

De Witt County, Texas Annual Comprehensive Financial Report



For the year ended September 30, 2024

DeWITT COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended September 30, 2024

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

February 27, 2025

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 for DeWitt County, Texas, for the fiscal year ending September 30, 2024. This report is submitted in accordance with the requirements of Texas Local Government Code 114.025.

The responsibility for ensuring the accuracy, completeness, and fairness of the information presented in this report rests with the County. Every effort has been made to provide an accurate representation of the County's financial position and operational results, including all necessary disclosures to allow for a clear understanding of its financial affairs. The report has been prepared in accordance with generally accepted accounting principles (GAAP) and has undergone an independent audit conducted by a firm of licensed certified public accountants, in compliance with generally accepted auditing standards.

The County's financial statements, covering governmental activities, each major fund, and the aggregate remaining fund information, have been audited by Harrison, Waldrop & Uherek, L.L.P. The purpose of this audit was to provide reasonable assurance that the County's financial statements are free of material misstatements. The audit process involved testing financial data, assessing accounting principles, evaluating significant estimates made by management, and reviewing the overall presentation of the financial statements. Based on the audit findings, the independent auditors issued an unmodified opinion, confirming that the County's financial statements for the fiscal year ending September 30, 2024, are fairly presented in accordance with GAAP. The independent auditors' report is included as the first component of the financial section of this document.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal serves as a supplement to the MD&A and should be reviewed alongside it. The MD&A can be found immediately following the Independent Auditors' Report.

PROFILE OF DE WITT COUNTY

Established on March 24, 1846, DeWitt County was created from portions of Gonzales, Goliad, and Victoria Counties and named after its colonizer, Green B. DeWitt. The County is centrally located on the low, rolling coastal plains of Texas, within 100 miles of San Antonio, Austin, and Corpus Christi. It is primarily composed of farmland and ranches, with the Guadalupe River and its tributaries serving as key geographical features.

As a public corporation and political subdivision of Texas, DeWitt County operates under the governance of a five-member Commissioners Court, as mandated by Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve staggered four-year terms, with two members elected every two years. The County Judge is elected at large for a four-year term. According to the latest census, DeWitt County has a population of 19,824.

The Commissioners Court is responsible for setting tax rates, establishing policies, approving contracts, and adopting the County's budget. Additionally, it oversees financial commitments, appoints department heads, and develops policies to ensure the County's fiscal stability and growth. The County Auditor prescribes financial systems and procedures, examines and approves disbursements, and ensures compliance with government accounting principles. Internal controls are designed to safeguard assets, provide accurate financial data, and support the preparation of financial statements that conform to GAAP.

DeWitt County provides a wide range of services, including the administration of justice through civil and criminal courts, justices of the peace, law enforcement, emergency management, and corrections. Other essential functions include road and bridge maintenance, public health services, assistance to indigents, and the administration of juvenile, health, education, and welfare programs. The County is also responsible for collecting property taxes for all local taxing entities.

An evaluation of potential component units was conducted to determine their inclusion in the County's financial reporting entity. Based on standards established by the Governmental Accounting Standards Board (see Note 1 to the financial statements), no legally separate organizations met the criteria for inclusion in this report.

FACTORS AFFECTING ECONOMIC CONDITIONS

The County's taxable property values increased by more than 10 percent in 2024, reflecting ongoing drilling operations and field development in the Eagle Ford Shale. New well completions continue to offset declines in the mineral tax base, but the addition of new mineral values does not directly translate to additional revenues. Senate Bill 2 became law in 2019 and restricts revenue growth to 3.5 percent or less year-over-year unless the Commissioners Court calls for a public election, and the voting public approves the tax rate that produces more than the 3.5 percent increase.

The growing demand for natural gas exports through the Port of Corpus Christi is expected to sustain drilling activity in the region for the next decade and an energy-friendly federal administration has a goal of making the United States of America energy independent again. A more detailed analysis of this economic activity and its financial impact is included in the MD&A.

Housing demand in the County continues to rise and real property values are on the rise. Certified appraisals of real property in the county indicate that residential homestead values have increased more than 50 percent since 2021. The rise in values does not necessarily translate into additional taxable value or higher revenue because more than 50 percent of the residential homesteads are constitutionally protected from higher taxes under laws known as "tax freezes." Additionally, a tax law change in the last session of the Texas Legislature limited the amount of taxable value increase on business property including oil and gas properties. Therefore, approximately 3 percent of the taxable property in the county (roughly \$300 million) is sheltered from taxation in a vehicle that the appraisal districts across the state known as a "circuit breaker."

Economic development efforts in the county are focused on diversification of the tax base and more jobs, and the Commissioners Court is able to join in the conversations through its Guidelines for Tax Abatement and economic Development whenever the opportunities are presented.

FINANCIAL MANAGEMENT AND PLANNING

The County's accounting system prioritizes strong internal controls to safeguard assets and ensure the reliability of financial records. While designed to provide reasonable assurance of accuracy, these controls balance cost-effectiveness with operational efficiency.

A core financial objective is to sustain current operations without incurring debt. The County remains focused on repairing and maintaining roads heavily impacted by energy sector traffic. A high fund balance is maintained to support uninterrupted infrastructure projects.

The Commissioners Court continues to address long-term financial challenges, prioritizing road improvements and monitoring legislative developments that may affect County operations. Detailed information regarding these efforts is included in the MD&A.

The annual budget serves as the foundation for financial planning and control. The County Judge holds public hearings before the Commissioners Court adopts the final budget, ensuring transparency and legal compliance. Budgetary controls prevent expenditures from exceeding appropriated amounts within each fund.

Financial policies emphasize maintaining healthy fund balances to support constituent services and capital improvement projects. By prioritizing fiscal responsibility, the County is prepared to navigate industry downturns and economic uncertainties while sustaining critical operations. Future budgets may be impacted by local elections that influence revenue-raising capabilities. The overarching goal is to preserve financial stability, allowing projects to continue uninterrupted despite fluctuations in industry activity.

AWARDS AND ACKNOWLEDGMENTS

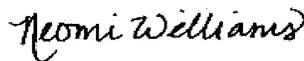
The Government Finance Officers Association of the United States and Canada (GFOA) awarded DeWitt County the Certificate of Achievement for Excellence in Financial Reporting for its annual comprehensive financial report for the fiscal year ending September 30, 2023. This marks the 46th consecutive year the County has received this prestigious award. The award recognizes reports that are easily readable, well-organized, and compliant with both GAAP and legal requirements.

A Certificate of Achievement is valid for one year. The County believes this year's report meets the program's requirements and has submitted it for consideration for another award.

The preparation of this report was made possible by the dedicated efforts of the County Auditor's Office staff. Appreciation is extended to all who contributed to its completion, as well as to the accounting firm of Harrison, Waldrop & Uherek, L.L.P. for their expertise and cooperation.

This report reflects the County's commitment to financial transparency and responsible stewardship of public resources.

Respectfully submitted,



Neomi Williams
DeWitt County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**DeWitt County
Texas**

