(12,493,786)</u> |
| General revenues: | | | | | |
| Taxes: | | | | | |
| Property taxes, levied for general purposes | | | | | 28,765,752 |
| Miscellaneous | | | | | 185,835 |
| Unrestricted investment earnings | | | | | <u>788,542</u> |
| Total general revenues | | | | | <u>29,740,129</u> |
| Change in net position | | | | | 17,246,343 |
| Net position - beginning | | | | | <u>124,129,960</u> |
| Net position - ending | | | | | <u>\$ 141,376,303</u> |

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS*BALANCE SHEET**GOVERNMENTAL FUNDS**September 30, 2020*

| | General Fund | Road and Bridge Precinct 1 | Road and Bridge Precinct 3 |
|---|----------------------|----------------------------------|----------------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 25,721,226 | \$ 4,780,345 | \$ 5,589,951 |
| Receivables (net) | | | |
| Taxes receivable | 499,356 | - | - |
| Fines receivable | 672,811 | - | - |
| Other | 35,274 | - | - |
| Due from other governments | 478,065 | 186,908 | 195,896 |
| Total assets | \$ 27,406,732 | \$ 4,967,253 | \$ 5,785,847 |
| LIABILITIES | | | |
| Accounts payable | \$ 377,592 | \$ 38,002 | \$ 16,340 |
| Accrued expenditures | 189,796 | 20,692 | 18,903 |
| Total liabilities | 567,388 | 58,694 | 35,243 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - property taxes | 499,356 | - | - |
| Unavailable revenue - assessed fines | 672,811 | - | - |
| Unavailable revenue - grant | 323,166 | - | - |
| Total deferred inflows of resources | 1,495,333 | - | - |
| FUND BALANCES | | | |
| Restricted | | | |
| Courts | - | - | - |
| Health and welfare | - | - | - |
| Public safety | - | - | - |
| Public works | - | 4,908,559 | 5,750,604 |
| Various capital projects | - | - | - |
| Assigned - building maintenance | 7,370,342 | - | - |
| Unassigned | 17,973,669 | - | - |
| Total fund balances | 25,344,011 | 4,908,559 | 5,750,604 |
| Total liabilities, deferred inflows, and fund balances | \$ 27,406,732 | \$ 4,967,253 | \$ 5,785,847 |

The accompanying notes are an integral part of this statement.

| Other Governmental Funds | Total Governmental Funds |
|--------------------------------|--------------------------------|
| \$ 6,742,512 | \$ 42,834,034 |
| 303,290 | 802,646 |
| - | 672,811 |
| - | 35,274 |
| <u>346,315</u> | <u>1,207,184</u> |
| <u>\$ 7,392,117</u> | <u>\$ 45,551,949</u> |
| | |
| \$ 262,305 | \$ 694,239 |
| 64,306 | 293,697 |
| <u>326,611</u> | <u>987,936</u> |
| | |
| 303,290 | 802,646 |
| - | 672,811 |
| - | 323,166 |
| <u>303,290</u> | <u>1,798,623</u> |
| | |
| 489,374 | 489,374 |
| 415,844 | 415,844 |
| 442,601 | 442,601 |
| 4,996,933 | 15,656,096 |
| 417,464 | 417,464 |
| - | 7,370,342 |
| - | 17,973,669 |
| <u>6,762,216</u> | <u>42,765,390</u> |
| | |
| <u>\$ 7,392,117</u> | <u>\$ 45,551,949</u> |

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

September 30, 2020

Total governmental fund balances **\$ 42,765,390**

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

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

| | | |
|-----------------------------------|----------------|-----------|
| Taxes receivable | \$ 802,646 | |
| Fines receivable | 672,811 | |
| Due from other government - grant | <u>323,166</u> | 1,798,623 |

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

| | | |
|--------------------------|---------------------|------------|
| Cost of assets | 121,242,168 | |
| Accumulated depreciation | <u>(22,263,379)</u> | 98,978,789 |

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

| | | |
|--|-----------------|---------|
| Net pension asset | 1,258,397 | |
| OPEB liability | (402,184) | |
| Deferred outflow of resources related to pension | 535,494 | |
| Deferred outflow of resources related to OPEB | 89,725 | |
| Deferred inflow of resources related to pension | (538,622) | |
| Deferred inflow of resources related to OPEB | <u>(33,212)</u> | 909,598 |

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

| | | |
|------------------------------|------------------|--------------------|
| Notes from direct borrowings | (2,884,909) | |
| Accrued interest payable | (45,756) | |
| Compensated absences | <u>(145,432)</u> | <u>(3,076,097)</u> |

Net position of governmental activities **\$ 141,376,303**

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, 2020*

| | General Fund | Road and Bridge Precinct 1 | Road and Bridge Precinct 3 |
|--|----------------------|----------------------------------|----------------------------------|
| REVENUES | | | |
| Taxes | \$ 14,826,480 | \$ 3,652,921 | \$ 4,419,542 |
| Licenses and permits | 40,574 | 219,000 | 301,229 |
| Intergovernmental | 1,580,303 | 409,031 | 412,190 |
| Charges for services | 949,331 | 11,000 | 26,338 |
| Fines and forfeitures | 218,902 | - | - |
| Interest | 311,538 | 102,031 | 100,458 |
| Miscellaneous | 92,539 | 668 | - |
| Total revenues | <u>18,019,667</u> | <u>4,394,651</u> | <u>5,259,757</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government | 4,574,442 | - | - |
| Judicial | 1,323,528 | - | - |
| Public works | 9,089,716 | 5,505,509 | 5,508,181 |
| Health and welfare | 200,306 | - | - |
| Debt service | | | |
| Principal retirement | 552,091 | - | - |
| Interest and fiscal charges | 104,089 | - | - |
| Total expenditures | <u>15,844,172</u> | <u>5,505,509</u> | <u>5,508,181</u> |
| Excess (deficiency) of revenues over expenditures | <u>2,175,495</u> | <u>(1,110,858)</u> | <u>(248,424)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Debt issued | 3,197,000 | - | - |
| Sale of capital assets | 66,646 | 22,191 | 13,551 |
| Transfers in | 22,248 | 108,291 | 136,440 |
| Transfers out | (868,594) | - | (25,968) |
| Total other financing sources (uses) | <u>2,417,300</u> | <u>130,482</u> | <u>124,023</u> |
| Net change in fund balances | 4,592,795 | (980,376) | (124,401) |
| Fund balances, beginning of year | <u>20,751,216</u> | <u>5,888,935</u> | <u>5,875,005</u> |
| Fund balances, end of year | <u>\$ 25,344,011</u> | <u>\$ 4,908,559</u> | <u>\$ 5,750,604</u> |

The accompanying notes are an integral part of this statement.

| Other Governmental Funds | Total Governmental Funds |
|--------------------------------|--------------------------------|
| \$ 5,906,679 | \$ 28,805,622 |
| 170,176 | 730,979 |
| 1,546,023 | 3,947,547 |
| 227,665 | 1,214,334 |
| - | 218,902 |
| 274,515 | 788,542 |
| 191,580 | 284,787 |
| <u>8,316,638</u> | <u>35,990,713</u> |
| 291,316 | 4,865,758 |
| 513,613 | 1,837,141 |
| 6,856,641 | 26,960,047 |
| 568,069 | 768,375 |
| 60,000 | 612,091 |
| - | 104,089 |
| <u>8,289,639</u> | <u>35,147,501</u> |
| <u>26,999</u> | <u>843,212</u> |
| 300,000 | 3,497,000 |
| 45,543 | 147,931 |
| 1,019,812 | 1,286,791 |
| (392,229) | (1,286,791) |
| <u>973,126</u> | <u>3,644,931</u> |
| 1,000,125 | 4,488,143 |
| <u>5,762,091</u> | <u>38,277,247</u> |
| <u>\$ 6,762,216</u> | <u>\$ 42,765,390</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, 2020

| | | |
|---|--------------------|-----------------------------|
| Total net change in fund balances - governmental funds | | \$ 4,488,143 |
| <i>Amounts reported for governmental activities in the statement of activities are different because:</i> | | |
| Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. | | |
| Increase in capital assets | \$ 19,179,862 | |
| Depreciation expense | <u>(3,889,529)</u> | 15,290,333 |
| The net effect of various transactions involving capital assets (i.e., transfers, contributions, adjustments and dispositions) is to increase(decrease) net position. | | |
| | | (77,780) |
| Issuance of debt provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. | | |
| | | (3,497,000) |
| Current year payments on long-term debt are expenditures in the fund financial statements, but they serve to reduce long-term liabilities in the government-wide financial statements. In the current year, these amounts consist of: | | |
| Principal retirement | | 612,091 |
| Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Similarly, fines and grant proceeds are not currently available at year end and are not reported as revenue in the governmental funds. | | |
| Property taxes | 75,814 | |
| Fines | 17,472 | |
| Grant proceeds | <u>323,166</u> | 416,452 |
| 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 accrued interest | (45,756) | |
| Net pension costs | 120,101 | |
| Net OPEB costs | (20,011) | |
| Increase in compensated absences | <u>(40,230)</u> | <u>14,104</u> |
| Change in net position of governmental activities | | <u>\$ 17,246,343</u> |

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

September 30, 2020

| | <u>Agency Funds</u> |
|--------------------------|-------------------------|
| ASSETS | |
| Cash | \$ 509,382 |
| Total assets | <u>\$ 509,382</u> |
| | |
| LIABILITIES | |
| Due to others | \$ 509,382 |
| Total liabilities | <u>\$ 509,382</u> |

The accompanying notes are an integral part of this statement.

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

B. Government-wide and Fund Financial Statements

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

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The 2019 tax levy is dedicated to pay for expenditures of the 2020 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 and Precinct 3 are special revenue funds and account for those resources that are legally restricted or committed to expenditures for road and other maintenance items within each respective precinct. Tax revenues represent the major revenue source in these funds.

Additionally, the County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

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

D. Budgets and Budgetary Accounting

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

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

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

Amendments made during the year to the General Fund budget netted no increase or decrease to budgeted revenue or budgeted expenditure amounts.

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

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

E. Deposits

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

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

F. Receivables and Payables

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

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

G. Inventory

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

H. Capital Assets

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

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

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

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

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

I. Compensated Absences

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

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

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

In addition to liabilities, the statement of net position and/or balance sheet also reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net 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 that qualify for reporting as a deferred inflow of resources is calculated in the actuarial pension study required by GASB No. 68 and GASB No. 75. The remaining item arises 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, fines, and grant revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Pensions

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

M. Other Postemployment Benefit Plan (OPEB)

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

N. Fund Equity

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

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

N. Fund Equity - (Continued)

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

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

O. Use of Estimates

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

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Equity

As of September 30, 2020, no funds of County had a deficit fund equity balance.

B. Budgetary Compliance

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the fiscal year ended September 30, 2020, the County complied with budgetary restrictions at all function levels.

NOTE 3: DEPOSITS AND INVESTMENTS

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

| | |
|---------------------------------|----------------------|
| Demand deposits | \$ 42,670,402 |
| Money market funds | 159,782 |
| Cash on hand | <u>3,850</u> |
| Total cash and cash equivalents | <u>\$ 42,834,034</u> |

NOTE 3: DEPOSITS AND INVESTMENTS - (Continued)

A. Interest Rate Risk

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

B. Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. It is the County's policy to limit its investments to those with ratings of not less than A or its equivalent.

C. Concentration of Credit Risk

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

D. Custodial Credit Risk - Deposits

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

E. Custodial Credit Risk - Investments

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

NOTE 4: RECEIVABLES

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

| | <u>General</u> | <u>Nonmajor</u> | <u>Total</u> |
|-------------------------|---------------------|-------------------|---------------------|
| Gross receivables | | | |
| Ad valorem taxes | \$ 577,027 | \$ 383,782 | \$ 960,809 |
| Fines | 6,728,109 | - | 6,728,109 |
| Other | <u>35,274</u> | <u>-</u> | <u>35,274</u> |
| Total gross receivables | 7,340,410 | 383,782 | 7,724,192 |
| Less: allowances | <u>6,132,969</u> | <u>80,492</u> | <u>6,213,461</u> |
| Total net receivables | <u>\$ 1,207,441</u> | <u>\$ 303,290</u> | <u>\$ 1,510,731</u> |

The only receivables not expected to be collected within one year are \$479,648 of fines receivable reported in the General Fund.

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

| | <u>Unavailable</u> | <u>Unearned</u> | <u>Total</u> |
|---------------------------|---------------------|-----------------|---------------------|
| Major Funds | | | |
| Taxes | \$ 499,356 | \$ - | \$ 499,356 |
| Fines | 672,811 | - | 672,811 |
| Grant | <u>323,166</u> | <u>-</u> | <u>323,166</u> |
| | <u>1,495,333</u> | <u>-</u> | <u>1,495,333</u> |
| Nonmajor Funds | | | |
| Taxes | <u>303,290</u> | <u>-</u> | <u>303,290</u> |
| | <u>303,290</u> | <u>-</u> | <u>303,290</u> |
| Total unavailable revenue | <u>\$ 1,798,623</u> | <u>\$ -</u> | <u>\$ 1,798,623</u> |

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

The Texas Constitution (Art. VIII, Sec. 9) imposes a limit of \$0.80 per \$100 assessed valuation for Operating Fund purposes (Jury, General, Permanent Improvement, and Road and Bridge Funds), including debt service for Permanent Improvement Bonds and Certificates of Indebtedness issued against such DeWitt County Funds. In addition, a \$0.30 Farm-to-market Road tax as authorized by Art. 7048A, VACS, and a Special Road and Bridge tax of \$0.15 has been voted and levied by the County for many years; hence, a total tax rate of \$1.25 is authorized for the County. Of the total tax rate of \$1.25 authorized for the County, only \$0.46937 was levied for the 2019 tax roll. This tax rate resulted in a current year tax levy of \$30,131,035.

NOTE 5: DUE FROM OTHER GOVERNMENTS

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

| | <u>General</u> | <u>Precinct 1</u> | <u>Precinct 3</u> | <u>Other Funds</u> | <u>Total</u> |
|-------------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| Contract reimbursements | \$ 35,934 | \$ - | \$ - | \$ - | \$ 35,934 |
| State grants | 442,131 | - | - | - | 442,131 |
| State fees | - | 186,908 | 195,896 | 346,315 | 729,119 |
| | <u>\$ 478,065</u> | <u>\$ 186,908</u> | <u>\$ 195,896</u> | <u>\$ 346,315</u> | <u>\$ 1,207,184</u> |

NOTE 6: CAPITAL ASSETS

The County's capital asset activity was as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|---|--------------------------|----------------------|------------------|-----------------------|
| Governmental activities | | | | |
| Capital assets, not being depreciated | | | | |
| Land | \$ 700,522 | \$ 300,000 | \$ - | \$ 1,000,522 |
| Construction in progress | 39,200 | 1,604,553 | - | 1,643,753 |
| Total capital assets not being depreciated | <u>739,722</u> | <u>1,904,553</u> | <u>-</u> | <u>2,644,275</u> |
| Capital assets, being depreciated | | | | |
| Buildings and improvements | 22,394,908 | 87,276 | - | 22,482,184 |
| Infrastructure | 67,947,276 | 12,543,969 | - | 80,491,245 |
| Machinery and equipment | 9,431,959 | 4,305,930 | 253,178 | 13,484,711 |
| Vehicles | 1,963,744 | 338,134 | 162,125 | 2,139,753 |
| Total capital assets being depreciated | <u>101,737,887</u> | <u>17,275,309</u> | <u>415,303</u> | <u>118,597,893</u> |
| Less accumulated depreciation for | | | | |
| Buildings and improvements | 6,988,605 | 536,151 | - | 7,524,756 |
| Infrastructure | 4,163,033 | 1,883,106 | - | 6,046,139 |
| Machinery and equipment | 6,409,033 | 1,156,761 | 227,245 | 7,338,549 |
| Vehicles | 1,150,702 | 313,511 | 110,278 | 1,353,935 |
| Total accumulated depreciation | <u>18,711,373</u> | <u>3,889,529</u> | <u>337,523</u> | <u>22,263,379</u> |
| Total capital assets being depreciated, net | <u>83,026,514</u> | <u>13,385,780</u> | <u>77,780</u> | <u>96,334,514</u> |
| Governmental activities capital assets, net | <u>\$ 83,766,236</u> | <u>\$ 15,290,333</u> | <u>\$ 77,780</u> | <u>\$ 98,978,789</u> |

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

Governmental activities

| | |
|--|---------------------|
| General government | \$ 943,989 |
| Judicial | 553,869 |
| Public works | 2,324,382 |
| Health and welfare | 67,289 |
| Total depreciation expense - governmental activities | <u>\$ 3,889,529</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 online at www.tcdrs.org or upon written request from the TCDRS Board of Trustees at Barton Oaks Plaza IV, Ste. 500, 901 S. MoPac Expy. Austin, TX 75746.

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

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

Employees covered by benefit terms. At September 30, 2020, the following employees were covered by the benefit terms:

| | |
|--|------------|
| Inactive employees or beneficiaries currently receiving benefits | 85 |
| Inactive employees entitled to but not yet receiving benefits | 111 |
| Active employees | <u>158</u> |
| | <u>354</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, 2020, the average active employee contribution rate was 7.00% of annual pay and the County's average contribution rate was 7.40% of annual payroll.

Net Pension Liability(Asset)

The County's net pension liability(asset) was measured as of December 31, 2019, and the total pension liability(asset) used to calculate the net pension liability(asset) was determined by an actuarial valuation as of that date.

NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)

Actuarial assumptions. The total pension liability(asset) in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)

Actuarial assumptions. - (Continued)

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

| Asset Class | Benchmark | Target Allocation ⁽¹⁾ | Geometric Real Rate of Return ⁽²⁾ |
|------------------------------------|---|----------------------------------|--|
| US Equities | Dow Jones U.S. Total Stock Market Index | 14.50% | 5.20% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾ | 20.00% | 8.20% |
| Global Equities | MSCI World (net) Index | 2.50% | 5.50% |
| International Equities - Developed | MSCI World Ex USA (net) Index | 7.00% | 5.20% |
| International Equities - Emerging | MSCI Emerging Markets (net) Index | 7.00% | 5.70% |
| Investment-Grade Bonds | Bloomberg Barclays U.S. Aggregate Bond Index | 3.00% | -0.20% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 12.00% | 3.14% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 11.00% | 7.16% |
| Distressed Debt | Cambridge Associates Distressed Securities Index ⁽⁴⁾ | 4.00% | 6.90% |
| REIT Equities | 67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index | 3.00% | 4.50% |
| Master Limited Partnerships | Alerian MLP Index | 2.00% | 8.40% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index ⁽⁵⁾ | 6.00% | 5.50% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 8.00% | 2.30% |

⁽¹⁾ Target asset allocation adopted at the April 2019 TCDRS Board meeting

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 capital market assumptions

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs

⁽⁵⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs

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

NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)

Changes in Net Pension Liability(Asset).

| | Increase (Decrease) | | |
|---|----------------------------|--------------------------------|---------------------------------|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability(Asset) |
| | (a) | (b) | (a) - (b) |
| Balance at 12/31/2018 | \$ 18,231,918 | \$ 17,755,792 | \$ 476,126 |
| Changes for the year: | | | |
| Service cost | 723,459 | - | 723,459 |
| Interest | 1,496,282 | - | 1,496,282 |
| Effect of plan changes | - | - | - |
| Effect of economic/demographic gains or losses | (19,001) | - | (19,001) |
| Effect of assumptions changes/inputs | - | - | - |
| Refund of contributions | (118,827) | (118,827) | - |
| Benefit payments | (865,854) | (865,854) | - |
| Administrative expense | - | (15,779) | 15,779 |
| Member contributions | - | 501,070 | (501,070) |
| Net investment income | - | 2,915,808 | (2,915,808) |
| Employer contributions | - | 529,701 | (529,701) |
| Other changes | - | 4,463 | (4,463) |
| Balance at 12/31/2019 | <u>\$ 19,447,977</u> | <u>\$ 20,706,374</u> | <u>\$ (1,258,397)</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:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|---------------------------------|---------------------|--------------------------|-----------------------|
| | 7.10% | 8.10% | 9.10% |
| Total pension liability | \$ 21,779,350 | \$ 19,447,977 | \$ 17,477,183 |
| Fiduciary net position | <u>20,706,374</u> | <u>20,706,374</u> | <u>20,706,374</u> |
| Net pension liability / (asset) | <u>\$ 1,072,976</u> | <u>\$ (1,258,397)</u> | <u>\$ (3,229,191)</u> |

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

NOTE 7: EMPLOYEES' RETIREMENT PLAN - (Continued)

Pension Expense and Deferred Outflows/Inflows of Resources

For the year ended September 30, 2020, the County recognized pension expense of \$434,911. At September 30, 2020, 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 | \$ 50,437 | \$ 52,457 |
| Changes of assumptions | 53,900 | - |
| Net difference between projected and actual earnings | - | 486,165 |
| Contributions made subsequent to measurement date | <u>431,157</u> | <u>-</u> |
| Total | <u>\$ 535,494</u> | <u>\$ 538,622</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: | |
| 2021 | \$ (80,504) |
| 2022 | (102,397) |
| 2023 | 47,657 |
| 2024 | (299,041) |
| 2025 | - |
| Thereafter | - |

Payable to the Pension Plan

At September 30, 2020, the County reported a payable of \$17,157, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2020.

NOTE 8: OTHER POSTEMPLOYMENT BENEFIT (OPEB)

General Information about the Plan

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

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

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

Employees covered by benefit terms. At September 30, 2020, the following employees were covered by the benefit terms:

| | |
|---|------------|
| Inactive employees receiving benefits | 64 |
| Inactive employees entitled to but not yet receiving benefits | 45 |
| Active employees | <u>158</u> |
| | <u>267</u> |

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

Total OPEB Liability.

The County's total OPEB liability was determined by an actuarial valuation as of the valuation date, December 31, 2019, calculated based on the discount rate and actuarial assumptions.

Actuarial assumptions. All actuarial assumptions and methods that determined the total OPEB liability as of December 31, 2019 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB No. 75.

| | |
|---|---|
| Valuation timing | Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported. |
| Actuarial cost method | Entry age normal |
| Amortization method | |
| Recognition of economic/ demographic gains or losses | Straight-line amortization over expected working life |
| Recognition of assumptions changes or inputs | Straight-line amortization over expected working life |
| Asset valuation method | Does not apply |
| Inflation | Does not apply |
| Salary increases | Does not apply |
| Investment rate of return (Discount rate) | 2.74%; 20 year bond GO Index published by bondbuyer.com as of December 26, 2019 |
| Cost of living adjustment | Does not apply |
| Disability | Based on TCDRS experience |
| Retirement age | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61. |

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

Actuarial assumptions - (Continued)

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

Discount Rate. The discount rate used to measure the total OPEB liability at December 31, 2019 was 2.74%, a decrease from the rate of 4.10% at December 31, 2018. The OPEB plan has been determined to be an unfunded OPEB plan; therefore, only the municipal bond rate applies.

Changes in Total OPEB Liability.

| | <u>Changes in Total OPEB Liability</u> |
|--|--|
| Balance at 12/31/2018 | \$ 308,053 |
| Changes for the year: | |
| Service cost | 10,296 |
| Interest | 12,820 |
| Changes in benefit terms | - |
| Effect of economic/demographic experience | (2,547) |
| Effect of assumptions changes/inputs | 85,015 |
| Refund of contributions | - |
| Benefit payments | (11,453) |
| Other | - |
| Balance at 12/31/2019 | <u>\$ 402,184</u> |

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

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, calculated using the discount rate of 2.74%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.74%) or 1-percentage-point higher (3.74%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB liability, so sensitivity to the healthcare cost trend rate is not shown.

| | 1% Decrease | Current Discount Rate | 1% Increase |
|----------------------|-------------|-----------------------|-------------|
| | 1.74% | 2.74% | 3.74% |
| Total OPEB liability | \$ 488,668 | \$ 402,184 | \$ 336,778 |

OPEB Expense and Deferred Outflows/Inflows of Resources

For the year ended September 30, 2020, the County recognized OPEB expense of \$30,867. At September 30, 2020, the County reported the following deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Differences between expected and actual experience | \$ 791 | \$ 7,739 |
| Changes of assumptions | 80,777 | 25,473 |
| Contributions made subsequent to measurement date | <u>8,157</u> | <u>-</u> |
| Total | <u>\$ 89,725</u> | <u>\$ 33,212</u> |

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

| | |
|--------------------------|----------|
| Year ended September 30: | |
| 2021 | \$ 7,751 |
| 2022 | 7,751 |
| 2023 | 7,751 |
| 2024 | 7,749 |
| 2025 | 5,572 |
| Thereafter | 11,782 |

NOTE 9: DEFERRED COMPENSATION PLAN

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

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

NOTE 10: RISK MANAGEMENT

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

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

Long-term liability activity for the year ended September 30, 2020, was as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|--------------------------------|------------------------------|---------------------|---------------------|---------------------------|--------------------------------|
| Governmental activities | | | | | |
| Notes from direct borrowings | \$ - | \$ 3,497,000 | \$ 612,091 | \$ 2,884,909 | \$ 675,995 |
| Compensated absences | 105,202 | 60,000 | 19,770 | 145,432 | 36,358 |
| OPEB liability | 308,053 | 94,131 | - | 402,184 | - |
| Net pension liability(asset) | 476,126 | - | 1,734,523 | (1,258,397) | - |
| Total long-term liabilities | <u>\$ 889,381</u> | <u>\$ 3,651,131</u> | <u>\$ 2,366,384</u> | <u>\$ 2,174,128</u> | <u>\$ 712,353</u> |

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

B. Notes from Direct Borrowings

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

NOTE 11: LONG-TERM DEBT - (Continued)

B. Notes from Direct Borrowings

The County entered into a fixed price joint participation agreement with the Texas Department of Transportation for highway improvements, whereby the County contributes \$300,000 to the State funding participation for the cost of acquiring the right of way and relocating utilities for the improvements. The note is payable in annual payments of \$60,000 with final payment due in October 2023 and bearing no interest. The outstanding note at September 30, 2020 is \$240,000.

Debt service requirements on long-term debt at September 30, 2020, are as follows:

| Year Ending September 30 | Governmental Activities | | |
|-----------------------------|------------------------------|-------------------|---------------------|
| | Notes from Direct Borrowings | | |
| | Principal | Interest | Total |
| 2021 | \$ 675,995 | \$ 91,484 | \$ 767,479 |
| 2022 | 697,346 | 70,132 | 767,478 |
| 2023 | 719,443 | 48,034 | 767,477 |
| 2024 | 742,315 | 25,163 | 767,478 |
| 2025 | 49,810 | 1,489 | 51,299 |
| | <u>\$ 2,884,909</u> | <u>\$ 236,302</u> | <u>\$ 3,121,211</u> |

NOTE 12: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

| Transfers Out | Transfers In - Governmental Funds | | | | |
|----------------|-----------------------------------|-------------------|-------------------|---------------------|---------------------|
| | General | Precinct 1 | Precinct 3 | Nonmajor | Total |
| General | \$ - | \$ - | \$ - | \$ 868,594 | \$ 868,594 |
| Precinct 3 | - | - | - | 25,968 | 25,968 |
| Nonmajor funds | 22,248 | 108,291 | 136,440 | 125,250 | 392,229 |
| | <u>\$ 22,248</u> | <u>\$ 108,291</u> | <u>\$ 136,440</u> | <u>\$ 1,019,812</u> | <u>\$ 1,286,791</u> |

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grant Programs

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

NOTE 13: COMMITMENTS AND CONTINGENCIES - (Continued)

Construction Commitments

As of September 30, 2020, the following construction projects were in progress:

| <u>Project Description</u> | <u>Costs Incurred To Date</u> | <u>Estimated Remaining Costs</u> | <u>Source of Funds</u> |
|--------------------------------|-------------------------------|----------------------------------|------------------------|
| Governmental activities | | | |
| New annex building | \$ 1,518,845 | \$ 5,762,170 | County |
| Basement project | <u>85,708</u> | <u>886,443</u> | County |
| | <u>1,604,553</u> | <u>6,648,613</u> | |

NOTE 14: SUBSEQUENT EVENTS

There were no events, which occurred subsequent to year-end and prior to the issuance of this report, which would have a material effect on the County's financial position as of September 30, 2020 that have not been adjusted.

Required Supplementary Information

DeWITT COUNTY, TEXAS

MAJOR GOVERNMENTAL FUNDS - GENERAL FUND

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

For the year ended September 30, 2020

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Budgetary Basis</u> | <u>Budget to GAAP Over (Under)</u> | <u>Actual GAAP Basis</u> |
|---|----------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| REVENUES | | | | | |
| Taxes | \$14,622,886 | \$14,622,886 | \$14,826,480 | \$ - | \$ 14,826,480 |
| Licenses and permits | 13,500 | 13,500 | 40,574 | - | 40,574 |
| Intergovernmental | 1,270,956 | 1,270,956 | 1,491,967 | (88,336) | 1,580,303 |
| Charges for services | 770,160 | 770,160 | 949,331 | - | 949,331 |
| Fines and forfeitures | 216,300 | 216,300 | 218,902 | - | 218,902 |
| Interest | 407,000 | 407,000 | 311,538 | - | 311,538 |
| Miscellaneous | 24,000 | 24,000 | 92,539 | - | 92,539 |
| Total revenues | <u>17,324,802</u> | <u>17,324,802</u> | <u>17,931,331</u> | <u>(88,336)</u> | <u>18,019,667</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | 12,430,241 | 12,425,041 | 4,190,071 | (384,371) | 4,574,442 |
| Judicial | 1,591,904 | 1,591,904 | 1,303,813 | (19,715) | 1,323,528 |
| Public works | 6,980,728 | 6,985,928 | 6,529,140 | (2,560,576) | 9,089,716 |
| Health and welfare | 222,068 | 222,068 | 200,306 | - | 200,306 |
| Debt service | | | | | |
| Principal retirement | - | - | - | (552,091) | 552,091 |
| Interest and fiscal charges | - | - | - | (104,089) | 104,089 |
| Total expenditures | <u>21,224,941</u> | <u>21,224,941</u> | <u>12,223,330</u> | <u>(3,620,842)</u> | <u>15,844,172</u> |
| Excess of revenues over expenditures | <u>(3,900,139)</u> | <u>(3,900,139)</u> | <u>5,708,001</u> | <u>3,532,506</u> | <u>2,175,495</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Debt issued | - | - | - | (3,197,000) | 3,197,000 |
| Sale of capital assets | 1,000 | 1,000 | 31,372 | (35,274) | 66,646 |
| Transfers in | - | - | - | (22,248) | 22,248 |
| Transfers out | (702,897) | (702,897) | (679,244) | 189,350 | (868,594) |
| Total other financing sources (uses) | <u>(701,897)</u> | <u>(701,897)</u> | <u>(647,872)</u> | <u>(3,065,172)</u> | <u>2,417,300</u> |
| Net change in fund balance | (4,602,036) | (4,602,036) | 5,060,129 | 467,334 | 4,592,795 |
| Fund balance, beginning of year | <u>20,808,576</u> | <u>20,808,576</u> | <u>20,808,576</u> | <u>57,360</u> | <u>20,751,216</u> |
| Fund balance, end of year | <u>\$16,206,540</u> | <u>\$16,206,540</u> | <u>\$25,868,705</u> | <u>\$ 524,694</u> | <u>\$25,344,011</u> |

Explanation of differences:

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

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

DeWITT COUNTY, TEXAS*MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**ROAD AND BRIDGE PRECINCT NO. 1**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**For the year ended September 30, 2020*

| | Original Budget | Final Budget | Actual Budgetary Basis | Budget to GAAP Over (Under) | Actual GAAP Basis |
|--|---------------------|---------------------|------------------------------|-----------------------------------|-------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ (3,652,921) | \$ 3,652,921 |
| Licenses and permits - auto registration | 250,000 | 250,000 | 230,760 | 11,760 | 219,000 |
| Intergovernmental | 510,000 | 510,000 | 713,157 | 304,126 | 409,031 |
| Charges for services | 15,000 | 15,000 | 11,000 | - | 11,000 |
| Interest | 95,000 | 95,000 | 102,031 | - | 102,031 |
| Miscellaneous | 1,000 | 1,000 | 668 | - | 668 |
| Total revenues | <u>871,000</u> | <u>871,000</u> | <u>1,057,616</u> | <u>(3,337,035)</u> | <u>4,394,651</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Public works | | | | | |
| Personnel services | 687,586 | 687,586 | 666,572 | (7,155) | 673,727 |
| Supplies | 194,600 | 199,557 | 145,197 | 2,138 | 143,059 |
| Other services and charges | 124,600 | 161,743 | 142,140 | (15,140) | 157,280 |
| Capital outlay | 5,321,000 | 5,278,900 | 4,918,831 | 387,388 | 4,531,443 |
| Total expenditures | <u>6,327,786</u> | <u>6,327,786</u> | <u>5,872,740</u> | <u>367,231</u> | <u>5,505,509</u> |
| Excess (deficiency) of revenues over expenditures | <u>(5,456,786)</u> | <u>(5,456,786)</u> | <u>(4,815,124)</u> | <u>(3,704,266)</u> | <u>(1,110,858)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | - | - | 22,191 | - | 22,191 |
| Transfers in | 3,761,212 | 3,761,212 | 3,761,212 | 3,652,921 | 108,291 |
| Total other financing sources (uses) | <u>3,761,212</u> | <u>3,761,212</u> | <u>3,783,403</u> | <u>3,652,921</u> | <u>130,482</u> |
| Net change in fund balance | (1,695,574) | (1,695,574) | (1,031,721) | (51,345) | (980,376) |
| Fund balance, beginning of year | 5,812,066 | 5,812,066 | 5,812,066 | (76,869) | 5,888,935 |
| Fund balance, end of year | <u>\$ 4,116,492</u> | <u>\$ 4,116,492</u> | <u>\$ 4,780,345</u> | <u>\$ (128,214)</u> | <u>\$ 4,908,559</u> |

Explanation of differences:

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

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

DeWITT COUNTY, TEXAS

MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

ROAD AND BRIDGE PRECINCT NO. 3

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

For the year ended September 30, 2020

| | Original Budget | Final Budget | Actual Budgetary Basis | Budget to GAAP Over (Under) | Actual GAAP Basis |
|--|---------------------|---------------------|------------------------------|-----------------------------------|-------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ (4,419,542) | \$ 4,419,542 |
| Licenses and permits - auto registration | 250,000 | 250,000 | 310,538 | 9,309 | 301,229 |
| Intergovernmental | 509,000 | 509,000 | 716,317 | 304,127 | 412,190 |
| Charges for services | 10,000 | 10,000 | 26,338 | - | 26,338 |
| Interest | 80,000 | 80,000 | 100,458 | - | 100,458 |
| Total revenues | <u>849,000</u> | <u>849,000</u> | <u>1,153,651</u> | <u>(4,106,106)</u> | <u>5,259,757</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Public works | | | | | |
| Personnel services | 584,838 | 586,438 | 582,049 | (6,134) | 588,183 |
| Supplies | 207,000 | 211,550 | 194,495 | 3,021 | 191,474 |
| Other services and charges | 59,100 | 61,950 | 41,518 | (2,007) | 43,525 |
| Capital outlay | 6,407,500 | 6,398,500 | 4,707,093 | 22,094 | 4,684,999 |
| Total expenditures | <u>7,258,438</u> | <u>7,258,438</u> | <u>5,525,155</u> | <u>16,974</u> | <u>5,508,181</u> |
| Excess (deficiency) of revenues over expenditures | <u>(6,409,438)</u> | <u>(6,409,438)</u> | <u>(4,371,504)</u> | <u>(4,123,080)</u> | <u>(248,424)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | - | - | 13,551 | - | 13,551 |
| Transfers in | 4,555,982 | 4,555,982 | 4,555,982 | 4,419,542 | 136,440 |
| Transfers out | (25,968) | (25,968) | (25,968) | - | (25,968) |
| Total other financing sources (uses) | <u>4,530,014</u> | <u>4,530,014</u> | <u>4,543,565</u> | <u>4,419,542</u> | <u>124,023</u> |
| Net change in fund balance | (1,879,424) | (1,879,424) | 172,061 | 296,462 | (124,401) |
| Fund balance, beginning of year | <u>5,417,950</u> | <u>5,417,950</u> | <u>5,417,950</u> | <u>(457,055)</u> | <u>5,875,005</u> |
| Fund balance, end of year | <u>\$ 3,538,526</u> | <u>\$ 3,538,526</u> | <u>\$ 5,590,011</u> | <u>\$ (160,593)</u> | <u>\$ 5,750,604</u> |

Explanation of differences:

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

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

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

Last ten years

| | Measurement Year | |
|--|----------------------|----------------------|
| | 2019 | 2018 |
| Total Pension Liability | | |
| Service cost | \$ 723,459 | \$ 729,050 |
| Interest on the total pension liability | 1,496,282 | 1,404,751 |
| Effect of plan changes | - | - |
| Effect of economic/demographic (gains) or losses | (19,001) | (62,092) |
| Effect of assumption changes or inputs | - | - |
| Benefit payments/refunds of contributions | (984,681) | (889,373) |
| Net Change in Total Pension Liability | 1,216,059 | 1,182,336 |
| Total Pension Liability, Beginning | 18,231,917 | 17,049,581 |
| Total Pension Liability, Ending (a) | <u>\$ 19,447,976</u> | <u>\$ 18,231,917</u> |
| Fiduciary Net Position | | |
| Employer contributions | \$ 529,701 | \$ 509,557 |
| Member contributions | 501,070 | 482,014 |
| Investment income net of investment expenses | 2,915,808 | (334,142) |
| Benefit payments/refunds of contributions | (984,681) | (889,373) |
| Administrative expenses | (15,779) | (14,261) |
| Other | 4,463 | 4,852 |
| Net Change in Fiduciary Net Position | 2,950,582 | (241,353) |
| Fiduciary Net Position, Beginning | 17,755,791 | 17,997,144 |
| Fiduciary Net Position, Ending (b) | <u>\$ 20,706,373</u> | <u>\$ 17,755,791</u> |
| Net Pension Liability / (Asset), Ending (a) - (b) | \$ (1,258,397) | \$ 476,126 |
| Fiduciary Net Position as a Percentage of Total Pension Liability | 106.47% | 97.39% |
| Pensionable Covered Payroll | \$ 7,158,139 | \$ 6,885,912 |
| Net Pension Liability/(Asset) as a Percentage of Covered Payroll | -17.58% | 6.91% |

