

De Witt County, Texas Annual Comprehensive Financial Report



For the year ended September 30, 2023

DeWITT COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended September 30, 2023

Issued By
County Auditor's Office

Neomi Williams
County Auditor

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INTRODUCTORY SECTION

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Neomi Williams
DeWitt County Auditor

March 6, 2024

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

The County Auditor's Office is pleased to present the Annual Comprehensive Financial Report of DeWitt County, Texas (the "County"), for the fiscal year ended September 30, 2023. 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, 2023, 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, 2023, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

PROFILE OF DeWITT COUNTY

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

The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioner's Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, two members elected every two years. The County Judge is elected at large to serve a four-year term. With the latest census, the population of DeWitt County is 19,824.

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

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

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

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

FACTORS AFFECTING ECONOMIC CONDITION

Local Economy - The overall value of taxable property in the County increased in 2023. Drilling operations continue in the county. Industry drilling operations focus on field development in the Eagle Ford Shale. New well completions will offset the depletion of the volatile mineral component of the county's tax base. The supply of natural gas will support the growing trend of exporting LNG's to foreign countries out of the Port of Corpus Christi and will likely keep drilling rigs in the area for another decade. The MD&A has a more detailed analysis of this activity and its effect on County's finances.

The County sees the need for more housing and new subdivisions of land above the county's statutory jurisdiction appear in the real estate market place continually. Although, the Commissioner's Court approved and adopted Subdivision and Manufactured Home Rental Community Regulations on February 8, 2021, the Texas Legislature gutting some of the provisions that prevent real estate brokers from creating internal subdivision roads without Commissioner's Court approval. On March 28, 2022, the Commissioner's Court adopted guidelines and criteria for Tax Abatement and other Economic Development and entertained three applications during 2023. A proposed 500 Megawatt solar farm consuming approximately 7,000 acres sought abatement with payments in lieu of taxes on 80 percent of the \$500 million value, but the Commissioner's Court denied the abatement because the project only offered three permanent post-construction jobs. The denial did not discourage the company. Development began by mid-summer.

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

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

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

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

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

The Commissioner's Court maintains fund balances to avert disruption due to industry downturns. Future budgets could be impacted by one or more local elections that curtail the ability of the county to raise the revenue needed to continue services at the current level.

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

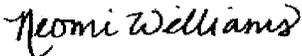
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeWitt County, Texas, for its annual comprehensive financial report for the fiscal year ended September 30, 2022. This was the 45th consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Neomi Williams
DeWitt County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**DeWitt County
Texas**

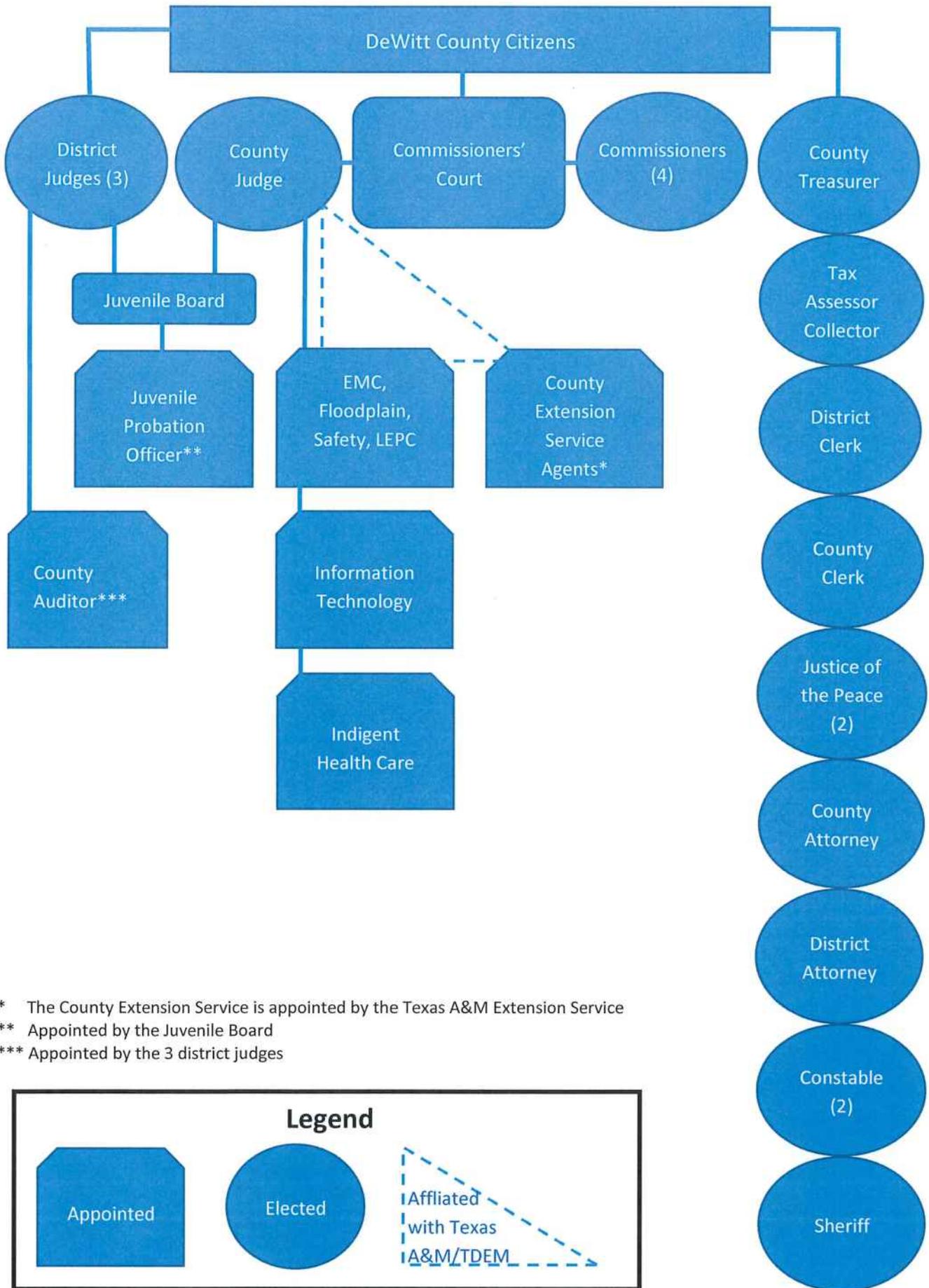
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

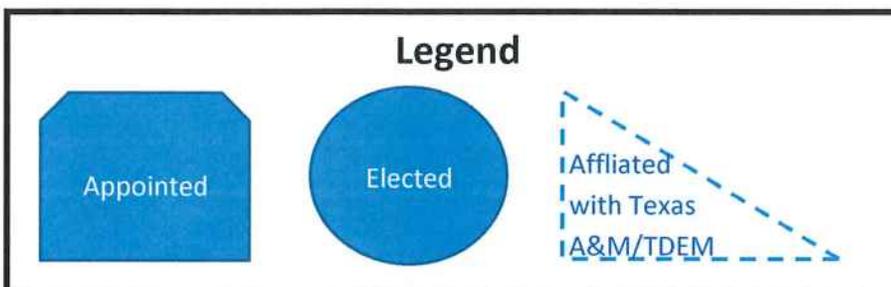
DeWitt County Organizational Chart



* The County Extension Service is appointed by the Texas A&M Extension Service

** Appointed by the Juvenile Board

*** Appointed by the 3 district judges



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
Desirae Poth-Garibay	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
Julie C. Bauknight	267th Judicial District Judge

APPOINTED

Neomi Williams	County Auditor
Terri Rogers	Chief Juvenile Probation Officer

FINANCIAL SECTION



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

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeWitt County, Texas (the "County") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual major and nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

March 6, 2024

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, 2023. 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

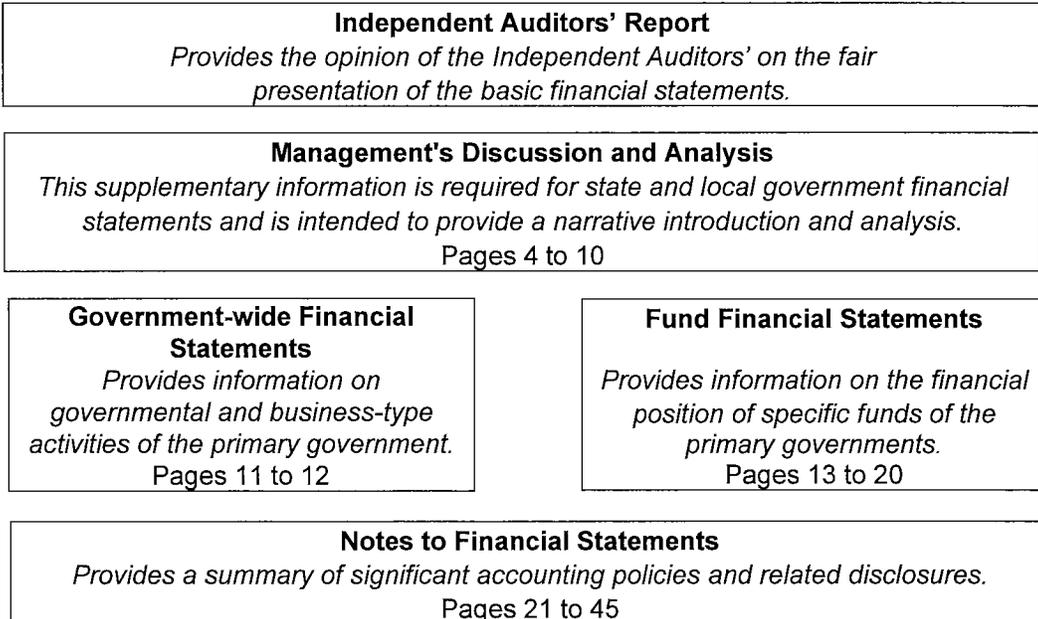
- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$181,969,461. Of this amount \$32,369,975 is available to meet the County's ongoing obligations to citizens and creditors.
- At year-end, the County's governmental funds reported combined ending fund balances of \$50,830,157. The amount available for governmental discretion (unassigned fund balance) is \$28,705,563.
- At year-end, the fund balance for the General Fund was \$29,957,968, a \$7,427,729 increase from last year. The unassigned portion of fund balance for the General Fund was \$28,730,049 or 96% of total General Fund balance or 240% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Organization and Flow of Financial Section Information



OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

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

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

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

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

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

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

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

The County adopts an annual appropriated budget for its General Fund and the Road and Bridge Special Revenue Funds. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget and is located on page 46 of this report. Budget comparisons for the major special revenue funds are located on pages 47-50 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 92-94. The basic governmental fund financial statements can be found on pages 13-18 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The basic fiduciary fund financial statements can be found on pages 19-20 of this report.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21-45 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's General Fund's budgetary comparison schedule, major special revenue funds budgetary comparison schedules, historical pension benefits information, and other postemployment benefit (OPEB) information. Required supplementary information can be found on pages 46-60 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 61-94 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows exceeded liabilities and deferred inflows by \$181,969,461 at the close of the fiscal year.

DeWITT COUNTY, TEXAS		
NET POSITION		
	Governmental Activities	
	2023	2022*
Current and other assets	\$ 53,633,678	\$ 44,163,494
Capital assets (net)	127,713,338	125,086,842
Other noncurrent assets	1,126,896	4,426,238
Total assets	<u>182,473,912</u>	<u>173,676,574</u>
Deferred outflows of resources	1,486,611	1,260,739
Total deferred outflows	<u>1,486,611</u>	<u>1,260,739</u>
Long-term liabilities	666,464	810,816
Other liabilities	1,084,721	1,466,976
Total liabilities	<u>1,751,185</u>	<u>2,277,792</u>
Deferred inflows of resources	239,877	3,346,323
Total deferred inflows	<u>239,877</u>	<u>3,346,323</u>
Net position		
Net investment in capital assets	127,207,529	124,008,202
Restricted	22,391,957	18,862,850
Unrestricted	32,369,975	26,442,776
Total net position	<u>\$ 181,969,461</u>	<u>\$ 169,313,828</u>

*2022 balances have been restated. See Note 16 for details.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The largest portion of the County's net position (70%) reflects its investment in capital assets (e.g., land, buildings, improvements, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The next largest portion of the County's net position (18%) reflects unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

The remaining balance of restricted net position (\$22,391,957) represents resources that are subject to external restrictions on how they may be used.

At the end of the current year, the County is able to report positive balances in all three categories of net position and for the government as a whole.

DeWITT COUNTY, TEXAS		
CHANGES IN NET POSITION		
	Governmental Activities	
	2023	2022*
REVENUES		
Program revenues		
Charges for services	\$ 5,934,315	\$ 7,417,387
Operating grants and contributions	483,988	769,089
Capital grants and contributions	-	3,306,602
General revenues		
Property taxes	29,384,592	19,656,917
Other	2,533,258	886,105
Total revenues	38,336,153	32,036,100
EXPENSES		
General government	4,882,017	4,252,244
Judicial	3,067,671	2,368,402
Public works	16,954,485	12,738,969
Health and welfare	831,649	726,411
Interest on long-term debt	-	11,312
Total expenses	25,735,822	20,097,338
Excess(deficiency) before extraordinary item	12,600,331	11,938,762
Extraordinary gain (loss)	55,302	(55,302)
Change in net position	12,655,633	11,883,460
Net position - beginning, as restated	169,313,828	157,430,368
Net position - ending	\$181,969,461	\$169,313,828

*2022 balances have been restated. See Note 16 for details.

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 \$12,655,633, which is a 6% increase in the change from the prior year. Key elements of this change include the following:

- Property tax revenues increased \$9,727,675 due to increased taxable property values.
- Other general revenues increased \$1,647,153 due to increased interest rates and related investment income.
- Capital grants and contributions decreased \$3,306,602 due to capital infrastructure grant received in prior year.
- Charges for services decreased \$1,483,072 primarily due to the tax assessor-collector no longer charging fees for collecting of taxes for various taxing entities, as well as a decrease in right-of-way accrued income.
- Total expenses increased \$5,638,484 or 28% from the prior year. An increase in public works expenses made up 75% of this increase primarily due to additional capital outlay relating to roads and bridges.

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 \$50,830,157, an increase of \$9,799,508 in comparison with the prior year. Of the total fund balance, \$28,705,563 constitutes *unassigned fund balance* and is available for spending at the County's discretion, while \$1,227,919 has been assigned for building maintenance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted for special purposes (\$20,896,675).

General Fund. The General Fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the General Fund was \$28,730,049, which constituted 96% of the total fund balance. 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 240% of total General Fund expenditures, while total fund balance represents 251% of that same amount.

Total fund balance increased by \$7,427,729 or 33% from prior. Revenue in the General Fund increased \$6,870,860, resulting from an increase in taxes of \$6,048,139, as well as an increase in investment income of \$1,084,177. Expenditures in the General Fund decreased \$1,544,383, mostly related to a decrease in debt service principal retirement due to the payoff of the Motorola Solutions note payable in prior year.

Major Special Revenue Funds. Road and Bridge Precinct 1 fund balance increased by \$548,950 or 16%. Total revenues increased \$771,833 or 25%, while expenditures for road damage decreased 11%. Road and Bridge Precinct 2 fund balance increased by \$928,368 or 29%. Total revenues increased \$512,121 or 17%, while expenditures for road damage decreased 2%. Road and Bridge Precinct 3 fund balance increased by \$216,693 or 3%. Total revenues increased \$1,100,080 or 25%, while expenditures for road damage increased 69%. Road and Bridge Precinct 4 fund balance increased \$415,805 or 29%. Total revenues increased \$364,108 or 14%, while expenditures for road damage decreased 24%. Revenues in the precincts increased primarily due to additional tax revenues and investment income offset by a decrease in right-of-way accrued income. Road repair costs in the precincts may fluctuate from year to year but are expected to continue for the next several years.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget had no net effect on budgeted revenue and a \$136,304 increase to various budgeted expenditures.

For the current fiscal year, the General Fund's actual expenditures came in \$2,249,993 lower than the final budget. Significant variances between the final amended budget and actual result include:

- Repair and maintenance for museum and other non-departmental services and charges were under budget by \$712,440 due to less repair and maintenance expenditures than expected for the museum and various buildings.
- Personnel services in the Sheriff, Jail Operations, and Other Protection departments were under budget by \$658,022 due to vacancies in positions that were budgeted but not filled.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The County's investment in capital assets as of September 30, 2023, amounts to \$127,713,338 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, infrastructure, machinery and equipment, and vehicles. The net increase in the County's investment in capital assets for the current year was 2%. Major capital additions included public works infrastructure related to new road construction, as well as various vehicles and equipment. Additional information can be found in Note 6 of this report.

DeWITT COUNTY, TEXAS			
CAPITAL ASSETS (Net of Depreciation)			
	<u>Governmental Activities</u>		
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Land	\$ 1,141,784	\$ 1,047,522	9%
Buildings and improvements	22,406,509	22,965,146	-2%
Infrastructure	98,769,421	94,959,205	4%
Machinery and equipment	4,498,810	5,437,888	-17%
Vehicles	896,814	677,081	32%
Total	<u>\$127,713,338</u>	<u>\$ 125,086,842</u>	2%

Long-term debt. At the end of the current year, the County had outstanding \$60,000 in a joint participation agreement, \$202,879 in compensated absences, \$1,126,896 in net pension asset, and \$403,585 in OPEB liability. Additional information can be found in Note 11 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local Economy. The certified appraised values increased in fiscal year 2023 by \$2.57 billion and continue to increase in fiscal year 2024 by \$1.968 billion or 26.7%. Mineral values make up 81 percent of the taxable property values for fiscal year 2023 and 82 percent for fiscal year 2024.

Road Damage Funding Issues. The County continues to focus on public safety and the needs of the energy industry. This is reflected by another year of significant appropriation for road and bridge repair and construction. Road and bridge repair and maintenance represents 51.2 percent of the County's planned expenditures for fiscal year 2023 and 52.7 percent for fiscal year 2024.