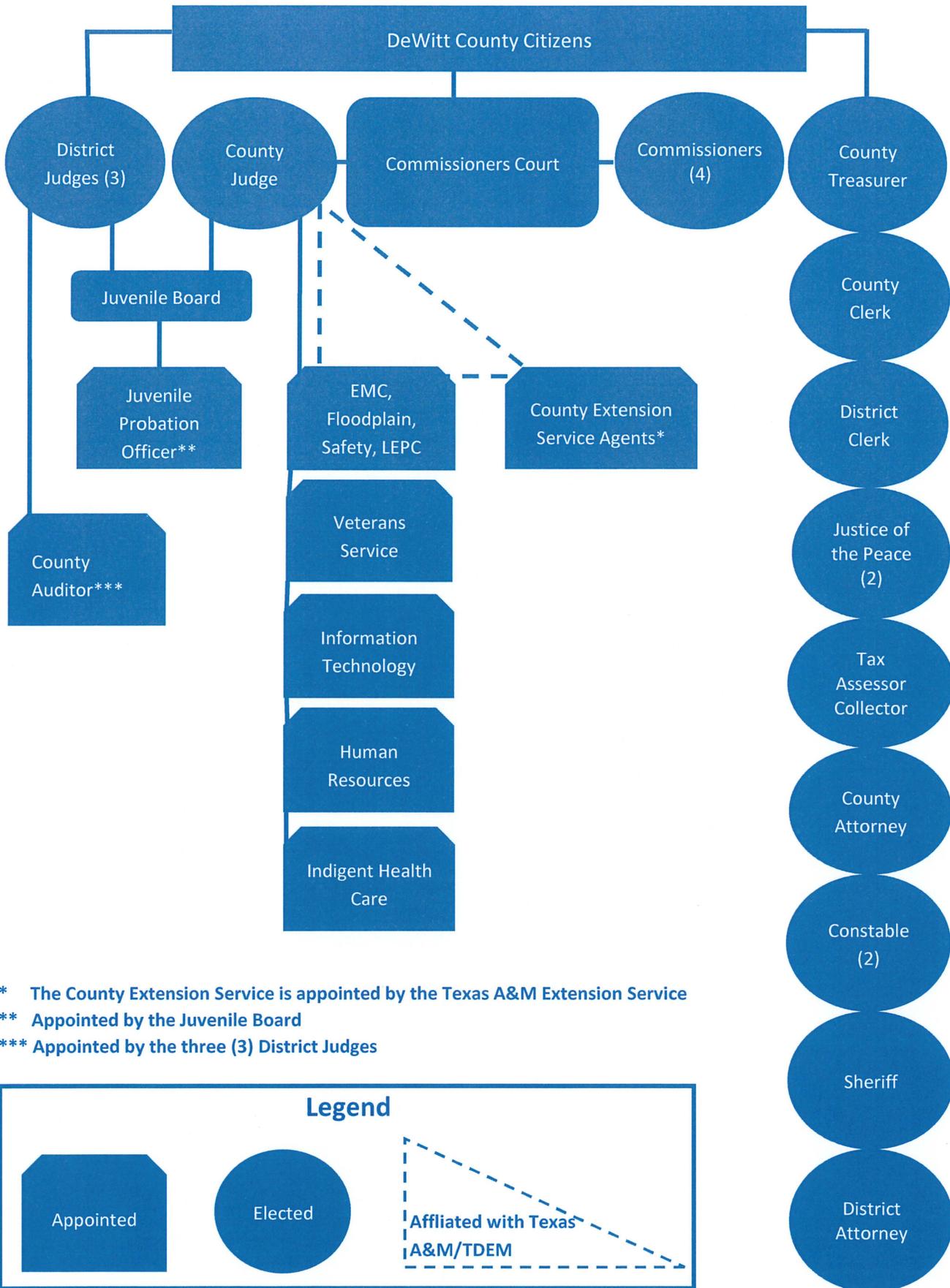
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

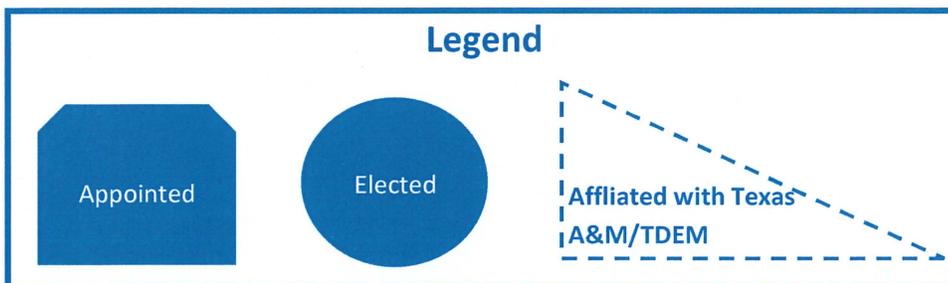
DeWitt County Organizational Chart



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

** Appointed by the Juvenile Board

*** Appointed by the three (3) District Judges



ELECTED

Daryl L. Fowler	County Judge
Ryan Varela	Commissioner, Precinct No. 1
James B. Pilchick, Sr.	Commissioner, Precinct No. 2
James Kaiser	Commissioner, Precinct No. 3
Brian Carson	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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DENNIS C. CIHAL, CPA
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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, 2024, 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, 2024, 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 February 27, 2025, 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

February 27, 2025

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, 2024. 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 \$198,715,308. Of this amount \$41,070,711 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 \$62,116,976. The amount available for governmental discretion (unassigned fund balance) is \$37,712,506.
- At year-end, the fund balance for the General Fund was \$39,062,385, a \$9,104,417 increase from last year. The unassigned portion of fund balance for the General Fund was \$37,725,489 or 97% of total General Fund balance or 296% 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

Independent Auditors' Report <i>Provides the opinion of the Independent Auditors' on the fair presentation of the basic financial statements.</i>	
Management's Discussion and Analysis <i>This supplementary information is required for state and local government financial statements and is intended to provide a narrative introduction and analysis.</i> Pages 4 to 10	
Government-wide Financial Statements <i>Provides information on governmental and business-type activities of the primary government.</i> Pages 11 to 12	Fund Financial Statements <i>Provides information on the financial position of specific funds of the primary governments.</i> Pages 13 to 20
Notes to Financial Statements <i>Provides a summary of significant accounting policies and related disclosures.</i> Pages 21 to 46	

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 94-96. 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 21-46 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 47-61 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 62-96 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 \$198,715,308 at the close of the fiscal year.

DeWITT COUNTY, TEXAS		
NET POSITION		
	Governmental Activities	
	2024	2023
Current and other assets	\$ 65,338,528	\$ 53,633,678
Capital assets (net)	132,518,762	127,713,338
Other noncurrent assets	2,053,301	1,126,896
Total assets	<u>199,910,591</u>	<u>182,473,912</u>
Deferred outflows of resources	949,338	1,486,611
Long-term liabilities	668,635	666,464
Other liabilities	1,316,858	1,084,721
Total liabilities	<u>1,985,493</u>	<u>1,751,185</u>
Deferred inflows of resources	159,128	239,877
Net position		
Net investment in capital assets	132,053,651	127,207,529
Restricted	25,590,946	22,391,957
Unrestricted	41,070,711	32,369,975
Total net position	<u>\$ 198,715,308</u>	<u>\$ 181,969,461</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The largest portion of the County's net position (66%) 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 (21%) 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 (\$25,590,946) 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	
	2024	2023
REVENUES		
Program revenues		
Charges for services	\$ 6,149,497	\$ 5,934,315
Operating grants and contributions	915,220	483,988
Capital grants and contributions	24,998	-
General revenues		
Property taxes	33,209,679	29,384,592
Other	3,738,309	2,533,258
Total revenues	44,037,703	38,336,153
EXPENSES		
General government	4,803,462	4,882,017
Judicial	2,700,522	3,067,671
Public works	18,879,059	16,954,485
Health and welfare	853,511	831,649
Total expenses	27,236,554	25,735,822
Excess(deficiency) before extraordinary item	16,801,149	12,600,331
Extraordinary gain (loss)	(55,302)	55,302
Change in net position	16,745,847	12,655,633
Net position - beginning	181,969,461	169,313,828
Net position - ending	\$198,715,308	\$181,969,461

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 \$16,745,847, which is a 9% increase from the prior year. Key elements of this change include the following:

- Property tax revenues increased \$3,825,087 despite a decrease in tax rates due to an increase in taxable mineral values.
- Other general revenues increased \$1,205,051 due to higher interest rates and related investment income.
- Operating grants and contributions revenues increased \$431,232 primarily due to grant funds received from the Rural Sheriff's Office Salary Assistance Grant Program.
- Total expenses increased \$1,500,732 or 6% from the prior year. An increase in public works expenses of \$1,924,574 made up a majority of this increase primarily due to additional capital outlay relating to roads and bridges. A decrease in judicial expenses of \$367,149 offset this increase, primarily due to the closure of the 24th Judicial District Attorney Fund, which resulted from the transfer of County seats.

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 \$62,116,976, an increase of \$11,286,819 in comparison with the prior year. Of the total fund balance, \$37,712,506 constitutes unassigned fund balance and is available for spending at the County's discretion, while \$1,336,896 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 (\$23,067,574).

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 \$37,725,489, which constituted 97% 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 296% of total General Fund expenditures, while total fund balance represents 306% of that same amount.