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

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

| Measurement Year | | | |
|----------------------|----------------------|----------------------|----------------------|
| 2017 | 2016 | 2015 | 2014 |
| \$ 718,091 | \$ 712,365 | \$ 652,882 | \$ 582,507 |
| 1,290,974 | 1,171,077 | 1,118,859 | 1,047,576 |
| - | - | (78,914) | - |
| 126,093 | 53,063 | (374,133) | 46,483 |
| 134,747 | - | 178,585 | - |
| <u>(863,560)</u> | <u>(788,175)</u> | <u>(875,927)</u> | <u>(883,722)</u> |
| 1,406,345 | 1,148,330 | 621,352 | 792,844 |
| <u>15,643,236</u> | <u>14,494,906</u> | <u>13,873,554</u> | <u>13,080,710</u> |
| <u>\$ 17,049,581</u> | <u>\$ 15,643,236</u> | <u>\$ 14,494,906</u> | <u>\$ 13,873,554</u> |
| \$ 490,228 | \$ 473,516 | \$ 434,419 | \$ 402,578 |
| 498,093 | 447,921 | 410,939 | 380,816 |
| 2,279,537 | 1,059,214 | 108,512 | 918,795 |
| (863,560) | (788,175) | (875,927) | (883,722) |
| (11,969) | (11,507) | (10,309) | (10,712) |
| <u>1,559</u> | <u>105,337</u> | <u>(107,767)</u> | <u>69,346</u> |
| 2,393,888 | 1,286,306 | (40,133) | 877,101 |
| <u>15,603,256</u> | <u>14,316,950</u> | <u>14,357,083</u> | <u>13,479,982</u> |
| <u>\$ 17,997,144</u> | <u>\$ 15,603,256</u> | <u>\$ 14,316,950</u> | <u>\$ 14,357,083</u> |
| \$ (947,563) | \$ 39,980 | \$ 177,956 | \$ (483,529) |
| 105.56% | 99.74% | 98.77% | 103.49% |
| \$ 6,624,694 | \$ 6,398,873 | \$ 5,870,551 | \$ 5,440,233 |
| -14.30% | 0.62% | 3.03% | -8.89% |

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

| | Fiscal Year | | |
|---|---------------------|---------------------|---------------------|
| | 2020 | 2019 | 2018 |
| Actuarially Determined Contribution | \$ 317,821 | \$ 322,261 | \$ 331,235 |
| Contribution in relation to the actuarially determined contribution | <u>(555,012)</u> | <u>(527,018)</u> | <u>(502,736)</u> |
| Contribution deficiency (excess) | <u>\$ (237,191)</u> | <u>\$ (204,757)</u> | <u>\$ (171,501)</u> |
| Covered payroll | \$ 7,500,173 | \$ 7,121,866 | \$ 6,283,976 |
| Contributions as a percentage of covered payroll | 7.40% | 7.40% | 8.00% |

N/A denotes information not available.

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

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

| Fiscal Year | | |
|--------------------|--------------------|--------------------|
| <u>2017</u> | <u>2016</u> | <u>2015</u> |
| \$ 397,370 | \$ 382,760 | \$ 373,744 |
| <u>(484,805)</u> | <u>(452,061)</u> | <u>(464,359)</u> |
| <u>\$ (87,435)</u> | <u>\$ (69,301)</u> | <u>\$ (90,615)</u> |
| \$ 6,584,547 | \$ 6,540,759 | N/A |
| 7.36% | 6.91% | N/A |

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

Last ten years

| | Measurement Year | | |
|---|-------------------|-------------------|-------------------|
| | 2019 | 2018 | 2017 |
| Total OPEB Liability | | | |
| Service cost | \$ 10,296 | \$ 14,448 | \$ 12,736 |
| Interest on total OPEB liability | 12,820 | 11,851 | 11,824 |
| Effect of plan changes | - | - | - |
| Effect of economic/demographic (gains) or losses | (2,547) | (7,778) | 1,385 |
| Effect of assumption changes or inputs | 85,015 | (35,661) | 13,838 |
| Benefit payments | (11,453) | (9,640) | (9,937) |
| Net Change in Total OPEB Liability | 94,131 | (26,780) | 29,846 |
| Total OPEB Liability, Beginning | 308,053 | 334,833 | 304,987 |
| Total OPEB Liability, Ending | <u>\$ 402,184</u> | <u>\$ 308,053</u> | <u>\$ 334,833</u> |
| Covered-employee Payroll | \$ 7,158,139 | \$ 6,885,912 | \$ 6,624,694 |
| Total OPEB Liability as a Percentage of Covered-employee Payroll | 5.62% | 4.47% | 5.05% |

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

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

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

| | Fiscal Year | | |
|---|-----------------|-----------------|----------------|
| | <u>2020</u> | <u>2019</u> | <u>2018</u> |
| Actuarially Determined Contribution | \$ 10,856 | \$ 11,046 | \$ 9,664 |
| Contribution in relation to the actuarially determined contribution | <u>(10,856)</u> | <u>(11,046)</u> | <u>(9,664)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Covered payroll | \$ 7,500,173 | \$ 7,121,866 | \$ 6,283,976 |
| Contributions as a percentage of covered payroll | 0.14% | 0.16% | 0.15% |

NOTE: Information for years prior to 2018 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.

DeWITT COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2020

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 2020 in the General Fund and the Major Special Revenue Funds.

NOTE 3: TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - PENSION

Valuation Date

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

Methods and Assumptions Used to Determine Contribution Rates

| | |
|--|--|
| Actuarial Cost Method | Entry age |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 0.0 years |
| Asset Valuation Method | 5 year smoothed market |
| Inflation | 2.75% |
| Salary Increases | Varies by age and service. 4.9% average over career including inflation. |
| Investment Rate of Return | 8.0%, net of administrative and investment expenses, including inflation |
| Retirement Age | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61. |
| Mortality | 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2-14 Ultimate scale after 2014. |
| Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions | 2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected. |
| Changes in Plan Provisions Reflected in the Schedule of Employer Contributions | 2015: No changes in plan provisions. 2016: No changes in plan provisions. 2017: New annuity purchase rates for benefits earned after 2017. 2018: No changes in plan provisions. 2019: No changes in plan provisions. |

NOTE 4: TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - OPEB

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

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

Combining and Individual Fund Statements and Schedules

DeWITT COUNTY, TEXAS*ALL NONMAJOR GOVERNMENTAL FUNDS**COMBINING BALANCE SHEET**September 30, 2020*

| | Total Nonmajor Special Revenue | Capital Project Fund | Total Nonmajor Governmental Funds |
|---|---|----------------------------|--|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 6,304,133 | \$ 438,379 | \$ 6,742,512 |
| Taxes receivable (net) | 303,290 | - | 303,290 |
| Due from other governments | 346,315 | - | 346,315 |
| Total assets | <u>\$ 6,953,738</u> | <u>\$ 438,379</u> | <u>\$ 7,392,117</u> |
| LIABILITIES | | | |
| Accounts payable | \$ 241,390 | \$ 20,915 | \$ 262,305 |
| Accrued expenditures | 64,306 | - | 64,306 |
| Total liabilities | <u>305,696</u> | <u>20,915</u> | <u>326,611</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - property taxes | 303,290 | - | 303,290 |
| Total deferred inflows of resources | <u>303,290</u> | <u>-</u> | <u>303,290</u> |
| FUND BALANCES | | | |
| Restricted | | | |
| Courts | 489,374 | - | 489,374 |
| Health and welfare | 415,844 | - | 415,844 |
| Public safety | 442,601 | - | 442,601 |
| Public works | 4,996,933 | - | 4,996,933 |
| Various capital projects | - | 417,464 | 417,464 |
| Total fund balances | <u>6,344,752</u> | <u>417,464</u> | <u>6,762,216</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 6,953,738</u> | <u>\$ 438,379</u> | <u>\$ 7,392,117</u> |

DeWITT COUNTY, TEXAS*ALL NONMAJOR GOVERNMENTAL FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2020*

| | Total Nonmajor Special Revenue | Capital Project Fund | Total Nonmajor Governmental Funds |
|--|---|----------------------------|--|
| REVENUES | | | |
| Taxes | \$ 5,906,679 | \$ - | \$ 5,906,679 |
| Licenses and permits | 170,176 | - | 170,176 |
| Intergovernmental | 1,546,023 | - | 1,546,023 |
| Charges for services | 227,665 | - | 227,665 |
| Interest | 274,312 | 203 | 274,515 |
| Miscellaneous | 191,580 | - | 191,580 |
| Total revenues | <u>8,316,435</u> | <u>203</u> | <u>8,316,638</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government | 291,316 | - | 291,316 |
| Judicial | 513,613 | - | 513,613 |
| Public works | 6,766,752 | 89,889 | 6,856,641 |
| Health and welfare | 568,069 | - | 568,069 |
| Debt service | | | |
| Principal | 60,000 | - | 60,000 |
| Total expenditures | <u>8,199,750</u> | <u>89,889</u> | <u>8,289,639</u> |
| Excess (deficiency) of revenues over expenditures | <u>116,685</u> | <u>(89,686)</u> | <u>26,999</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Debt issued | 300,000 | - | 300,000 |
| Sale of capital assets | 45,543 | - | 45,543 |
| Transfers in | 1,019,812 | - | 1,019,812 |
| Transfers out | (392,229) | - | (392,229) |
| Total other financing sources (uses) | <u>973,126</u> | <u>-</u> | <u>973,126</u> |
| Net change in fund balances | 1,089,811 | (89,686) | 1,000,125 |
| Fund balances, beginning of year | 5,254,941 | 507,150 | 5,762,091 |
| Fund balances, end of year | <u>\$ 6,344,752</u> | <u>\$ 417,464</u> | <u>\$ 6,762,216</u> |

NONMAJOR SPECIAL REVENUE FUNDS

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

Road and Bridge Funds

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

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

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

- Road and Bridge General Fund accounts for those resources that are legally restricted or committed to expenditures for road and bridge maintenance within the County. Tax revenues represent the major revenue source in this fund.
- Road and Bridge Precinct No. 2 and Road and Bridge Precinct No. 4 Funds account for costs associated with the construction and maintenance of roads and bridges in each precinct. Revenues are derived primarily from tax revenues, vehicle registration licenses, State Lateral Road Distribution Grants, right of way royalty, and interest earnings. Transfers are received from the Road and Bridge Special Fund, the Road and Bridge General Fund, and the County Road and Flood Control Fund.
- Road and Bridge Special Fund is used to account for revenues derived from ad valorem taxes resulting from a special tax levy for special road and bridge maintenance and construction purposes and the subsequent transfer of such funds to the four precincts. The fund also pays for special road and bridge projects sponsored by the Texas Department of Transportation.
- County Road and Flood Fund accounts for those resources that are legally restricted or committed to expenditures for road and flood issues within the County. Tax revenues represent the major revenue source in this fund.

Other Special Revenue Funds

The Other Special Revenue Funds consist of grant and special fee funds that account for revenues that are expended for particular functions and activities.

The Other Special Revenue Funds consist of the following funds:

- The Jail Commissary Fund is used to account for fees collected from commissary sales that are used for the benefit of the inmates and to help defray the cost of operating the commissary.
- The Seized Funds account holds monies seized in criminal cases until the court case is finalized and the District judge determines disposition and how the County may use the money.
- The Appellate Judicial System Fund is used to account for fees collected by the County and District Courts to help defray the cost of operating and maintaining the appeals court system in Texas.
- The Election Contract Services Fund is used to account for fees collected by the Elections Administrator from entities within the County who wish to contract out their election process.
- The Justice Court Security Fund is used to account for fees collected by the Justice of the Peace Courts to help defray the cost of maintaining security for their offices not located in the Courthouse building.

Other Special Revenue Funds - (Continued)

- The 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 EMC Donations Fund was created to keep emergency management donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- The Sheriff Donations Fund was created to keep the sheriff's department donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- Hurricane Harvey Fund accounts for resources such as insurance proceeds, grant revenue, and expenditures that capture the total cost of the storm to the county.
- The LEOSE Funds account for the two Constables and the Sheriff accounts for funds received from the State Comptroller to provide extra training for law enforcement officials and employees.
- The District Attorney Pre-Trial Intervention Fund was created and approved by the District Judges and Commissioners Court pursuant to Code of Criminal Procedures. The purpose of the program is to divert certain persons charges with criminal offenses from formal prosecution under the criminal justice system into a rehabilitation program.

Other Special Revenue Funds - (Continued)

- The Truancy Prevention Grant Fund is funded by the State of Texas, Office of the Governor, Criminal Justice Division. The funds are to be used to hire a juvenile case manager to provide truancy prevention and intervention services.
- The District Attorney Fund accounts for contributions from the three counties within the 24th Judicial District used for miscellaneous expenditures within the District Attorney's Department.
- The Juvenile Probation Fund accounts for revenues from the County and the Texas Juvenile Probation Commission that are used for costs incurred by the County's Juvenile Probation Department.
- The Sheriff Chapter 59 and County Attorney's Forfeiture Funds are used to account for revenues and expenditures that result from the sale of forfeited property.
- The Sheriff Article 18 Fund is used to account for revenues and expenditures that result from the sale of forfeited property related to gambling machines.
- The Indigent Health Care Fund accounts for revenues received from ad valorem taxes and state assistance used to provide health care to County indigents.
- The County Attorney Civil Commissions Fund accounts for bond forfeitures collected from individuals not appearing for trial. The monies are used for department expenditures.
- The Pretrial Intervention Fund accounts for fees normally collected from first-time offenders who qualify for supervisory probation as a means to atone for their transgressions. The monies are used for program expenditures.
- The Check Collecting and Processing Fund accounts for the fees generated by the County Attorney in collecting bad checks. The funds are used for normal operating costs within the department.

DeWITT COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS**COMBINING BALANCE SHEET**September 30, 2020*

| | <u>Road and Bridge</u> | <u>Other Special Revenue</u> | <u>Total</u> |
|---|--------------------------------|--------------------------------------|---------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 4,800,234 | \$ 1,503,899 | \$ 6,304,133 |
| Taxes receivable (net) | 297,604 | 5,686 | 303,290 |
| Due from other governments | <u>346,315</u> | <u>-</u> | <u>346,315</u> |
| Total assets | <u>\$ 5,444,153</u> | <u>\$ 1,509,585</u> | <u>\$ 6,953,738</u> |
| LIABILITIES | | | |
| Accounts payable | \$ 203,037 | \$ 38,353 | \$ 241,390 |
| Accrued expenditures | <u>47,214</u> | <u>17,092</u> | <u>64,306</u> |
| Total liabilities | <u>250,251</u> | <u>55,445</u> | <u>305,696</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - property taxes | <u>297,604</u> | <u>5,686</u> | <u>303,290</u> |
| Total deferred inflows of resources | <u>297,604</u> | <u>5,686</u> | <u>303,290</u> |
| FUND BALANCES | | | |
| Restricted | | | |
| Courts | - | 489,374 | 489,374 |
| Health and welfare | - | 415,844 | 415,844 |
| Public safety | - | 442,601 | 442,601 |
| Public works | <u>4,896,298</u> | <u>100,635</u> | <u>4,996,933</u> |
| Total fund balances | <u>4,896,298</u> | <u>1,448,454</u> | <u>6,344,752</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 5,444,153</u> | <u>\$ 1,509,585</u> | <u>\$ 6,953,738</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, 2020*

| | Road and Bridge | Other Special Revenue | Total |
|---|-----------------------|-----------------------------|---------------------|
| REVENUES | | | |
| Taxes | \$ 5,724,109 | \$ 182,570 | \$ 5,906,679 |
| Licenses and permits | 170,176 | - | 170,176 |
| Intergovernmental | 805,769 | 740,254 | 1,546,023 |
| Charges for services | 5,500 | 222,165 | 227,665 |
| Interest | 246,760 | 27,552 | 274,312 |
| Miscellaneous | 87,776 | 103,804 | 191,580 |
| Total revenues | <u>7,040,090</u> | <u>1,276,345</u> | <u>8,316,435</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government | - | 291,316 | 291,316 |
| Judicial | - | 513,613 | 513,613 |
| Public works | 6,225,453 | 541,299 | 6,766,752 |
| Health and welfare | - | 568,069 | 568,069 |
| Debt service | | | |
| Principal retirement | 60,000 | - | 60,000 |
| Total expenditures | <u>6,285,453</u> | <u>1,914,297</u> | <u>8,199,750</u> |
| Excess (deficiency) of revenues over expenditures | <u>754,637</u> | <u>(637,952)</u> | <u>116,685</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Debt issued | 300,000 | - | 300,000 |
| Sale of capital assets | 35,830 | 9,713 | 45,543 |
| Transfers in | 151,218 | 868,594 | 1,019,812 |
| Transfers out | (369,981) | (22,248) | (392,229) |
| Total other financing sources (uses) | <u>117,067</u> | <u>856,059</u> | <u>973,126</u> |
| Net change in fund balances | 871,704 | 218,107 | 1,089,811 |
| Fund balances, beginning of year | <u>4,024,594</u> | <u>1,230,347</u> | <u>5,254,941</u> |
| Fund balances, end of year | <u>\$ 4,896,298</u> | <u>\$ 1,448,454</u> | <u>\$ 6,344,752</u> |