House Bill 2521 (84-R), the law that repatriates the oil and gas revenue generated by producing minerals beneath a County right of way produced \$3,525,774, on the budgeted cash basis for fiscal year 2023. This represents an increase of \$513,762 from fiscal year 2022. The income is distributed equally to the budgets of the four road and bridge precincts during the fiscal year and can only be used for road maintenance purposes according to Texas Natural Resources Code Section 32.2015(d).

The County Commissioners share information with industry professionals on a regular basis. The discussions focus road repair projects. Corporate officials and operation superintendents share information about planned drilling and surface operations. The shared information allows road rehabilitation efforts to continue according to budget and facilitates uninterrupted drilling operations. Commissioners believe that tax dollars are more effective when resources are used to armor up a road in advance of a drilling campaign. This approach is a big benefit for taxpayers. Texas Department of Transportation officials claim that tax dollars are five times more effective using the proactive approach.

The FY2024 Budget and Tax Rate. The budget policy for fiscal year 2024 includes funding for the continued capital projects for the preservation of the Bates-Sheppard Home (site of the DeWitt County Historical Museum) and for the execution of an Advance Funding Agreement with TXDOT to the FM240 Extension Project which is designed to re-route truck traffic away from the Westhoff public school.

The budget policy also includes hiring a grant administrator to assist with the utilization of the \$1,337,000 Texas General Land Office MIT-MOD Grant; the hiring of architects to consider the need for a Western Division Law Enforcement Annex; and staff to implement certain unfunded state mandates related to Senate Bill 6 (87-R). The long-standing policy goal is to maintain healthy fund balances in order to sustain the existing level of constituent services and ongoing improvement plans while avoiding the issuance of debt based upon the volatile Mineral Value component of the tax base.

Regarding the county's tax policy, the Commissioner's Court considered the increase in certified appraised values for fiscal year 2024 and adopted a rate of \$0.36601. Although the tax rate was decreased, the adopted rate is above the No New Revenue Rate because the Commissioners Court chose to utilize a portion of the Unused Increment Rate, a rate that was created by the Texas Legislature in 2019 under Senate Bill 2 (87-R) to stabilize (otherwise violate) tax rates in energy producing counties. The adopted tax rate achieve three important policy objectives: 1) the adopted tax rate provides a 7.49 percent tax rate reduction on all taxable property in the county; and 2) the adopted tax rate balances the effect of appraisal increases on homestead values in 2023; and 3) the adopted tax rate lessens the unwarranted multi-million dollar tax abatement that sometimes accrues to oil companies while their corporate drilling and completion activities wreak havoc on the county road system.

Request for Information. This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 102 N. Clinton, Ste 240, Cuero, Texas 77954.

Basic Financial Statements

DeWITT COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 50,804,458
Receivables (net)	1,721,881
Due from other governments	1,063,171
Due from others	44,168
Total current assets	<u>53,633,678</u>
Noncurrent assets	
Capital assets	
Land and other assets not being depreciated	1,141,784
Buildings, equipment, and vehicles (net)	126,571,554
Net capital assets	<u>127,713,338</u>
Net pension asset	1,126,896
Total noncurrent assets	<u>128,840,234</u>
Total assets	<u>182,473,912</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to pension	1,391,343
Deferred outflow related to OPEB	95,268
Total deferred outflows of resources	<u>1,486,611</u>
LIABILITIES	
Current liabilities	
Accounts payable	629,719
Accrued expenses	455,002
Accrued compensated absences	101,439
Current portion of long-term debt	60,000
Total current liabilities	<u>1,246,160</u>
Noncurrent liabilities	
OPEB liability	403,585
Accrued compensated absences	101,440
Total noncurrent liabilities	<u>505,025</u>
Total liabilities	<u>1,751,185</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow related to pension	108,417
Deferred inflow related to OPEB	131,460
Total deferred inflows of resources	<u>239,877</u>
NET POSITION	
Net investment in capital assets	127,207,529
Restricted for	
General government	427,046
Courts	786,330
Health and welfare	404,902
Public safety	367,968
Public works	19,278,815
Pension	1,126,896
Unrestricted	32,369,975
Total net position	<u>\$ 181,969,461</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2023

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	\$ 4,882,017	\$ 1,005,626	\$ 221,138	\$ -	\$ (3,655,253)
Judicial	3,067,671	757,631	-	-	(2,310,040)
Public works	16,954,485	4,048,540	224,981	-	(12,680,964)
Health and welfare	<u>831,649</u>	<u>122,518</u>	<u>37,869</u>	<u>-</u>	<u>(671,262)</u>
Total governmental activities	<u>25,735,822</u>	<u>5,934,315</u>	<u>483,988</u>	<u>-</u>	<u>(19,317,519)</u>
Total primary government	<u>\$ 25,735,822</u>	<u>\$ 5,934,315</u>	<u>\$ 483,988</u>	<u>\$ -</u>	<u>(19,317,519)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					29,384,592
Miscellaneous					328,466
Unrestricted investment earnings					2,204,792
Extraordinary gain					<u>55,302</u>
Total general revenues and extraordinary items					<u>31,973,152</u>
Change in net position					12,655,633
Net position - beginning, as restated					<u>169,313,828</u>
Net position - ending					<u>\$ 181,969,461</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS*BALANCE SHEET**GOVERNMENTAL FUNDS**September 30, 2023*

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
ASSETS			
Current assets			
Cash and cash equivalents	\$ 30,265,679	\$ 3,975,938	\$ 3,888,243
Receivables (net)	1,350,414	-	-
Due from other funds	2,563	-	-
Due from other governments	44,223	254,737	254,737
Due from others	6,501	-	25,146
Total assets	<u>\$ 31,669,380</u>	<u>\$ 4,230,675</u>	<u>\$ 4,168,126</u>
LIABILITIES			
Accounts payable	\$ 61,825	\$ 116,872	\$ 35,061
Accrued expenditures	299,173	28,623	28,970
Due to other funds	-	-	-
Total liabilities	<u>360,998</u>	<u>145,495</u>	<u>64,031</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,350,414	-	-
Total deferred inflows of resources	<u>1,350,414</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted	-	4,085,180	4,104,095
Assigned - building maintenance	1,227,919	-	-
Unassigned	28,730,049	-	-
Total fund balances	<u>29,957,968</u>	<u>4,085,180</u>	<u>4,104,095</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 31,669,380</u>	<u>\$ 4,230,675</u>	<u>\$ 4,168,126</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 3	Road and Bridge Precinct 4	Other Governmental Funds	Total Governmental Funds
\$ 8,459,431	\$ 1,859,938	\$ 2,355,229	\$ 50,804,458
-	-	371,467	1,721,881
-	-	-	2,563
254,737	254,737	-	1,063,171
12,521	-	-	44,168
<u>\$ 8,726,689</u>	<u>\$ 2,114,675</u>	<u>\$ 2,726,696</u>	<u>\$ 53,636,241</u>
\$ 164,927	\$ 225,011	\$ 26,023	\$ 629,719
21,688	19,272	57,276	455,002
-	-	2,563	2,563
<u>186,615</u>	<u>244,283</u>	<u>85,862</u>	<u>1,087,284</u>
-	-	368,386	1,718,800
-	-	368,386	1,718,800
8,540,074	1,870,392	2,296,934	20,896,675
-	-	-	1,227,919
-	-	(24,486)	28,705,563
<u>8,540,074</u>	<u>1,870,392</u>	<u>2,272,448</u>	<u>50,830,157</u>
<u>\$ 8,726,689</u>	<u>\$ 2,114,675</u>	<u>\$ 2,726,696</u>	<u>\$ 53,636,241</u>

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

September 30, 2023

Total governmental fund balances		\$ 50,830,157
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as "unavailable" in the funds.		736,175
Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current-period expenditures. Those assets (for example, receivables) are offset by unavailable revenues in the governmental funds and thus are not included in fund balance.		982,625
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The governmental capital assets at year-end consist of:		
Governmental capital assets costs	162,450,102	
Accumulated depreciation of governmental capital assets	<u>(34,736,764)</u>	127,713,338
Deferred outflows of resources are not reported in the governmental funds:		
Deferred amount on pension	1,391,343	
Deferred amount on OPEB	<u>95,268</u>	1,486,611
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:		
Joint participation agreement	(60,000)	
Compensated absences	(202,879)	
Net pension (liability) asset	1,126,896	
OPEB liability	<u>(403,585)</u>	460,432
Deferred inflows of resources are not reported in the governmental funds:		
Deferred amount on pension	(108,417)	
Deferred amount on OPEB	<u>(131,460)</u>	<u>(239,877)</u>
Net position of governmental activities		<u>\$ 181,969,461</u>

The accompanying notes are an integral part of this statement.

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

For the year ended September 30, 2023

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
REVENUES			
Taxes	\$ 16,634,859	\$ 2,946,395	\$ 2,563,888
Licenses and permits	10,545	428,361	94,947
Intergovernmental	1,255,111	332,310	581,556
Charges for services	372,064	17,240	161,143
Fines and forfeitures	271,047	-	-
Investment income	1,383,987	138,252	138,109
Miscellaneous	90,494	5,279	-
Total revenues	<u>20,018,107</u>	<u>3,867,837</u>	<u>3,539,643</u>
EXPENDITURES			
Current			
General government	3,590,353	-	-
Judicial	1,776,640	-	-
Public works	6,257,323	3,477,009	2,731,850
Health and welfare	321,918	-	-
Debt service			
Principal retirement	-	-	-
Total expenditures	<u>11,946,234</u>	<u>3,477,009</u>	<u>2,731,850</u>
Excess (deficiency) of revenues over expenditures	<u>8,071,873</u>	<u>390,828</u>	<u>807,793</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	96,655	35,120
Transfers in	12,000	61,467	85,455
Transfers out	(656,144)	-	-
Total other financing sources (uses)	<u>(644,144)</u>	<u>158,122</u>	<u>120,575</u>
EXTRAORDINARY ITEM			
Extraordinary gain	-	-	-
Change in fund balances	7,427,729	548,950	928,368
Fund balances at beginning of year, as restated	<u>22,530,239</u>	<u>3,536,230</u>	<u>3,175,727</u>
Fund balances at end of year	<u>\$ 29,957,968</u>	<u>\$ 4,085,180</u>	<u>\$ 4,104,095</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Precinct 3	Road and Bridge Precinct 4	Other Governmental Funds	Total Governmental Funds
\$ 4,092,533	\$ 2,328,509	\$ 927,184	\$ 29,493,368
279,462	73,873	-	887,188
591,171	580,391	682,901	4,023,440
129,204	-	312,294	991,945
-	-	-	271,047
338,096	50,431	155,917	2,204,792
21,168	1,641	121,194	239,776
<u>5,451,634</u>	<u>3,034,845</u>	<u>2,199,490</u>	<u>38,111,556</u>
-	-	284,031	3,874,384
-	-	559,707	2,336,347
5,344,170	2,680,104	1,001,969	21,492,425
-	-	430,528	752,446
-	-	60,000	60,000
<u>5,344,170</u>	<u>2,680,104</u>	<u>2,336,235</u>	<u>28,515,602</u>
<u>107,464</u>	<u>354,741</u>	<u>(136,745)</u>	<u>9,595,954</u>
-	14,137	2,340	148,252
87,327	46,927	656,144	949,320
<u>(33,400)</u>	<u>-</u>	<u>(259,776)</u>	<u>(949,320)</u>
<u>53,927</u>	<u>61,064</u>	<u>398,708</u>	<u>148,252</u>
<u>55,302</u>	<u>-</u>	<u>-</u>	<u>55,302</u>
216,693	415,805	261,963	9,799,508
<u>8,323,381</u>	<u>1,454,587</u>	<u>2,010,485</u>	<u>41,030,649</u>
<u>\$ 8,540,074</u>	<u>\$ 1,870,392</u>	<u>\$ 2,272,448</u>	<u>\$ 50,830,157</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, 2023*

Total net change in fund balances - governmental funds **\$ 9,799,508**

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

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

Increase in capital assets	\$ 7,641,231	
Depreciation expense	<u>(5,038,149)</u>	2,603,082

The net effect of various transactions involving capital assets (i.e., transfers, contributions, adjustments and dispositions) is to increase (decrease) net position. 23,414

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		60,000
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Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Similarly, fines are not currently available at year end and are not reported as revenue in the governmental funds.

Property taxes	48,024	
Fines	<u>4,907</u>	52,931

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:

Net pension costs	159,475	
OPEB costs	(22,512)	
Increase in compensated absences	<u>(20,265)</u>	<u>116,698</u>

Change in net position of governmental activities **\$ 12,655,633**

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2023

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ 1,500,147
Total assets	<u>1,500,147</u>
 LIABILITIES	
Accounts payable	217,636
Due to other governments	<u>191,228</u>
Total liabilities	<u>408,864</u>
 NET POSITION	
Restricted	<u>1,091,283</u>
Total net position	<u>\$ 1,091,283</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS*STATEMENT OF CHANGES IN NET POSITION**FIDUCIARY FUNDS**For the year ended September 30, 2023*

	<u>Custodial</u>
ADDITIONS	
Miscellaneous	
Minor trust account deposits	\$ 344,592
Confiscation and restitution receipts	36,200
Inmate deposits	243,891
Fees collected	438,524
Tax collections	126,753,781
Unclaimed collections	50,637
Investment income	<u>16,312</u>
Total additions	<u>127,883,937</u>
DEDUCTIONS	
General government	
Minor trust account disbursements	219,543
Confiscation and restitution disbursements	106,200
Inmate withdrawals	243,891
Fees remitted	516,881
Tax distributions	126,754,069
Unclaimed disbursements	<u>49,208</u>
Total deductions	<u>127,889,792</u>
Changes in net position	(5,855)
Net position - beginning, as restated	<u>1,097,138</u>
Net position - ending	<u>\$ 1,091,283</u>

The accompanying notes are an integral part of this statement.

Notes to Financial Statements

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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 2022 tax levy is dedicated to pay for expenditures of the 2023 budget.

The County reports the following major governmental funds:

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

Road and Bridge Precinct 1, Precinct 2, Precinct 3 and Precinct 4 are special revenue funds and account for those resources that are legally restricted or committed to expenditures for road and other maintenance items within each respective precinct. Tax revenues represent the major revenue source in these funds.

Additionally, the County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

D. Budgets and Budgetary Accounting

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

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

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

Amendments made during the year to the General Fund budget netted no increase or decrease to budgeted revenue and a \$136,304 increase to budgeted expenditure amounts.

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

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

E. Deposits and Investments

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

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

F. Receivables and Payables

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

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

G. Inventory

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

H. Capital Assets

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

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

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

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

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

I. Compensated Absences

Personal time off or PTO benefits are accrued by County employees according to guidelines set in the County's personnel policy. This policy states that PTO begins to accrue upon hire, rehire, or transfer to a regular, full-time position and is available for use in the pay period in which it is accrued. Each employee will thereafter accrue PTO according to the number of years of continuous service. Upon termination of employment, if the employee has completed more than one year of service, he or she will be paid for accrued but unused PTO. The payment of unused PTO may not exceed 80 or 120 hours, per County policy, determined by years of service. The payment of unused PTO is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. Long-term Obligations

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

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

K. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of net position and/or balance sheet also reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this category. Both of the items that qualify for reporting as a deferred inflow of resources are calculated in the actuarial study required by GASB No. 68 and GASB No. 75. Accordingly, *unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

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 Balance

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.

O. Net Position/Fund Balance Flow Assumption

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.

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

P. Minimum Fund Balance Policy

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.

Q. 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

Deficit Fund Balance

As of September 30, 2023, the following fund had a deficit fund balance:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Nonmajor Fund	
District Attorney	\$ 24,486

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

Budgetary Compliance

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the fiscal year ended September 30, 2023, the County materially complied with budgetary restrictions at all function levels.

NOTE 3: DEPOSITS AND INVESTMENTS

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

Demand deposits	\$ 52,333,522
Money market funds	168,808
Cash on hand	<u>3,950</u>
Total cash and cash equivalents	<u>\$ 52,506,280</u>

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.

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.

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.

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.

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	\$ 729,187	\$ 465,366	\$ 1,194,553
Fines	7,361,747	-	7,361,747
Other	-	3,081	3,081
Total gross receivables	8,090,934	468,447	8,559,381
Less: allowances	<u>6,740,520</u>	<u>96,980</u>	<u>6,837,500</u>
Total net receivables	<u>\$ 1,350,414</u>	<u>\$ 371,467</u>	<u>\$ 1,721,881</u>

The only receivables not expected to be collected within one year are \$479,358 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>
General Fund			
Taxes	\$ 614,239	\$ -	\$ 614,239
Fines	736,175	-	736,175
	<u>1,350,414</u>	<u>-</u>	<u>1,350,414</u>
Nonmajor Funds			
Taxes	368,386	-	368,386
	<u>368,386</u>	<u>-</u>	<u>368,386</u>
	<u>\$ 1,718,800</u>	<u>\$ -</u>	<u>\$ 1,718,800</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 \$0.42243 was levied for the 2022 tax roll. This tax rate resulted in a current year tax levy of \$30,216,868.