Total fund balance increased by \$9,104,417 or 30% from prior. Revenue in the General Fund increased \$2,279,224, resulting from an increase in taxes of \$1,499,128, as well as an increase in investment income of \$749,597. Expenditures in the General Fund increased \$801,893, mostly related to an increase in public works personnel expenditures in the Sheriff and Jail Operations departments as a result of filling positions that were open in the prior year.

Major Special Revenue Funds. Road and Bridge Precinct 1 fund balance increased by \$67,393 or 2%. Total revenues increased \$614,695 or 16%, while expenditures for road damage increased 33%. Road and Bridge Precinct 2 fund balance increased by \$1,246,425 or 30%. Total revenues increased \$693,585 or 20%, while expenditures for road damage increased 18%. Road and Bridge Precinct 3 fund balance decreased by \$278,953 or 3%. Total revenues increased \$707,437 or 13%, while expenditures for road damage increased 22%. Road and Bridge Precinct 4 fund balance increased \$442,553 or 24%. Total revenues increased \$366,187 or 12%, while expenditures for road damage increased 17%. Revenues in the precincts increased primarily due to additional tax revenues, right-of-way accrued income, and investment 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 were a \$2,333 increase to budgeted grant revenues and a \$215,360 increase to various budgeted expenditures, mostly relating to district court other services and charges.

For the current fiscal year, the General Fund's actual expenditures (budgetary basis) came in \$2,574,723 lower than the final budget. Significant variances between the final amended budget and actual result include:

- Non-departmental capital outlay and other services and charges were under budget by \$985,837 primarily due to project delays in the new annex construction, as well as various other purchases that were delayed or canceled.
- Personnel services in the Sheriff and Jail Operations departments were under budget by \$613,837 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, 2024, amounts to \$132,518,762 (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 4%. 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)			
	Governmental Activities		
	2024	2023	Change
Land	\$ 1,141,784	\$ 1,141,784	0%
Buildings and improvements	21,685,238	22,406,509	-3%
Infrastructure	104,077,469	98,769,421	5%
Machinery and equipment	4,094,841	4,498,810	-9%
Vehicles	1,503,971	896,814	68%
Construction in progress	15,459	-	N/A
Total	<u>\$132,518,762</u>	<u>\$ 127,713,338</u>	4%

Long-term debt. At the end of the current year, the County had outstanding \$221,448 in compensated absences, \$2,053,301 in net pension asset, and \$447,187 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. Certified appraised values increased by \$1.095 billion in 2024. Mineral values continue to be a dominant factor accounting for 77% of taxable property values and tax revenue in the FY2025 budget. Nearly, \$300 million of business property was exempt from taxation due to a provision in the Tax Code that will likely be repealed in 2025. The economic impact of the exemption limited the tax levy on the business assets (including mineral values) by approximately \$1 million. The economic impact of the repeal is unknown.

Road Infrastructure and Funding Challenges. The County remains committed to public safety and supporting the energy industry, reflected in continued substantial allocations for road and bridge maintenance. These expenditures make up 52.7% of the County's planned budget for FY2024 and increased to 55% in FY2025.

House Bill 2521 (84-R), which returns oil and gas revenue from minerals beneath County rights-of-way, generated \$2,530,899 on a budgeted cash basis for FY2024 — a decrease of \$994,875 from the previous year. These funds are evenly distributed among the four road and bridge precincts and can only be used for road maintenance per Texas Natural Resources Code Section 32.2015(d).

To enhance coordination, county commissioners maintain ongoing communication with industry professionals, discussing road repair projects and planned drilling activities. This collaboration enables proactive road rehabilitation, reducing long-term costs and minimizing disruptions to drilling operations. The Texas Department of Transportation estimates that preventive road maintenance can be five times more cost-effective than reactive repairs.

FY2025 Budget and Tax Rate. The FY2025 budget prioritizes several key initiatives including continued restoration of the Bates-Sheppard Home which houses the DeWitt County Historical Museum; completion of an Advance Funding Agreement with TXDOT for the FM240 extension in Westhoff, designed to reroute semi-truck traffic away from the public school; support for economic development and 4-H Youth programs by offsetting operating costs for the Anne Friar-Thomas Homemaking Building; utilization of the \$1,337,000 Texas General Land Office MIT-MOD Grant for flood mitigation projects; allocation of SB22 grant funds to support law enforcement and prosecutorial operations, including staffing, wage increases, and equipment upgrades; land acquisition and architectural planning for a Western Division Judicial Annex, a satellite Emergency Operations Center, and additional law enforcement facilities. The long-standing fiscal policy ensures healthy fund balances to sustain essential services and ongoing infrastructure improvements. This strategy anticipates the eventual decline of Eagle Ford Shale tax revenue while avoiding the issuance of debt that relies on a tax base consisting of volatile mineral values for repayment.

In light of rising appraised values, the Commissioners Court adopted a tax rate of \$0.36601 per \$100 of taxable value for FY2025, maintaining the previous year's rate. This rate exceeds the No New Revenue Rate of \$0.33026, but does not exceed the Voter-Approved Tax Rate of \$0.41082. The adopted rate supports: 1) essential constituent services, legislative mandates, payroll, capital projects, and equipment acquisitions; 2) rebuilding fund balances for future infrastructure investments, and 3) avoids tax abatements for the oil and gas industry while managing the impacts of drilling activity on county roads. More importantly, the adopted tax rate reflects a willingness of the Commissioners Court to mitigate the increasing tax burden on local property owners who have seen the appraised values of their homes increase by more than 50 percent since 2021.

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, 2024

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 61,720,594
Receivables (net)	1,981,309
Due from other governments	1,636,625
Total current assets	65,338,528
Noncurrent assets	
Capital assets	
Land and other assets not being depreciated	1,157,243
Buildings, equipment, and vehicles (net)	131,361,519
Net capital assets	132,518,762
Net pension asset	2,053,301
Total noncurrent assets	134,572,063
Total assets	199,910,591
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to pension	854,074
Deferred outflow related to OPEB	95,264
Total deferred outflows of resources	949,338
LIABILITIES	
Current liabilities	
Accounts payable	567,359
Accrued expenses	522,275
Due to other governments	179,133
Unearned revenue	48,091
Accrued compensated absences	110,724
Total current liabilities	1,427,582
Noncurrent liabilities	
OPEB liability	447,187
Accrued compensated absences	110,724
Total noncurrent liabilities	557,911
Total liabilities	1,985,493
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow related to pension	52,307
Deferred inflow related to OPEB	106,821
Total deferred inflows of resources	159,128
NET POSITION	
Net investment in capital assets	132,053,651
Restricted for	
General government	55,764
Courts	942,733
Health and welfare	327,814
Public safety	310,863
Public works	21,900,471
Pension	2,053,301
Unrestricted	41,070,711
Total net position	\$ 198,715,308

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2024

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	\$ 4,803,462	\$ 999,111	\$ 243,856	\$ -	\$ (3,560,495)
Judicial	2,700,522	347,024	516	-	(2,352,982)
Public works	18,879,059	4,676,768	632,979	24,998	(13,544,314)
Health and welfare	853,511	126,594	37,869	-	(689,048)
Total governmental activities	<u>27,236,554</u>	<u>6,149,497</u>	<u>915,220</u>	<u>24,998</u>	<u>(20,146,839)</u>
Total primary government	<u>\$ 27,236,554</u>	<u>\$ 6,149,497</u>	<u>\$ 915,220</u>	<u>\$ 24,998</u>	<u>(20,146,839)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					33,209,679
Miscellaneous					430,383
Unrestricted investment earnings					3,307,926
Extraordinary loss					<u>(55,302)</u>
Total general revenues and extraordinary items					<u>36,892,686</u>
Change in net position					16,745,847
Net position - beginning					<u>181,969,461</u>
Net position - ending					<u>\$ 198,715,308</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2024

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
ASSETS			
Current assets			
Cash and cash equivalents	\$ 39,435,842	\$ 3,792,385	\$ 4,995,734
Receivables (net)	1,443,717	-	19,680
Due from other governments	32,295	391,949	391,949
Total assets	\$ 40,911,854	\$ 4,184,334	\$ 5,407,363
LIABILITIES			
Accounts payable	\$ 52,099	\$ 2,553	\$ 24,891
Accrued expenditures	352,321	29,208	31,952
Due to other governments	-	-	-
Unearned revenue	10,426	-	-
Total liabilities	414,846	31,761	56,843
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,434,623	-	-
Total deferred inflows of resources	1,434,623	-	-
FUND BALANCES			
Restricted	-	4,152,573	5,350,520
Assigned - building maintenance	1,336,896	-	-
Unassigned	37,725,489	-	-
Total fund balances	39,062,385	4,152,573	5,350,520
Total liabilities, deferred inflows, and fund balances	\$ 40,911,854	\$ 4,184,334	\$ 5,407,363