DeWITT COUNTY, TEXAS
 NONMAJOR SPECIAL REVENUE FUNDS
 ROAD AND BRIDGE FUNDS
 COMBINING BALANCE SHEET
 September 30, 2020

| | General Road and Bridge | Road and Bridge Precinct 2 | Road and Bridge Precinct 4 |
|---|-------------------------------|----------------------------------|----------------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 155,911 | \$ 2,406,179 | \$ 2,061,731 |
| Taxes receivable (net) | 121,266 | - | - |
| Due from other governments | - | 173,624 | 172,691 |
| Total assets | \$ 277,177 | \$ 2,579,803 | \$ 2,234,422 |
| LIABILITIES | | | |
| Accounts payable | \$ - | \$ 131,193 | \$ 71,844 |
| Accrued expenditures | 11,580 | 19,718 | 15,916 |
| Total liabilities | 11,580 | 150,911 | 87,760 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - property taxes | 121,266 | - | - |
| Total deferred inflows of resources | 121,266 | - | - |
| FUND BALANCES | | | |
| Restricted - public works | 144,331 | 2,428,892 | 2,146,662 |
| Total liabilities, deferred inflows, and fund balances | \$ 277,177 | \$ 2,579,803 | \$ 2,234,422 |

| Special Road and Bridge | County Road and Flood | Totals |
|-------------------------------|-----------------------------|---------------------|
| \$ 19,847 | \$ 156,566 | \$ 4,800,234 |
| 27,178 | 149,160 | 297,604 |
| - | - | 346,315 |
| <u>\$ 47,025</u> | <u>\$ 305,726</u> | <u>\$ 5,444,153</u> |
| | | |
| \$ - | \$ - | \$ 203,037 |
| - | - | 47,214 |
| - | - | 250,251 |
| | | |
| 27,178 | 149,160 | 297,604 |
| 27,178 | 149,160 | 297,604 |
| | | |
| 19,847 | 156,566 | 4,896,298 |
| <u>\$ 47,025</u> | <u>\$ 305,726</u> | <u>\$ 5,444,153</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, 2020

| | General Road and Bridge | Road and Bridge Precinct 2 | Road and Bridge Precinct 4 |
|---|-------------------------------|----------------------------------|----------------------------------|
| REVENUES | | | |
| Taxes | \$ 464,848 | \$ 2,597,431 | \$ 2,441,632 |
| Licenses and permits | - | 91,749 | 78,427 |
| Intergovernmental | - | 404,764 | 401,005 |
| Charges for services | - | 5,500 | - |
| Interest | 78,506 | 82,156 | 86,058 |
| Miscellaneous | 71,173 | 198 | 230 |
| Total revenues | <u>614,527</u> | <u>3,181,798</u> | <u>3,007,352</u> |
| EXPENDITURES | | | |
| Current | | | |
| Public works | 470,196 | 2,966,707 | 2,488,550 |
| Debt service | | | |
| Principal retirement | - | - | - |
| Total expenditures | <u>470,196</u> | <u>2,966,707</u> | <u>2,488,550</u> |
| Excess (deficiency) of revenues over expenditures | <u>144,331</u> | <u>215,091</u> | <u>518,802</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Debt issued | - | - | - |
| Sale of capital assets | - | 32,770 | 3,060 |
| Transfers in | - | 91,276 | 59,942 |
| Transfers out | (107,801) | - | - |
| Total other financing sources (uses) | <u>(107,801)</u> | <u>124,046</u> | <u>63,002</u> |
| Net change in fund balances | 36,530 | 339,137 | 581,804 |
| Fund balances, beginning of year | <u>107,801</u> | <u>2,089,755</u> | <u>1,564,858</u> |
| Fund balances, end of year | <u>\$ 144,331</u> | <u>\$ 2,428,892</u> | <u>\$ 2,146,662</u> |

| Special Road and Bridge | County Road and Flood | Totals |
|-------------------------------|-----------------------------|---------------------|
| \$ 63,636 | \$ 156,562 | \$ 5,724,109 |
| - | - | 170,176 |
| - | - | 805,769 |
| - | - | 5,500 |
| 36 | 4 | 246,760 |
| <u>16,175</u> | <u>-</u> | <u>87,776</u> |
| <u>79,847</u> | <u>156,566</u> | <u>7,040,090</u> |
| 300,000 | - | 6,225,453 |
| <u>60,000</u> | <u>-</u> | <u>60,000</u> |
| <u>360,000</u> | <u>-</u> | <u>6,285,453</u> |
| <u>(280,153)</u> | <u>156,566</u> | <u>754,637</u> |
| 300,000 | - | 300,000 |
| - | - | 35,830 |
| - | - | 151,218 |
| <u>(63,999)</u> | <u>(198,181)</u> | <u>(369,981)</u> |
| <u>236,001</u> | <u>(198,181)</u> | <u>117,067</u> |
| (44,152) | (41,615) | 871,704 |
| <u>63,999</u> | <u>198,181</u> | <u>4,024,594</u> |
| <u>\$ 19,847</u> | <u>\$ 156,566</u> | <u>\$ 4,896,298</u> |

DeWITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2020

| | <u>Jail Commissary</u> | <u>Seized Funds</u> | <u>Appellate Judicial System</u> | <u>Election Contract Services</u> |
|---|----------------------------|-------------------------|--|---|
| ASSETS | | | | |
| Current assets | | | | |
| Cash and cash equivalents | \$ 273,537 | \$ 2,861 | \$ 1,614 | \$ 18,746 |
| Taxes receivable (net) | - | - | - | - |
| Total assets | <u>\$ 273,537</u> | <u>\$ 2,861</u> | <u>\$ 1,614</u> | <u>\$ 18,746</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenditures | - | - | - | - |
| Total liabilities | - | - | - | - |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| FUND BALANCES | | | | |
| Restricted | | | | |
| Courts | - | 2,861 | 1,614 | 18,746 |
| Health and welfare | - | - | - | - |
| Public safety | 273,537 | - | - | - |
| Public works | - | - | - | - |
| Total fund balances | <u>273,537</u> | <u>2,861</u> | <u>1,614</u> | <u>18,746</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 273,537</u> | <u>\$ 2,861</u> | <u>\$ 1,614</u> | <u>\$ 18,746</u> |

| <u>Justice Court Security</u> | <u>Law Library</u> | <u>Records Mgmt.</u> | <u>Co. Clerk Records Mgmt.</u> | <u>Courthouse Security</u> | <u>Justice Court Technology</u> |
|---------------------------------------|------------------------|--------------------------|--|--------------------------------|---|
| \$ 23,734 | \$ 40,547 | \$ 5,854 | \$ 141,515 | \$ 36,464 | \$ 8,240 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 23,734</u> | <u>\$ 40,547</u> | <u>\$ 5,854</u> | <u>\$ 141,515</u> | <u>\$ 36,464</u> | <u>\$ 8,240</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>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 23,734 | 40,547 | 5,854 | 141,515 | - | 8,240 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>36,464</u> | <u>-</u> |
| <u>23,734</u> | <u>40,547</u> | <u>5,854</u> | <u>141,515</u> | <u>36,464</u> | <u>8,240</u> |
| <u>\$ 23,734</u> | <u>\$ 40,547</u> | <u>\$ 5,854</u> | <u>\$ 141,515</u> | <u>\$ 36,464</u> | <u>\$ 8,240</u> |

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2020

| | <u>Health Department</u> | <u>Family Protection</u> | <u>County Clerk Records Archive</u> | <u>District Court Technology</u> | <u>District Clerk Records Mgmt.</u> |
|---|------------------------------|------------------------------|---|--|---|
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | \$ 30,475 | \$ 82 | \$ 116,875 | \$ 13,924 | \$ 2,367 |
| Taxes receivable (net) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 30,475</u> | <u>\$ 82</u> | <u>\$ 116,875</u> | <u>\$ 13,924</u> | <u>\$ 2,367</u> |
| LIABILITIES | | | | | |
| Accounts payable | \$ 5,783 | \$ - | \$ - | \$ - | \$ - |
| Accrued expenditures | <u>5,789</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>11,572</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - property taxes | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Restricted | | | | | |
| Courts | - | - | 116,875 | 13,924 | 2,367 |
| Health and welfare | 18,903 | 82 | - | - | - |
| Public safety | - | - | - | - | - |
| Public works | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total fund balances | <u>18,903</u> | <u>82</u> | <u>116,875</u> | <u>13,924</u> | <u>2,367</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 30,475</u> | <u>\$ 82</u> | <u>\$ 116,875</u> | <u>\$ 13,924</u> | <u>\$ 2,367</u> |

| <u>Court Technology</u> | <u>EMC Donations</u> | <u>Sheriff's Donations</u> | <u>Constable 1 LEOSE</u> | <u>Constable 2 LEOSE</u> | <u>Sheriff LEOSE</u> |
|-----------------------------|--------------------------|--------------------------------|------------------------------|------------------------------|--------------------------|
| \$ 5,739 | \$ 20,604 | \$ 4,180 | \$ 3,715 | \$ 4,030 | \$ 3,632 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 5,739</u> | <u>\$ 20,604</u> | <u>\$ 4,180</u> | <u>\$ 3,715</u> | <u>\$ 4,030</u> | <u>\$ 3,632</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>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 5,739 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 4,180 | 3,715 | 4,030 | 3,632 |
| <u>-</u> | <u>20,604</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>5,739</u> | <u>20,604</u> | <u>4,180</u> | <u>3,715</u> | <u>4,030</u> | <u>3,632</u> |
| <u>\$ 5,739</u> | <u>\$ 20,604</u> | <u>\$ 4,180</u> | <u>\$ 3,715</u> | <u>\$ 4,030</u> | <u>\$ 3,632</u> |

(Continued)

DeWITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2020

| | District Attorney Pre-Trial Intervention | Truancy Prevention Grant | District Attorney | Juvenile Probation | Sheriff's Chapter 59 Forfeiture |
|---|--|--------------------------------|----------------------|-----------------------|---------------------------------------|
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | \$ 3,000 | \$ 2,675 | \$ 42,118 | \$ 160,891 | \$ 6,089 |
| Taxes receivable (net) | - | - | - | - | - |
| Total assets | <u>\$ 3,000</u> | <u>\$ 2,675</u> | <u>\$ 42,118</u> | <u>\$ 160,891</u> | <u>\$ 6,089</u> |
| LIABILITIES | | | | | |
| Accounts payable | \$ - | \$ - | \$ 9,109 | \$ 7,384 | \$ - |
| Accrued expenditures | - | - | 11,303 | - | - |
| Total liabilities | <u>-</u> | <u>-</u> | <u>20,412</u> | <u>7,384</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Restricted | | | | | |
| Courts | 3,000 | 2,675 | 21,706 | - | - |
| Health and welfare | - | - | - | - | - |
| Public safety | - | - | - | 153,507 | - |
| Public works | - | - | - | - | 6,089 |
| Total fund balances | <u>3,000</u> | <u>2,675</u> | <u>21,706</u> | <u>153,507</u> | <u>6,089</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 3,000</u> | <u>\$ 2,675</u> | <u>\$ 42,118</u> | <u>\$ 160,891</u> | <u>\$ 6,089</u> |

| <u>Sheriff's Article 18</u> | <u>Indigent Health Care</u> | <u>County Attorney Forfeiture</u> | <u>County Attorney Civil Commissions</u> | <u>Pre-trial Intervention</u> | <u>Check Collection & Processing</u> | <u>Totals</u> |
|---------------------------------|-------------------------------------|---|--|-----------------------------------|--|---------------------|
| \$ 29,116 | \$ 412,936 | \$ 28,689 | \$ 8,743 | \$ 42,545 | \$ 8,362 | \$ 1,503,899 |
| - | 5,686 | - | - | - | - | 5,686 |
| <u>\$ 29,116</u> | <u>\$ 418,622</u> | <u>\$ 28,689</u> | <u>\$ 8,743</u> | <u>\$ 42,545</u> | <u>\$ 8,362</u> | <u>\$ 1,509,585</u> |
| \$ - | \$ 16,077 | \$ - | \$ - | \$ - | \$ - | \$ 38,353 |
| - | - | - | - | - | - | 17,092 |
| - | 16,077 | - | - | - | - | 55,445 |
| - | 5,686 | - | - | - | - | 5,686 |
| - | 5,686 | - | - | - | - | 5,686 |
| - | - | 28,689 | 8,743 | 42,545 | - | 489,374 |
| - | 396,859 | - | - | - | - | 415,844 |
| - | - | - | - | - | - | 442,601 |
| 19,403 | - | - | - | - | 8,362 | 90,922 |
| <u>19,403</u> | <u>396,859</u> | <u>28,689</u> | <u>8,743</u> | <u>42,545</u> | <u>8,362</u> | <u>1,438,741</u> |
| <u>\$ 19,403</u> | <u>\$ 418,622</u> | <u>\$ 28,689</u> | <u>\$ 8,743</u> | <u>\$ 42,545</u> | <u>\$ 8,362</u> | <u>\$ 1,499,872</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, 2020

| | Jail Commissary | Seized Funds | Appellate Judicial System | Election Contract Services |
|--|--------------------|-----------------|---------------------------------|----------------------------------|
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Charges for services | 29,517 | 261 | 1,614 | 6,891 |
| Interest | 3,271 | 22 | - | - |
| Miscellaneous | 54,208 | - | - | - |
| Total revenues | <u>86,996</u> | <u>283</u> | <u>1,614</u> | <u>6,891</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | 222,345 | - | 1,726 | 2,181 |
| Judicial | - | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Total expenditures | <u>222,345</u> | <u>-</u> | <u>1,726</u> | <u>2,181</u> |
| Excess (deficiency) of revenues over expenditures | (135,349) | 283 | (112) | 4,710 |
| OTHER FINANCING SOURCES | | | | |
| Sale of capital assets | - | - | - | - |
| Transfers in | 187,059 | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources | <u>187,059</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 51,710 | 283 | (112) | 4,710 |
| Fund balances, beginning of year | 221,827 | 2,578 | 1,726 | 14,036 |
| Fund balances, end of year | <u>\$ 273,537</u> | <u>\$ 2,861</u> | <u>\$ 1,614</u> | <u>\$ 18,746</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> |
|-------------------------------|------------------------|--------------------|----------------------|--------------------------------|----------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 4,464 | - | - | - | - | - |
| 696 | - | 11,224 | 4,278 | 53,902 | 9,441 | 2,835 |
| - | - | - | - | 84 | - | - |
| - | - | - | - | - | - | - |
| <u>696</u> | <u>4,464</u> | <u>11,224</u> | <u>4,278</u> | <u>53,986</u> | <u>9,441</u> | <u>2,835</u> |
| 182 | 4,464 | - | 9,578 | 25,565 | - | - |
| - | - | 16,713 | - | - | 965 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>182</u> | <u>4,464</u> | <u>16,713</u> | <u>9,578</u> | <u>25,565</u> | <u>965</u> | <u>-</u> |
| 514 | - | (5,489) | (5,300) | 28,421 | 8,476 | 2,835 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>514</u> | <u>-</u> | <u>(5,489)</u> | <u>(5,300)</u> | <u>28,421</u> | <u>8,476</u> | <u>2,835</u> |
| <u>23,220</u> | <u>-</u> | <u>46,036</u> | <u>11,154</u> | <u>113,094</u> | <u>27,988</u> | <u>5,405</u> |
| <u>\$ 23,734</u> | <u>\$ -</u> | <u>\$ 40,547</u> | <u>\$ 5,854</u> | <u>\$ 141,515</u> | <u>\$ 36,464</u> | <u>\$ 8,240</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, 2020

| | Health Department | Family Protection | County Clerk Records Archive | District Court Technology | District Clerk Records Mgmt. |
|--|----------------------|----------------------|------------------------------------|---------------------------------|------------------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 129,370 | - | - | - | - |
| Charges for services | 14,624 | 903 | 51,130 | 2,519 | 3,554 |
| Interest | - | - | 2,842 | - | - |
| Miscellaneous | - | - | - | - | - |
| Total revenues | <u>143,994</u> | <u>903</u> | <u>53,972</u> | <u>2,519</u> | <u>3,554</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | - | - | - | - | - |
| Judicial | - | - | 26,125 | - | 4,500 |
| Public works | - | - | - | - | - |
| Health and welfare | <u>303,623</u> | <u>836</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>303,623</u> | <u>836</u> | <u>26,125</u> | <u>-</u> | <u>4,500</u> |
| Excess (deficiency) of revenues over expenditures | (159,629) | 67 | 27,847 | 2,519 | (946) |
| OTHER FINANCING SOURCES | | | | | |
| Sale of capital assets | - | - | - | - | - |
| Transfers in | 111,221 | - | - | - | - |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources | <u>111,221</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (48,408) | 67 | 27,847 | 2,519 | (946) |
| Fund balances, beginning of year | <u>67,311</u> | <u>15</u> | <u>89,028</u> | <u>11,405</u> | <u>3,313</u> |
| Fund balances, end of year | <u>\$ 18,903</u> | <u>\$ 82</u> | <u>\$ 116,875</u> | <u>\$ 13,924</u> | <u>\$ 2,367</u> |

| <u>Court Technology</u> | <u>EMC Donations</u> | <u>Sheriff's Donations</u> | <u>Hurricane Harvey</u> | <u>Constable 1 LEOSE</u> | <u>Constable 2 LEOSE</u> | <u>Sheriff LEOSE</u> |
|-------------------------|----------------------|----------------------------|-------------------------|--------------------------|--------------------------|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | 23,652 | 685 | 685 | 3,632 |
| 353 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 9,220 | 2,160 | - | - | - | - |
| <u>353</u> | <u>9,220</u> | <u>2,160</u> | <u>23,652</u> | <u>685</u> | <u>685</u> | <u>3,632</u> |
| - | 2,681 | 3,000 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 2,681 | 3,000 | - | - | - | - |
| 353 | 6,539 | (840) | 23,652 | 685 | 685 | 3,632 |
| - | - | - | - | - | - | - |
| - | - | - | 89,314 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 89,314 | - | - | - |
| 353 | 6,539 | (840) | 112,966 | 685 | 685 | 3,632 |
| <u>5,386</u> | <u>14,065</u> | <u>5,020</u> | <u>(112,966)</u> | <u>3,030</u> | <u>3,345</u> | <u>-</u> |
| <u>\$ 5,739</u> | <u>\$ 20,604</u> | <u>\$ 4,180</u> | <u>\$ -</u> | <u>\$ 3,715</u> | <u>\$ 4,030</u> | <u>\$ 3,632</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, 2020

| | District Attorney Pre-Trial Intervention | Truancy Prevention Grant | District Attorney | Juvenile Probation | Sheriff's Chapter 59 Forfeiture |
|--|--|--------------------------------|----------------------|-----------------------|---------------------------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 55,121 | 233,290 | 289,355 | - |
| Charges for services | 4,500 | 837 | - | - | - |
| Interest | - | - | - | - | 2,535 |
| Miscellaneous | - | - | 1,744 | - | 1,523 |
| Total revenues | <u>4,500</u> | <u>55,958</u> | <u>235,034</u> | <u>289,355</u> | <u>4,058</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | - | - | - | - | 4,619 |
| Judicial | 6,000 | 55,287 | 403,894 | - | - |
| Public works | - | - | - | 541,299 | - |
| Health and welfare | - | - | - | - | - |
| Total expenditures | <u>6,000</u> | <u>55,287</u> | <u>403,894</u> | <u>541,299</u> | <u>4,619</u> |
| Excess (deficiency) of revenues over expenditures | (1,500) | 671 | (168,860) | (251,944) | (561) |
| OTHER FINANCING SOURCES | | | | | |
| Sale of capital assets | - | - | - | - | - |
| Transfers in | - | - | 158,000 | 323,000 | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>158,000</u> | <u>323,000</u> | <u>-</u> |
| Net change in fund balances | (1,500) | 671 | (10,860) | 71,056 | (561) |
| Fund balances, beginning of year | <u>4,500</u> | <u>2,004</u> | <u>32,566</u> | <u>82,451</u> | <u>6,650</u> |
| Fund balances, end of year | <u>\$ 3,000</u> | <u>\$ 2,675</u> | <u>\$ 21,706</u> | <u>\$ 153,507</u> | <u>\$ 6,089</u> |