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 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Total</u>
Contract reimbursements	\$ 44,223	\$ -	\$ -	\$ -	\$ -	\$ 44,223
State fees	-	254,737	254,737	254,737	254,737	1,018,948
	<u>\$ 44,223</u>	<u>\$ 254,737</u>	<u>\$ 254,737</u>	<u>\$ 254,737</u>	<u>\$ 254,737</u>	<u>\$ 1,063,171</u>

NOTE 6: CAPITAL ASSETS

The County's capital asset activity for the year ended September 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 1,047,522	\$ 94,262	\$ -	\$ 1,141,784
Total capital assets not being depreciated	<u>1,047,522</u>	<u>94,262</u>	<u>-</u>	<u>1,141,784</u>
Capital assets, being depreciated				
Buildings and improvements	31,585,168	210,250	-	31,795,418
Infrastructure	105,384,947	6,459,789	-	111,844,736
Machinery and equipment	14,813,829	369,273	231,742	14,951,360
Vehicles	2,399,393	549,657	232,246	2,716,804
Total capital assets being depreciated	<u>154,183,337</u>	<u>7,588,969</u>	<u>463,988</u>	<u>161,308,318</u>
Less accumulated depreciation for				
Buildings and improvements	8,620,022	768,887	-	9,388,909
Infrastructure	10,425,742	2,649,573	-	13,075,315
Machinery and equipment	9,375,941	1,295,666	219,057	10,452,550
Vehicles	1,722,312	324,023	226,345	1,819,990
Total accumulated depreciation	<u>30,144,017</u>	<u>5,038,149</u>	<u>445,402</u>	<u>34,736,764</u>
Total capital assets being depreciated, net	<u>124,039,320</u>	<u>2,550,820</u>	<u>18,586</u>	<u>126,571,554</u>
Governmental activities capital assets, net	<u>\$ 125,086,842</u>	<u>\$ 2,645,082</u>	<u>\$ 18,586</u>	<u>\$ 127,713,338</u>

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

Governmental activities	
General government	\$ 1,256,514
Judicial	748,669
Public works	2,940,264
Health and welfare	92,702
Total depreciation expense - governmental activities	<u>\$ 5,038,149</u>

NOTE 7: DEFINED BENEFIT PENSION PLAN

Plan Description

The County's defined benefit pension plan provides pensions for all full-time and part-time non-temporary employees of the County. The plan is a statewide, agent multiple-employer, defined benefit pension plan administered by Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the plan. TCDRS in the aggregate issues an annual comprehensive financial report on a calendar year basis. The report is available at TCDRS.org/employers.

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.

Membership

At December 31, 2022 valuation and measurement date, the following is the number of members in the plan:

Inactive employees or beneficiaries currently receiving benefits	96
Inactive employees entitled to but not yet receiving benefits	140
Active employees	<u>144</u>
	<u>380</u>

Funding Policy

The employer has elected the annually determined contribution plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually 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, 2023, 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.

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Net Pension Liability

The County's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age
Amortization method	
Recognition of economic/ demographic gains or losses	Straight-line amortization over expected working life
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life
Asset valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary increases	Varies by age and service. 4.70% average over career including inflation
Investment rate of return	7.60% (gross of administrative expenses)
Cost of living adjustments	Cost of living adjustments for DeWitt County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost of living adjustments is included in the GASB calculations. No assumption for future cost of living adjustments is included in the funding valuation.
Retirement age	Based on annual rates of service retirement where deferred members are assumed to retire at the later of: a) age 60 or b) earliest retirement eligibility.
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.

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Net Pension Liability - (Continued)

Actuarial Assumptions - (Continued)

Mortality

For service retirees and beneficiaries, 135% and 120% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For depositing members, 135% and 120% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For disabled retirees, 160% and 125% of the Pub-2010 General Disables Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2010 Ultimate scale after 2010.

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Net Pension Liability - (Continued)

Actuarial Assumptions - (Continued)

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

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

⁽¹⁾ Target asset allocation adopted at the March 2023 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.3% per Cliffwater's 2023 capital market assumptions.

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

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

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

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Net Pension Liability - (Continued)

Actuarial Assumptions - (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.60%, no change from prior measurement. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses. 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.

Changes in Net Pension Liability

	Increase (Decrease)		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
	(a)	(b)	(a) - (b)
Balance at 12/31/2021	\$ 23,638,773	\$ 28,065,011	\$ (4,426,238)
Changes for the year:			
Service cost	887,684	-	887,684
Interest on total pension liability ⁽¹⁾	1,819,515	-	1,819,515
Effect on plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	45,006	-	45,006
Effect of assumptions changes/inputs	-	-	-
Refund of contributions	(137,240)	(137,240)	-
Benefit payments	(1,055,550)	(1,055,550)	-
Administrative expense	-	(15,427)	15,427
Member contributions	-	532,513	(532,513)
Net investment income	-	(1,636,913)	1,636,913
Employer contributions	-	562,941	(562,941)
Other ⁽³⁾	-	9,749	(9,749)
Balance at 12/31/2022	<u>\$ 25,198,188</u>	<u>\$ 26,325,084</u>	<u>\$ (1,126,896)</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCERS does not charge fees or interest.

⁽²⁾ No plan values changed.

⁽³⁾ Relates to allocation of system-wide items.

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Net Pension Liability - (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the Victoria County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate:

	1.0% Decrease in Discount Rate (6.60%)	Current Discount Rate (7.60%)	1.0% Increase in Discount Rate (8.60%)
Total pension liability	\$ 28,487,027	\$ 25,198,187	\$ 22,452,188
Fiduciary net position	26,325,083	26,325,083	26,325,083
Net pension liability / (asset)	\$ 2,161,944	\$ (1,126,896)	\$ (3,872,895)

Pension Plan Fiduciary Net Position

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

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

For the year ended September 30, 2023, the County recognized pension expense of \$429,127. At September 30, 2023, the County reported the following deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 107,396	\$ 37,739
Changes of assumptions	301,231	70,678
Net difference between projected and actual earnings	551,939	-
Contributions subsequent to the measurement date	430,777	-
Total	\$ 1,391,343	\$ 108,417

\$430,777 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount
2023	\$ 301,160
2024	(42,417)
2025	101,202
2026	762,205
2027	-
Thereafter	-
Total	\$ 1,122,150

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Payable to the Pension Plan

The County reported a payable of \$25,555, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2023.

NOTE 8: OTHER POSTEMPLOYMENT BENEFIT - LIFE (OPEB)

Plan Description and Benefits Provided

The County participates in the retiree Group Term Life program for the TCDRS. All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year and are eligible for the TCDRS pension plan. Only employers that have elected participation in the retiree GTL program are included in the OPEB plan. The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the retiree GTL program. The OPEB benefit is a fixed \$5,000 lump-sum benefit and no future increases are assumed in the \$5,000 benefit amount. The benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of January 1 each year.

Membership

At the December 31, 2022 valuation and measurement date, the following is the number of members in the plan:

Inactive employees receiving benefits	75
Inactive employees entitled to but not yet receiving benefits	58
Active employees	<u>144</u>
	<u>277</u>

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. For GASB 75 purposes, the OPEB plan is not a cost sharing plan as the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions. The contributions are held in the GTL fund and the fund does not meet the requirements of a trust under Paragraph 4b of GASB 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 rates for the program are as follows:

Plan/Calendar Year	Total GTL Contribution (Rate)	Retiree Portion of GTL Contribution (Rate)
2019	0.28%	0.14%
2020	0.25%	0.14%
2021	0.25%	0.14%
2022	0.26%	0.12%
2023	0.18%	0.11%

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

Total OPEB Liability

The County's total OPEB liability and the OPEB expense is recognized on the County's financial statements. The OPEB expense recognized each fiscal year is equal to the change in the total OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of certain changes in the liability.

Actuarial Assumptions

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 75.

Valuation timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age level percent of salary
Amortization method	
Recognition of economic/ demographic gains or losses	Straight-line amortization over expected working life
Recognition of assumptions changes or inputs	Straight-line amortization over expected working life
Asset valuation method	Does not apply
Inflation	Does not apply
Salary increases	Varies by age and service. Do not affect benefits but are used in the allocation of costs under the actuarial cost method.
Investment rate of return (Discount rate)	3.72%; 20 year bond GO Index published by bondbuyer.com as of December 31, 2022
Cost of living adjustment	Does not apply
Disability	Based on TCDRS experience
Retirement age	Based on annual rates of service retirement where deferred members are assumed to retire at the later of: a) age 60 or b) earliest retirement eligibility.
Mortality	For service retirees and beneficiaries, 135% and 120% of the Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For depositing members, 135% and 120% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010. For disabled retirees, 160% and 125% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and females, respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010.

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

Total OPEB Liability - (Continued)

Actuarial Assumptions - (Continued)

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, 2022 was 3.72%, an increase from the rate of 2.06% at December 31, 2021. 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 12/31/2021	\$ 507,572
Changes for the year:	
Service cost	21,374
Interest on total OPEB liability ⁽¹⁾	10,803
Changes of benefit terms ⁽²⁾	-
Effect of economic/demographic experience	14,512
Effect of assumptions changes or inputs ⁽³⁾	(141,547)
Benefit payments	(9,129)
Other	-
Balance at 12/31/2022	<u>\$ 403,585</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan values changed.

⁽³⁾ Reflects change in discount rate.

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

Total OPEB Liability - (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 3.72%, 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 (2.72%) or 1 percentage point higher (4.72%) than the current rate:

	1.0% Decrease in Discount Rate (2.72%)	Current Discount Rate (3.72%)	1.0% Increase in Discount Rate (4.72%)
County's Total OPEB Liability:	\$481,116	\$403,585	\$343,663

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the County recognized OPEB expense of \$31,477. At September 30, 2023, the County reported the following deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,374	\$ 3,314
Changes of assumptions	70,492	128,146
Contributions made subsequent to the measurement date	6,402	-
Total	\$ 95,268	\$ 131,460

\$6,402 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	OPEB Expense Amount
2023	\$ (702)
2024	(2,879)
2025	3,331
2026	(21,172)
2027	(21,175)
Thereafter	-
Total	\$ (42,597)

NOTE 9: DEFERRED COMPENSATION PLAN

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

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

NOTE 10: RISK MANAGEMENT

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

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

During the current fiscal year, the County recovered the loss amount of \$305,302 as a result of its investigation of the cyber-crime. On January 27, 2023, the funds were deposited into the County's bank account. The County will be reimbursing its insurance carrier for the \$250,000 benefit payment. The net gain due to the recovery of the cyber-crime was reported as an extraordinary gain of \$55,302 in the Road and Bridge Precinct 3 Fund in fiscal year 2023.

NOTE 11: LONG-TERM DEBTChanges in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2023, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities					
Joint participation agreement	\$ 120,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Compensated absences	182,614	603,034	582,769	202,879	101,439
OPEB liability	507,572	-	103,987	403,585	-
Net pension liability(asset)	<u>(4,426,238)</u>	<u>3,299,342</u>	<u>-</u>	<u>(1,126,896)</u>	<u>-</u>
Total long-term liabilities	<u>\$ (3,616,052)</u>	<u>\$ 3,902,376</u>	<u>\$ 746,756</u>	<u>\$ (460,432)</u>	<u>\$ 161,439</u>

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

NOTE 11: LONG-TERM DEBT - (Continued)

Joint Participation Agreement

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 contributions are payable in annual payments of \$60,000 with final payment due in October 2023. The outstanding commitment at September 30, 2023 is \$60,000.

The County has reported the joint participation agreement as a long-term obligation on the government-wide financial statements at and as of September 30, 2023.

Debt service requirements on the joint participation agreement at September 30, 2023, are as follows:

Year Ending September 30	Governmental Activities		
	Principal	Interest	Total
2024	\$ 60,000	\$ -	\$ 60,000
	\$ 60,000	\$ -	\$ 60,000

NOTE 12: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Receivables and Payables

At times during the fiscal year the various funds of the County were involved in transactions that created interfund receivable and payable balances. These transactions related to such things as the purchase of goods by one fund on behalf of another and the receipt of revenue in one fund that belongs to or is designated for another fund.

Interfund receivable and payable balances as of September 30, 2023 were as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 2,563
	Total	\$ 2,563

NOTE 12: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS - (Continued)

Interfund Transfers

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

<u>Transfers Out</u>	<u>Transfers In</u>						<u>Total</u>
	<u>General</u>	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Nonmajor</u>	
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 656,144	\$ 656,144
Precinct 3	-	-	33,400	-	-	-	33,400
Nonmajor	12,000	61,467	52,055	87,327	46,927	-	259,776
	<u>\$ 12,000</u>	<u>\$ 61,467</u>	<u>\$ 85,455</u>	<u>\$ 87,327</u>	<u>\$ 46,927</u>	<u>\$ 656,144</u>	<u>\$ 949,320</u>

NOTE 13: COMMITMENTS AND CONTINGENCIES

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

As of September 30, 2023, the County was involved in various matters of litigation. It is the opinion of the County's legal counsel that any exposure faced by the County as a result of these matters was minimal. Furthermore, any losses incurred would in all probability be covered by liability insurance carried by the County.

Based on the above information, the accompanying financial statements do not reflect any accrual for contingent liabilities as of the end of the current fiscal year.

NOTE 14: FUND BALANCES

The following is a detail of the governmental fund balances as of September 30, 2023:

	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>
General				
Building maintenance	\$ -	\$ 1,227,919	\$ -	\$ 1,227,919
Unassigned	-	-	28,730,049	28,730,049
Road and Bridge Precinct 1				
Road and bridge	4,085,180	-	-	4,085,180
Road and Bridge Precinct 2				
Road and bridge	4,104,095	-	-	4,104,095
Road and Bridge Precinct 3				
Road and bridge	8,540,074	-	-	8,540,074
Road and Bridge Precinct 4				
Road and bridge	1,870,392	-	-	1,870,392
Nonmajor Governmental				
Road and bridge	537,690	-	-	537,690
County/District Clerks	302,582	-	-	302,582
Courthouse security	107,653	-	-	107,653
Various court	446,577	-	-	446,577
Criminal district attorney	15,300	-	-	15,300
Health and welfare	404,902	-	-	404,902
Public safety	130,971	-	-	130,971
Jail commissary	236,997	-	-	236,997
Various government costs	114,262	-	-	114,262
Unassigned	-	-	(24,486)	(24,486)
	<u>\$ 20,896,675</u>	<u>\$ 1,227,919</u>	<u>\$ 28,705,563</u>	<u>\$ 50,830,157</u>

NOTE 15: IMPLEMENTATION OF NEW STANDARD

During fiscal year 2023, the County adopted GASB Statement No. 96 (GASB 96), Subscription-Based Information Technology Agreements (SBITA). The objective of this Statement was to establish standards for recognizing and measuring right to use subscription assets and liabilities related to contracts conveying control of the right to use another party's (a SBITA vendor's) information technology software. As of September 30, 2023, the County did not have any items required to be recorded as right to use subscription assets or liabilities as a result of implementing GASB 96.

NOTE 16: RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS

For the year ended September 30, 2023, the County identified two funds previously not reported, the North Cuero Watershed Fund (Custodial Fund) and the Historical Commission Fund (Special Revenue Fund). In addition, the County identified custodial trust accounts not previously reported in the District Clerk-Trusts Fund (Custodial Fund). The effect of incorporating these funds and accounts in the current fiscal year was to increase beginning net position of Custodial Funds by \$517,853, and to increase beginning fund balance in Special Revenue Funds and governmental activities net position in the government-wide statements by \$58,188.