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
\$ 8,156,353	\$ 2,087,434	\$ 3,252,846	\$ 61,720,594
7,157	29,300	481,455	1,981,309
<u>391,949</u>	<u>391,949</u>	<u>36,534</u>	<u>1,636,625</u>
<u>\$ 8,555,459</u>	<u>\$ 2,508,683</u>	<u>\$ 3,770,835</u>	<u>\$ 65,338,528</u>
\$ 262,806	\$ 174,055	\$ 50,955	\$ 567,359
31,532	21,683	55,579	522,275
-	-	179,133	179,133
-	-	37,665	48,091
<u>294,338</u>	<u>195,738</u>	<u>323,332</u>	<u>1,316,858</u>
-	-	470,071	1,904,694
-	-	470,071	1,904,694
8,261,121	2,312,945	2,990,415	23,067,574
-	-	-	1,336,896
-	-	(12,983)	37,712,506
<u>8,261,121</u>	<u>2,312,945</u>	<u>2,977,432</u>	<u>62,116,976</u>
<u>\$ 8,555,459</u>	<u>\$ 2,508,683</u>	<u>\$ 3,770,835</u>	<u>\$ 65,338,528</u>

DeWITT COUNTY, TEXAS

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

September 30, 2024

Total governmental fund balances		\$ 62,116,976
<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.		1,214,348
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.		690,346
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	\$ 171,411,243	
Accumulated depreciation of governmental capital assets	<u>(38,892,481)</u>	132,518,762
Deferred outflows of resources are not reported in the governmental funds:		
Deferred amount on pension	854,074	
Deferred amount on OPEB	<u>95,264</u>	949,338
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Compensated absences	(221,448)	
Net pension (liability) asset	2,053,301	
OPEB liability	<u>(447,187)</u>	1,384,666
Deferred inflows of resources are not reported in the governmental funds:		
Deferred amount on pension	(52,307)	
Deferred amount on OPEB	<u>(106,821)</u>	<u>(159,128)</u>
Net position of governmental activities		<u>\$ 198,715,308</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, 2024*

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
REVENUES			
Taxes	\$ 18,133,987	\$ 3,366,284	\$ 2,944,899
Licenses and permits	14,625	192,543	116,394
Intergovernmental	1,310,486	709,221	704,817
Charges for services	351,383	20,808	228,046
Fines and forfeitures	224,693	-	-
Investment income	2,133,584	192,599	239,072
Miscellaneous	128,573	1,077	-
Total revenues	<u>22,297,331</u>	<u>4,482,532</u>	<u>4,233,228</u>
EXPENDITURES			
Current			
General government	3,586,495	-	-
Judicial	1,880,386	-	-
Public works	6,955,030	4,618,722	3,231,042
Health and welfare	326,216	-	-
Debt service			
Principal retirement	-	-	-
Total expenditures	<u>12,748,127</u>	<u>4,618,722</u>	<u>3,231,042</u>
Excess (deficiency) of revenues over expenditures	<u>9,549,204</u>	<u>(136,190)</u>	<u>1,002,186</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	94,186	83,643
Transfers in	12,000	129,397	160,596
Transfers out	(456,787)	(20,000)	-
Total other financing sources (uses)	<u>(444,787)</u>	<u>203,583</u>	<u>244,239</u>
EXTRAORDINARY ITEM			
Extraordinary loss	-	-	-
Change in fund balances	9,104,417	67,393	1,246,425
Fund balances at beginning of year	<u>29,957,968</u>	<u>4,085,180</u>	<u>4,104,095</u>
Fund balances at end of year	<u>\$ 39,062,385</u>	<u>\$ 4,152,573</u>	<u>\$ 5,350,520</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
\$ 4,548,397	\$ 2,522,448	\$ 1,634,433	\$ 33,150,448
287,799	81,818	-	693,179
689,975	703,155	803,965	4,921,619
124,022	-	290,312	1,014,571
-	-	-	224,693
508,878	92,588	141,205	3,307,926
-	1,023	125,811	256,484
<u>6,159,071</u>	<u>3,401,032</u>	<u>2,995,726</u>	<u>43,568,920</u>
-	-	144,973	3,731,468
-	-	56,056	1,936,442
6,518,868	3,140,658	1,505,051	25,969,371
-	-	431,757	757,973
-	-	60,000	60,000
<u>6,518,868</u>	<u>3,140,658</u>	<u>2,197,837</u>	<u>32,455,254</u>
<u>(359,797)</u>	<u>260,374</u>	<u>797,889</u>	<u>11,113,666</u>
494	50,132	-	228,455
170,455	132,047	456,787	1,061,282
(34,803)	-	(549,692)	(1,061,282)
<u>136,146</u>	<u>182,179</u>	<u>(92,905)</u>	<u>228,455</u>
<u>(55,302)</u>	<u>-</u>	<u>-</u>	<u>(55,302)</u>
(278,953)	442,553	704,984	11,286,819
<u>8,540,074</u>	<u>1,870,392</u>	<u>2,272,448</u>	<u>50,830,157</u>
<u>\$ 8,261,121</u>	<u>\$ 2,312,945</u>	<u>\$ 2,977,432</u>	<u>\$ 62,116,976</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, 2024*

Total net change in fund balances - governmental funds \$ 11,286,819

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	\$ 9,983,868	
Depreciation expense	<u>(5,232,878)</u>	4,750,990

The net effect of various transactions involving capital assets (i.e., transfers, contributions, adjustments and dispositions) is to increase (decrease) net position. 54,434

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	231,725	
Fines	<u>(45,829)</u>	185,896

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	445,242	
OPEB costs	(18,965)	
Increase in compensated absences	<u>(18,569)</u>	<u>407,708</u>

Change in net position of governmental activities \$ 16,745,847

The accompanying notes are an integral part of this statement.

DeWITT COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2024

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ 3,237,373
Total assets	<u>3,237,373</u>
LIABILITIES	
Accounts payable	108,505
Due to other governments	<u>2,066,347</u>
Total liabilities	<u>2,174,852</u>
NET POSITION	
Restricted	<u>1,062,521</u>
Total net position	<u>\$ 1,062,521</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, 2024*

	<u>Custodial</u>
ADDITIONS	
Miscellaneous	
Minor trust account deposits	\$ 361,146
Confiscation and restitution receipts	34,500
Inmate deposits	171,946
Fees collected	509,443
Tax collections	135,860,302
Unclaimed collections	207,484
Participants' contributions	7,500
Grant proceeds	26,438
Investment income	<u>17,393</u>
Total additions	<u>137,196,152</u>
DEDUCTIONS	
General government	
Minor trust account disbursements	347,909
Confiscation and restitution disbursements	21,500
Inmate withdrawals	171,946
Fees remitted	509,443
Tax distributions	135,860,541
Unclaimed disbursements	207,312
Shared expense disbursements	<u>106,263</u>
Total deductions	<u>137,224,914</u>
Changes in net position	(28,762)
Net position - beginning	<u>1,091,283</u>
Net position - ending	<u>\$ 1,062,521</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 2023 tax levy is dedicated to pay for expenditures of the 2024 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 a \$2,333 increase to budgeted revenue and a \$2,268 increase to budgeted expenditure and financing use 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 TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. 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 TCERS through a report prepared for the County by TCERS 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 TCERS through a report prepared for the County by TCERS 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, 2024, the following funds had a deficit fund balance:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Nonmajor Fund	
Sheriff's Salary Grant	\$ 12,121
Prosecutor's Salary Grant	862

Steps will be taken to eliminate these deficits 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, 2024, the County materially complied with budgetary restrictions at all function levels.