| <u>Sheriff's Article 18</u> | <u>Indigent Health Care</u> | <u>County Attorney Forfeiture</u> | <u>County Attorney Civil Commissions</u> | <u>Pre-trial Intervention</u> | <u>Check Collection & Processing</u> | <u>Totals</u> |
|---------------------------------|-------------------------------------|---|--|-----------------------------------|--|---------------------|
| \$ - | \$ 182,570 | \$ - | \$ - | \$ - | \$ - | \$ 182,570 |
| - | - | - | - | - | - | 740,254 |
| - | - | - | 1,144 | 21,139 | 803 | 222,165 |
| - | 18,798 | - | - | - | - | 27,552 |
| <u>21,904</u> | <u>7,960</u> | <u>5,085</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>103,804</u> |
| <u>21,904</u> | <u>209,328</u> | <u>5,085</u> | <u>1,144</u> | <u>21,139</u> | <u>803</u> | <u>1,276,345</u> |
| 14,975 | - | - | - | - | - | 291,316 |
| - | - | 109 | - | - | 20 | 513,613 |
| - | - | - | - | - | - | 541,299 |
| <u>-</u> | <u>263,610</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>568,069</u> |
| <u>14,975</u> | <u>263,610</u> | <u>109</u> | <u>-</u> | <u>-</u> | <u>20</u> | <u>1,914,297</u> |
| 6,929 | (54,282) | 4,976 | 1,144 | 21,139 | 783 | (637,952) |
| 9,713 | - | - | - | - | - | 9,713 |
| - | - | - | - | - | - | 868,594 |
| <u>(22,248)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(22,248)</u> |
| <u>(22,248)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>846,346</u> |
| (15,319) | (54,282) | 4,976 | 1,144 | 21,139 | 783 | 208,394 |
| <u>34,722</u> | <u>451,141</u> | <u>23,713</u> | <u>7,599</u> | <u>21,406</u> | <u>7,579</u> | <u>1,230,347</u> |
| <u>\$ 19,403</u> | <u>\$ 396,859</u> | <u>\$ 28,689</u> | <u>\$ 8,743</u> | <u>\$ 42,545</u> | <u>\$ 8,362</u> | <u>\$ 1,438,741</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, 2020*

| | Original Budget | Final Budget | Actual Budgetary Basis | Variance Positive (Negative) |
|--------------------------------------|--------------------|-------------------|------------------------------|------------------------------------|
| REVENUES | | | | |
| Taxes | | | | |
| Current ad valorem | \$ 14,482,886 | \$ 14,482,886 | \$ 14,754,773 | \$ 271,887 |
| Delinquent ad valorem | 140,000 | 140,000 | 71,707 | (68,293) |
| Total taxes | <u>14,622,886</u> | <u>14,622,886</u> | <u>14,826,480</u> | <u>203,594</u> |
| Licenses and permits | | | | |
| Floodplain and miscellaneous permits | 13,500 | 13,500 | 40,574 | 27,074 |
| Intergovernmental | | | | |
| Grants and salary supplements | 224,033 | 224,033 | 295,396 | 71,363 |
| Other funds | | | | |
| Dispatching service | 107,923 | 107,923 | 107,923 | - |
| Boarding prisoners | 550,000 | 550,000 | 679,925 | 129,925 |
| Law enforcement | 250,000 | 250,000 | 250,000 | - |
| Miscellaneous | 139,000 | 139,000 | 158,723 | 19,723 |
| Total intergovernmental | <u>1,270,956</u> | <u>1,270,956</u> | <u>1,491,967</u> | <u>221,011</u> |
| Charges for services | | | | |
| Fees of office | | | | |
| Sheriff | 50,000 | 50,000 | 46,976 | (3,024) |
| County clerk | 140,000 | 140,000 | 184,977 | 44,977 |
| Tax assessor-collector | 475,000 | 475,000 | 613,164 | 138,164 |
| District clerk | 42,000 | 42,000 | 40,174 | (1,826) |
| Justices of the peace | 27,000 | 27,000 | 31,289 | 4,289 |
| Miscellaneous fees | 1,550 | 1,550 | 4,407 | 2,857 |
| Other fees | | | | |
| Arrest fees | 4,200 | 4,200 | 4,751 | 551 |
| Pre-trial diversion | 10,500 | 10,500 | 250 | (10,250) |
| Miscellaneous fees | 19,910 | 19,910 | 23,343 | 3,433 |
| Total charges for services | <u>770,160</u> | <u>770,160</u> | <u>949,331</u> | <u>179,171</u> |
| Fines and forfeitures | | | | |
| County clerk fines | 60,000 | 60,000 | 26,397 | (33,603) |
| District clerk fines | 25,000 | 25,000 | 32,098 | 7,098 |
| Justice of the peace fines | 115,000 | 115,000 | 134,668 | 19,668 |
| Other | 16,300 | 16,300 | 25,739 | 9,439 |
| Total fines and forfeitures | <u>216,300</u> | <u>216,300</u> | <u>218,902</u> | <u>2,602</u> |
| Interest | | | | |
| Regular | 407,000 | 407,000 | 311,538 | (95,462) |
| Miscellaneous | | | | |
| Inmate telephone commissions | 15,000 | 15,000 | 30,233 | 15,233 |
| Sheriff sale | 2,500 | 2,500 | 2,374 | (126) |
| Other miscellaneous | 6,500 | 6,500 | 59,932 | 53,432 |
| Total miscellaneous | <u>24,000</u> | <u>24,000</u> | <u>92,539</u> | <u>68,539</u> |
| Total revenues | <u>17,324,802</u> | <u>17,324,802</u> | <u>17,931,331</u> | <u>606,529</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, 2020*

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Budgetary Basis</u> | <u>Variance Positive (Negative)</u> |
|----------------------------|----------------------------|-------------------------|---------------------------------------|---|
| EXPENDITURES | | | | |
| General government | | | | |
| County judge | | | | |
| Personnel services | \$ 189,222 | \$ 189,232 | \$ 187,828 | \$ 1,404 |
| Supplies | 1,800 | 1,790 | 874 | 916 |
| Other services and charges | 9,500 | 9,500 | 4,982 | 4,518 |
| Capital outlay | <u>2,000</u> | <u>2,000</u> | <u>-</u> | <u>2,000</u> |
| Total county judge | <u>202,522</u> | <u>202,522</u> | <u>193,684</u> | <u>8,838</u> |
| County clerk | | | | |
| Personnel services | 368,288 | 368,313 | 366,159 | 2,154 |
| Supplies | 4,000 | 3,975 | 2,557 | 1,418 |
| Other services and charges | 36,500 | 36,500 | 23,375 | 13,125 |
| Capital outlay | <u>1,000</u> | <u>1,000</u> | <u>-</u> | <u>1,000</u> |
| Total county clerk | <u>409,788</u> | <u>409,788</u> | <u>392,091</u> | <u>17,697</u> |
| Non-departmental | | | | |
| Personnel services | 260 | 270 | 269 | 1 |
| Supplies | 17,000 | 11,990 | 7,995 | 3,995 |
| Other services and charges | 1,791,405 | 1,703,905 | 489,798 | 1,214,107 |
| Capital outlay | <u>8,015,000</u> | <u>8,102,300</u> | <u>1,244,028</u> | <u>6,858,272</u> |
| Total non-departmental | <u>9,823,665</u> | <u>9,818,465</u> | <u>1,742,090</u> | <u>8,076,375</u> |
| Elections | | | | |
| Personnel services | 95,641 | 99,203 | 99,200 | 3 |
| Supplies | 8,216 | 6,748 | 5,136 | 1,612 |
| Other services and charges | 26,054 | 24,460 | 21,752 | 2,708 |
| Capital outlay | <u>500</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total elections | <u>130,411</u> | <u>130,411</u> | <u>126,088</u> | <u>4,323</u> |
| County auditor | | | | |
| Personnel services | 289,667 | 289,667 | 245,762 | 43,905 |
| Supplies | 1,500 | 3,000 | 2,205 | 795 |
| Other services and charges | 57,800 | 53,805 | 46,355 | 7,450 |
| Capital outlay | <u>500</u> | <u>2,995</u> | <u>2,640</u> | <u>355</u> |
| Total county auditor | <u>349,467</u> | <u>349,467</u> | <u>296,962</u> | <u>52,505</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, 2020

| | Original Budget | Final Budget | Actual Budgetary Basis | Variance Positive (Negative) |
|-----------------------------------|--------------------|-------------------|------------------------------|------------------------------------|
| EXPENDITURES - (Continued) | | | | |
| General government - (Continued) | | | | |
| County treasurer | | | | |
| Personnel services | \$ 216,693 | \$ 216,693 | \$ 206,996 | \$ 9,697 |
| Supplies | 3,000 | 4,000 | 2,687 | 1,313 |
| Other services and charges | 57,000 | 53,150 | 45,107 | 8,043 |
| Capital outlay | 3,000 | 5,850 | 3,045 | 2,805 |
| Total county treasurer | <u>279,693</u> | <u>279,693</u> | <u>257,835</u> | <u>21,858</u> |
| Information technology | | | | |
| Personnel services | 173,624 | 173,624 | 155,655 | 17,969 |
| Other services and charges | 163,000 | 153,000 | 136,666 | 16,334 |
| Capital outlay | 130,000 | 140,000 | 137,388 | 2,612 |
| Total information technology | <u>466,624</u> | <u>466,624</u> | <u>429,709</u> | <u>36,915</u> |
| Tax assessor-collector | | | | |
| Personnel services | 354,471 | 354,501 | 353,727 | 774 |
| Supplies | 10,000 | 9,970 | 4,338 | 5,632 |
| Other services and charges | 402,600 | 399,888 | 389,835 | 10,053 |
| Capital outlay | 1,000 | 3,712 | 3,712 | - |
| Total tax assessor-collector | <u>768,071</u> | <u>768,071</u> | <u>751,612</u> | <u>16,459</u> |
| Total general government | <u>12,430,241</u> | <u>12,425,041</u> | <u>4,190,071</u> | <u>8,234,970</u> |
| Judicial | | | | |
| County courts | | | | |
| Personnel services | 11,482 | 11,482 | 1,443 | 10,039 |
| Other services and charges | 108,518 | 108,518 | 27,628 | 80,890 |
| Total county courts | <u>120,000</u> | <u>120,000</u> | <u>29,071</u> | <u>90,929</u> |
| District court | | | | |
| Personnel services | 12,000 | 12,034 | 7,405 | 4,629 |
| Supplies | 1,000 | 973 | 586 | 387 |
| Other services and charges | 311,000 | 310,993 | 247,841 | 63,152 |
| Capital outlay | 5,000 | 5,000 | - | 5,000 |
| Total district court | <u>329,000</u> | <u>329,000</u> | <u>255,832</u> | <u>73,168</u> |
| District clerk | | | | |
| Personnel services | 483,618 | 483,618 | 436,557 | 47,061 |
| Supplies | 8,000 | 8,000 | 6,882 | 1,118 |
| Other services and charges | 22,800 | 22,800 | 15,378 | 7,422 |
| Capital outlay | 15,000 | 15,000 | 12,759 | 2,241 |
| Total district clerk | <u>529,418</u> | <u>529,418</u> | <u>471,576</u> | <u>57,842</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, 2020*

| | Original Budget | Final Budget | Actual Budgetary Basis | Variance Positive (Negative) |
|-----------------------------------|--------------------|------------------|------------------------------|------------------------------------|
| EXPENDITURES - (Continued) | | | | |
| Judicial - (Continued) | | | | |
| Justices of the peace | | | | |
| Personnel services | \$ 332,030 | \$ 332,030 | \$ 318,675 | \$ 13,355 |
| Supplies | 11,000 | 11,000 | 7,994 | 3,006 |
| Other services and charges | 62,006 | 62,006 | 27,128 | 34,878 |
| Capital outlay | 6,300 | 6,300 | 5,500 | 800 |
| Total justices of the peace | <u>411,336</u> | <u>411,336</u> | <u>359,297</u> | <u>52,039</u> |
| County attorney | | | | |
| Personnel services | 184,250 | 184,250 | 177,045 | 7,205 |
| Supplies | 2,500 | 2,500 | 1,566 | 934 |
| Other services and charges | 14,400 | 14,400 | 9,426 | 4,974 |
| Capital outlay | 1,000 | 1,000 | - | 1,000 |
| Total county attorney | <u>202,150</u> | <u>202,150</u> | <u>188,037</u> | <u>14,113</u> |
| Total judicial | <u>1,591,904</u> | <u>1,591,904</u> | <u>1,303,813</u> | <u>288,091</u> |
| Public works | | | | |
| Courthouse building | | | | |
| Personnel services | 138,746 | 138,746 | 133,940 | 4,806 |
| Supplies | 16,800 | 15,862 | 7,706 | 8,156 |
| Other services and charges | 223,000 | 223,938 | 181,423 | 42,515 |
| Capital outlay | 2,265 | 2,265 | - | 2,265 |
| Total courthouse building | <u>380,811</u> | <u>380,811</u> | <u>323,069</u> | <u>57,742</u> |
| Annex building | | | | |
| Supplies | 4,500 | 4,500 | 1,085 | 3,415 |
| Other services and charges | 73,700 | 73,700 | 37,885 | 35,815 |
| Total annex building | <u>78,200</u> | <u>78,200</u> | <u>38,970</u> | <u>39,230</u> |
| Jail building | | | | |
| Supplies | 29,000 | 32,479 | 28,280 | 4,199 |
| Other services and charges | 273,700 | 270,221 | 249,736 | 20,485 |
| Capital outlay | 264,623 | 284,623 | 284,529 | 94 |
| Total jail building | <u>567,323</u> | <u>587,323</u> | <u>562,545</u> | <u>24,778</u> |
| Lawn and yard maintenance | | | | |
| Supplies | 1,000 | 1,000 | - | 1,000 |
| Other services and charges | 11,500 | 11,500 | 5,938 | 5,562 |
| Total lawn and yard maintenance | <u>12,500</u> | <u>12,500</u> | <u>5,938</u> | <u>6,562</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, 2020*

| | Original Budget | Final Budget | Actual Budgetary Basis | Variance Positive (Negative) |
|-----------------------------------|--------------------|------------------|------------------------------|------------------------------------|
| EXPENDITURES - (Continued) | | | | |
| Public works - (Continued) | | | | |
| Constables | | | | |
| Personnel services | \$ 127,896 | \$ 127,896 | \$ 127,694 | \$ 202 |
| Supplies | 12,138 | 12,138 | 5,837 | 6,301 |
| Other services and charges | 15,800 | 15,750 | 5,323 | 10,427 |
| Capital outlay | <u>5,362</u> | <u>5,412</u> | <u>5,166</u> | <u>246</u> |
| Total constables | <u>161,196</u> | <u>161,196</u> | <u>144,020</u> | <u>17,176</u> |
| Sheriff | | | | |
| Personnel services | 2,072,894 | 2,072,894 | 1,893,609 | 179,285 |
| Supplies | 132,500 | 130,273 | 93,276 | 36,997 |
| Other services and charges | 144,500 | 140,287 | 106,910 | 33,377 |
| Capital outlay | <u>984,468</u> | <u>963,908</u> | <u>954,937</u> | <u>8,971</u> |
| Total sheriff | <u>3,334,362</u> | <u>3,307,362</u> | <u>3,048,732</u> | <u>258,630</u> |
| Jail operations | | | | |
| Personnel services | 1,777,003 | 1,774,272 | 1,753,287 | 20,985 |
| Supplies | 281,000 | 328,781 | 323,392 | 5,389 |
| Other services and charges | 268,760 | 231,710 | 217,592 | 14,118 |
| Capital outlay | <u>2,000</u> | <u>1,000</u> | <u>869</u> | <u>131</u> |
| Total jail operations | <u>2,328,763</u> | <u>2,335,763</u> | <u>2,295,140</u> | <u>40,623</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 | 79,173 | 85,903 | 83,116 | 2,787 |
| Supplies | 8,500 | 6,970 | 1,575 | 5,395 |
| Other services and charges | <u>28,500</u> | <u>28,500</u> | <u>26,035</u> | <u>2,465</u> |
| Total other protection | <u>116,173</u> | <u>121,373</u> | <u>110,726</u> | <u>10,647</u> |
| Total public works | <u>6,980,728</u> | <u>6,985,928</u> | <u>6,529,140</u> | <u>456,788</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, 2020*

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Budgetary Basis</u> | <u>Variance Positive (Negative)</u> |
|---|----------------------------|-------------------------|---------------------------------------|---|
| EXPENDITURES - (Continued) | | | | |
| Health and welfare | | | | |
| Health | | | | |
| Other services and charges | \$ 82,000 | \$ 82,000 | \$ 65,830 | \$ 16,170 |
| Total health | <u>82,000</u> | <u>82,000</u> | <u>65,830</u> | <u>16,170</u> |
| Agriculture extension services | | | | |
| Personnel services | 117,068 | 117,568 | 116,700 | 868 |
| Supplies | 1,500 | 1,109 | 804 | 305 |
| Other services and charges | 20,000 | 17,689 | 13,270 | 4,419 |
| Capital outlay | 1,500 | 3,702 | 3,702 | - |
| Total agriculture extension services | <u>140,068</u> | <u>140,068</u> | <u>134,476</u> | <u>5,592</u> |
| Total health and welfare | <u>222,068</u> | <u>222,068</u> | <u>200,306</u> | <u>21,762</u> |
| Total expenditures | <u>21,224,941</u> | <u>21,224,941</u> | <u>12,223,330</u> | <u>9,001,611</u> |
| Excess of revenues over expenditures | <u>(3,900,139)</u> | <u>(3,900,139)</u> | <u>5,708,001</u> | <u>9,608,140</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 1,000 | 1,000 | 31,372 | 30,372 |
| Transfers out | <u>(702,897)</u> | <u>(702,897)</u> | <u>(679,244)</u> | <u>23,653</u> |
| Total other financing sources (uses) | <u>(701,897)</u> | <u>(701,897)</u> | <u>(647,872)</u> | <u>54,025</u> |
| Net change in fund balance | (4,602,036) | (4,602,036) | 5,060,129 | 9,662,165 |
| Fund balance, beginning of year | <u>20,808,576</u> | <u>20,808,576</u> | <u>20,808,576</u> | <u>-</u> |
| Fund balance, end of year | <u>\$ 16,206,540</u> | <u>\$ 16,206,540</u> | <u>\$ 25,868,705</u> | <u>\$ 9,662,165</u> |

(Concluded)