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, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ 15,903,899	\$ 15,903,899	\$ 16,634,859	\$ -	\$ 16,634,859
Licenses and permits	11,000	11,000	10,545	-	10,545
Intergovernmental	1,168,164	1,168,164	1,245,041	(10,070)	1,255,111
Charges for services	851,725	851,725	372,064	-	372,064
Fines and forfeitures	150,500	150,500	271,047	-	271,047
Interest	260,000	260,000	1,383,987	-	1,383,987
Miscellaneous	40,500	40,500	92,926	2,432	90,494
Total revenues	<u>18,385,788</u>	<u>18,385,788</u>	<u>20,010,469</u>	<u>(7,638)</u>	<u>20,018,107</u>
EXPENDITURES					
Current					
General government	4,469,734	4,542,488	3,562,552	(27,801)	3,590,353
Judicial	1,908,328	1,917,806	1,776,970	330	1,776,640
Public works	7,295,685	7,343,057	6,213,210	(44,113)	6,257,323
Health and welfare	319,481	326,181	321,452	(466)	321,918
Total expenditures	<u>13,993,228</u>	<u>14,129,532</u>	<u>11,874,184</u>	<u>(72,050)</u>	<u>11,946,234</u>
Excess of revenues over expenditures	<u>4,392,560</u>	<u>4,256,256</u>	<u>8,136,285</u>	<u>64,412</u>	<u>8,071,873</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	12,000	12,000	12,000	-	12,000
Transfers out	(658,644)	(658,644)	(651,144)	5,000	(656,144)
Total other financing sources (uses)	<u>(646,644)</u>	<u>(646,644)</u>	<u>(639,144)</u>	<u>5,000</u>	<u>(644,144)</u>
Net change in fund balance	3,745,916	3,609,612	7,497,141	69,412	7,427,729
Fund balance at beginning of year	<u>22,750,296</u>	<u>22,750,296</u>	<u>22,750,296</u>	<u>220,057</u>	<u>22,530,239</u>
Fund balance at end of year	<u>\$ 26,496,212</u>	<u>\$ 26,359,908</u>	<u>\$ 30,247,437</u>	<u>\$ 289,469</u>	<u>\$ 29,957,968</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, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,946,395)	\$ 2,946,395
Licenses and permits	180,000	180,000	192,720	(235,641)	428,361
Intergovernmental	507,500	507,500	785,764	453,454	332,310
Charges for services	8,000	8,000	17,240	-	17,240
Interest	20,000	20,000	138,252	-	138,252
Miscellaneous	100	100	5,279	-	5,279
Total revenues	<u>715,600</u>	<u>715,600</u>	<u>1,139,255</u>	<u>(2,728,582)</u>	<u>3,867,837</u>
EXPENDITURES					
Current					
Public works					
Personnel services	771,716	764,816	710,131	557	709,574
Supplies	317,500	309,400	175,559	(6,523)	182,082
Other services and charges	202,000	207,792	182,339	-	182,339
Capital outlay	3,543,000	3,552,208	2,509,267	106,253	2,403,014
Total expenditures	<u>4,834,216</u>	<u>4,834,216</u>	<u>3,577,296</u>	<u>100,287</u>	<u>3,477,009</u>
Excess (deficiency) of revenues over expenditures	<u>(4,118,616)</u>	<u>(4,118,616)</u>	<u>(2,438,041)</u>	<u>(2,828,869)</u>	<u>390,828</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	5,000	5,000	96,655	-	96,655
Transfers in	3,007,862	3,007,862	3,007,862	2,946,395	61,467
Total other financing sources (uses)	<u>3,012,862</u>	<u>3,012,862</u>	<u>3,104,517</u>	<u>2,946,395</u>	<u>158,122</u>
Net change in fund balance	(1,105,754)	(1,105,754)	666,476	117,526	548,950
Fund balance at beginning of year	3,309,463	3,309,463	3,309,463	(226,767)	3,536,230
Fund balance at end of year	<u>\$ 2,203,709</u>	<u>\$ 2,203,709</u>	<u>\$ 3,975,939</u>	<u>\$ (109,241)</u>	<u>\$ 4,085,180</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. 2**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**For the year ended September 30, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,563,888)	\$ 2,563,888
Licenses and permits	91,000	91,000	101,633	6,686	94,947
Intergovernmental	502,000	502,000	780,274	198,718	581,556
Charges for services	2,000	2,000	251,238	90,095	161,143
Interest	10,000	10,000	138,109	-	138,109
Total revenues	<u>605,000</u>	<u>605,000</u>	<u>1,271,254</u>	<u>(2,268,389)</u>	<u>3,539,643</u>
EXPENDITURES					
Current					
Public works					
Personnel services	709,532	709,698	688,598	(4,730)	693,328
Supplies	223,200	224,458	163,366	(7,485)	170,851
Other services and charges	97,500	96,076	63,981	-	63,981
Capital outlay	2,240,500	2,240,500	1,957,820	154,130	1,803,690
Total expenditures	<u>3,270,732</u>	<u>3,270,732</u>	<u>2,873,765</u>	<u>141,915</u>	<u>2,731,850</u>
Excess (deficiency) of revenues over expenditures	<u>(2,665,732)</u>	<u>(2,665,732)</u>	<u>(1,602,511)</u>	<u>(2,410,304)</u>	<u>807,793</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	5,000	5,000	35,120	-	35,120
Transfers in	2,649,343	2,649,343	2,649,343	2,563,888	85,455
Total other financing sources (uses)	<u>2,654,343</u>	<u>2,654,343</u>	<u>2,684,463</u>	<u>2,563,888</u>	<u>120,575</u>
Net change in fund balance	(11,389)	(11,389)	1,081,952	153,584	928,368
Fund balance at beginning of year	2,806,291	2,806,291	2,806,291	(369,436)	3,175,727
Fund balance at end of year	<u>\$ 2,794,902</u>	<u>\$ 2,794,902</u>	<u>\$ 3,888,243</u>	<u>\$ (215,852)</u>	<u>\$ 4,104,095</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, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (4,092,533)	\$ 4,092,533
Licenses and permits	245,000	245,000	307,874	28,412	279,462
Intergovernmental	510,000	510,000	789,889	198,718	591,171
Charges for services	10,000	10,000	193,090	63,886	129,204
Interest	30,000	30,000	338,096	-	338,096
Miscellaneous	-	-	305,302	284,134	21,168
Total revenues	<u>795,000</u>	<u>795,000</u>	<u>1,934,251</u>	<u>(3,517,383)</u>	<u>5,451,634</u>
EXPENDITURES					
Current					
Public works					
Personnel services	720,730	720,730	555,999	(1,809)	557,808
Supplies	187,000	269,733	243,031	(7,253)	250,284
Other services and charges	73,500	135,767	117,996	-	117,996
Capital outlay	<u>5,312,500</u>	<u>5,167,500</u>	<u>4,741,140</u>	<u>323,058</u>	<u>4,418,082</u>
Total expenditures	<u>6,293,730</u>	<u>6,293,730</u>	<u>5,658,166</u>	<u>313,996</u>	<u>5,344,170</u>
Excess (deficiency) of revenues over expenditures	<u>(5,498,730)</u>	<u>(5,498,730)</u>	<u>(3,723,915)</u>	<u>(3,831,379)</u>	<u>107,464</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	1,000	1,000	-	-	-
Transfers in	4,179,860	4,179,860	4,179,860	4,092,533	87,327
Transfers out	<u>(33,400)</u>	<u>(33,400)</u>	<u>(33,400)</u>	<u>-</u>	<u>(33,400)</u>
Total other financing sources (uses)	<u>4,147,460</u>	<u>4,147,460</u>	<u>4,146,460</u>	<u>4,092,533</u>	<u>53,927</u>
EXTRAORDINARY ITEM					
Extraordinary gain	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,302)</u>	<u>55,302</u>
Net change in fund balance	(1,351,270)	(1,351,270)	422,545	205,852	216,693
Fund balance at beginning of year	<u>8,036,887</u>	<u>8,036,887</u>	<u>8,036,887</u>	<u>(286,494)</u>	<u>8,323,381</u>
Fund balance at end of year	<u>\$ 6,685,617</u>	<u>\$ 6,685,617</u>	<u>\$ 8,459,432</u>	<u>\$ (80,642)</u>	<u>\$ 8,540,074</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. 4**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**For the year ended September 30, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,328,509)	\$ 2,328,509
Licenses and permits	80,000	80,000	77,928	4,055	73,873
Intergovernmental	501,500	501,500	779,109	198,718	580,391
Interest	10,000	10,000	50,431	-	50,431
Miscellaneous	-	-	1,641	-	1,641
Total revenues	<u>591,500</u>	<u>591,500</u>	<u>909,109</u>	<u>(2,125,736)</u>	<u>3,034,845</u>
EXPENDITURES					
Current					
Public works					
Personnel services	553,221	555,278	501,294	(3,189)	504,483
Supplies	147,450	153,893	125,985	(4,045)	130,030
Other services and charges	57,000	84,501	73,715	-	73,715
Capital outlay	<u>2,696,000</u>	<u>2,659,999</u>	<u>2,139,513</u>	<u>167,637</u>	<u>1,971,876</u>
Total expenditures	<u>3,453,671</u>	<u>3,453,671</u>	<u>2,840,507</u>	<u>160,403</u>	<u>2,680,104</u>
Excess (deficiency) of revenues over expenditures	<u>(2,862,171)</u>	<u>(2,862,171)</u>	<u>(1,931,398)</u>	<u>(2,286,139)</u>	<u>354,741</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	14,137	-	14,137
Transfers in	<u>2,375,436</u>	<u>2,375,436</u>	<u>2,375,436</u>	<u>2,328,509</u>	<u>46,927</u>
Total other financing sources (uses)	<u>2,375,436</u>	<u>2,375,436</u>	<u>2,389,573</u>	<u>2,328,509</u>	<u>61,064</u>
Net change in fund balance	(486,735)	(486,735)	458,175	42,370	415,805
Fund balance at beginning of year	<u>1,401,764</u>	<u>1,401,764</u>	<u>1,401,764</u>	<u>(52,823)</u>	<u>1,454,587</u>
Fund balance at end of year	<u>\$ 915,029</u>	<u>\$ 915,029</u>	<u>\$ 1,859,939</u>	<u>\$ (10,453)</u>	<u>\$ 1,870,392</u>

Explanation of differences:

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

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

DeWITT COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Last ten years

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

NOTE: Information for years prior to 2014 was not readily available. The County will compile the respective information over the next year 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	2018	2019	2020	2021	2022
\$ 718,091	\$ 729,050	\$ 723,459	\$ 754,205	\$ 905,224	\$ 887,684
1,290,974	1,404,751	1,496,282	1,597,047	1,723,265	1,819,515
-	-	-	-	-	-
126,093	(62,092)	(19,001)	285,566	(67,878)	45,006
134,747	-	-	1,204,923	(141,353)	-
<u>(863,560)</u>	<u>(889,373)</u>	<u>(984,681)</u>	<u>(990,374)</u>	<u>(1,079,829)</u>	<u>(1,192,790)</u>
1,406,345	1,182,336	1,216,059	2,851,367	1,339,429	1,559,415
<u>15,643,236</u>	<u>17,049,581</u>	<u>18,231,917</u>	<u>19,447,976</u>	<u>22,299,344</u>	<u>23,638,773</u>
<u>\$ 17,049,581</u>	<u>\$ 18,231,917</u>	<u>\$ 19,447,976</u>	<u>\$ 22,299,343</u>	<u>\$ 23,638,773</u>	<u>\$ 25,198,188</u>
\$ 490,228	\$ 509,557	\$ 529,701	\$ 587,115	\$ 571,527	\$ 562,941
498,093	482,014	501,070	555,379	540,634	532,513
2,279,537	(334,142)	2,915,808	2,139,418	5,052,972	(1,636,913)
(863,560)	(889,373)	(984,681)	(990,374)	(1,079,829)	(1,192,790)
(11,969)	(14,261)	(15,779)	(16,820)	(15,183)	(15,427)
<u>1,559</u>	<u>4,852</u>	<u>4,463</u>	<u>6,552</u>	<u>7,247</u>	<u>9,749</u>
2,393,888	(241,353)	2,950,582	2,281,270	5,077,368	(1,739,927)
<u>15,603,256</u>	<u>17,997,144</u>	<u>17,755,791</u>	<u>20,706,373</u>	<u>22,987,643</u>	<u>28,065,011</u>
<u>\$ 17,997,144</u>	<u>\$ 17,755,791</u>	<u>\$ 20,706,373</u>	<u>\$ 22,987,643</u>	<u>\$ 28,065,011</u>	<u>\$ 26,325,084</u>
\$ (947,563)	\$ 476,126	\$ (1,258,397)	\$ (688,300)	\$ (4,426,238)	\$ (1,126,896)
105.56%	97.39%	106.47%	103.09%	118.72%	104.47%
\$ 6,624,694	\$ 6,885,912	\$ 7,158,139	\$ 7,933,985	\$ 7,723,346	\$ 7,607,322
-14.30%	6.91%	-17.58%	-8.68%	-57.31%	-14.81%

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

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

N/A denotes information not available.

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

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

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 331,235	\$ 322,261	\$ 317,821	\$ 337,194	\$ 298,121	\$ 429,814
<u>(502,736)</u>	<u>(527,018)</u>	<u>(555,012)</u>	<u>(597,120)</u>	<u>(555,796)</u>	<u>(588,603)</u>
\$ <u>(171,501)</u>	\$ <u>(204,757)</u>	\$ <u>(237,191)</u>	\$ <u>(259,926)</u>	\$ <u>(257,675)</u>	\$ <u>(158,789)</u>
\$ 6,283,976	\$ 7,121,866	\$ 7,500,173	\$ 7,796,212	\$ 7,509,434	\$ 7,953,357
8.00%	7.40%	7.40%	7.66%	7.40%	7.40%

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

Last ten years

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

NOTE: Information for years prior to 2017 was not readily available. The County will compile the respective information over the next four fiscal years 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		
2020	2021	2022
\$ 15,166	\$ 17,756	\$ 21,374
11,284	10,286	10,803
-	-	-
2,293	8,227	14,512
52,977	9,320	(141,547)
<u>(11,108)</u>	<u>(10,813)</u>	<u>(9,129)</u>
70,612	34,776	(103,987)
<u>402,184</u>	<u>472,796</u>	<u>507,572</u>
<u>\$ 472,796</u>	<u>\$ 507,572</u>	<u>\$ 403,585</u>
\$ 7,933,985	\$ 7,723,346	\$ 7,607,322
5.96%	6.57%	5.31%

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

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

NOTE: Information for years prior to 2018 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		
2021	2022	2023
\$ 10,913	\$ 9,420	\$ 8,963
<u>(10,913)</u>	<u>(9,420)</u>	<u>(8,963)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,796,212	\$ 7,509,434	\$ 7,953,357
0.14%	0.13%	0.11%

DeWITT COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2023

NOTE 1: BUDGETARY INFORMATION

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

NOTE 2: BUDGETARY LEGAL COMPLIANCE

There were no material excess expenditures over appropriations during fiscal year 2023 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	0.6 years
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% and 120% of the Pub-2010 General Retirees Table for males and females, respectively, both projected with 100% of the MP-2010 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected

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

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

Changes in Plan Provisions	2015: No changes in plan provisions.
Reflected in the Schedule of	2016: No changes in plan provisions.
Employer Contributions*	2017: New annuity purchase rates for benefits earned after 2017.
	2018: No changes in plan provisions.
	2019: No changes in plan provisions.
	2020: No changes in plan provisions.
	2021: No changes in plan provisions.
	2022: No changes in plan provisions.

* Only changes that affect the benefit amount and that are effective 2015 and later are shown.

NOTE 4: TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM - OPEB

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

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

Combining and Individual Fund Statements and Schedules

NONMAJOR 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 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.
- The Capital Credits Fund accounts for funds received by the Texas Comptroller of Public Accounts from an allocation of unclaimed capital credits received from electric cooperatives which can be used for community and economic development.

Other Special Revenue Funds - (Continued)

- The Law Library Fund accounts for expenditures related to the establishment and maintenance of a professional library for members of the Texas Bar Association. Revenues are derived from fees that are assessed on 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/Archive Fund is for preservation and restoration services performed in connection with maintaining a District Court records archive.
- The District Clerk Records Management Fund accounts for fee collections by the District Clerk and used for records preservation and management expenditures within that department.
- The County and District Court Technology Fund accounts for the collection of the County and District Clerks fees used for technology upgrades to computers and software in those offices.
- The County Specialty Court accounts for the collection of fees used to fund specialty court programs established under Subtitle K, Title 2, Government Code.
- The Emergency Management Coordinator (EMC) Donation Fund was created to keep emergency management donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- The Sheriff Donations Fund was created to keep the sheriff's department donations separate in case the funds are not expended in the same year as received. This department receives donations on occasion for specific services or supplies.
- The Law Enforcement Officer Education (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's Chapter 59 and County Attorney Forfeiture Funds are used to account for revenues and expenditures that result from the sale of forfeited property.
- The Sheriff Article 18 Fund is used to account for revenues and expenditures that result from the sale of forfeited property related to gambling machines.
- The Indigent Health Care Fund accounts for revenues received from ad valorem taxes and state assistance used to provide health care to County indigents.
- The County Attorney Civil Commissions Fund accounts for bond forfeitures collected from individuals not appearing for trial. The monies are used for department expenditures.
- The County Attorney Pre-Trial Intervention Fund accounts for fees normally collected from first-time offenders who qualify for supervisory probation as a means to atone for their transgressions. The monies are used for program expenditures.
- The Check Collecting and Processing Fund accounts for the fees generated by the County Attorney in collecting bad checks. The funds are used for normal operating costs within the department.
- The Historical Commission Fund accounts for monies received through various promotional activities. These funds are expended for the purpose of preserving the historical heritage of the County of DeWitt.
- The County Clerk Civil Fees and District Clerk Civil Fees Funds accounts for funds that may be used only to defray costs of services provided by the County or District Clerk.
- The Dispute Resolution Civil Fees Fund accounts for funds to establish and maintain an alternative dispute resolution system in accordance with Chapter 152, Civil Practice and Remedies Code.
- The County Jury Civil Fees Fund accounts for funds that may be used only to fund juror reimbursements and otherwise finance jury services.
- The County Prosecutor Civil Fees Fund accounts for funds that may be used only to defray the cost of services provided by a prosecutor.
- The Court Facility Civil Fees Fund accounts for funds that may be used only to fund construction, renovation, or improvement of facilities that house the courts.
- The Court Initiated Guardianship Civil Fees Fund accounts for funds that may be used only to supplement other available funds to pay the compensation of a guardian ad litem or an attorney ad litem, or fund local guardianship programs.

Other Special Revenue Funds - (Continued)

- The Court Reporter Service Civil Fees Fund accounts for funds that may be used only to assist in the payment of court reporter related services.
- The JP1 Court Support Civil Fees Fund and the JP 2 Court Support Civil Fees Fund account for funds that may be used only to defray costs of services provided by a Justice Court.
- The Judicial Education Support Civil Fees Fund accounts for funds that may only be used to pay for the continuing education of the judge and staff of the probate court.
- The Language Access Civil Fees Fund accounts for funds that may be used only to provide language access services for individuals appearing before the court or receiving court services.
- The Opioid Settlement Fund accounts for funds obtained from a statewide opioid settlement agreement under Section 403.507, from the State Comptroller, to distribute to counties and municipalities to address opioid-related harms in the community.