NOTE 3: DEPOSITS AND INVESTMENTS

The following is a reconciliation of deposit and investment balances as of September 30, 2024:

<u>Deposits and Investments</u>	
Bank Deposits	\$ 51,944,809
Money market funds	177,747
Texas Class Government	10,352,309
Cash on Hand	<u>2,483,102</u>
Total	<u>\$ 64,957,967</u>

Deposits

State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. All deposits of the County that exceeded the federal depository insurance coverage level of \$250,000 per account were covered by collateral held by the Federal Reserve Bank in the County's name under a collateral agreement with First National Bank of Shiner. The market value of the collateral held at the Federal Reserve Bank in the County's name at year-end was \$100,567,624. At September 30, 2024, the respective bank balances totaled \$54,627,039.

Investments

Following the criteria for GASB Statement No. 79, Certain External Investment Pools and Pool Participants, Texas CLASS uses the fair value method to value portfolio assets. The pool operates in a manner consistent with the Securities and Exchange Commission's (SEC) Rule 2(a)(7) of the Investment Company Act of 1940 but is not registered with the SEC as an investment company. Instead, the regulatory oversight for the pool is the State of Texas. The investment pool transacts at a net asset value of \$1.00 per share and is classified as cash and cash equivalents for reporting purposes.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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. The Texas Class investment had a weighted-average maturity of 23 days as of September 30, 2024.

NOTE 3: DEPOSITS AND INVESTMENTS - (Continued)Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. It is the County's policy to limit its investments to those with ratings of not less than A or its equivalent. The Texas Class investment was rated AAAM by Standard & Poor's as of September 30, 2024.

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 - 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>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Nonmajor</u>	<u>Total</u>
Gross receivables						
Ad valorem taxes	\$ 884,064	\$ -	\$ -	\$ -	\$ 577,024	\$ 1,461,088
Fines	6,903,455	-	-	-	-	6,903,455
Other	9,094	19,680	7,157	29,300	11,384	76,615
Total gross receivables	7,796,613	19,680	7,157	29,300	588,408	8,441,158
Less: allowances	6,352,896	-	-	-	106,953	6,459,849
Total net receivables	<u>\$ 1,443,717</u>	<u>\$ 19,680</u>	<u>\$ 7,157</u>	<u>\$ 29,300</u>	<u>\$ 481,455</u>	<u>\$ 1,981,309</u>

The only receivables not expected to be collected within one year are \$475,557 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	\$ 744,277	\$ -	\$ 744,277
Fines	690,346	-	690,346
Other	-	10,426	10,426
	<u>1,434,623</u>	<u>10,426</u>	<u>1,445,049</u>
Nonmajor Funds			
Taxes	470,071	-	470,071
Grant	-	37,665	37,665
	<u>470,071</u>	<u>37,665</u>	<u>507,736</u>
	<u>\$ 1,904,694</u>	<u>\$ 48,091</u>	<u>\$ 1,952,785</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 \$0.36601 was levied for the 2023 tax roll. This tax rate resulted in a current year tax levy of \$33,930,208.

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>Nonmajor</u>	<u>Total</u>
Contract reimbursements	\$ 32,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,295
State grants	-	-	-	-	-	36,534	36,534
State fees	-	391,949	391,949	391,949	391,949	-	1,567,796
	<u>\$ 32,295</u>	<u>\$ 391,949</u>	<u>\$ 391,949</u>	<u>\$ 391,949</u>	<u>\$ 391,949</u>	<u>\$ 36,534</u>	<u>\$ 1,636,625</u>

NOTE 6: CAPITAL ASSETS

The County's capital asset activity for the year ended September 30, 2024 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	\$ 1,141,784	\$ -	\$ -	\$ 1,141,784
Construction in progress	-	15,459	-	15,459
Total capital assets not being depreciated	<u>1,141,784</u>	<u>15,459</u>	<u>-</u>	<u>1,157,243</u>
Capital assets, being depreciated				
Buildings and improvements	31,795,418	52,790	-	31,848,208
Infrastructure	111,844,736	8,122,580	-	119,967,316
Machinery and equipment	14,951,360	833,067	871,824	14,912,603
Vehicles	2,716,804	1,038,970	229,901	3,525,873
Total capital assets being depreciated	<u>161,308,318</u>	<u>10,047,407</u>	<u>1,101,725</u>	<u>170,254,000</u>
Less accumulated depreciation for				
Buildings and improvements	9,388,909	774,061	-	10,162,970
Infrastructure	13,075,315	2,814,532	-	15,889,847
Machinery and equipment	10,452,550	1,237,036	871,824	10,817,762
Vehicles	1,819,990	407,249	205,337	2,021,902
Total accumulated depreciation	<u>34,736,764</u>	<u>5,232,878</u>	<u>1,077,161</u>	<u>38,892,481</u>
Total capital assets being depreciated, net	<u>126,571,554</u>	<u>4,814,529</u>	<u>24,564</u>	<u>131,361,519</u>
Governmental activities capital assets, net	<u>\$127,713,338</u>	<u>\$ 4,829,988</u>	<u>\$ 24,564</u>	<u>\$ 132,518,762</u>

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

Governmental activities

General government	\$ 1,313,452
Judicial	835,691
Public works	2,980,124
Health and welfare	103,611
Total depreciation expense - governmental activities	<u>\$ 5,232,878</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, 2023 valuation and measurement date, the following is the number of members in the plan:

Inactive employees or beneficiaries currently receiving benefits	103
Inactive employees entitled to but not yet receiving benefits	151
Active employees	<u>143</u>
	<u>397</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, 2024, 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, 2023, 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, 2023 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 (level of percent pay)
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.
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%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
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%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.2% per Cliffwater's 2024 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 12/31/2022	\$ 25,198,188	\$ 26,325,084	\$ (1,126,896)
Changes for the year:			
Service cost	836,944	-	836,944
Interest on total pension liability ⁽¹⁾	1,932,677	-	1,932,677
Effect on plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	334,221	-	334,221
Effect of assumptions changes/inputs	-	-	-
Refund of contributions	(40,051)	(40,051)	-
Benefit payments	(1,192,878)	(1,192,878)	-
Administrative expense	-	(15,207)	15,207
Member contributions	-	565,423	(565,423)
Net investment income	-	2,892,303	(2,892,303)
Employer contributions	-	597,731	(597,731)
Other ⁽³⁾	-	(10,003)	10,003
Balance at 12/31/2023	<u>\$ 27,069,101</u>	<u>\$ 29,122,402</u>	<u>\$ (2,053,301)</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⁾ 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 County's 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	\$ 30,560,333	\$ 27,069,099	\$ 24,153,401
Fiduciary net position	29,122,400	29,122,400	29,122,400
Net pension liability / (asset)	\$ 1,437,933	\$ (2,053,301)	\$ (4,968,999)

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, 2024, the County recognized pension expense of \$167,933. At September 30, 2024, 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	\$ 277,670	\$ 16,968
Changes of assumptions	-	35,339
Net difference between projected and actual earnings	130,181	-
Contributions subsequent to the measurement date	446,223	-
Total	\$ 854,074	\$ 52,307

\$446,223 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, 2025. 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
2024	\$ (137,890)
2025	5,729
2026	666,733
2027	(179,028)
2028	-
Thereafter	-
Total	\$ 355,544

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Payable to the Pension Plan

The County reported a payable of \$28,339, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2024.

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, 2023 valuation and measurement date, the following is the number of members in the plan:

Inactive employees receiving benefits	82
Inactive employees entitled to but not yet receiving benefits	57
Active employees	<u>143</u>
	<u>282</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)
2020	0.25%	0.14%
2021	0.25%	0.14%
2022	0.26%	0.12%
2023	0.18%	0.11%
2024	0.17%	0.13%

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, 2023 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)	3.26%; 20 year bond GO Index published by bondbuyer.com as of December 28, 2023
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, 2023 was 3.26%, a decrease from the rate of 3.72% at December 31, 2022. 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 12/31/2022	\$ 403,585
Changes for the year:	
Service cost	10,257
Interest on total OPEB liability ⁽¹⁾	15,231
Changes of benefit terms ⁽²⁾	-
Effect of economic/demographic experience	(6,624)
Effect of assumptions changes or inputs ⁽³⁾	33,623
Benefit payments	(8,885)
Other	<u>-</u>
Balance at 12/31/2023	<u>\$ 447,187</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 3.26%, 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 (2.26%) or 1 percentage point higher (4.26%) than the current rate:

	1.0% Decrease in Discount Rate (2.26%)	Current Discount Rate (3.26%)	1.0% Increase in Discount Rate (4.26%)
County's Total OPEB Liability:	\$536,224	\$447,187	\$378,832

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

For the year ended September 30, 2024, the County recognized OPEB expense of \$29,286. At September 30, 2024, 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	\$ 13,731	\$ 7,359
Changes of assumptions	73,694	99,462
Contributions made subsequent to the measurement date	7,839	-
Total	\$ 95,264	\$ 106,821

\$7,839 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, 2025. 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
2024	\$ 1,621
2025	7,831
2026	(16,672)
2027	(16,675)
2028	4,499
Thereafter	-
Total	\$ (19,396)

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.