NONMAJOR GOVERNMENTAL FUNDS

DeWITT COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**ROAD AND BRIDGE GENERAL**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**For the year ended September 30, 2020*

| | <u>Final Budget</u> | <u>Actual Budgetary Basis</u> | <u>Budget to GAAP Over (Under)</u> | <u>Actual GAAP Basis</u> |
|---|-------------------------|---------------------------------------|--|----------------------------------|
| REVENUES | | | | |
| Taxes | | | | |
| Current ad valorem | \$ 6,058,079 | \$ 6,095,444 | \$ 5,671,467 | \$ 423,977 |
| Delinquent ad valorem | 20,000 | 40,871 | - | 40,871 |
| Total taxes | <u>6,078,079</u> | <u>6,136,315</u> | <u>5,671,467</u> | <u>464,848</u> |
| Interest | 20,000 | 78,506 | - | 78,506 |
| Miscellaneous | <u>75,500</u> | <u>71,173</u> | - | <u>71,173</u> |
| Total revenues | <u>6,173,579</u> | <u>6,285,994</u> | <u>5,671,467</u> | <u>614,527</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Public works | | | | |
| Personnel services | 364,901 | 364,598 | (3,127) | 367,725 |
| Other services and charges | <u>117,200</u> | <u>102,471</u> | - | <u>102,471</u> |
| Total expenditures | <u>482,101</u> | <u>467,069</u> | <u>(3,127)</u> | <u>470,196</u> |
| Excess (deficiency) of revenues over expenditures | <u>5,691,478</u> | <u>5,818,925</u> | <u>5,674,594</u> | <u>144,331</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | <u>(5,779,268)</u> | <u>(5,779,268)</u> | <u>(5,671,467)</u> | <u>(107,801)</u> |
| Total other financing sources (uses) | <u>(5,779,268)</u> | <u>(5,779,268)</u> | <u>(5,671,467)</u> | <u>(107,801)</u> |
| Net change in fund balance | (87,790) | 39,657 | 3,127 | 36,530 |
| Fund balance, beginning of year | <u>116,254</u> | <u>116,254</u> | <u>8,453</u> | <u>107,801</u> |
| Fund balance, end of year | <u>\$ 28,464</u> | <u>\$ 155,911</u> | <u>\$ 11,580</u> | <u>\$ 144,331</u> |

Explanation of differences:

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

DeWITT COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**ROAD AND BRIDGE PRECINCT NO. 2**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**For the year ended September 30, 2020*

| | Final Budget | Actual Budgetary Basis | Budget to GAAP Over (Under) | Actual GAAP Basis |
|--|---------------------|------------------------------|-----------------------------------|-------------------------|
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ (2,597,431) | \$ 2,597,431 |
| Licenses and permits - auto registration | 89,000 | 93,610 | 1,861 | 91,749 |
| Intergovernmental | 502,500 | 708,891 | 304,127 | 404,764 |
| Charges for services | 2,500 | 5,500 | - | 5,500 |
| Interest | 14,000 | 82,156 | - | 82,156 |
| Miscellaneous | 900 | 198 | - | 198 |
| Total revenues | <u>608,900</u> | <u>890,355</u> | <u>(2,291,443)</u> | <u>3,181,798</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Public works | | | | |
| Personnel services | 620,051 | 619,080 | (5,615) | 624,695 |
| Supplies | 160,650 | 118,697 | 4,519 | 114,178 |
| Other services and charges | 92,100 | 78,334 | (371) | 78,705 |
| Capital outlay | <u>2,184,150</u> | <u>2,022,553</u> | <u>(126,576)</u> | <u>2,149,129</u> |
| Total expenditures | <u>3,056,951</u> | <u>2,838,664</u> | <u>(128,043)</u> | <u>2,966,707</u> |
| Excess (deficiency) of revenues over expenditures | <u>(2,448,051)</u> | <u>(1,948,309)</u> | <u>(2,163,400)</u> | <u>215,091</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 5,000 | 32,770 | - | 32,770 |
| Transfers in | <u>2,688,708</u> | <u>2,688,708</u> | <u>2,597,432</u> | <u>91,276</u> |
| Total other financing sources (uses) | <u>2,693,708</u> | <u>2,721,478</u> | <u>2,597,432</u> | <u>124,046</u> |
| Net change in fund balance | 245,657 | 773,169 | 434,032 | 339,137 |
| Fund balance, beginning of year | <u>1,633,050</u> | <u>1,633,050</u> | <u>(456,705)</u> | <u>2,089,755</u> |
| Fund balance, end of year | <u>\$ 1,878,707</u> | <u>\$ 2,406,219</u> | <u>\$ (22,673)</u> | <u>\$ 2,428,892</u> |

Explanation of differences:

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

DeWITT COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**ROAD AND BRIDGE PRECINCT NO. 4**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**For the year ended September 30, 2020*

| | Final Budget | Actual Budgetary Basis | Budget to GAAP Over (Under) | Actual GAAP Basis |
|--|---------------------|------------------------------|-----------------------------------|-------------------------|
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ (2,441,632) | \$ 2,441,632 |
| Licenses and permits - auto registration | 70,000 | 79,325 | 898 | 78,427 |
| Intergovernmental | 502,000 | 705,132 | 304,127 | 401,005 |
| Interest | 12,000 | 86,058 | - | 86,058 |
| Miscellaneous | - | 230 | - | 230 |
| Total revenues | <u>584,000</u> | <u>870,745</u> | <u>(2,136,607)</u> | <u>3,007,352</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Public works | | | | |
| Personnel services | 497,669 | 487,036 | (5,072) | 492,108 |
| Supplies | 103,415 | 79,820 | 5,366 | 74,454 |
| Other services and charges | 31,485 | 19,407 | (4,382) | 23,789 |
| Capital outlay | <u>2,202,600</u> | <u>2,195,151</u> | <u>296,952</u> | <u>1,898,199</u> |
| Total expenditures | <u>2,835,169</u> | <u>2,781,414</u> | <u>292,864</u> | <u>2,488,550</u> |
| Excess (deficiency) of revenues over expenditures | <u>(2,251,169)</u> | <u>(1,910,669)</u> | <u>(2,429,471)</u> | <u>518,802</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | - | 3,060 | - | 3,060 |
| Transfers in | <u>2,501,574</u> | <u>2,501,574</u> | <u>2,441,632</u> | <u>59,942</u> |
| Total other financing sources (uses) | <u>2,501,574</u> | <u>2,504,634</u> | <u>2,441,632</u> | <u>63,002</u> |
| Net change in fund balance | 250,405 | 593,965 | 12,161 | 581,804 |
| Fund balance, beginning of year | <u>1,467,795</u> | <u>1,467,795</u> | <u>(97,063)</u> | <u>1,564,858</u> |
| Fund balance, end of year | <u>\$ 1,718,200</u> | <u>\$ 2,061,760</u> | <u>\$ (84,902)</u> | <u>\$ 2,146,662</u> |

Explanation of differences:

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

DeWITT COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

SPECIAL ROAD AND BRIDGE

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

For the year ended September 30, 2020

| | Final Budget | Actual Budgetary Basis | Budget to GAAP Over (Under) | Actual GAAP Basis |
|---|--------------------|------------------------------|-----------------------------------|-------------------------|
| REVENUES | | | | |
| Taxes | | | | |
| Current ad valorem | \$ 1,558,862 | \$ 1,578,124 | \$ 1,523,307 | \$ 54,817 |
| Delinquent ad valorem | <u>15,000</u> | <u>8,819</u> | <u>-</u> | <u>8,819</u> |
| Total taxes | 1,573,862 | 1,586,943 | 1,523,307 | 63,636 |
| Interest | 8,000 | 36 | - | 36 |
| Miscellaneous | <u>-</u> | <u>16,175</u> | <u>-</u> | <u>16,175</u> |
| Total revenues | <u>1,581,862</u> | <u>1,603,154</u> | <u>1,523,307</u> | <u>79,847</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Public works | 70,000 | 60,000 | (240,000) | 300,000 |
| Debt service | | | | |
| Principal | <u>-</u> | <u>-</u> | <u>(60,000)</u> | <u>60,000</u> |
| Total expenditures | <u>70,000</u> | <u>60,000</u> | <u>(300,000)</u> | <u>360,000</u> |
| Excess (deficiency) of revenues over expenditures | 1,511,862 | 1,543,154 | 1,823,307 | (280,153) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Debt issued | - | - | (300,000) | 300,000 |
| Transfers out | <u>(1,587,306)</u> | <u>(1,587,306)</u> | <u>(1,523,307)</u> | <u>(63,999)</u> |
| Total other financing sources (uses) | <u>(1,587,306)</u> | <u>(1,587,306)</u> | <u>(1,523,307)</u> | <u>236,001</u> |
| Net change in fund balance | (75,444) | (44,152) | 300,000 | (44,152) |
| Fund balance, beginning of year | <u>63,999</u> | <u>63,999</u> | <u>-</u> | <u>63,999</u> |
| Fund balance, end of year | <u>\$ (11,445)</u> | <u>\$ 19,847</u> | <u>\$ 300,000</u> | <u>\$ 19,847</u> |

Explanation of differences:

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

DeWITT COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

COUNTY ROAD AND FLOOD

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

For the year ended September 30, 2020

| | Final Budget | Actual Budgetary Basis | Budget to GAAP Over (Under) | Actual GAAP Basis |
|---|--------------------|------------------------------|-----------------------------------|-------------------------|
| REVENUES | | | | |
| Taxes | | | | |
| Current ad valorem | \$ 5,864,159 | \$ 5,998,685 | \$ 5,916,753 | \$ 81,932 |
| Delinquent ad valorem | 50,000 | 74,630 | - | 74,630 |
| Total taxes | 5,914,159 | 6,073,315 | 5,916,753 | 156,562 |
| Interest | 20,000 | 4 | - | 4 |
| Total revenues | 5,934,159 | 6,073,319 | 5,916,753 | 156,566 |
| EXPENDITURES | | | | |
| Current | | | | |
| Public works | - | - | - | - |
| Total expenditures | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | 5,934,159 | 6,073,319 | 5,916,753 | 156,566 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | (6,114,934) | (6,114,934) | (5,916,753) | (198,181) |
| Total other financing sources (uses) | (6,114,934) | (6,114,934) | (5,916,753) | (198,181) |
| Net change in fund balance | (180,775) | (41,615) | - | (41,615) |
| Fund balance, beginning of year | 198,181 | 198,181 | - | \$ 198,181 |
| Fund balance, end of year | \$ 17,406 | \$ 156,566 | \$ - | \$ 156,566 |

Explanation of differences:

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

DeWITT COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**INDIGENT HEALTH CARE**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**For the year ended September 30, 2020*

| | <u>Final Budget</u> | <u>Actual Budgetary Basis</u> | <u>Budget to GAAP Over (Under)</u> | <u>Actual GAAP Basis</u> |
|---|-------------------------|---------------------------------------|--|----------------------------------|
| REVENUES | | | | |
| Taxes | | | | |
| Current ad valorem | \$ 184,494 | \$ 180,873 | \$ - | \$ 180,873 |
| Delinquent ad valorem | 200 | 1,697 | - | 1,697 |
| Total taxes | <u>184,694</u> | <u>182,570</u> | - | 182,570 |
| Interest | 4,000 | 18,798 | - | 18,798 |
| Miscellaneous | - | 7,960 | - | 7,960 |
| Total revenues | <u>188,694</u> | <u>209,328</u> | - | <u>209,328</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Health and welfare | | | | |
| Personnel services | 13,346 | 13,340 | - | 13,340 |
| Supplies | 150 | 116 | - | 116 |
| Other services and charges | 16,800 | 14,147 | - | 14,147 |
| Capital outlay | 300 | - | - | - |
| Medical expenses | 412,198 | 245,148 | 9,141 | 236,007 |
| Total expenditures | <u>442,794</u> | <u>272,751</u> | <u>9,141</u> | <u>263,610</u> |
| Excess (deficiency) of revenues over expenditures | (254,100) | (63,423) | (9,141) | (54,282) |
| OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | (254,100) | (63,423) | (9,141) | (54,282) |
| Fund balance, beginning of year | <u>476,408</u> | <u>476,408</u> | <u>25,267</u> | <u>451,141</u> |
| Fund balance, end of year | <u>\$ 222,308</u> | <u>\$ 412,985</u> | <u>\$ 16,126</u> | <u>\$ 396,859</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, 2020

| | Balance at Beginning of Year | Additions | Deductions | Balance at End of Year |
|-----------------------------------|------------------------------------|----------------|----------------|------------------------------|
| UNCLAIMED FUNDS | | | | |
| Assets | | | | |
| Cash in bank | \$ 4,894 | \$ 71 | \$ - | \$ 4,965 |
| Liabilities | | | | |
| Due to others | \$ 4,894 | \$ 71 | \$ - | \$ 4,965 |
| ESCROW FUND | | | | |
| Assets | | | | |
| Cash in bank | \$ 54,446 | \$ 243,922 | \$ 225,669 | \$ 72,699 |
| Liabilities | | | | |
| Due to others | \$ 54,446 | \$ 243,922 | \$ 225,669 | \$ 72,699 |
| TAX ASSESSOR | | | | |
| Assets | | | | |
| Cash in bank | \$ 187,084 | \$ 108,156,000 | \$ 108,160,915 | \$ 182,169 |
| Liabilities | | | | |
| Due to others | \$ 187,084 | \$ 108,156,000 | \$ 108,160,915 | \$ 182,169 |
| COUNTY CLERK TRUST FUNDS | | | | |
| Assets | | | | |
| Cash in bank | \$ 40,736 | \$ 40,160 | \$ 36,914 | \$ 43,982 |
| Liabilities | | | | |
| Due to others | \$ 40,736 | \$ 40,160 | \$ 36,914 | \$ 43,982 |
| DISTRICT CLERK TRUST FUNDS | | | | |
| Assets | | | | |
| Cash in bank | \$ 363,189 | \$ 379,254 | \$ 586,457 | \$ 155,986 |
| Liabilities | | | | |
| Due to others | \$ 363,189 | \$ 379,254 | \$ 586,457 | \$ 155,986 |
| INMATE TRUST FUNDS | | | | |
| Assets | | | | |
| Cash in bank | \$ 31,428 | \$ 295,546 | \$ 309,393 | \$ 17,581 |
| Liabilities | | | | |
| Due to others | \$ 31,428 | \$ 295,546 | \$ 309,393 | \$ 17,581 |

(Continued)

DeWITT COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the year ended September 30, 2020

| | <u>Balance at Beginning of Year</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance at End of Year</u> |
|----------------------------------|---|------------------|-------------------|---------------------------------------|
| SHERIFF CASH BOND FUNDS | | | | |
| Assets | | | | |
| Cash in bank | \$ 25,000 | \$ 76,800 | \$ 69,800 | \$ 32,000 |
| Liabilities | | | | |
| Due to others | \$ 25,000 | \$ 76,800 | \$ 69,800 | \$ 32,000 |
| TOTALS - ALL AGENCY FUNDS | | | | |
| Assets | | | | |
| Cash in bank | \$ 706,777 | \$ 109,191,753 | \$ 109,389,148 | \$ 509,382 |
| Liabilities | | | | |
| Due to others | \$ 706,777 | \$ 109,191,753 | \$ 109,389,148 | \$ 509,382 |

(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.

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| These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time | 90 |
| Revenue Capacity | |
| These schedules contain information to help the reader assess the factors affecting the County’s ability to generate its property tax revenue..... | 99 |
| Debt Capacity | |
| These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future..... | 105 |
| Demographic and Economic Information | |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place and to help make comparisons over time and with other governments | 109 |
| Operating Information | |
| These schedules contain information about the County’s operations and resources to help the reader understand how the County’s financial information relates to the services the County provides and the activities it performs | 111 |

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

| | Fiscal Year | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Governmental activities | | | | |
| Net investment in capital assets | \$ 95,457,533 | \$ 82,954,693 | \$ 73,485,462 | \$ 63,586,954 |
| Restricted | 17,724,669 | 17,892,743 | 17,919,642 | 23,109,025 |
| Unrestricted | <u>28,194,101</u> | <u>23,282,524</u> | <u>20,953,244</u> | <u>16,096,882</u> |
| Total governmental activities net position | <u>\$ 141,376,303</u> | <u>\$ 124,129,960</u> | <u>\$ 112,358,348</u> | <u>\$ 102,792,861</u> |
| Total primary government net position | <u>\$ 141,376,303</u> | <u>\$ 124,129,960</u> | <u>\$ 112,358,348</u> | <u>\$ 102,792,861</u> |

(1) Accrual basis of accounting

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

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

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

| Fiscal Year | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| \$ 53,455,918 | \$ 29,415,561 | \$ 13,116,994 | \$ 11,785,255 | \$ 10,219,684 | \$ 10,497,054 |
| 26,013,508 | 31,051,842 | 17,432,322 | 9,917,572 | 6,798,005 | 5,858,081 |
| <u>13,187,240</u> | <u>12,056,434</u> | <u>15,034,046</u> | <u>9,468,655</u> | <u>5,059,270</u> | <u>4,666,512</u> |
| <u>\$ 92,656,666</u> | <u>\$ 72,523,837</u> | <u>\$ 45,583,362</u> | <u>\$ 31,171,482</u> | <u>\$ 22,076,959</u> | <u>\$ 21,021,647</u> |
| <u>\$ 92,656,666</u> | <u>\$ 72,523,837</u> | <u>\$ 45,583,362</u> | <u>\$ 31,171,482</u> | <u>\$ 22,076,959</u> | <u>\$ 21,021,647</u> |

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

| | Fiscal Year | | | |
|--|----------------------|----------------------|---------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Governmental activities | | | | |
| Expenses | | | | |
| General government | \$ 3,935,838 | \$ 3,826,515 | \$ 3,687,643 | \$ 3,420,506 |
| Judicial | 2,150,032 | 2,378,876 | 2,188,903 | 2,040,247 |
| Public works | 12,160,630 | 11,224,114 | 10,752,678 | 9,970,556 |
| Health and welfare | 834,628 | 773,749 | 926,839 | 884,661 |
| Interest on long-term debt | 149,845 | - | - | - |
| Total expenses | <u>19,230,973</u> | <u>18,203,254</u> | <u>17,556,063</u> | <u>16,315,970</u> |
| Program revenues | | | | |
| Charges for services | | | | |
| General government | 1,799,788 | 1,791,755 | 1,701,935 | 1,389,834 |
| Judicial | 523,804 | 345,422 | 676,093 | 481,416 |
| Public works | 3,221,945 | 5,386,733 | 4,017,139 | 1,696,907 |
| Health and welfare | 114,085 | 170,361 | 141,782 | 138,048 |
| Operating grants and contributions | 1,077,565 | 643,545 | 881,141 | 542,608 |
| Capital grants and contributions | - | - | - | - |
| Total program revenues | <u>6,737,187</u> | <u>8,337,816</u> | <u>7,418,090</u> | <u>4,248,813</u> |
| Total net program expenses | (12,493,786) | (9,865,438) | (10,137,973) | (12,067,157) |
| General revenues and other changes | | | | |
| Property taxes | 28,765,752 | 20,533,832 | 18,897,938 | 21,772,885 |
| Unrestricted investment earnings | 788,542 | 966,655 | 592,031 | 471,261 |
| Miscellaneous | 185,835 | 136,563 | 213,491 | 256,573 |
| Total general revenues and other changes in net position | <u>29,740,129</u> | <u>21,637,050</u> | <u>19,703,460</u> | <u>22,500,719</u> |
| Total governmental activities changes in net position | <u>\$ 17,246,343</u> | <u>\$ 11,771,612</u> | <u>\$ 9,565,487</u> | <u>\$ 10,433,562</u> |
| Total primary government changes in net position | <u>\$ 17,246,343</u> | <u>\$ 11,771,612</u> | <u>\$ 9,565,487</u> | <u>\$ 10,433,562</u> |