DeWITT COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Road and Bridge	Other Special Revenue	
ASSETS			
Current assets			
Cash and cash equivalents	\$ 554,484	\$ 1,800,745	\$ 2,355,229
Receivable (net)	368,386	3,081	371,467
Total assets	\$ 922,870	\$ 1,803,826	\$ 2,726,696
LIABILITIES			
Accounts payable	\$ -	\$ 26,023	\$ 26,023
Accrued expenditures	16,794	40,482	57,276
Due to other funds	-	2,563	2,563
Total liabilities	16,794	69,068	85,862
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	368,386	-	368,386
Total deferred inflows of resources	368,386	-	368,386
FUND BALANCES			
Restricted	537,690	1,759,244	2,296,934
Unassigned	-	(24,486)	(24,486)
Total fund balances	537,690	1,734,758	2,272,448
Total liabilities, deferred inflows, and fund balances	\$ 922,870	\$ 1,803,826	\$ 2,726,696

DeWITT COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2023*

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Road and Bridge	Other Special Revenue	
REVENUES			
Taxes	\$ 927,184	\$ -	\$ 927,184
Intergovernmental	-	682,901	682,901
Charges for services	-	312,294	312,294
Interest	124,585	31,332	155,917
Miscellaneous	67,500	53,694	121,194
Total revenues	<u>1,119,269</u>	<u>1,080,221</u>	<u>2,199,490</u>
EXPENDITURES			
Current			
General government	-	284,031	284,031
Judicial	-	559,707	559,707
Public works	521,577	480,392	1,001,969
Health and welfare	-	430,528	430,528
Debt service			
Principal retirement	60,000	-	60,000
Total expenditures	<u>581,577</u>	<u>1,754,658</u>	<u>2,336,235</u>
Excess (deficiency) of revenues over expenditures	<u>537,692</u>	<u>(674,437)</u>	<u>(136,745)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	2,340	2,340
Transfers in	-	656,144	656,144
Transfers out	(247,776)	(12,000)	(259,776)
Total other financing sources (uses)	<u>(247,776)</u>	<u>646,484</u>	<u>398,708</u>
Net change in fund balances	289,916	(27,953)	261,963
Fund balances at beginning of year, as restated	247,774	1,762,711	2,010,485
Fund balances at end of year	<u>\$ 537,690</u>	<u>\$ 1,734,758</u>	<u>\$ 2,272,448</u>

DeWITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
September 30, 2023

	<u>General Road and Bridge</u>	<u>Special Road and Bridge</u>	<u>County Road and Flood</u>	<u>Totals</u>
ASSETS				
Current assets				
Cash and cash equivalents	\$ 269,210	\$ 100,331	\$ 184,943	\$ 554,484
Receivable (net)	<u>144,993</u>	<u>53,868</u>	<u>169,525</u>	<u>368,386</u>
Total assets	<u>\$ 414,203</u>	<u>\$ 154,199</u>	<u>\$ 354,468</u>	<u>\$ 922,870</u>
LIABILITIES				
Accrued expenditures	<u>\$ 16,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,794</u>
Total liabilities	<u>16,794</u>	<u>-</u>	<u>-</u>	<u>16,794</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	<u>144,993</u>	<u>53,868</u>	<u>169,525</u>	<u>368,386</u>
Total deferred inflows of resources	<u>144,993</u>	<u>53,868</u>	<u>169,525</u>	<u>368,386</u>
FUND BALANCES				
Restricted - public works	<u>252,417</u>	<u>100,330</u>	<u>184,943</u>	<u>537,690</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 414,204</u>	<u>\$ 154,198</u>	<u>\$ 354,468</u>	<u>\$ 922,870</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, 2023

	General Road and Bridge	Special Road and Bridge	County Road and Flood	Totals
REVENUES				
Taxes	\$ 579,659	\$ 162,582	\$ 184,943	\$ 927,184
Interest	124,585	-	-	124,585
Miscellaneous	67,500	-	-	67,500
Total revenues	<u>771,744</u>	<u>162,582</u>	<u>184,943</u>	<u>1,119,269</u>
EXPENDITURES				
Current				
Public works	519,326	2,251	-	521,577
Debt service				
Principal retirement	-	60,000	-	60,000
Total expenditures	<u>519,326</u>	<u>62,251</u>	<u>-</u>	<u>581,577</u>
Excess (deficiency) of revenues over expenditures	<u>252,418</u>	<u>100,331</u>	<u>184,943</u>	<u>537,692</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(95,934)	(51,629)	(100,213)	(247,776)
Total other financing sources (uses)	<u>(95,934)</u>	<u>(51,629)</u>	<u>(100,213)</u>	<u>(247,776)</u>
Net change in fund balances	156,484	48,702	84,730	289,916
Fund balances at beginning of year	95,933	51,628	100,213	247,774
Fund balances at end of year	<u>\$ 252,417</u>	<u>\$ 100,330</u>	<u>\$ 184,943</u>	<u>\$ 537,690</u>

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2023

	<u>Jail Commissary</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>	<u>Justice Court Security</u>	<u>Capital Credits</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 235,197	\$ 1,666	\$ 18,771	\$ 21,871	\$ 213,885
Receivable (net)	<u>3,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 238,278</u>	<u>\$ 1,666</u>	<u>\$ 18,771</u>	<u>\$ 21,871</u>	<u>\$ 213,885</u>
LIABILITIES					
Accounts payable	\$ 1,281	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	-	1,666	18,771	21,871	213,885
Health and welfare	-	-	-	-	-
Public safety	236,997	-	-	-	-
Public works	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>236,997</u>	<u>1,666</u>	<u>18,771</u>	<u>21,871</u>	<u>213,885</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 238,278</u>	<u>\$ 1,666</u>	<u>\$ 18,771</u>	<u>\$ 21,871</u>	<u>\$ 213,885</u>

<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Health Department</u>	<u>County Clerk Records Archive</u>
\$ 21,027	\$ 15,512	\$ 128,300	\$ 85,782	\$ 11,276	\$ 44,824	\$ 132,840
-	-	-	-	-	-	-
<u>\$ 21,027</u>	<u>\$ 15,512</u>	<u>\$ 128,300</u>	<u>\$ 85,782</u>	<u>\$ 11,276</u>	<u>\$ 44,824</u>	<u>\$ 132,840</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,267	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	8,267	-
-	-	-	-	-	-	-
21,027	15,512	128,300	-	11,276	-	132,840
-	-	-	-	-	36,557	-
-	-	-	-	-	-	-
-	-	-	85,782	-	-	-
-	-	-	-	-	-	-
<u>21,027</u>	<u>15,512</u>	<u>128,300</u>	<u>85,782</u>	<u>11,276</u>	<u>36,557</u>	<u>132,840</u>
<u>\$ 21,027</u>	<u>\$ 15,512</u>	<u>\$ 128,300</u>	<u>\$ 85,782</u>	<u>\$ 11,276</u>	<u>\$ 44,824</u>	<u>\$ 132,840</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2023

	District Court Technology	District Clerk Records Mgmt.	Court Technology	County Specialty Court	EMC Donations
ASSETS					
Current assets					
Cash and cash equivalents	\$ 1,643	\$ 3,129	\$ 7,045	\$ 8,509	\$ 22,654
Receivable (net)	-	-	-	-	-
Total assets	\$ 1,643	\$ 3,129	\$ 7,045	\$ 8,509	\$ 22,654
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	1,643	3,129	7,045	8,509	-
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	22,654
Unassigned	-	-	-	-	-
Total fund balances	1,643	3,129	7,045	8,509	22,654
Total liabilities, deferred inflows, and fund balances	\$ 1,643	\$ 3,129	\$ 7,045	\$ 8,509	\$ 22,654

<u>Sheriff's Donations</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>	<u>District Attorney Pre-Trial Intervention</u>	<u>Truancy Prevention Grant</u>	<u>District Attorney</u>
\$ 6,076	\$ 3,324	\$ 4,472	\$ 6,452	\$ 15,300	\$ 18,340	\$ 3,902
-	-	-	-	-	-	-
<u>\$ 6,076</u>	<u>\$ 3,324</u>	<u>\$ 4,472</u>	<u>\$ 6,452</u>	<u>\$ 15,300</u>	<u>\$ 18,340</u>	<u>\$ 3,902</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	28,388
-	-	-	-	-	-	-
-	-	-	-	-	-	28,388
-	-	-	-	-	-	-
-	-	-	-	15,300	18,340	-
-	-	-	-	-	-	-
6,076	3,324	4,472	6,452	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(24,486)
<u>6,076</u>	<u>3,324</u>	<u>4,472</u>	<u>6,452</u>	<u>15,300</u>	<u>18,340</u>	<u>(24,486)</u>
<u>\$ 6,076</u>	<u>\$ 3,324</u>	<u>\$ 4,472</u>	<u>\$ 6,452</u>	<u>\$ 15,300</u>	<u>\$ 18,340</u>	<u>\$ 3,902</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2023

	Juvenile Probation	Sheriff's Chapter 59 Forfeiture	Sheriff's Article 18	Indigent Health Care	County Attorney Forfeiture
ASSETS					
Current assets					
Cash and cash equivalents	\$ 118,934	\$ 1,109	\$ 24,140	\$ 368,908	\$ 24,214
Receivable (net)	-	-	-	-	-
Total assets	\$ 118,934	\$ 1,109	\$ 24,140	\$ 368,908	\$ 24,214
LIABILITIES					
Accounts payable	\$ 16,475	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	11,531	-	-	563	-
Due to other funds	2,563	-	-	-	-
Total liabilities	30,569	-	-	563	-
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	-	-	-	-	24,214
Health and welfare	-	-	-	368,345	-
Public safety	88,365	-	-	-	-
Public works	-	1,109	24,140	-	-
Unassigned	-	-	-	-	-
Total fund balances	88,365	1,109	24,140	368,345	24,214
Total liabilities, deferred inflows, and fund balances	\$ 118,934	\$ 1,109	\$ 24,140	\$ 368,908	\$ 24,214

<u>County Attorney Civil Commissions</u>	<u>Pre-trial Intervention</u>	<u>Historical Commission</u>	<u>Check Collection & Processing</u>	<u>County Clerk Civil Fees</u>	<u>District Clerk Civil Fees</u>	<u>Dispute Resolution Civil Fees</u>
\$ 8,743	\$ 48,690	\$ 58,660	\$ 7,699	\$ 11,496	\$ 16,665	\$ 1,740
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 8,743</u>	<u>\$ 48,690</u>	<u>\$ 58,660</u>	<u>\$ 7,699</u>	<u>\$ 11,496</u>	<u>\$ 16,665</u>	<u>\$ 1,740</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>
-	-	58,660	-	-	-	-
8,743	48,690	-	-	11,496	16,665	1,740
-	-	-	-	-	-	-
-	-	-	7,699	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>8,743</u>	<u>48,690</u>	<u>58,660</u>	<u>7,699</u>	<u>11,496</u>	<u>16,665</u>	<u>1,740</u>
<u>\$ 8,743</u>	<u>\$ 48,690</u>	<u>\$ 58,660</u>	<u>\$ 7,699</u>	<u>\$ 11,496</u>	<u>\$ 16,665</u>	<u>\$ 1,740</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2023

	County Jury Civil Fees	County Prosecutor Civil Fees	Court Facility Civil Fees	Court Initiated Guardianship Civil Fees	Court Reporter Service Civil Fees
ASSETS					
Current assets					
Cash and cash equivalents	\$ 6,135	\$ 1,418	\$ 11,318	\$ 6,150	\$ 14,361
Receivable (net)	-	-	-	-	-
Total assets	<u>\$ 6,135</u>	<u>\$ 1,418</u>	<u>\$ 11,318</u>	<u>\$ 6,150</u>	<u>\$ 14,361</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	6,135	1,418	11,318	6,150	14,361
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>6,135</u>	<u>1,418</u>	<u>11,318</u>	<u>6,150</u>	<u>14,361</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 6,135</u>	<u>\$ 1,418</u>	<u>\$ 11,318</u>	<u>\$ 6,150</u>	<u>\$ 14,361</u>

<u>JP 1 Court Support Civil Fees</u>	<u>JP 2 Court Support Civil Fees</u>	<u>Judicial Ed. Support Civil Fees</u>	<u>Language Access Civil Fees</u>	<u>Opioid Settlement</u>	<u>Totals</u>
\$ 5,975	\$ 6,175	\$ 980	\$ 3,156	\$ 22,282	\$ 1,800,745
-	-	-	-	-	3,081
<u>\$ 5,975</u>	<u>\$ 6,175</u>	<u>\$ 980</u>	<u>\$ 3,156</u>	<u>\$ 22,282</u>	<u>\$ 1,803,826</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,023
-	-	-	-	-	40,482
-	-	-	-	-	2,563
-	-	-	-	-	69,068
-	-	-	-	-	58,660
5,975	6,175	980	3,156	-	786,330
-	-	-	-	-	404,902
-	-	-	-	22,282	367,968
-	-	-	-	-	141,384
-	-	-	-	-	(24,486)
<u>5,975</u>	<u>6,175</u>	<u>980</u>	<u>3,156</u>	<u>22,282</u>	<u>1,734,758</u>
<u>\$ 5,975</u>	<u>\$ 6,175</u>	<u>\$ 980</u>	<u>\$ 3,156</u>	<u>\$ 22,282</u>	<u>\$ 1,803,826</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, 2023

	<u>Jail Commissary</u>	<u>Seized Funds</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>	<u>Justice Court Security</u>
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	30,010	248	1,666	14,001	107
Interest	11,707	9	-	-	-
Miscellaneous	44,262	-	-	-	-
Total revenues	<u>85,979</u>	<u>257</u>	<u>1,666</u>	<u>14,001</u>	<u>107</u>
EXPENDITURES					
Current					
General government	140,272	3,148	1,574	8,723	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>140,272</u>	<u>3,148</u>	<u>1,574</u>	<u>8,723</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(54,293)	(2,891)	92	5,278	107
OTHER FINANCING SOURCES					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(54,293)	(2,891)	92	5,278	107
Fund balances at beginning of year, as restated	<u>291,290</u>	<u>2,891</u>	<u>1,574</u>	<u>13,493</u>	<u>21,764</u>
Fund balances at end of year	<u>\$ 236,997</u>	<u>\$ -</u>	<u>\$ 1,666</u>	<u>\$ 18,771</u>	<u>\$ 21,871</u>

<u>Capital Credits</u>	<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Health Department</u>
\$ 5,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,107
-	11,659	8,897	44,701	22,357	8,885	10,941
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,112</u>	<u>11,659</u>	<u>8,897</u>	<u>44,701</u>	<u>22,357</u>	<u>8,885</u>	<u>160,048</u>
-	-	6,000	106,793	-	-	-
-	18,694	-	-	5,075	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	314,047
-	<u>18,694</u>	<u>6,000</u>	<u>106,793</u>	<u>5,075</u>	-	<u>314,047</u>
5,112	(7,035)	2,897	(62,092)	17,282	8,885	(153,999)
-	-	-	-	-	-	-
-	-	-	-	-	-	153,613
-	-	-	-	-	-	-
-	-	-	-	-	-	<u>153,613</u>
5,112	(7,035)	2,897	(62,092)	17,282	8,885	(386)
<u>208,773</u>	<u>28,062</u>	<u>12,615</u>	<u>190,392</u>	<u>68,500</u>	<u>2,391</u>	<u>36,943</u>
<u>\$ 213,885</u>	<u>\$ 21,027</u>	<u>\$ 15,512</u>	<u>\$ 128,300</u>	<u>\$ 85,782</u>	<u>\$ 11,276</u>	<u>\$ 36,557</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, 2023

	Family Protection	County Clerk Records Archive	District Court Technology	District Clerk Records Mgmt.	Court Technology
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	33	39,960	110	241	378
Interest	-	4,974	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>33</u>	<u>44,934</u>	<u>110</u>	<u>241</u>	<u>378</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	37	-	-	-	-
Total expenditures	<u>37</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4)	44,934	110	241	378
OTHER FINANCING SOURCES					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(4)	44,934	110	241	378
Fund balances at beginning of year, as restated	<u>4</u>	<u>87,906</u>	<u>1,533</u>	<u>2,888</u>	<u>6,667</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 132,840</u>	<u>\$ 1,643</u>	<u>\$ 3,129</u>	<u>\$ 7,045</u>

<u>County Specialty Court</u>	<u>EMC Donations</u>	<u>Sheriff's Donations</u>	<u>Constable 1 LEOSE</u>	<u>Constable 2 LEOSE</u>	<u>Sheriff LEOSE</u>	<u>District Attorney Pre-Trial Intervention</u>
\$ -	\$ -	\$ -	\$ 565	\$ 565	\$ 2,884	\$ -
1,943	-	-	-	-	-	10,300
-	-	-	-	-	-	-
-	-	2,700	-	-	-	-
<u>1,943</u>	<u>-</u>	<u>2,700</u>	<u>565</u>	<u>565</u>	<u>2,884</u>	<u>10,300</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	8,500
-	-	-	874	365	6,143	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>874</u>	<u>365</u>	<u>6,143</u>	<u>8,500</u>
1,943	-	2,700	(309)	200	(3,259)	1,800
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,943	-	2,700	(309)	200	(3,259)	1,800
<u>6,566</u>	<u>22,654</u>	<u>3,376</u>	<u>3,633</u>	<u>4,272</u>	<u>9,711</u>	<u>13,500</u>
<u>\$ 8,509</u>	<u>\$ 22,654</u>	<u>\$ 6,076</u>	<u>\$ 3,324</u>	<u>\$ 4,472</u>	<u>\$ 6,452</u>	<u>\$ 15,300</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, 2023

	Truancy Prevention Grant	District Attorney	Juvenile Probation	Sheriff's Chapter 59 Forfeiture	Sheriff's Article 18
REVENUES					
Intergovernmental	\$ -	\$ 282,073	\$ 220,967	\$ -	\$ -
Charges for services	25,455	-	-	-	-
Interest	-	-	-	65	-
Miscellaneous	-	-	-	-	5,728
Total revenues	<u>25,455</u>	<u>282,073</u>	<u>220,967</u>	<u>65</u>	<u>5,728</u>
EXPENDITURES					
Current					
General government	-	-	-	12,328	-
Judicial	19,046	496,108	-	-	-
Public works	-	-	473,010	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>19,046</u>	<u>496,108</u>	<u>473,010</u>	<u>12,328</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	6,409	(214,035)	(252,043)	(12,263)	5,728
OTHER FINANCING SOURCES					
Sale of capital assets	-	-	-	-	1,755
Transfers in	-	194,594	176,134	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>194,594</u>	<u>176,134</u>	<u>-</u>	<u>1,755</u>
Net change in fund balances	6,409	(19,441)	(75,909)	(12,263)	7,483
Fund balances at beginning of year, as restated	<u>11,931</u>	<u>(5,045)</u>	<u>164,274</u>	<u>13,372</u>	<u>16,657</u>
Fund balances at end of year	<u>\$ 18,340</u>	<u>\$ (24,486)</u>	<u>\$ 88,365</u>	<u>\$ 1,109</u>	<u>\$ 24,140</u>