The County subsequently 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 was to reimburse 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.

During the current fiscal year, the County had to return the loss amount of \$305,302 as a result of an error in the investigation. The County received the \$250,000 benefit payment back from the insurance carrier. The net loss due to the cyber-crime was again reported as an extraordinary loss of \$55,302 in the Road and Bridge Precinct 3 Fund in fiscal year 2024.

NOTE 11: LONG-TERM DEBT

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2024, 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	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
Compensated absences	202,879	620,742	602,173	221,448	110,724
OPEB liability	403,585	43,602	-	447,187	-
Net pension liability(asset)	<u>(1,126,896)</u>	<u>-</u>	<u>926,405</u>	<u>(2,053,301)</u>	<u>-</u>
Total long-term liabilities	<u>\$ (460,432)</u>	<u>\$ 664,344</u>	<u>\$ 1,588,578</u>	<u>\$ (1,384,666)</u>	<u>\$ 110,724</u>

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

The estimated amount of OPEB benefit payments that are due within one year is reported as \$0 as the amount was determined to be insignificant to the County's September 30, 2024 financial statements. Therefore, the entire OPEB liability is reported as a noncurrent liability on the Statement of Net Position.

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.

As of September 30, 2024, the County reported no interfund receivable and payable balances.

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456,787	\$ 456,787
Precinct 1	-	-	-	-	20,000	-	20,000
Precinct 3	-	-	34,803	-	-	-	34,803
Nonmajor	<u>12,000</u>	<u>129,397</u>	<u>125,793</u>	<u>170,455</u>	<u>112,047</u>	<u>-</u>	<u>549,692</u>
	<u>\$ 12,000</u>	<u>\$ 129,397</u>	<u>\$ 160,596</u>	<u>\$ 170,455</u>	<u>\$ 132,047</u>	<u>\$ 456,787</u>	<u>\$ 1,061,282</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, 2024, 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, 2024:

	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>
General				
Building maintenance	\$ -	\$ 1,336,896	\$ -	\$ 1,336,896
Unassigned	-	-	37,725,489	37,725,489
Road and Bridge Precinct 1				
Road and bridge	4,152,573	-	-	4,152,573
Road and Bridge Precinct 2				
Road and bridge	5,350,520	-	-	5,350,520
Road and Bridge Precinct 3				
Road and bridge	8,261,121	-	-	8,261,121
Road and Bridge Precinct 4				
Road and bridge	2,312,945	-	-	2,312,945
Nonmajor Governmental				
Road and bridge	1,195,771	-	-	1,195,771
County/District Clerks	394,044	-	-	394,044
Courthouse security	123,520	-	-	123,520
Various court	506,406	-	-	506,406
Criminal district attorney	20,300	-	-	20,300
Health and welfare	327,814	-	-	327,814
Public safety	85,851	-	-	85,851
Jail commissary	225,012	-	-	225,012
Various government costs	111,697	-	-	111,697
Unassigned	-	-	(12,983)	(12,983)
	<u>\$ 23,067,574</u>	<u>\$ 1,336,896</u>	<u>\$ 37,712,506</u>	<u>\$ 62,116,976</u>

NOTE 15: IMPLEMENTATION OF NEW STANDARD

GASB Statement No. 100 (GASB 100), *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62* - was adopted for the fiscal year ended September 30, 2024. The primary objective of GASB 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. As of September 30, 2024, the County's financial statements were not affected by the implementation of GASB 100.