(1) Accrual basis of accounting

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

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

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

| Fiscal Year | | | | | |
|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| \$ 3,349,802 | \$ 2,571,157 | \$ 2,385,345 | \$ 1,984,628 | \$ 2,054,078 | \$ 1,928,925 |
| 1,805,372 | 1,685,815 | 1,519,429 | 1,320,115 | 1,229,416 | 1,128,817 |
| 9,327,029 | 11,266,551 | 16,851,264 | 8,685,582 | 6,830,006 | 6,244,867 |
| 845,744 | 777,582 | 761,753 | 736,361 | 575,526 | 635,485 |
| 206,141 | 394,684 | 422,309 | 448,765 | 474,197 | 497,848 |
| <u>15,534,088</u> | <u>16,695,789</u> | <u>21,940,100</u> | <u>13,175,451</u> | <u>11,163,223</u> | <u>10,435,942</u> |
| 1,600,249 | 1,728,791 | 1,689,760 | 1,428,624 | 962,158 | 1,853,355 |
| 531,238 | 552,933 | 445,243 | 700,202 | 1,114,339 | 575,233 |
| 1,677,437 | 2,042,487 | 2,171,851 | 2,520,427 | 2,200,607 | 1,924,286 |
| 127,319 | 109,180 | 33,396 | 55,662 | 52,276 | 64,506 |
| 481,550 | 686,147 | 417,463 | 655,176 | 536,255 | 1,124,405 |
| - | 4,957,614 | - | - | - | - |
| <u>4,417,793</u> | <u>10,077,152</u> | <u>4,757,713</u> | <u>5,360,091</u> | <u>4,865,635</u> | <u>5,541,785</u> |
| (11,116,295) | (6,618,637) | (17,182,387) | (7,815,360) | (6,297,588) | (4,894,157) |
| 30,648,143 | 32,926,945 | 30,474,733 | 16,964,050 | 7,148,900 | 6,770,107 |
| 441,965 | 456,430 | 393,166 | 156,460 | 95,399 | 132,249 |
| 26,367 | 175,737 | 41,930 | 35,347 | 108,601 | 13,930 |
| <u>31,116,475</u> | <u>33,559,112</u> | <u>30,909,829</u> | <u>17,155,857</u> | <u>7,352,900</u> | <u>6,916,286</u> |
| <u>\$ 20,000,180</u> | <u>\$ 26,940,475</u> | <u>\$ 13,727,442</u> | <u>\$ 9,340,497</u> | <u>\$ 1,055,312</u> | <u>\$ 2,022,129</u> |
| <u>\$ 20,000,180</u> | <u>\$ 26,940,475</u> | <u>\$ 13,727,442</u> | <u>\$ 9,340,497</u> | <u>\$ 1,055,312</u> | <u>\$ 2,022,129</u> |

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

| | Fiscal Year | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| General fund | | | | |
| Unassigned | \$ 17,973,669 | \$ 20,521,758 | \$ 17,896,593 | \$ 13,817,638 |
| Assigned | 7,370,342 | 229,458 | 291,407 | 344,640 |
| Total general fund | <u>\$ 25,344,011</u> | <u>\$ 20,751,216</u> | <u>\$ 18,188,000</u> | <u>\$ 14,162,278</u> |
| All other governmental funds | | | | |
| Restricted | | | | |
| Debt service | \$ - | \$ - | \$ - | \$ - |
| Special revenue funds | 17,003,915 | 17,131,847 | 16,660,224 | 21,699,622 |
| Capital project funds | 417,464 | 507,150 | 789,501 | 1,037,729 |
| Unassigned | - | (112,966) | (353,177) | (199,863) |
| Total all other governmental funds | <u>\$ 17,421,379</u> | <u>\$ 17,526,031</u> | <u>\$ 17,096,548</u> | <u>\$ 22,537,488</u> |

(1) Modified accrual basis of accounting

| Fiscal Year | | | | | |
|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| \$ 10,293,629 | \$ 10,450,858 | \$ 13,972,429 | \$ 8,861,809 | \$ 3,918,939 | \$ 4,737,330 |
| 318,466 | 329,800 | 307,491 | 311,213 | 307,185 | - |
| <u>\$ 10,612,095</u> | <u>\$ 10,780,658</u> | <u>\$ 14,279,920</u> | <u>\$ 9,173,022</u> | <u>\$ 4,226,124</u> | <u>\$ 4,737,330</u> |
| \$ - | \$ 2,010,228 | \$ 1,959,612 | \$ 1,634,641 | \$ 915,772 | \$ 777,535 |
| 24,935,397 | 27,966,295 | 14,401,297 | 7,218,731 | 4,818,599 | 4,004,918 |
| 1,078,111 | 1,075,320 | 1,071,413 | 1,064,200 | 1,063,634 | 1,075,628 |
| - | - | - | - | - | - |
| <u>\$ 26,013,508</u> | <u>\$ 31,051,843</u> | <u>\$ 17,432,322</u> | <u>\$ 9,917,572</u> | <u>\$ 6,798,005</u> | <u>\$ 5,858,081</u> |

DeWITT COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (1)

Last ten fiscal years

| | Fiscal Year | | | |
|--|---------------------|---------------------|-----------------------|-------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Revenues | | | | |
| Taxes | \$ 28,805,622 | \$ 21,157,253 | \$ 18,808,751 | \$ 21,795,414 |
| Licenses and permits | 730,979 | 742,029 | 718,918 | 693,347 |
| Intergovernmental | 3,947,547 | 6,179,018 | 4,373,527 | 1,785,211 |
| Charges for services | 1,214,334 | 1,268,230 | 1,297,327 | 1,143,787 |
| Fines and forfeitures | 218,902 | 260,512 | 299,796 | 294,187 |
| Investment income | 788,542 | 966,655 | 592,031 | 471,261 |
| Miscellaneous | 284,787 | 387,554 | 381,058 | 290,907 |
| Total revenues | <u>35,990,713</u> | <u>30,961,251</u> | <u>26,471,408</u> | <u>26,474,114</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 4,865,758 | 3,120,407 | 3,206,078 | 3,207,274 |
| Judicial | 1,837,141 | 1,875,858 | 1,767,107 | 1,764,311 |
| Public works | 26,960,047 | 22,315,574 | 22,119,074 | 20,704,449 |
| Health and welfare | 768,375 | 709,620 | 876,263 | 837,325 |
| Debt service | | | | |
| Principal retirement | 612,091 | - | - | - |
| Interest and fiscal charges | 104,089 | - | - | - |
| Total expenditures | <u>35,147,501</u> | <u>28,021,459</u> | <u>27,968,522</u> | <u>26,513,359</u> |
| Excess (deficiency) of revenues over expenditures | 843,212 | 2,939,792 | (1,497,114) | (39,245) |
| Other financing sources (uses) | | | | |
| Debt issued | 3,497,000 | - | - | - |
| Sale of capital assets | 147,931 | 52,907 | 81,896 | 76,089 |
| Insurance proceeds | - | - | - | 37,319 |
| Transfers in | 1,286,791 | 936,660 | 1,235,407 | 8,888,481 |
| Transfers out | (1,286,791) | (936,660) | (1,235,407) | (8,888,481) |
| Total other financing sources (uses) | <u>3,644,931</u> | <u>52,907</u> | <u>81,896</u> | <u>113,408</u> |
| Changes in fund balances | <u>\$ 4,488,143</u> | <u>\$ 2,992,699</u> | <u>\$ (1,415,218)</u> | <u>\$ 74,163</u> |
| | | | | |
| Debt service as a percentage of noncapital expenditures | <u>4.49%</u> | <u>0.00%</u> | <u>0.00%</u> | <u>0.00%</u> |

(1) Modified accrual basis of accounting

NOTE: The County paid off outstanding bonds in 2016.

| Fiscal Year | | | | | |
|-----------------------|----------------------|----------------------|---------------------|--------------------|---------------------|
| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| \$ 30,497,675 | \$ 32,869,436 | \$ 30,751,455 | \$ 16,600,054 | \$ 7,214,391 | \$ 6,753,736 |
| 719,573 | 827,426 | 692,378 | 788,809 | 640,796 | 631,322 |
| 1,576,411 | 6,655,405 | 1,851,025 | 1,907,885 | 971,572 | 1,124,405 |
| 1,439,425 | 1,500,165 | 1,549,694 | 1,781,190 | 2,539,954 | 2,354,100 |
| 360,303 | 376,832 | 396,724 | 464,734 | 456,740 | 480,783 |
| 441,965 | 456,430 | 393,166 | 156,460 | 95,399 | 132,249 |
| 423,595 | 568,471 | 285,990 | 479,875 | 168,562 | 901,526 |
| <u>35,458,947</u> | <u>43,254,165</u> | <u>35,920,432</u> | <u>22,179,007</u> | <u>12,087,414</u> | <u>12,378,121</u> |
| 3,059,031 | 2,250,922 | 2,119,194 | 1,750,204 | 1,833,087 | 1,752,200 |
| 1,513,927 | 1,485,909 | 1,338,104 | 1,157,037 | 1,082,089 | 1,012,562 |
| 26,150,865 | 27,734,777 | 18,169,494 | 9,451,523 | 7,561,633 | 6,460,689 |
| 808,842 | 752,401 | 740,602 | 715,976 | 557,110 | 619,515 |
| 8,955,000 | 690,000 | 665,000 | 635,000 | 610,000 | 585,000 |
| 254,111 | 398,194 | 425,684 | 452,005 | 477,257 | 500,638 |
| <u>40,741,776</u> | <u>33,312,203</u> | <u>23,458,078</u> | <u>14,161,745</u> | <u>12,121,176</u> | <u>10,930,604</u> |
| (5,282,829) | 9,941,962 | 12,462,354 | 8,017,262 | (33,762) | 1,447,517 |
| - | - | - | - | 345,547 | 185,994 |
| 75,932 | 178,296 | 159,295 | 49,202 | 116,933 | 18,324 |
| - | - | - | - | - | - |
| 17,649,168 | 25,522,009 | 18,517,344 | 3,736,901 | 2,311,518 | 1,784,116 |
| <u>(17,649,168)</u> | <u>(25,522,009)</u> | <u>(18,517,344)</u> | <u>(3,736,901)</u> | <u>(2,311,518)</u> | <u>(1,784,116)</u> |
| <u>75,932</u> | <u>178,296</u> | <u>159,295</u> | <u>49,202</u> | <u>462,480</u> | <u>204,318</u> |
| <u>\$ (5,206,897)</u> | <u>\$ 10,120,258</u> | <u>\$ 12,621,649</u> | <u>\$ 8,066,464</u> | <u>\$ 428,718</u> | <u>\$ 1,651,835</u> |
| <u>40.95%</u> | <u>7.87%</u> | <u>7.99%</u> | <u>8.41%</u> | <u>9.95%</u> | <u>10.59%</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 | | |
| 2011 | \$ 6,514,197 | (2) \$ 132,989 | \$ 106,550 | \$ 6,753,736 |
| 2012 | 6,945,991 | (2) 161,563 | 106,837 | 7,214,391 |
| 2013 | 16,371,142 | (3) 112,674 | 116,239 | 16,600,055 |
| 2014 | 30,080,823 | (3) 468,151 | 202,482 | 30,751,456 |
| 2015 | 32,488,916 | (3) 274,282 | 106,238 | 32,869,436 |
| 2016 | 30,165,240 | (3) 201,208 | 131,227 | 30,497,675 |
| 2017 | 21,466,350 | (4) 193,572 | 135,492 | 21,795,414 |
| 2018 | 18,396,245 | (4) 302,897 | 109,609 | 18,808,751 |
| 2019 | 20,863,185 | (4) 169,659 | 124,409 | 21,157,253 |
| 2020 | 28,581,065 | (4) 112,538 | 112,019 | 28,805,622 |
| Change 2011 to 2020 | 338.75% | -15.38% | 5.13% | 326.51% |

(1) Modified accrual basis of accounting

NOTES: (2) Tax rates and values were steady.

(3) 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.

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

DeWITT COUNTY, TEXAS*ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)**Last ten fiscal years*

| Fiscal Year | Tax Roll | Real Property | | | Less: Tax Exempt Real Property |
|-------------|----------|-------------------------|-----------------------------|----------------------|--------------------------------------|
| | | Residential Property | Non-Residential Property | Personal Property | |
| 2011 | 2010 | \$ 357,160,310 | \$ 1,679,282,800 | \$ 162,562,580 | \$ 1,150,665,021 |
| 2012 | 2011 | 368,607,870 | 1,912,614,970 | 249,442,120 | 1,190,701,309 |
| 2013 | 2012 | 381,707,020 | 4,024,961,528 | 593,915,180 | 1,509,586,195 |
| 2014 | 2013 | 402,749,990 | 7,166,414,576 | 694,802,080 | 1,511,659,803 |
| 2015 | 2014 | 437,925,020 | 7,685,024,543 | 731,424,820 | 1,541,631,030 |
| 2016 | 2015 | 600,294,230 | 6,872,240,465 | 921,922,790 | 1,609,175,259 |
| 2017 | 2016 | 670,996,230 | 6,865,788,145 | 826,943,320 | 1,745,455,067 |
| 2018 | 2017 | 703,350,760 | 4,460,054,330 | 733,424,220 | 1,733,979,679 |
| 2019 | 2018 | 726,966,550 | 5,219,906,260 | 687,181,450 | 1,938,815,798 |
| 2020 | 2019 | 759,724,900 | 6,890,993,893 | 720,007,760 | 2,004,591,608 |

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

NOTE: Property in the County is reassessed annually. The County assesses property at 100% of actual taxable value for all types of real and personal property. Tax rates are per \$100 of assessed value.

SOURCE: DeWitt County Tax Assessor/Collector

| Total Taxable Assessed Value | Total Direct Tax Rate | Estimated Actual Taxable Value | Assessed Value (1) as a Percentage of Actual Value |
|------------------------------|-----------------------|--------------------------------|--|
| \$ 1,048,340,669 | \$ 0.65192 | \$ 1,048,340,669 | 100.00% |
| 1,339,963,651 | 0.53822 | 1,339,963,651 | 100.00% |
| 3,490,997,533 | 0.50203 | 3,490,997,533 | 100.00% |
| 6,752,306,843 | 0.46937 | 6,752,306,843 | 100.00% |
| 7,312,743,353 | 0.46937 | 7,312,743,353 | 100.00% |
| 6,785,282,226 | 0.46937 | 6,785,282,226 | 100.00% |
| 6,618,272,628 | 0.46937 | 6,618,272,628 | 100.00% |
| 4,162,849,631 | 0.46937 | 4,162,849,631 | 100.00% |
| 4,695,238,462 | 0.46937 | 4,695,238,462 | 100.00% |
| 6,366,134,945 | 0.46937 | 6,366,134,945 | 100.00% |

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

| Tax Roll Year | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|------------------------|-------------|-------------|-------------|-------------|
| DeWitt County | | | | |
| M & O | \$ 0.46937 | \$ 0.46937 | \$ 0.46937 | \$ 0.46937 |
| Debt service | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | 0.46937 | 0.46937 | 0.46937 | 0.46937 |
| <u>Cities</u> | | | | |
| Cuero | 0.36951 | 0.36951 | 0.36951 | 0.33000 |
| Yoakum | 0.11800 | 0.10816 | 0.10400 | 0.10000 |
| Yorktown | 0.63401 | 0.65195 | 0.60676 | 0.56931 |
| Nordheim | 0.38965 | 0.38965 | 0.38965 | 0.38965 |
| <u>Schools</u> | | | | |
| Cuero | 1.39663 | 1.61000 | 1.50000 | 1.45048 |
| Yoakum | 1.41000 | 1.48000 | 1.50001 | 1.48900 |
| Yorktown | 0.98530 | 0.98043 | 1.00751 | 1.00319 |
| Nordheim | 1.06835 | 1.17000 | 1.17000 | 1.22472 |
| Meyersville | 0.97000 | 1.04000 | 1.04000 | 1.04000 |
| Westhoff | 0.97000 | 1.04000 | 1.04000 | 0.96000 |
| <u>Hospitals</u> | | | | |
| DeWitt Medical | 0.17940 | 0.21237 | 0.21237 | 0.21237 |
| Yoakum Hospital | 0.18300 | 0.20040 | 0.21680 | 0.22620 |
| <u>Water Districts</u> | | | | |
| Ecleto Watershed | 0.00400 | 0.07000 | 0.07360 | 0.07360 |
| DeWitt Drainage #1 | 0.08992 | 0.06661 | 0.05671 | 0.05193 |
| Pecan Valley | 0.00441 | 0.00598 | 0.00675 | 0.00700 |

SOURCE: DeWitt County Tax Assessor/Collector

NOTE: N/A denotes information not available

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|------------|------------|------------|------------|------------|------------|
| \$ 0.44937 | \$ 0.45398 | \$ 0.44919 | \$ 0.44919 | \$ 0.44919 | \$ 0.53717 |
| 0.02000 | 0.01539 | 0.02018 | 0.05284 | 0.08903 | 0.11475 |
| 0.46937 | 0.46937 | 0.46937 | 0.50203 | 0.53822 | 0.65192 |
| 0.32000 | 0.32000 | 0.32000 | 0.30168 | 0.30168 | 0.30168 |
| 0.09243 | 0.09087 | 0.09087 | 0.09087 | 0.09278 | 0.08909 |
| 0.61263 | 0.67270 | 0.68561 | 0.61264 | 0.66846 | 0.70444 |
| 0.35433 | 0.47211 | 0.47211 | 0.47211 | 0.47211 | 0.47211 |
| 1.39069 | 1.37707 | 1.10403 | 1.07003 | 1.28736 | 1.32327 |
| 1.42987 | 1.35476 | 1.15400 | 1.24000 | 1.27000 | 1.35000 |
| 0.99757 | 0.99120 | 0.97212 | 0.99721 | 0.96000 | 1.04000 |
| 1.11915 | 1.11470 | 1.08718 | 1.24345 | 1.28891 | 1.23972 |
| 1.04000 | 1.04000 | 1.04000 | 1.04000 | 1.04000 | 1.04000 |
| 0.96000 | 0.96000 | 0.96000 | 0.96000 | 0.96000 | 1.04000 |
| 0.17111 | 0.13221 | 0.13221 | 0.13221 | 0.13221 | 0.15251 |
| 0.18050 | 0.14750 | 0.16150 | N/A | N/A | N/A |
| 0.08000 | 0.09057 | 0.09500 | 0.08640 | 0.08000 | 0.00660 |
| 0.05459 | 0.05807 | 0.06289 | 0.06289 | 0.06302 | 0.06294 |
| 0.00800 | 0.00680 | 0.00870 | 0.01301 | 0.01301 | 0.01500 |