<u>Indigent Health Care</u>	<u>County Attorney Forfeiture</u>	<u>County Attorney Civil Commissions</u>	<u>Pre-trial Intervention</u>	<u>Historical Commission</u>	<u>Check Collection & Processing</u>	<u>County Clerk Civil Fees</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	19,850	-	15	6,685
13,923	-	-	-	-	-	-
339	-	-	-	665	-	-
<u>14,262</u>	<u>-</u>	<u>-</u>	<u>19,850</u>	<u>665</u>	<u>15</u>	<u>6,685</u>
-	-	-	-	5,193	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>116,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>116,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,193</u>	<u>-</u>	<u>-</u>
(102,182)	-	-	19,850	(4,528)	15	6,685
-	585	-	-	-	-	-
126,803	-	-	-	5,000	-	-
-	-	-	(12,000)	-	-	-
<u>126,803</u>	<u>585</u>	<u>-</u>	<u>(12,000)</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
24,621	585	-	7,850	472	15	6,685
<u>343,724</u>	<u>23,629</u>	<u>8,743</u>	<u>40,840</u>	<u>58,188</u>	<u>7,684</u>	<u>4,811</u>
<u>\$ 368,345</u>	<u>\$ 24,214</u>	<u>\$ 8,743</u>	<u>\$ 48,690</u>	<u>\$ 58,660</u>	<u>\$ 7,699</u>	<u>\$ 11,496</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, 2023*

	District Clerk Civil Fees	Dispute Resolution Civil Fees	County Jury Civil Fees	County Prosecutor Civil Fees	Court Facility Civil Fees
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	13,471	6,607	3,628	795	6,662
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>13,471</u>	<u>6,607</u>	<u>3,628</u>	<u>795</u>	<u>6,662</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	6,187	6,097	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>6,187</u>	<u>6,097</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	7,284	510	3,628	795	6,662
OTHER FINANCING SOURCES					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	7,284	510	3,628	795	6,662
Fund balances at beginning of year, as restated	<u>9,381</u>	<u>1,230</u>	<u>2,507</u>	<u>623</u>	<u>4,656</u>
Fund balances at end of year	<u>\$ 16,665</u>	<u>\$ 1,740</u>	<u>\$ 6,135</u>	<u>\$ 1,418</u>	<u>\$ 11,318</u>

<u>Court Initiated Guardianship Civil Fees</u>	<u>Court Reporter Service Civil Fees</u>	<u>JP 1 Court Support Civil Fees</u>	<u>JP 2 Court Support Civil Fees</u>	<u>Judicial Ed. Support Civil Fees</u>	<u>Language Access Civil Fees</u>	<u>Opioid Settlement</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,628	\$ 682,901
3,660	8,448	3,975	4,075	565	1,966	-	312,294
-	-	-	-	-	-	654	31,332
-	-	-	-	-	-	-	53,694
<u>3,660</u>	<u>8,448</u>	<u>3,975</u>	<u>4,075</u>	<u>565</u>	<u>1,966</u>	<u>22,282</u>	<u>1,080,221</u>
-	-	-	-	-	-	-	284,031
-	-	-	-	-	-	-	559,707
-	-	-	-	-	-	-	480,392
-	-	-	-	-	-	-	430,528
-	-	-	-	-	-	-	1,754,658
3,660	8,448	3,975	4,075	565	1,966	22,282	(674,437)
-	-	-	-	-	-	-	2,340
-	-	-	-	-	-	-	656,144
-	-	-	-	-	-	-	(12,000)
-	-	-	-	-	-	-	646,484
3,660	8,448	3,975	4,075	565	1,966	22,282	(27,953)
<u>2,490</u>	<u>5,913</u>	<u>2,000</u>	<u>2,100</u>	<u>415</u>	<u>1,190</u>	<u>-</u>	<u>1,762,711</u>
<u>\$ 6,150</u>	<u>\$ 14,361</u>	<u>\$ 5,975</u>	<u>\$ 6,175</u>	<u>\$ 980</u>	<u>\$ 3,156</u>	<u>\$ 22,282</u>	<u>\$ 1,734,758</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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Taxes				
Current ad valorem	\$ 15,803,899	\$ 15,803,899	\$ 16,520,192	\$ 716,293
Delinquent ad valorem	100,000	100,000	114,667	14,667
Total taxes	<u>15,903,899</u>	<u>15,903,899</u>	<u>16,634,859</u>	<u>730,960</u>
Licenses and permits				
Floodplain and miscellaneous permits	11,000	11,000	10,545	(455)
Intergovernmental				
Grants and salary supplements	228,933	228,933	274,325	45,392
Other funds				
Dispatching service	117,931	117,931	117,930	(1)
Boarding prisoners	400,000	400,000	380,264	(19,736)
Law enforcement	250,000	250,000	262,500	12,500
Miscellaneous	171,300	171,300	210,022	38,722
Total intergovernmental	<u>1,168,164</u>	<u>1,168,164</u>	<u>1,245,041</u>	<u>76,877</u>
Charges for services				
Fees of office				
Sheriff	40,000	40,000	37,987	(2,013)
County clerk	150,000	150,000	151,762	1,762
Tax assessor-collector	600,000	600,000	90,371	(509,629)
District clerk	30,000	30,000	19,865	(10,135)
Justices of the peace	17,500	17,500	33,866	16,366
Miscellaneous fees	1,100	1,100	969	(131)
Other fees				
Arrest fees	4,000	4,000	9,014	5,014
Miscellaneous fees	9,125	9,125	28,230	19,105
Total charges for services	<u>851,725</u>	<u>851,725</u>	<u>372,064</u>	<u>(479,661)</u>
Fines and forfeitures				
County clerk fines	10,000	10,000	14,581	4,581
District clerk fines	30,000	30,000	50,281	20,281
Justice of the peace fines	100,000	100,000	191,955	91,955
Other	10,500	10,500	14,230	3,730
Total fines and forfeitures	<u>150,500</u>	<u>150,500</u>	<u>271,047</u>	<u>120,547</u>
Interest				
Regular	260,000	260,000	1,383,987	1,123,987
Miscellaneous				
Inmate telephone commissions	30,000	30,000	39,110	9,110
Sheriff sale	2,500	2,500	3,787	1,287
Other miscellaneous	8,000	8,000	50,029	42,029
Total miscellaneous	<u>40,500</u>	<u>40,500</u>	<u>92,926</u>	<u>52,426</u>
Total revenues	<u>18,385,788</u>	<u>18,385,788</u>	<u>20,010,469</u>	<u>1,624,681</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, 2023

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES				
General government				
County judge				
Personnel services	\$ 207,375	\$ 207,375	\$ 205,649	\$ 1,726
Supplies	1,700	1,700	651	1,049
Other services and charges	8,100	8,100	6,368	1,732
Capital outlay	500	500	-	500
Total county judge	<u>217,675</u>	<u>217,675</u>	<u>212,668</u>	<u>5,007</u>
County clerk				
Personnel services	433,625	433,625	368,722	64,903
Supplies	7,000	7,000	4,598	2,402
Other services and charges	33,270	33,270	27,985	5,285
Total county clerk	<u>473,895</u>	<u>473,895</u>	<u>401,305</u>	<u>72,590</u>
Non-departmental				
Personnel services	299	299	259	40
Supplies	9,200	10,422	10,388	34
Other services and charges	1,216,300	1,226,943	514,503	712,440
Capital outlay	125,000	174,934	150,665	24,269
Total non-departmental	<u>1,350,799</u>	<u>1,412,598</u>	<u>675,815</u>	<u>736,783</u>
Elections				
Personnel services	113,355	113,355	96,876	16,479
Supplies	9,500	7,570	2,669	4,901
Other services and charges	35,000	36,930	34,100	2,830
Total elections	<u>157,855</u>	<u>157,855</u>	<u>133,645</u>	<u>24,210</u>
County auditor				
Personnel services	304,943	304,943	233,896	71,047
Supplies	1,500	2,199	2,198	1
Other services and charges	17,000	15,865	13,326	2,539
Capital outlay	1,500	2,135	2,133	2
Total county auditor	<u>324,943</u>	<u>325,142</u>	<u>251,553</u>	<u>73,589</u>
County treasurer				
Personnel services	246,254	248,506	240,496	8,010
Supplies	4,000	4,000	2,886	1,114
Other services and charges	26,500	26,500	16,995	9,505
Capital outlay	2,000	2,000	1,948	52
Total county treasurer	<u>278,754</u>	<u>281,006</u>	<u>262,325</u>	<u>18,681</u>
Information technology				
Personnel services	234,770	234,770	232,492	2,278
Other services and charges	301,000	333,000	303,919	29,081
Capital outlay	265,000	233,000	223,594	9,406
Total information technology	<u>800,770</u>	<u>800,770</u>	<u>760,005</u>	<u>40,765</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, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
General government - (Continued)				
Tax assessor-collector				
Personnel services	\$ 443,879	\$ 443,879	\$ 438,576	\$ 5,303
Supplies	6,500	5,350	3,496	1,854
Other services and charges	414,664	424,318	423,164	1,154
Total tax assessor-collector	<u>865,043</u>	<u>873,547</u>	<u>865,236</u>	<u>8,311</u>
Total general government	<u>4,469,734</u>	<u>4,542,488</u>	<u>3,562,552</u>	<u>979,936</u>
Judicial				
County courts				
Personnel services	6,630	6,630	367	6,263
Other services and charges	72,000	72,000	16,232	55,768
Total county courts	<u>78,630</u>	<u>78,630</u>	<u>16,599</u>	<u>62,031</u>
District court				
Personnel services	21,671	21,671	12,375	9,296
Supplies	700	940	939	1
Other services and charges	376,905	376,909	355,557	21,352
Capital outlay	1,900	1,900	1,692	208
Total district court	<u>401,176</u>	<u>401,420</u>	<u>370,563</u>	<u>30,857</u>
District clerk				
Personnel services	593,445	593,471	582,445	11,026
Supplies	8,000	8,000	3,912	4,088
Other services and charges	126,800	126,800	116,725	10,075
Capital outlay	2,000	2,000	1,925	75
Total district clerk	<u>730,245</u>	<u>730,271</u>	<u>705,007</u>	<u>25,264</u>
Justices of the peace				
Personnel services	380,212	369,639	362,780	6,859
Supplies	10,000	9,600	4,710	4,890
Other services and charges	92,900	113,073	106,902	6,171
Capital outlay	1,100	1,100	-	1,100
Total justices of the peace	<u>484,212</u>	<u>493,412</u>	<u>474,392</u>	<u>19,020</u>
County attorney				
Personnel services	199,265	199,273	197,946	1,327
Supplies	-	929	613	316
Other services and charges	13,300	13,371	11,850	1,521
Capital outlay	1,500	500	-	500
Total county attorney	<u>214,065</u>	<u>214,073</u>	<u>210,409</u>	<u>3,664</u>
Total judicial	<u>1,908,328</u>	<u>1,917,806</u>	<u>1,776,970</u>	<u>140,836</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, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works				
Courthouse building				
Personnel services	\$ 206,876	\$ 206,876	\$ 66,249	\$ 140,627
Supplies	20,700	21,070	10,942	10,128
Other services and charges	320,500	320,500	238,678	81,822
Capital outlay	3,000	3,000	-	3,000
Total courthouse building	<u>551,076</u>	<u>551,446</u>	<u>315,869</u>	<u>235,577</u>
Annex building				
Supplies	4,000	4,000	1,449	2,551
Other services and charges	127,000	127,101	27,974	99,127
Total annex building	<u>131,000</u>	<u>131,101</u>	<u>29,423</u>	<u>101,678</u>
Jail building				
Supplies	34,000	34,000	23,746	10,254
Other services and charges	395,500	434,891	413,555	21,336
Capital outlay	30,000	30,500	29,044	1,456
Total jail building	<u>459,500</u>	<u>499,391</u>	<u>466,345</u>	<u>33,046</u>
Lawn and yard maintenance				
Other services and charges	9,500	9,500	6,675	2,825
Total lawn and yard maintenance	<u>9,500</u>	<u>9,500</u>	<u>6,675</u>	<u>2,825</u>
2021 annex building				
Supplies	3,100	2,000	1,437	563
Other services and charges	66,500	70,600	65,808	4,792
Capital outlay	4,000	4,000	4,000	-
Total 2021 annex building	<u>73,600</u>	<u>76,600</u>	<u>71,245</u>	<u>5,355</u>
Constables				
Personnel services	138,350	138,360	138,290	70
Supplies	15,500	14,070	8,477	5,593
Other services and charges	19,200	24,630	16,665	7,965
Capital outlay	7,500	7,500	5,216	2,284
Total constables	<u>180,550</u>	<u>184,560</u>	<u>168,648</u>	<u>15,912</u>
Sheriff				
Personnel services	2,419,152	2,410,953	2,072,523	338,430
Supplies	133,000	143,100	118,411	24,689
Other services and charges	262,000	260,099	248,010	12,089
Capital outlay	208,000	208,000	197,741	10,259
Total sheriff	<u>3,022,152</u>	<u>3,022,152</u>	<u>2,636,685</u>	<u>385,467</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, 2023*

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works - (Continued)				
Jail operations				
Personnel services	\$ 2,117,956	\$ 2,082,265	\$ 1,845,014	\$ 237,251
Supplies	373,000	407,691	398,110	9,581
Other services and charges	273,500	274,500	260,930	13,570
Total jail operations	<u>2,764,456</u>	<u>2,764,456</u>	<u>2,504,054</u>	<u>260,402</u>
Corrections				
Supplies	150	-	-	-
Other services and charges	250	1,400	1,400	-
Capital outlay	1,000	-	-	-
Total corrections	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>-</u>
Other protection				
Personnel services	82,576	82,576	235	82,341
Supplies	3,200	3,200	494	2,706
Other services and charges	16,675	16,675	12,137	4,538
Total other protection	<u>102,451</u>	<u>102,451</u>	<u>12,866</u>	<u>89,585</u>
Total public works	<u>7,295,685</u>	<u>7,343,057</u>	<u>6,213,210</u>	<u>1,124,492</u>
Health and welfare				
Health				
Other services and charges	143,000	149,700	148,935	765
Total health	<u>143,000</u>	<u>149,700</u>	<u>148,935</u>	<u>765</u>
Agriculture extension services				
Personnel services	143,631	144,543	143,448	1,095
Supplies	1,500	1,500	1,448	52
Other services and charges	20,000	19,088	16,271	2,817
Capital outlay	11,350	11,350	11,350	-
Total agriculture extension services	<u>176,481</u>	<u>176,481</u>	<u>172,517</u>	<u>3,964</u>
Total health and welfare	<u>319,481</u>	<u>326,181</u>	<u>321,452</u>	<u>4,729</u>
Total expenditures	<u>13,993,228</u>	<u>14,129,532</u>	<u>11,874,184</u>	<u>2,249,993</u>
Excess of revenues over expenditures	<u>4,392,560</u>	<u>4,256,256</u>	<u>8,136,285</u>	<u>3,874,674</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, 2023*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Transfers out	<u>(658,644)</u>	<u>(658,644)</u>	<u>(656,144)</u>	<u>2,500</u>
Total other financing sources (uses)	<u>(646,644)</u>	<u>(646,644)</u>	<u>(644,144)</u>	<u>2,500</u>
Net change in fund balance	3,745,916	3,609,612	7,492,141	3,882,529
Fund balance at beginning of year	<u>22,750,296</u>	<u>22,750,296</u>	<u>22,750,296</u>	<u>-</u>
Fund balance at end of year	<u>\$ 26,496,212</u>	<u>\$ 26,359,908</u>	<u>\$ 30,242,437</u>	<u>\$ 3,882,529</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, 2023

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$ 5,471,826	\$ 5,702,439	\$ 5,165,482	\$ 536,957
Delinquent ad valorem	30,000	42,702	-	42,702
Total taxes	5,501,826	5,745,141	5,165,482	579,659
Interest	20,000	124,585	-	124,585
Miscellaneous	75,000	69,000	1,500	67,500
Total revenues	5,596,826	5,938,726	5,166,982	771,744
EXPENDITURES				
Current				
Public works				
Personnel services	406,986	405,798	(1,400)	407,198
Other services and charges	117,700	112,128	-	112,128
Total expenditures	524,686	517,926	(1,400)	519,326
Excess (deficiency) of revenues over expenditures	5,072,140	5,420,800	5,168,382	252,418
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,261,416)	(5,261,416)	(5,165,482)	(95,934)
Total other financing sources (uses)	(5,261,416)	(5,261,416)	(5,165,482)	(95,934)
Net change in fund balance	(189,276)	159,384	2,900	156,484
Fund balance at beginning of year	109,829	109,829	13,896	95,933
Fund balance at end of year	\$ (79,447)	\$ 269,213	\$ 16,796	\$ 252,417

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, 2023*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$ 2,158,936	\$ 2,240,855	\$ 2,098,266	\$ 142,589
Delinquent ad valorem	10,000	19,993	-	19,993
Total taxes	<u>2,168,936</u>	<u>2,260,848</u>	<u>2,098,266</u>	<u>162,582</u>
Total revenues	<u>2,168,936</u>	<u>2,260,848</u>	<u>2,098,266</u>	<u>162,582</u>
EXPENDITURES				
Current				
Public works	63,000	62,251	60,000	2,251
Debt service				
Principal	-	-	(60,000)	60,000
Total expenditures	<u>63,000</u>	<u>62,251</u>	<u>-</u>	<u>62,251</u>
Excess (deficiency) of revenues over expenditures	2,105,936	2,198,597	2,098,266	100,331
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,149,895)	(2,149,895)	(2,098,266)	(51,629)
Total other financing sources (uses)	<u>(2,149,895)</u>	<u>(2,149,895)</u>	<u>(2,098,266)</u>	<u>(51,629)</u>
Net change in fund balance	(43,959)	48,702	-	48,702
Fund balance at beginning of year	51,628	51,628	-	51,628
Fund balance at end of year	<u>\$ 7,669</u>	<u>\$ 100,330</u>	<u>\$ -</u>	<u>\$ 100,330</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, 2023