NOTE 16: SIGNIFICANT FORTHCOMING STANDARDS

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County include the following:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet in the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2024, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* - The objective of the Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* - The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ 16,782,336	\$ 16,782,336	\$ 17,671,120	\$ (462,867)	\$ 18,133,987
Licenses and permits	9,500	9,500	14,625	-	14,625
Intergovernmental	1,073,263	1,075,596	1,358,506	48,020	1,310,486
Charges for services	325,400	325,400	351,383	-	351,383
Fines and forfeitures	179,000	179,000	224,693	-	224,693
Interest	1,010,000	1,010,000	2,133,584	-	2,133,584
Miscellaneous	40,000	40,000	125,979	(2,594)	128,573
Total revenues	<u>19,419,499</u>	<u>19,421,832</u>	<u>21,879,890</u>	<u>(417,441)</u>	<u>22,297,331</u>
EXPENDITURES					
Current					
General government	4,870,856	4,899,767	3,576,997	(9,498)	3,586,495
Judicial	1,849,834	2,016,954	1,871,481	(8,905)	1,880,386
Public works	7,970,041	7,989,370	6,932,715	(22,315)	6,955,030
Health and welfare	373,336	373,336	323,511	(2,705)	326,216
Total expenditures	<u>15,064,067</u>	<u>15,279,427</u>	<u>12,704,704</u>	<u>(43,423)</u>	<u>12,748,127</u>
Excess of revenues over expenditures	<u>4,355,432</u>	<u>4,142,405</u>	<u>9,175,186</u>	<u>(374,018)</u>	<u>9,549,204</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	12,000	12,000	12,000	-	12,000
Transfers out	(740,838)	(527,746)	(456,787)	-	(456,787)
Total other financing sources (uses)	<u>(728,838)</u>	<u>(515,746)</u>	<u>(444,787)</u>	<u>-</u>	<u>(444,787)</u>
Net change in fund balance	3,626,594	3,626,659	8,730,399	(374,018)	9,104,417
Fund balance at beginning of year	<u>30,242,437</u>	<u>30,242,437</u>	<u>30,242,437</u>	<u>284,469</u>	<u>29,957,968</u>
Fund balance at end of year	<u>\$ 33,869,031</u>	<u>\$ 33,869,096</u>	<u>\$ 38,972,836</u>	<u>\$ (89,549)</u>	<u>\$ 39,062,385</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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (3,366,284)	\$ 3,366,284
Licenses and permits	180,000	180,000	192,543	-	192,543
Intergovernmental	725,000	725,000	572,009	(137,212)	709,221
Charges for services	11,000	11,000	20,808	-	20,808
Interest	100,000	100,000	192,599	-	192,599
Miscellaneous	-	-	1,077	-	1,077
Total revenues	<u>1,016,000</u>	<u>1,016,000</u>	<u>979,036</u>	<u>(3,503,496)</u>	<u>4,482,532</u>
EXPENDITURES					
Current					
Public works					
Personnel services	762,578	762,578	666,601	(585)	667,186
Supplies	291,600	292,500	162,918	3,970	158,948
Other services and charges	315,000	337,392	272,217	-	272,217
Capital outlay	3,439,000	4,103,078	3,650,720	130,349	3,520,371
Total expenditures	<u>4,808,178</u>	<u>5,495,548</u>	<u>4,752,456</u>	<u>133,734</u>	<u>4,618,722</u>
Excess (deficiency) of revenues over expenditures	<u>(3,792,178)</u>	<u>(4,479,548)</u>	<u>(3,773,420)</u>	<u>(3,637,230)</u>	<u>(136,190)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	10,000	10,000	94,186	-	94,186
Transfers in	3,495,681	3,495,681	3,495,681	3,366,284	129,397
Transfers out	-	-	-	20,000	(20,000)
Total other financing sources (uses)	<u>3,505,681</u>	<u>3,505,681</u>	<u>3,589,867</u>	<u>3,386,284</u>	<u>203,583</u>
Net change in fund balance	(286,497)	(973,867)	(183,553)	(250,946)	67,393
Fund balance at beginning of year	<u>3,975,939</u>	<u>3,975,939</u>	<u>3,975,939</u>	<u>(109,241)</u>	<u>4,085,180</u>
Fund balance at end of year	<u>\$ 3,689,442</u>	<u>\$ 3,002,072</u>	<u>\$ 3,792,386</u>	<u>\$ (360,187)</u>	<u>\$ 4,152,573</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, 2024*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,944,899)	\$ 2,944,899
Licenses and permits	92,000	92,000	116,394	-	116,394
Intergovernmental	852,000	852,000	786,475	81,658	704,817
Charges for services	4,000	4,000	14,642	(213,404)	228,046
Interest	100,000	100,000	239,072	-	239,072
Total revenues	<u>1,048,000</u>	<u>1,048,000</u>	<u>1,156,583</u>	<u>(3,076,645)</u>	<u>4,233,228</u>
EXPENDITURES					
Current					
Public works					
Personnel services	757,982	757,982	745,122	(2,982)	748,104
Supplies	239,700	223,141	152,884	5,209	147,675
Other services and charges	206,500	223,059	198,019	-	198,019
Capital outlay	<u>2,895,500</u>	<u>2,895,500</u>	<u>2,142,204</u>	<u>4,960</u>	<u>2,137,244</u>
Total expenditures	<u>4,099,682</u>	<u>4,099,682</u>	<u>3,238,229</u>	<u>7,187</u>	<u>3,231,042</u>
Excess (deficiency) of revenues over expenditures	<u>(3,051,682)</u>	<u>(3,051,682)</u>	<u>(2,081,646)</u>	<u>(3,083,832)</u>	<u>1,002,186</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	5,000	5,000	83,643	-	83,643
Transfers in	<u>3,105,495</u>	<u>3,105,495</u>	<u>3,105,495</u>	<u>2,944,899</u>	<u>160,596</u>
Total other financing sources (uses)	<u>3,110,495</u>	<u>3,110,495</u>	<u>3,189,138</u>	<u>2,944,899</u>	<u>244,239</u>
Net change in fund balance	58,813	58,813	1,107,492	(138,933)	1,246,425
Fund balance at beginning of year	<u>3,888,243</u>	<u>3,888,243</u>	<u>3,888,243</u>	<u>(215,852)</u>	<u>4,104,095</u>
Fund balance at end of year	<u>\$ 3,947,056</u>	<u>\$ 3,947,056</u>	<u>\$ 4,995,735</u>	<u>\$ (354,785)</u>	<u>\$ 5,350,520</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, 2024*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (4,548,397)	\$ 4,548,397
Licenses and permits	280,000	280,000	287,799	-	287,799
Intergovernmental	860,000	860,000	630,875	(59,100)	689,975
Charges for services	15,000	15,000	51,274	(72,748)	124,022
Interest	260,000	260,000	508,878	-	508,878
Total revenues	<u>1,415,000</u>	<u>1,415,000</u>	<u>1,478,826</u>	<u>(4,680,245)</u>	<u>6,159,071</u>
EXPENDITURES					
Current					
Public works					
Personnel services	769,824	769,824	615,321	(9,843)	625,164
Supplies	269,500	294,500	286,318	2,532	283,786
Other services and charges	66,500	87,932	84,673	-	84,673
Capital outlay	5,609,000	5,562,568	5,480,133	(45,112)	5,525,245
Total expenditures	<u>6,714,824</u>	<u>6,714,824</u>	<u>6,466,445</u>	<u>(52,423)</u>	<u>6,518,868</u>
Excess (deficiency) of revenues over expenditures	<u>(5,299,824)</u>	<u>(5,299,824)</u>	<u>(4,987,619)</u>	<u>(4,627,822)</u>	<u>(359,797)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	494	-	494
Transfers in	4,718,852	4,718,852	4,718,852	4,548,397	170,455
Transfers out	(34,803)	(34,803)	(34,803)	-	(34,803)
Total other financing sources (uses)	<u>4,684,049</u>	<u>4,684,049</u>	<u>4,684,543</u>	<u>4,548,397</u>	<u>136,146</u>
EXTRAORDINARY ITEM					
Extraordinary loss	-	-	-	55,302	(55,302)
Net change in fund balance	(615,775)	(615,775)	(303,076)	(24,123)	(278,953)
Fund balance at beginning of year	<u>8,459,432</u>	<u>8,459,432</u>	<u>8,459,432</u>	<u>(80,642)</u>	<u>8,540,074</u>
Fund balance at end of year	<u>\$ 7,843,657</u>	<u>\$ 7,843,657</u>	<u>\$ 8,156,356</u>	<u>\$ (104,765)</u>	<u>\$ 8,261,121</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, 2024*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,522,448)	\$ 2,522,448
Licenses and permits	67,000	67,000	81,818	-	81,818
Intergovernmental	651,500	651,500	565,943	(137,212)	703,155
Interest	40,000	40,000	92,588	-	92,588
Miscellaneous	<u>-</u>	<u>-</u>	<u>22</u>	<u>(1,001)</u>	<u>1,023</u>
Total revenues	<u>758,500</u>	<u>758,500</u>	<u>740,371</u>	<u>(2,660,661)</u>	<u>3,401,032</u>
EXPENDITURES					
Current					
Public works					
Personnel services	589,724	589,724	501,861	(2,411)	504,272
Supplies	176,300	196,300	118,374	9,715	108,659
Other services and charges	215,000	195,000	58,018	-	58,018
Capital outlay	<u>3,251,100</u>	<u>3,251,100</u>	<u>2,510,949</u>	<u>41,240</u>	<u>2,469,709</u>
Total expenditures	<u>4,232,124</u>	<u>4,232,124</u>	<u>3,189,202</u>	<u>48,544</u>	<u>3,140,658</u>
Excess (deficiency) of revenues over expenditures	<u>(3,473,624)</u>	<u>(3,473,624)</u>	<u>(2,448,831)</u>	<u>(2,709,205)</u>	<u>260,374</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	41,832	(8,300)	50,132
Transfers in	<u>2,634,495</u>	<u>2,634,495</u>	<u>2,634,495</u>	<u>2,502,448</u>	<u>132,047</u>
Total other financing sources (uses)	<u>2,634,495</u>	<u>2,634,495</u>	<u>2,676,327</u>	<u>2,494,148</u>	<u>182,179</u>
Net change in fund balance	(839,129)	(839,129)	227,496	(215,057)	442,553
Fund balance at beginning of year	<u>1,859,939</u>	<u>1,859,939</u>	<u>1,859,939</u>	<u>(10,453)</u>	<u>1,870,392</u>
Fund balance at end of year	<u>\$ 1,020,810</u>	<u>\$ 1,020,810</u>	<u>\$ 2,087,435</u>	<u>\$ (225,510)</u>	<u>\$ 2,312,945</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%

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

Measurement Year

	2017	2018	2019	2020	2021	2022	2023
\$	718,091	\$ 729,050	\$ 723,459	\$ 754,205	\$ 905,224	\$ 887,684	\$ 836,944
	1,290,974	1,404,751	1,496,282	1,597,047	1,723,265	1,819,515	1,932,677
	-	-	-	-	-	-	-
	126,093	(62,092)	(19,001)	285,566	(67,878)	45,006	334,221
	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>	<u>(1,232,929)</u>
	1,406,345	1,182,336	1,216,059	2,851,367	1,339,429	1,559,415	1,870,913
	<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>25,198,188</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>	<u>27,069,101</u>
\$	490,228	\$ 509,557	\$ 529,701	\$ 587,115	\$ 571,527	\$ 562,941	\$ 597,731
	498,093	482,014	501,070	555,379	540,634	532,513	565,423
	2,279,537	(334,142)	2,915,808	2,139,418	5,052,972	(1,636,913)	2,892,303
	<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>	<u>(1,232,929)</u>
	(11,969)	(14,261)	(15,779)	(16,820)	(15,183)	(15,427)	(15,207)
	<u>1,559</u>	<u>4,852</u>	<u>4,463</u>	<u>6,552</u>	<u>7,247</u>	<u>9,749</u>	<u>(10,003)</u>
	2,393,888	(241,353)	2,950,582	2,281,270	5,077,368	(1,739,927)	2,797,318
	<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>26,325,084</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>	<u>29,122,402</u>
\$	(947,563)	\$ 476,126	\$ (1,258,397)	\$ (688,300)	\$ (4,426,238)	\$ (1,126,896)	\$ (2,053,301)
	105.56%	97.39%	106.47%	103.09%	118.72%	104.47%	107.59%
\$	6,624,694	\$ 6,885,912	\$ 7,158,139	\$ 7,933,985	\$ 7,723,346	\$ 7,607,322	\$ 8,077,468
	-14.30%	6.91%	-17.58%	-8.68%	-57.31%	-14.81%	-25.42%

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%

NOTE: N/A denotes information not available.