DeWITT COUNTY, TEXAS

PRINCIPAL TAXPAYERS (Unaudited)

Current year and nine years ago

| <u>2020</u> | <u>Type of Property</u> | <u>Assessed Valuation</u> | <u>Percent of Total Valuation</u> |
|--------------------------------------|-------------------------|---------------------------|-----------------------------------|
| Burlington Resources Oil & Gas | Mineral | \$ 1,412,223,280 | 30.08% |
| Devon Energy Production Co LP | Mineral | 1,298,035,000 | 27.65% |
| Pioneer Resources USA Inc. | Mineral | 180,876,170 | 3.85% |
| EOG Resources, Inc | Mineral | 123,733,000 | 2.64% |
| Equinor Texas Onshore Prop LLC | Mineral | 57,464,550 | 1.22% |
| Kinder Morgan Crude & Condensate LLC | Mineral | 48,941,420 | 1.04% |
| EFS Midstream LLC | Mineral | 47,829,420 | 1.02% |
| Circle 8 Crane Services | Mineral | 46,565,060 | 0.99% |
| Enterprise Texas Pipeline LLC | Mineral | 44,752,190 | 0.95% |
| Petrohawk Energy Corp | Mineral | <u>40,400,000</u> | <u>0.86%</u> |
| Assessed value | | <u>\$ 3,300,820,090</u> | <u>51.85%</u> |
| | | | |
| <u>2011</u> | | | |
| Geothermal Energy Corporation | Mineral | \$ 118,518,280 | 11.31% |
| Pioneer Natural Resources | Mineral | 87,169,160 | 8.31% |
| Burlington Resources Oil & Gas | Mineral | 54,250,270 | 5.17% |
| Winn Exploration Co Inc. | Mineral | 27,129,920 | 2.59% |
| Chesapeake Operating Inc. | Mineral | 23,229,160 | 2.22% |
| Nabors Drilling USA | Mineral | 19,000,000 | 1.81% |
| Mount Vernon Mills | Mineral | 17,501,590 | 1.67% |
| Helmerick & Payne Inc | Mineral | 17,400,000 | 1.66% |
| Friar Alfred/Friar-Thomas Ranch | Real and Personal | 16,170,810 | 1.54% |
| Lime Rock Resources A L P | Mineral | <u>12,832,130</u> | <u>1.22%</u> |
| Assessed value | | <u>\$ 393,201,320</u> | <u>37.51%</u> |

SOURCE: DeWitt County Appraisal District.

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

| Fiscal Year | Taxes Levied for the Fiscal Year (Adjusted Levy) | Collections within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|-------------|--|--|--------------------|---------------------------------|---------------------------|--------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2011 | \$ 6,839,507 | \$ 6,737,312 | 98.51% | \$ 89,976 | \$ 6,827,288 | 99.82% |
| 2012 | 7,367,416 | 7,206,312 | 97.81% | 148,945 | 7,355,257 | 99.83% |
| 2013 | 17,488,203 | 16,949,690 | 96.92% | 523,903 | 17,473,593 | 99.92% |
| 2014 | 31,468,896 | 31,217,506 | 99.20% | 234,054 | 31,451,560 | 99.94% |
| 2015 | 34,152,747 | 33,847,774 | 99.11% | 276,303 | 34,124,077 | 99.92% |
| 2016 | 31,787,663 | 31,398,845 | 98.78% | 357,222 | 31,756,067 | 99.90% |
| 2017 | 22,940,399 | 22,363,372 | 97.48% | 536,304 | 22,899,676 | 99.82% |
| 2018 | 19,514,822 | 19,170,808 | 98.24% | 285,101 | 19,455,909 | 99.70% |
| 2019 | 21,978,810 | 21,755,649 | 98.98% | 124,901 | 21,880,550 | 99.55% |
| 2020 | 30,131,035 | 29,821,856 | 98.97% | - | 29,821,856 | 98.97% |

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

| Fiscal Year | Governmental Activities | | | Total Primary Government | Percentage of Personal Income | Per Capita |
|----------------|-------------------------------|-------------------|------------------------------------|--------------------------------|-------------------------------------|---------------|
| | Certificates of Obligation | Capital Leases | Notes from Direct Borrowings | | | |
| 2011 | \$ 11,555,000 | \$ 296,977 | \$ - | \$ 11,851,977 | 2.0% | \$ 590 |
| 2012 | 10,945,000 | 555,598 | - | 11,500,598 | 1.8% | 568 |
| 2013 | 10,310,000 | 424,786 | - | 10,734,786 | 1.3% | 525 |
| 2014 | 9,645,000 | - | - | 9,645,000 | 1.0% | 470 |
| 2015 | 8,955,000 | - | - | 8,955,000 | 0.9% | 440 |
| 2016 | - | - | - | - | - | - |
| 2017 | - | - | - | - | - | - |
| 2018 | - | - | - | - | - | - |
| 2019 | - | - | - | - | - | - |
| 2020 | - | - | 2,884,909 | 2,884,909 | 0.3% | 143 |

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

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

| Fiscal Year | <u>General Bonded Debt Outstanding</u> | | Debt Service Monies Available | Net Bonded Debt | Percentage of Actual Taxable Value of Property | Per Capita |
|-------------|--|---------------|-------------------------------|-----------------|--|------------|
| | Certificates of Obligation | Total | | | | |
| 2011 | \$ 11,555,000 | \$ 11,555,000 | \$ 777,534 | \$ 10,777,466 | 1.03% | \$ 536 |
| 2012 | 10,945,000 | 10,945,000 | 915,772 | 10,029,228 | 0.75% | 495 |
| 2013 | 10,310,000 | 10,310,000 | 1,634,641 | 8,675,359 | 0.25% | 424 |
| 2014 | 9,645,000 | 9,645,000 | 1,959,612 | 7,685,388 | 0.11% | 375 |
| 2015 | 8,955,000 | 8,955,000 | 2,006,420 | 6,948,580 | 0.10% | 341 |
| 2016 | - | - | - | - | - | - |
| 2017 | - | - | - | - | - | - |
| 2018 | - | - | - | - | - | - |
| 2019 | - | - | - | - | - | - |
| 2020 | - | - | - | - | - | - |

NOTE: The County paid off outstanding bonds in 2016.

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

September 30, 2020

| | (1) | | (2) | |
|-----------------------------------|------------------------|-----------------------|-----------------------------|----------------------|
| | Gross Debt Outstanding | | Applicable to DeWitt County | |
| | Date | Amount | Percent | Amount |
| <u>Direct debt:</u> | | | | |
| DeWitt County | 09/30/20 | <u>\$ 2,884,909</u> | 100.00% | <u>\$ 2,884,909</u> |
| <u>Overlapping debt:</u> | | | | |
| Cities | | | | |
| Cuero | 09/30/20 | 10,205,000 | 100.00% | 10,205,000 |
| Yoakum | 09/30/20 | 3,960,000 | 36.99% | 1,464,804 |
| Yorktown | 09/30/20 | 2,980,000 | 100.00% | 2,980,000 |
| School Districts | | | | |
| Cuero ISD | 09/30/20 | 77,830,950 | 73.96% | 57,563,771 |
| Yoakum ISD | 09/30/20 | 39,225,000 | 36.36% | 14,262,210 |
| Yorktown ISD | 09/30/20 | <u>4,720,788</u> | 100.00% | <u>4,720,788</u> |
| Total overlapping debt | | <u>138,921,738</u> | | <u>91,196,573</u> |
| Total direct and overlapping debt | | <u>\$ 141,806,647</u> | | <u>\$ 94,081,482</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> |
|--------------------|-------------------|---|--------------------------|---|
| 2011 | \$ 221,444,522 | \$ 10,777,466 | \$ 210,667,056 | 4.87% |
| 2012 | 272,630,383 | 10,029,228 | 262,601,155 | 3.68% |
| 2013 | 724,270,588 | 8,675,359 | 715,595,229 | 1.20% |
| 2014 | 1,514,376,191 | 7,685,388 | 1,506,690,803 | 0.51% |
| 2015 | 1,645,329,633 | 6,948,580 | 1,638,381,053 | 0.42% |
| 2016 | 1,465,839,859 | - | 1,465,839,859 | 0.00% |
| 2017 | 1,447,832,327 | - | 1,447,832,327 | 0.00% |
| 2018 | 857,356,353 | - | 857,356,353 | 0.00% |
| 2019 | 1,002,014,253 | - | 1,002,014,253 | 0.00% |
| 2020 | 1,411,531,796 | - | 1,411,531,796 | 0.00% |

Legal debt margin calculation for current fiscal year:

| | | |
|---------------------------------|----|-------------------------|
| Assessed value of real property | | \$ 5,646,127,185 |
| (1) Debt limit percentage | | <u>25.00%</u> |
| Debt limit | | 1,411,531,796 |
| Debt applicable to debt limit | | |
| Certificates of obligation | \$ | - |
| Debt service funds available | | <u>-</u> |
| Legal debt margin | | <u>\$ 1,411,531,796</u> |

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

DeWITT COUNTY, TEXAS*DEMOGRAPHIC STATISTICS (Unaudited)**Last ten years*

| <u>Calendar Year</u> | <u>Median Family Income</u> | <u>Estimated Population</u> | <u>Personal Income</u> | <u>Personal Income per Capita</u> | <u>Labor Force</u> | <u>Unemployment Rate</u> | <u>Median Age</u> |
|----------------------|-----------------------------|-----------------------------|------------------------|-----------------------------------|--------------------|--------------------------|-------------------|
| 2011 | \$ 36,611 | 20,097 | \$ 598,572,000 | \$ 29,784 | 9,368 | 6.60% | 43 |
| 2012 | 36,611 | 20,255 | 650,722,169 | 32,126 | 9,958 | 5.00% | 43 |
| 2013 | 40,515 | 20,465 | 830,066,000 | 40,560 | 10,358 | 4.40% | 43 |
| 2014 | 45,937 | 20,503 | 941,477,000 | 45,919 | 10,042 | 4.90% | 42 |
| 2015 | 46,566 | 20,358 | 947,990,628 | 46,566 | 8,186 | 3.00% | 41 |
| 2016 | 50,617 | 20,966 | 1,061,236,022 | 50,617 | 9,041 | 4.10% | 41 |
| 2017 | 56,416 | 21,030 | 1,186,428,480 | 56,416 | 8,635 | 3.60% | 41 |
| 2018 | 54,692 | 20,242 | 1,107,075,464 | 54,692 | 8,164 | 3.20% | 40 |
| 2019 | 55,511 | 20,206 | 1,121,655,266 | 55,511 | 8,444 | 2.70% | 40 |
| 2020 | 55,511 | 20,195 | 1,121,044,645 | 55,511 | 8,476 | 5.80% | 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>2020</u> | | | |
| Cuero Regional Hospital | Health Care | 470 | 5.57% |
| Cuero Independent School District | Education | 365 | 4.32% |
| Texas Dept. of Criminal Justice | Correctional Facility | 311 | 3.68% |
| DeWitt County | Government | 160 | 1.89% |
| H.E.B. | Retail | 130 | 1.54% |
| Wal-Mart | Retail | 100 | 1.18% |
| Cuero Nursing & Rehabilitation Center | Health Care | 98 | 1.16% |
| City of Cuero | Government | 90 | 1.07% |
| McMahan Welding | Industrial | 84 | 0.99% |
| Energy Waste | Oilfield Equipment Rentals | 54 | <u>0.64%</u> |
| | | <u>1,862</u> | <u>22.04%</u> |
| <u>2011</u> | | | |
| Cuero Independent School District | Education | 400 | 4.27% |
| Cuero Community Hospital | Health Care | 398 | 4.25% |
| Texas Dept. of Criminal Justice | Correctional Facility | 322 | 3.44% |
| Mount Vernon Mills, Brentex Division | Textile Manufacturing | 240 | 2.56% |
| Cuero Nursing & Rehabilitation Center | Health Care | 130 | 1.39% |
| Wal-Mart | Retail | 117 | 1.25% |
| County of DeWitt | Government | 110 | 1.17% |
| City of Cuero | Government | 92 | 0.98% |
| H.E.B. | Retail | 73 | 0.78% |
| Whispering Oaks Manor | Health Care | 56 | <u>0.60%</u> |
| | | <u>1,938</u> | <u>20.69%</u> |

SOURCE: Cuero Development Corporation

DeWITT COUNTY, TEXAS

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

Last ten fiscal years

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Function/Program | | | | | | | | | | |
| General government | | | | | | | | | | |
| Comissioners' court | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| County clerk | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Veterans' service officer | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| County auditor | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| County treasurer | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 |
| Information technology | 2 | 2 | 2 | 2 | 2 | 2 | - | - | - | - |
| Tax assessor-collector | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 |
| Elections administrator | 1 | - | - | - | - | - | - | - | - | - |
| Judicial | | | | | | | | | | |
| County court | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| District clerk | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 6 | 6 |
| District attorney | 4 | - | - | - | - | - | - | - | - | - |
| County attorney | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 |
| Justice of the Peace #1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Justice of the Peace #2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| Juvenile probation | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 6 | 6 |
| Public works | | | | | | | | | | |
| Sheriff | 53 | 56 | 53 | 50 | 49 | 49 | 46 | 45 | 43 | 45 |
| 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 |
| Precinct No. 1 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 6 | 6 | 7 |
| Precinct No. 2 | 10 | 10 | 10 | 10 | 10 | 9 | 9 | 6 | 5 | 6 |
| Precinct No. 3 | 9 | 9 | 8 | 9 | 9 | 10 | 9 | 6 | 6 | 6 |
| Precinct No. 4 | 7 | 8 | 7 | 8 | 8 | 9 | 7 | 6 | 5 | 4 |
| Health and welfare | | | | | | | | | | |
| Extension service | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Emergency management | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Indigent health care | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| Health department | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Total | <u>149</u> | <u>147</u> | <u>143</u> | <u>141</u> | <u>144</u> | <u>144</u> | <u>135</u> | <u>122</u> | <u>120</u> | <u>123</u> |

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>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Function/Program | | | | | | | | | | |
| General government | | | | | | | | | | |
| County auditor | | | | | | | | | | |
| Accounts payable invoices | 6,327 | 7,986 | 7,878 | 8,172 | 9,025 | 8,288 | 8,421 | 7,397 | 7,396 | 7,369 |
| County treasurer | | | | | | | | | | |
| Payroll checks processed | 4,534 | 4,607 | 4,660 | 4,604 | 4,517 | 4,188 | 4,076 | 3,998 | 3,146 | 3,647 |
| Elections administrator | | | | | | | | | | |
| New voter registrations | 764 | 463 | 1,700 | 1,888 | 971 | 611 | 735 | 630 | 726 | 101 |
| Elections held | 3 | 2 | 4 | 2 | 4 | 4 | 7 | 2 | 1 | 1 |
| Tax assessor-collector | | | | | | | | | | |
| Automobile registrations | 28,775 | 30,956 | 30,532 | 31,849 | 27,195 | 27,999 | 26,897 | 26,840 | 24,561 | 23,231 |
| Judicial | | | | | | | | | | |
| County court | | | | | | | | | | |
| Criminal cases filed | 313 | 398 | 392 | 423 | 469 | 489 | 533 | 493 | 533 | 459 |
| Criminal case dispositions | 311 | 508 | 416 | 444 | 562 | 523 | 594 | 536 | 537 | 697 |
| Civil cases filed | 11 | 81 | 34 | 73 | 68 | 74 | 95 | 32 | 29 | 51 |
| Civil case dispositions | 69 | 45 | 69 | 45 | 48 | 118 | 42 | 25 | 30 | 50 |
| Juvenile cases filed | 7 | 6 | 17 | 25 | 21 | 34 | 8 | 15 | 20 | 26 |
| Juvenile case dispositions | 11 | 13 | 24 | 26 | 20 | 27 | 14 | 20 | 20 | 23 |
| District court | | | | | | | | | | |
| Criminal cases filed | 237 | 261 | 197 | 266 | 295 | 208 | 390 | 210 | 279 | 224 |
| Criminal case dispositions | 225 | 277 | 245 | 346 | 352 | 331 | 509 | 235 | 302 | 292 |
| Civil cases filed | 300 | 359 | 371 | 443 | 374 | 379 | 221 | 387 | 425 | 425 |
| Civil case dispositions | 381 | 496 | 601 | 527 | 605 | 507 | 328 | 458 | 456 | 449 |
| Justice of the Peace #1 | | | | | | | | | | |
| Civil cases filed | 119 | 168 | 153 | 131 | 139 | 105 | 120 | 104 | 140 | 136 |
| Criminal cases filed | 791 | 1,057 | 1,158 | 1,079 | 1,391 | 1,184 | 1,631 | 1,981 | 1,883 | 1,767 |
| Justice of the Peace #2 | | | | | | | | | | |
| Civil cases filed | 164 | 151 | 115 | 88 | 68 | 64 | 72 | 61 | 30 | 54 |
| Criminal cases filed | 935 | 909 | 719 | 884 | 1,028 | 1,078 | 1,053 | 1,031 | 979 | 1,611 |
| Health and welfare | | | | | | | | | | |
| Health department | | | | | | | | | | |
| Immunizations administered | 1,125 | 1,133 | 1,243 | 1,262 | 1,489 | 931 | 969 | 1,145 | 2,314 | 2,645 |

DeWITT COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM (Unaudited)

Last ten fiscal years

| | Fiscal Year | | | | | | | | | |
|-------------------------|-------------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Function/Program | | | | | | | | | | |
| General government | | | | | | | | | | |
| Buildings | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Vehicles | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Public works | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Jail | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol units | 23 | 25 | 20 | 20 | 19 | 19 | 13 | 13 | 15 | 12 |
| Other vehicles | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Juvenile Probation | | | | | | | | | | |
| Vehicles | 3 | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 |
| Emergency Management | | | | | | | | | | |
| Vehicles | 1 | 1 | 1 | 1 | 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 | 100 | 101 | 108 | 108 | 107 | 78 | 60 | 48 | 44 | 43 |
| Vehicles | 30 | 28 | 28 | 27 | 27 | 28 | 26 | 24 | 26 | 26 |

SOURCE: Various DeWitt County departments, Texas Department of Transportation

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 4, 2021.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



HARRISON, WALDROP & UHEREK, L.L.P.
Victoria, Texas
March 4, 2021