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$ 4,631,526	\$ 4,813,409	\$ 4,667,577	\$ 145,832
Delinquent ad valorem	50,000	39,111	-	39,111
Total taxes	<u>4,681,526</u>	<u>4,852,520</u>	<u>4,667,577</u>	<u>184,943</u>
Total revenues	<u>4,681,526</u>	<u>4,852,520</u>	<u>4,667,577</u>	<u>184,943</u>
EXPENDITURES				
	-	-	-	-
Excess (deficiency) of revenues over expenditures	4,681,526	4,852,520	4,667,577	184,943
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,767,790)	(4,767,790)	(4,667,577)	(100,213)
Total other financing sources (uses)	<u>(4,767,790)</u>	<u>(4,767,790)</u>	<u>(4,667,577)</u>	<u>(100,213)</u>
Net change in fund balance	(86,264)	84,730	-	84,730
Fund balance at beginning of year	100,213	100,213	-	100,213
Fund balance at end of year	<u>\$ 13,949</u>	<u>\$ 184,943</u>	<u>\$ -</u>	<u>\$ 184,943</u>

Explanation of differences:

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

CUSTODIAL FUNDS

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

The Custodial Funds consist of the following:

- The Unclaimed Funds account holds funds returned to the County that are not required to be escheated to the State. Those funds are under the care of the County Treasurer.
- The Escrow Fund was established to account for statutory court cost fees, restitution, fines collected from other government entities, juror donations, overpayments, contractual and permit fees, and sales tax collections which are transmitted to the State, the General Fund, outside entities, and/or other individuals on a periodic basis.
- The North Cuero Watershed is a cooperative project of four entities in the county and was created by Agreement in 1967 for the purpose of building and maintaining two flood prevention dams and three substantial drainage channels to redirect surface water from the watershed area north of Cuero and into the Guadalupe River in order to prevent flooding within the city of Cuero. The responsibility for the budgeting of annual maintenance and structural repairs, which are under the auspices of the DeWitt County Soil and Water Conservation District (a local subdivision of the Natural Resource Conservation District – Texas), falls upon the Commissioners Court of De Witt County. The annual costs are shared proportionately with the City of Cuero and the Green De Witt Drainage District, both of which are beneficiaries of the Project. The County Judge is chairman of the North Cuero Watershed.
- The County Clerk Trust Funds account holds assets for the benefit of specified minors until they reach the age of majority.
- The District Clerk Trust Fund accounts for monies received that are put in trust funds and held for other individuals or entities.
- The Jail Inmate Trust Fund accounts hold funds that belong to the inmates. The funds are under the care and control of the County Sheriff.
- The Tax Assessor-Collector combines the escrow fund, property tax, and motor vehicle department funds. These funds are used to hold escrow amounts collected on mobile homes and account for property taxes and vehicle registration fees collected.
- The Sheriff Cash Bond Funds account for monies paid by defendants as security that they will appear in court.

DeWITT COUNTY, TEXAS

FIDUCIARY FUNDS - CUSTODIAL FUNDS

COMBINING STATEMENT OF NET POSITION

September 30, 2023

	<u>Unclaimed Funds</u>	<u>Escrow Fund</u>	<u>North Cuero Watershed</u>	<u>County Clerk- Trusts</u>
ASSETS				
Cash and cash equivalents	\$ 6,693	\$ 168,801	\$ 281,151	\$ 18,482
Total assets	<u>\$ 6,693</u>	<u>\$ 168,801</u>	<u>\$ 281,151</u>	<u>\$ 18,482</u>
LIABILITIES				
Accounts payable	\$ -	\$ 92,319	\$ -	\$ -
Due to other governments	<u>-</u>	<u>76,482</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>168,801</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted	<u>6,693</u>	<u>-</u>	<u>281,151</u>	<u>18,482</u>
Total net position	<u>\$ 6,693</u>	<u>\$ -</u>	<u>\$ 281,151</u>	<u>\$ 18,482</u>

<u>District Clerk- Trusts</u>	<u>Jail Inmate Trust</u>	<u>Tax Assessor- Collector</u>	<u>Sheriff Cash Bond</u>	<u>Total</u>
<u>\$ 765,957</u>	<u>\$ 27,800</u>	<u>\$ 212,263</u>	<u>\$ 19,000</u>	<u>\$ 1,500,147</u>
<u>\$ 765,957</u>	<u>\$ 27,800</u>	<u>\$ 212,263</u>	<u>\$ 19,000</u>	<u>\$ 1,500,147</u>
<u>\$ -</u>	<u>\$ 27,800</u>	<u>\$ 97,517</u>	<u>\$ -</u>	<u>\$ 217,636</u>
<u>-</u>	<u>-</u>	<u>114,746</u>	<u>-</u>	<u>191,228</u>
<u>-</u>	<u>27,800</u>	<u>212,263</u>	<u>-</u>	<u>408,864</u>
<u>765,957</u>	<u>-</u>	<u>-</u>	<u>19,000</u>	<u>1,091,283</u>
<u>\$ 765,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ 1,091,283</u>

DeWITT COUNTY, TEXAS

FIDUCIARY FUNDS - CUSTODIAL FUNDS

COMBINING STATEMENT OF CHANGES IN NET POSITION

For the year ended September 30, 2023

	Unclaimed Funds	Escrow Fund	North Cuero Watershed	County Clerk- Trusts
ADDITIONS				
Miscellaneous				
Minor trust account deposits	\$ -	\$ -	\$ -	\$ 29,100
Confiscation and restitution receipts	-	-	-	-
Inmate deposits	-	-	-	-
Fees collected	-	433,524	5,000	-
Tax collections	-	-	-	-
Unclaimed collections	50,637	-	-	-
Investment income	-	-	14,144	-
Total additions	<u>50,637</u>	<u>433,524</u>	<u>19,144</u>	<u>29,100</u>
DEDUCTIONS				
General government				
Minor trust account disbursements	-	-	-	30,500
Confiscation and restitution disbursements	-	-	-	-
Inmate withdrawals	-	-	-	-
Fees remitted	-	433,524	83,357	-
Tax distributions	-	-	-	-
Unclaimed disbursements	49,208	-	-	-
Total deductions	<u>49,208</u>	<u>433,524</u>	<u>83,357</u>	<u>30,500</u>
Changes in net position	1,429	-	(64,213)	(1,400)
Net position - beginning, as restated	<u>5,264</u>	<u>-</u>	<u>345,364</u>	<u>19,882</u>
Net position - ending	<u>\$ 6,693</u>	<u>\$ -</u>	<u>\$ 281,151</u>	<u>\$ 18,482</u>

District Clerk- Trusts	Jail Inmate Trust	Tax Assessor- Collector	Sheriff Cash Bond	Total
\$ 315,492	\$ -	\$ -	\$ -	\$ 344,592
-	-	-	36,200	36,200
-	243,891	-	-	243,891
-	-	-	-	438,524
-	-	126,753,781	-	126,753,781
-	-	-	-	50,637
1,880	-	288	-	16,312
<u>317,372</u>	<u>243,891</u>	<u>126,754,069</u>	<u>36,200</u>	<u>127,883,937</u>
189,043	-	-	-	219,543
-	-	-	106,200	106,200
-	243,891	-	-	243,891
-	-	-	-	516,881
-	-	126,754,069	-	126,754,069
-	-	-	-	49,208
<u>189,043</u>	<u>243,891</u>	<u>126,754,069</u>	<u>106,200</u>	<u>127,889,792</u>
128,329	-	-	(70,000)	(5,855)
<u>637,628</u>	<u>-</u>	<u>-</u>	<u>89,000</u>	<u>1,097,138</u>
<u>\$ 765,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ 1,091,283</u>

STATISTICAL SECTION

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.....	101
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue	110
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.....	116
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	120
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	122

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

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Net investment in capital assets	\$ 13,116,994	\$ 29,415,561	\$ 53,455,918	\$ 63,586,954
Restricted	17,432,322	31,051,842	26,013,508	23,109,025
Unrestricted	<u>15,034,046</u>	<u>12,056,434</u>	<u>13,187,240</u>	<u>16,096,882</u>
Total governmental activities net position	<u>\$ 45,583,362</u>	<u>\$ 72,523,837</u>	<u>\$ 92,656,666</u>	<u>\$ 102,792,861</u>
Total primary government net position	<u>\$ 45,583,362</u>	<u>\$ 72,523,837</u>	<u>\$ 92,656,666</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					
2018	2019	2020	2021	2022	2023
\$ 73,485,462	\$ 82,954,693	\$ 95,457,533	\$ 110,874,989	\$ 124,008,202	\$ 127,207,529
17,919,642	17,892,743	17,724,669	19,032,235	18,804,662	22,391,957
20,953,244	23,282,524	28,194,101	27,464,956	26,442,776	32,369,975
<u>\$ 112,358,348</u>	<u>\$ 124,129,960</u>	<u>\$ 141,376,303</u>	<u>\$ 157,372,180</u>	<u>\$ 169,255,640</u>	<u>\$ 181,969,461</u>
<u>\$ 112,358,348</u>	<u>\$ 124,129,960</u>	<u>\$ 141,376,303</u>	<u>\$ 157,372,180</u>	<u>\$ 169,255,640</u>	<u>\$ 181,969,461</u>

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

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

(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					
2018	2019	2020	2021	2022	2023
\$ 3,687,643	\$ 3,826,515	\$ 3,935,838	\$ 3,541,689	\$ 4,252,244	\$ 4,882,017
2,188,903	2,378,876	2,150,032	2,514,764	2,368,402	3,067,671
10,752,678	11,224,114	12,160,630	13,005,149	12,738,969	16,954,485
926,839	773,749	834,628	765,810	726,411	831,649
-	-	149,845	81,688	11,312	-
17,556,063	18,203,254	19,230,973	19,909,100	20,097,338	25,735,822
1,701,935	1,791,755	1,799,788	1,811,447	1,856,503	1,005,626
676,093	345,422	523,804	548,087	605,678	757,631
4,017,139	5,386,733	3,221,945	3,777,481	4,828,104	4,048,540
141,782	170,361	114,085	114,863	127,102	122,518
881,141	643,545	1,077,565	571,959	769,089	483,988
-	-	-	2,823,392	3,306,602	-
7,418,090	8,337,816	6,737,187	9,647,229	11,493,078	6,418,303
(10,137,973)	(9,865,438)	(12,493,786)	(10,261,871)	(8,604,260)	(19,317,519)
18,897,938	20,533,832	28,765,752	25,283,605	19,656,917	29,384,592
592,031	966,655	788,542	639,484	501,871	2,204,792
213,491	136,563	185,835	334,659	384,234	328,466
-	-	-	-	(55,302)	55,302
19,703,460	21,637,050	29,740,129	26,257,748	20,487,720	31,973,152
\$ 9,565,487	\$ 11,771,612	\$ 17,246,343	\$ 15,995,877	\$ 11,883,460	\$ 12,655,633
\$ 9,565,487	\$ 11,771,612	\$ 17,246,343	\$ 15,995,877	\$ 11,883,460	\$ 12,655,633

DeWITT COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS (1)

Last ten fiscal years

	Fiscal Year			
	2014	2015	2016	2017
General fund				
Assigned	\$ 307,491	\$ 329,800	\$ 318,466	\$ 344,640
Unassigned	13,972,429	10,450,858	10,293,629	13,817,638
Total general fund	<u>\$ 14,279,920</u>	<u>\$ 10,780,658</u>	<u>\$ 10,612,095</u>	<u>\$ 14,162,278</u>
All other governmental funds				
Restricted				
Debt service	\$ 1,959,612	\$ 2,010,228	\$ -	\$ -
Special revenue funds	14,401,297	27,966,295	24,935,397	21,699,622
Capital project funds	1,071,413	1,075,320	1,078,111	1,037,729
Unassigned	-	-	-	(199,863)
Total all other governmental funds	<u>\$ 17,432,322</u>	<u>\$ 31,051,843</u>	<u>\$ 26,013,508</u>	<u>\$ 22,537,488</u>

(1) Modified accrual basis of accounting

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 291,407	\$ 229,458	\$ 7,370,342	\$ 1,556,713	\$ 1,029,453	\$ 1,227,919
17,896,593	20,521,758	17,973,669	22,029,946	21,500,786	28,730,049
<u>\$ 18,188,000</u>	<u>\$ 20,751,216</u>	<u>\$ 25,344,011</u>	<u>\$ 23,586,659</u>	<u>\$ 22,530,239</u>	<u>\$ 29,957,968</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,660,224	17,131,847	17,003,915	18,657,012	18,447,267	20,896,675
789,501	507,150	417,464	-	-	-
<u>(353,177)</u>	<u>(112,966)</u>	<u>-</u>	<u>-</u>	<u>(5,045)</u>	<u>(24,486)</u>
<u>\$ 17,096,548</u>	<u>\$ 17,526,031</u>	<u>\$ 17,421,379</u>	<u>\$ 18,657,012</u>	<u>\$ 18,442,222</u>	<u>\$ 20,872,189</u>

DeWITT COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (1)

Last ten fiscal years

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Taxes	\$ 30,751,455	\$ 32,869,436	\$ 30,497,675	\$ 21,795,414
Licenses and permits	692,378	827,426	719,573	693,347
Intergovernmental	1,851,025	6,655,405	1,576,411	1,785,211
Charges for services	1,549,694	1,500,165	1,439,425	1,143,787
Fines and forfeitures	396,724	376,832	360,303	294,187
Investment income	393,166	456,430	441,965	471,261
Miscellaneous	285,990	568,471	423,595	290,907
Total revenues	35,920,432	43,254,165	35,458,947	26,474,114
Expenditures				
Current				
General government	2,119,194	2,250,922	3,059,031	3,207,274
Judicial	1,338,104	1,485,909	1,513,927	1,764,311
Public works	18,169,494	27,734,777	26,150,865	20,704,449
Health and welfare	740,602	752,401	808,842	837,325
Debt service				
Principal retirement	665,000	690,000	8,955,000	-
Interest and fiscal charges	425,684	398,194	254,111	-
Total expenditures	23,458,078	33,312,203	40,741,776	26,513,359
Excess (deficiency) of revenues over expenditures	12,462,354	9,941,962	(5,282,829)	(39,245)
Other financing sources (uses)				
Debt issued	-	-	-	-
Sale of capital assets	159,295	178,296	75,932	76,089
Insurance proceeds	-	-	-	37,319
Transfers in	18,517,344	25,522,009	17,649,168	8,888,481
Transfers out	(18,517,344)	(25,522,009)	(17,649,168)	(8,888,481)
Total other financing sources (uses)	159,295	178,296	75,932	113,408
Extraordinary item				
Extraordinary gain/(loss)	-	-	-	-
Changes in fund balances	\$ 12,621,649	\$ 10,120,258	\$ (5,206,897)	\$ 74,163
Debt service as a percentage of noncapital expenditures	<u>4.91%</u>	<u>4.63%</u>	<u>43.31%</u>	<u>0.00%</u>

(1) Modified accrual basis of accounting

NOTE: The County paid off outstanding bonds in 2016.

Fiscal Year						
2018	2019	2020	2021	2022	2023	
\$ 18,808,751	\$ 21,157,253	\$ 28,805,622	\$ 25,323,964	\$ 19,927,173	\$ 29,493,368	
718,918	742,029	730,979	698,822	695,030	887,188	
4,373,527	6,179,018	3,947,547	7,568,560	8,636,087	4,023,440	
1,297,327	1,268,230	1,214,334	1,171,950	1,669,484	991,945	
299,796	260,512	218,902	235,540	197,674	271,047	
592,031	966,655	788,542	639,484	501,871	2,204,792	
381,058	387,554	284,787	294,125	237,744	239,776	
<u>26,471,408</u>	<u>30,961,251</u>	<u>35,990,713</u>	<u>35,932,445</u>	<u>31,865,063</u>	<u>38,111,556</u>	
3,206,078	3,120,407	4,865,758	9,487,313	3,916,063	3,874,384	
1,767,107	1,875,858	1,837,141	1,939,446	2,016,622	2,336,347	
22,119,074	22,315,574	26,960,047	23,717,104	24,506,474	21,492,425	
876,263	709,620	768,375	696,169	654,491	752,446	
-	-	612,091	675,995	2,088,914	60,000	
-	-	104,089	92,424	46,332	-	
<u>27,968,522</u>	<u>28,021,459</u>	<u>35,147,501</u>	<u>36,608,451</u>	<u>33,228,896</u>	<u>28,515,602</u>	
(1,497,114)	2,939,792	843,212	(676,006)	(1,363,833)	9,595,954	
-	-	3,497,000	-	-	-	
81,896	52,907	147,931	154,287	147,925	148,252	
-	-	-	-	-	-	
1,235,407	936,660	1,286,791	2,381,193	954,364	949,320	
<u>(1,235,407)</u>	<u>(936,660)</u>	<u>(1,286,791)</u>	<u>(2,381,193)</u>	<u>(954,364)</u>	<u>(949,320)</u>	
<u>81,896</u>	<u>52,907</u>	<u>3,644,931</u>	<u>154,287</u>	<u>147,925</u>	<u>148,252</u>	
-	-	-	-	(55,302)	55,302	
<u>\$ (1,415,218)</u>	<u>\$ 2,992,699</u>	<u>\$ 4,488,143</u>	<u>\$ (521,719)</u>	<u>\$ (1,271,210)</u>	<u>\$ 9,799,508</u>	
<u>0.00%</u>	<u>0.00%</u>	<u>3.29%</u>	<u>4.41%</u>	<u>16.22%</u>	<u>1.01%</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		
2014	\$ 30,080,823	(2) \$ 468,151	\$ 202,482	\$ 30,751,456
2015	32,488,916	(2) 274,282	106,238	32,869,436
2016	30,165,240	(3) 201,208	131,227	30,497,675
2017	21,466,350	(3) 193,572	135,492	21,795,414
2018	18,396,245	(3) 302,897	109,609	18,808,751
2019	20,863,185	(3) 169,659	124,409	21,157,253
2020	28,581,065	(3) 112,538	112,019	28,805,622
2021	24,975,364	(3) 163,340	185,260	25,323,964
2022	19,496,762	(3) 210,830	219,581	19,927,173
2023	29,177,319	(2) 174,937	141,113	29,493,369
Change 2014 to 2023	-3.00%	-62.63%	-30.31%	-4.09%

(1) Modified accrual basis of accounting

NOTES: (2) Tax rates were actually lowered in 2023, 2015, and 2014 but revenue increased due to significant increases in mineral values related to Eagle Ford Shale.

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

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

Fiscal Year	Tax Roll	Real Property			Less: Tax Exempt Real Property
		Residential Property	Non-Residential Property	Personal Property	
2014	2013	\$ 402,749,990	\$ 7,166,414,576	\$ 694,802,080	\$ 1,511,659,803
2015	2014	437,925,020	7,685,024,543	731,424,820	1,541,631,030
2016	2015	600,294,230	6,872,240,465	921,922,790	1,609,175,259
2017	2016	670,996,230	6,865,788,145	826,943,320	1,745,455,067
2018	2017	703,350,760	4,460,054,330	733,424,220	1,733,979,679
2019	2018	726,966,550	5,219,906,260	687,181,450	1,938,815,798
2020	2019	759,724,900	6,890,993,893	720,007,760	2,004,591,608
2021	2020	787,585,940	6,130,366,988	729,270,900	2,025,623,424
2022	2021	908,018,440	4,959,262,502	687,101,190	2,164,562,889
2023	2022	963,513,510	8,124,801,208	717,781,190	2,688,653,751

(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
\$ 6,752,306,843	\$ 0.46937	\$ 6,752,306,843	100.00%
7,312,743,353	0.46937	7,312,743,353	100.00%
6,785,282,226	0.46937	6,785,282,226	100.00%
6,618,272,628	0.46937	6,618,272,628	100.00%
4,162,849,631	0.46937	4,162,849,631	100.00%
4,695,238,462	0.46937	4,695,238,462	100.00%
6,366,134,945	0.46937	6,366,134,945	100.00%
5,621,600,404	0.46937	5,621,600,404	100.00%
4,389,819,243	0.46937	4,389,819,243	100.00%
7,117,442,157	0.42243	7,117,442,157	100.00%

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

Tax Roll Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
DeWitt County				
M & O	\$ 0.44919	\$ 0.45398	\$ 0.44937	\$ 0.46937
Debt service	<u>0.02018</u>	<u>0.01539</u>	<u>0.02000</u>	<u>-</u>
	0.46937	0.46937	0.46937	0.46937
<u> Cities</u>				
Cuero	0.32000	0.32000	0.32000	0.33000
Yoakum	0.09087	0.09087	0.09243	0.10000
Yorktown	0.68561	0.67270	0.61263	0.56931
Nordheim	0.47211	0.47211	0.35433	0.38965
<u> Schools</u>				
Cuero	1.10403	1.37707	1.39069	1.45048
Yoakum	1.15400	1.35476	1.42987	1.48900
Yorktown	0.97212	0.99120	0.99757	1.00319
Nordheim	1.08718	1.11470	1.11915	1.22472
Meyersville	1.04000	1.04000	1.04000	1.04000
Westhoff	0.96000	0.96000	0.96000	0.96000
<u> Hospitals</u>				
DeWitt Medical	0.13221	0.13221	0.17111	0.21237
Yoakum Hospital	0.16150	0.14750	0.18050	0.22620
<u> Water Districts</u>				
Ecleto Watershed	0.09500	0.09057	0.08000	0.07360
DeWitt Drainage #1	0.06289	0.05807	0.05459	0.05193
Pecan Valley	0.00870	0.00680	0.00800	0.00700

SOURCE: DeWitt County Tax Assessor/Collector

2017	2018	2019	2020	2021	2022
\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.42243
-	-	-	-	-	-
0.46937	0.46937	0.46937	0.46937	0.46937	0.42243
0.36951	0.36951	0.36951	0.36951	0.36951	0.34950
0.10400	0.10816	0.11800	0.12443	0.12468	0.12023
0.60676	0.65195	0.63401	0.64161	0.56732	0.56979
0.38965	0.38965	0.38965	0.38965	0.38965	0.38965
1.50000	1.61000	1.39663	1.50640	1.63770	1.31835
1.50001	1.48000	1.41000	1.43640	1.43340	1.19459
1.00751	0.98043	0.98530	0.98213	0.98707	0.85460
1.17000	1.17000	1.06835	1.05470	1.15723	1.04741
1.04000	1.04000	0.97000	0.96240	0.87200	0.86330
1.04000	1.04000	0.97000	0.96640	0.96340	0.85460
0.21237	0.21237	0.17940	0.22268	0.28856	0.21400
0.21680	0.20040	0.18300	0.18280	0.18570	0.15070
0.07360	0.07000	0.00400	0.00400	0.00363	0.00363
0.05671	0.06661	0.08992	0.09243	0.09874	0.09580
0.00675	0.00598	0.00441	0.00441	0.00441	0.00276

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

<u>2023</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Burlington Resources Oil & Gas	Mineral	\$ 1,518,834,600	21.34%
Devon Energy Production Co LP	Mineral	1,263,614,380	17.75%
Ensign Operating LLC	Mineral	302,232,480	4.25%
Repsol Oil & Gas USA LLC	Mineral	94,702,210	1.33%
EOG Resources Inc	Mineral	64,814,280	0.91%
Silverbow Resources Operating	Mineral	57,651,960	0.81%
Kinder Morgan Crude & Condensate LLC	Mineral	55,850,310	0.78%
Verdun Oil & Gas LLC	Mineral	55,285,950	0.78%
EFS Midstream LLC	Mineral	53,683,260	0.75%
Magnolia Oil & Gas Operating	Mineral	46,968,700	<u>0.66%</u>
Assessed value		<u>\$ 3,513,638,130</u>	<u>49.36%</u>

<u>2014</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Devon Energy Production Co LP	Mineral	\$ 1,624,198,340	24.05%
Burlington Resources Oil & Gas	Mineral	1,386,262,130	20.53%
Pioneer Resources USA Inc.	Mineral	602,719,580	8.93%
Helmerick & Payne Inc	Mineral	155,362,500	2.30%
EOG Resources Inc	Mineral	103,301,210	1.53%
Marathon Oil LLC	Mineral	97,685,580	1.45%
Matador Production Co.	Mineral	85,310,780	1.26%
Sabine Oil & Gas LLC	Mineral	74,248,600	1.10%
BHP Billiton (Eagle Ford Gath)	Mineral	73,442,730	1.09%
Geosouthern Energy Corporation	Mineral	57,675,710	<u>0.85%</u>
Assessed value		<u>\$ 4,260,207,160</u>	<u>63.09%</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
2014	\$ 31,468,896	\$ 31,217,506	99.20%	\$ 237,508	\$ 31,455,014	99.96%
2015	34,152,747	33,847,774	99.11%	283,539	34,131,313	99.94%
2016	31,787,663	31,398,845	98.78%	367,632	31,766,477	99.93%
2017	22,940,399	22,363,372	97.48%	555,087	22,918,459	99.90%
2018	19,514,822	19,170,808	98.24%	312,689	19,483,497	99.84%
2019	21,978,810	21,755,649	98.98%	175,047	21,930,696	99.78%
2020	30,131,035	29,821,856	98.97%	217,008	30,038,864	99.69%
2021	26,437,944	26,051,104	98.54%	307,663	26,358,767	99.70%
2022	20,543,046	20,320,653	98.92%	109,166	20,429,819	99.45%
2023	30,216,868	29,697,791	98.28%	-	29,697,791	98.28%

NOTE: The information above is presented to illustrate the County's ability to collect the amount it levies for fiscal year, rather than provide a detailed breakdown of the revenue recognized in a fiscal year.

SOURCE: DeWitt County Tax Assessor/Collector

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			
2014	\$ 9,645,000	\$ -	\$ -	\$ 9,645,000	1.0%	\$ 470
2015	8,955,000	-	-	8,955,000	0.9%	440
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	2,884,909	2,884,909	0.3%	143
2021	-	-	2,208,914	2,208,914	0.2%	111
2022	-	-	120,000	120,000	0.0%	6
2023	-	-	60,000	60,000	0.0%	3

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 (1)	Net Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
	Certificates of Obligation	Total				
2014	\$ 9,645,000	\$ 9,645,000	\$ 1,959,612	\$ 7,685,388	0.11%	\$ 375
2015	8,955,000	8,955,000	2,006,420	6,948,580	0.10%	341
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-

(1) This is the amount restricted for debt service principal payments.

NOTE: The County paid off outstanding bonds in 2016.

DeWITT COUNTY, TEXAS*DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**(UNAUDITED)**September 30, 2023*

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
<u>Direct debt:</u>				
DeWitt County	09/30/23	\$ 60,000	100.00%	\$ 60,000
<u>Overlapping debt:</u>				
Cities				
Cuero	09/30/23	3,782,023	100.00%	3,782,023
Yoakum	09/30/23	461,706	36.99%	170,785
Yorktown	09/30/23	2,351,902	100.00%	2,351,902
School Districts				
Cuero ISD	09/30/23	58,687,575	73.96%	43,405,330
Yoakum ISD	09/30/23	59,305,000	36.36%	21,563,298
Nordheim ISD	09/30/23	<u>6,385,000</u>	99.32%	<u>6,341,582</u>
Total overlapping debt		<u>130,973,206</u>		<u>77,614,920</u>
Total direct and overlapping debt		<u>\$ 131,033,206</u>		<u>\$ 77,674,920</u>

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

(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>
2014	\$ 1,514,376,191	\$ 8,675,359	\$ 1,505,700,832	0.57%
2015	1,645,329,633	6,948,580	1,638,381,053	0.42%
2016	1,465,839,859	-	1,465,839,859	0.00%
2017	1,447,832,327	-	1,447,832,327	0.00%
2018	857,356,353	-	857,356,353	0.00%
2019	1,002,014,253	-	1,002,014,253	0.00%
2020	1,411,531,796	-	1,411,531,796	0.00%
2021	1,223,082,376	-	1,223,082,376	0.00%
2022	925,679,513	-	925,679,513	0.00%
2023	1,599,915,242	-	1,599,915,242	0.00%

Legal debt margin calculation for current fiscal year:

Assessed value of real property		\$ 6,399,660,967
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		1,599,915,242
Debt applicable to debt limit		
Certificates of obligation	\$ -	
Debt service funds available	<u>-</u>	<u>-</u>
Legal debt margin		<u>\$ 1,599,915,242</u>

NOTE: (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>
2014	\$ 45,937	20,503	\$ 941,477,000	\$ 45,919	10,042	4.90%	42
2015	46,566	20,358	947,990,628	46,566	8,186	3.00%	41
2016	50,617	20,966	1,061,236,022	50,617	9,041	4.10%	41
2017	56,416	21,030	1,186,428,480	56,416	8,635	3.60%	41
2018	54,692	20,242	1,107,075,464	54,692	8,164	3.20%	40
2019	55,511	20,206	1,121,655,266	55,511	8,444	2.70%	40
2020	55,511	20,195	1,121,044,645	55,511	8,476	5.80%	41
2021	59,036	19,890	1,174,226,040	59,036	7,958	4.40%	41
2022	55,633	20,274	1,127,903,442	55,633	8,044	3.40%	43
2023	63,220	19,871	1,256,244,620	63,220	7,346	3.30%	43

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.

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

DeWITT COUNTY, TEXAS*PRINCIPAL EMPLOYERS**(UNAUDITED)**Current year and nine years ago*

Employer	Business Type	Employees	Percentage of Total Area Employment
<u>2023</u>			
Cuero Regional Hospital	Health Care	387	5.27%
Cuero Independent School District	Education	373	5.08%
Texas Dept. of Criminal Justice	Correctional Facility	207	2.82%
DeWitt County	Government	163	2.22%
H.E.B.	Retail	166	2.26%
Wal-Mart	Retail	90	1.23%
Cuero Nursing & Rehabilitation Center	Health Care	85	1.16%
City of Cuero	Government	109	1.48%
McMahan Welding	Industrial	92	1.25%
StudioBuilt Amherst	Retail	73	<u>0.99%</u>
		<u>1,745</u>	<u>23.76%</u>
<u>2014</u>			
Cuero Independent School District	Education	476	4.74%
Cuero Community Hospital	Health Care	425	4.23%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	300	2.99%
Texas Dept. of Criminal Justice	Correctional Facility	277	2.76%
McMahan Welding	Welding services	160	1.59%
County of DeWitt	Government	135	1.34%
Cuero Nursing & Rehabilitation Center	Health Care	113	1.13%
City of Cuero	Government	110	1.10%
Wal-Mart	Retail	101	1.01%
H.E.B.	Retail	82	<u>0.82%</u>
		<u>2,179</u>	<u>21.71%</u>

SOURCE: Cuero Development Corporation

DeWITT COUNTY, TEXAS

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

Last ten fiscal years

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Comissioners' court	4	4	4	4	4	4	4	4	4	4
County clerk	5	5	5	5	5	5	6	6	6	6
Veterans' service officer	1	1	1	-	-	-	-	-	-	-
County auditor	3	3	3	3	3	3	3	4	4	4
County treasurer	3	3	3	3	3	3	3	3	3	3
Information technology	-	2	2	2	2	2	2	2	3	3
Tax assessor-collector	6	5	6	6	6	6	6	6	6	6
Elections administrator	-	-	-	-	-	-	1	1	1	1
Judicial										
County court	2	2	2	2	2	2	2	2	2	2
District clerk	7	7	7	7	7	7	7	8	8	8
District attorney	-	-	-	-	-	-	4	5	5	5
County attorney	3	3	3	3	3	2	2	2	2	2
Justice of the Peace #1	2	2	2	2	2	2	2	2	3	2
Justice of the Peace #2	2	2	2	2	2	2	2	2	2	2
Juvenile probation	4	4	4	4	5	5	5	3	4	3
Public works										
Sheriff	46	49	49	50	53	56	53	53	61	61
Constable #1	1	1	1	1	1	1	1	1	1	1
Constable #2	1	1	1	1	1	1	1	1	1	1
Building maintenance	2	2	2	2	2	2	2	2	3	2
Bailiffs	1	2	2	-	-	-	-	-	-	-
Precinct No. 1	9	10	10	10	10	10	10	10	11	11
Precinct No. 2	9	9	10	10	10	10	10	10	10	10
Precinct No. 3	9	10	9	9	8	9	9	9	10	11
Precinct No. 4	7	9	8	8	7	8	7	7	8	8
Health and welfare										
Extension service	3	3	3	3	3	3	3	3	3	3
Emergency management	1	1	1	1	1	1	1	1	1	1
Indigent health care	1	1	1	-	-	-	-	-	-	-
Health department	3	3	3	3	3	3	3	3	3	3
Total	<u>135</u>	<u>144</u>	<u>144</u>	<u>141</u>	<u>143</u>	<u>147</u>	<u>149</u>	<u>150</u>	<u>165</u>	<u>163</u>

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

DeWITT COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

(UNAUDITED)

Last ten fiscal years

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
County auditor										
Accounts payable invoices	8,421	8,288	9,025	8,172	7,878	7,986	6,327	7,172	5,378	6,827
County treasurer										
Payroll checks processed	4,076	4,188	4,517	4,604	4,660	4,607	4,534	4,562	4,492	4,385
Elections administrator										
New voter registrations	735	611	971	1,888	1,700	463	764	1,854	707	372
Elections held	7	4	4	2	4	2	3	3	6	3
Tax assessor-collector										
Automobile registrations	26,897	27,999	27,195	31,849	30,532	30,956	28,775	29,504	28,989	30,059
Judicial										
County court										
Criminal cases filed	533	489	469	423	392	398	313	246	214	217
Criminal case dispositions	594	523	562	444	416	508	311	308	312	295
Civil cases filed	95	74	68	73	34	81	11	11	9	4
Civil case dispositions	42	118	48	45	69	45	69	12	12	11
Juvenile cases filed	8	34	21	25	17	6	7	9	9	8
Juvenile case dispositions	14	27	20	26	24	13	11	9	8	7
District court										
Criminal cases filed	390	208	295	266	197	261	237	302	249	219
Criminal case dispositions	509	331	352	346	245	277	225	254	386	286
Civil cases filed	221	379	374	443	371	359	300	337	307	319
Civil case dispositions	328	507	605	527	601	496	381	362	413	376
Justice of the Peace #1										
Civil cases filed	120	105	139	131	153	168	119	159	127	168
Criminal cases filed	1,631	1,184	1,391	1,079	1,158	1,057	791	993	1,406	2,294
Justice of the Peace #2										
Civil cases filed	72	64	68	88	115	151	164	160	133	167
Criminal cases filed	1,053	1,078	1,028	884	719	909	935	946	384	353
Health and welfare										
Health department										
Immunizations administered	969	931	1,489	1,262	1,243	1,133	1,125	5,118	1,017	805

DeWITT COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

(UNAUDITED)

Last ten fiscal years

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Buildings	8	8	8	8	8	8	8	8	8	8
Vehicles	2	2	2	2	2	2	2	2	2	2
Public works										
Sheriff										
Jail	1	1	1	1	2	2	2	2	2	5
Patrol units	13	19	19	20	20	25	23	23	23	23
Other vehicles	0	0	0	2	2	2	2	2	2	2
Juvenile Probation										
Vehicles	0	2	2	2	2	2	3	3	3	3
Emergency Management										
Vehicles	0	0	0	1	1	1	1	1	1	1
Precincts										
Roads (miles)	690	690	690	690	690	690	690	690	690	681
Bridges	110	110	110	110	110	110	110	110	110	110
Heavy equipment	60	78	107	108	108	101	100	98	98	70
Vehicles	26	28	27	27	28	28	30	31	33	32

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, 2023, 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 6, 2024.

Report on Internal Control over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

March 6, 2024