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

Fiscal Year						
2018	2019	2020	2021	2022	2023	2024
\$ 331,235	\$ 322,261	\$ 317,821	\$ 337,194	\$ 298,121	\$ 429,814	\$ 401,450
<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>(613,178)</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>	<u>\$ (211,728)</u>
\$ 6,283,976	\$ 7,121,866	\$ 7,500,173	\$ 7,796,212	\$ 7,509,434	\$ 7,953,357	\$ 8,286,155
8.00%	7.40%	7.40%	7.66%	7.40%	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 Payroll	\$ 6,624,694	\$ 6,885,912	\$ 7,158,139
Total OPEB Liability as a Percentage of Covered 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 three 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	2023
\$ 15,166	\$ 17,756	\$ 21,374	\$ 10,257
11,284	10,286	10,803	15,231
-	-	-	-
2,293	8,227	14,512	(6,624)
52,977	9,320	(141,547)	33,623
<u>(11,108)</u>	<u>(10,813)</u>	<u>(9,129)</u>	<u>(8,885)</u>
70,612	34,776	(103,987)	43,602
<u>402,184</u>	<u>472,796</u>	<u>507,572</u>	<u>403,585</u>
<u>\$ 472,796</u>	<u>\$ 507,572</u>	<u>\$ 403,585</u>	<u>\$ 447,187</u>
\$ 7,933,985	\$ 7,723,346	\$ 7,607,322	\$ 8,077,468
5.96%	6.57%	5.31%	5.54%

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 payroll	\$ 6,283,976	\$ 7,121,866	\$ 7,500,173
Contributions as a percentage of covered 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 three fiscal years.

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

Fiscal Year			
2021	2022	2023	2024
\$ 10,913	\$ 9,420	\$ 8,963	\$ 10,321
<u>(10,913)</u>	<u>(9,420)</u>	<u>(8,963)</u>	<u>(10,321)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,796,212	\$ 7,509,434	\$ 7,953,357	\$ 8,286,155
0.14%	0.13%	0.11%	0.12%

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 2024 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 (level percentage of pay)
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.
	2023: 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 the proceeds of specific revenue sources (other than special assessments, private purpose trusts, or major capital projects) that are legally restricted to expenditures for specific 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 - Accounts 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:

Jail Commissary Fund - Accounts 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.

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.

Appellate Judicial System Fund - Accounts for fees collected by the County and District Courts to help defray the cost of operating and maintaining the appeals court system in Texas.

Election Contract Services Fund - Accounts for fees collected by the Elections Administrator from entities within the County who wish to contract out their election process.

Justice Court Security Fund - Accounts 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.

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.

NONMAJOR SPECIAL REVENUE FUNDS - (Continued)

OTHER SPECIAL REVENUE FUNDS - (Continued)

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.

Records Management and County Clerk Records Management Funds - Accounts for the record management fees collected on various transactions and the subsequent expenditure of these monies for preservation and records management.

Courthouse Security Fund - Accounts for fees received from the County and District Clerks and used for courthouse security.

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.

Health Department Fund - Accounts for a state health grant and other local government revenues used to provide health care for the needy.

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.

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.

District Court Technology Fund/Archive Fund - Accounts for preservation and restoration services performed in connection with maintaining a District Court records archive.

District Clerk Records Management Fund - Accounts for fee collections by the District Clerk and used for records preservation and management expenditures within that department.

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.

County Specialty Court Fund - Accounts for the collection of fees used to fund specialty court programs established under Subtitle K, Title 2, Government Code.

Emergency Management Coordinator (EMC) Donation Fund - The 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.

Sheriff Donations Fund - The 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.

Law Enforcement Officer Education (LEOSE) Funds - Accounts 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.

District Attorney Pre-Trial Intervention Fund - The 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.

NONMAJOR SPECIAL REVENUE FUNDS - (Continued)

OTHER SPECIAL REVENUE FUNDS - (Continued)

Truancy Prevention Grant Fund - The 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.

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.

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.

Sheriff's Chapter 59 and County Attorney Forfeiture Funds - Accounts for revenues and expenditures that result from the sale of forfeited property.

Sheriff Article 18 Fund - Accounts for revenues and expenditures that result from the sale of forfeited property related to gambling machines.

Indigent Health Care Fund - Accounts for revenues received from ad valorem taxes and state assistance used to provide health care to County indigents.

County Attorney Civil Commissions Fund - Accounts for bond forfeitures collected from individuals not appearing for trial. The monies are used for department expenditures.

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.

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.

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.

Rural Sheriff's Office Salary Assistance Grant Program (Senate Bill 22) - Accounts for grant funds from the Texas Comptroller of Public Accounts. The grant is to increase the salary of a County sheriff, deputy or jailer; hire additional deputies or staff; and purchase vehicles, firearms and safety equipment.

Rural Prosecutor's Office Salary Assistance Grant Program (Senate Bill 22) - Accounts for grant funds from the Texas Comptroller of Public Accounts. The grant is to increase the salary of an assistant attorney, an investigator or a victim assistance coordinator employed at the office; or hire additional staff.

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.

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.

County Jury Civil Fees Fund - Accounts for funds that may be used only to fund juror reimbursements and otherwise finance jury services.

NONMAJOR SPECIAL REVENUE FUNDS - (Continued)

OTHER SPECIAL REVENUE FUNDS - (Continued)

County Prosecutor Civil Fees Fund - Accounts for funds that may be used only to defray the cost of services provided by a prosecutor.

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.

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.

Court Reporter Service Civil Fees Fund - Accounts for funds that may be used only to assist in the payment of court reporter related services.

JP1 Court Support Civil Fees Fund and the JP 2 Court Support Civil Fees Fund - Accounts for funds that may be used only to defray costs of services provided by a Justice Court.

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.

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.

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, 2024

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Road and Bridge	Other Special Revenue	
ASSETS			
Current assets			
Cash and cash equivalents	\$ 1,214,920	\$ 2,037,926	\$ 3,252,846
Receivable (net)	470,071	11,384	481,455
Due from other governments	-	36,534	36,534
Total assets	\$ 1,684,991	\$ 2,085,844	\$ 3,770,835
LIABILITIES			
Accounts payable	\$ -	\$ 50,955	\$ 50,955
Accrued expenditures	19,149	36,430	55,579
Due to other governments	-	179,133	179,133
Unearned revenue	-	37,665	37,665
Total liabilities	19,149	304,183	323,332
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	470,071	-	470,071
Total deferred inflows of resources	470,071	-	470,071
FUND BALANCES			
Restricted	1,195,771	1,794,644	2,990,415
Unassigned	-	(12,983)	(12,983)
Total fund balances	1,195,771	1,781,661	2,977,432
Total liabilities, deferred inflows, and fund balances	\$ 1,684,991	\$ 2,085,844	\$ 3,770,835

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

For the year ended September 30, 2024

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Road and Bridge	Other Special Revenue	
REVENUES			
Taxes	\$ 1,634,433	\$ -	\$ 1,634,433
Intergovernmental	-	803,965	803,965
Charges for services	-	290,312	290,312
Interest	87,210	53,995	141,205
Miscellaneous	76,500	49,311	125,811
Total revenues	<u>1,798,143</u>	<u>1,197,583</u>	<u>2,995,726</u>
EXPENDITURES			
Current			
General government	-	144,973	144,973
Judicial	-	56,056	56,056
Public works	542,370	962,681	1,505,051
Health and welfare	-	431,757	431,757
Debt service			
Principal retirement	60,000	-	60,000
Total expenditures	<u>602,370</u>	<u>1,595,467</u>	<u>2,197,837</u>
Excess (deficiency) of revenues over expenditures	<u>1,195,773</u>	<u>(397,884)</u>	<u>797,889</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	456,787	456,787
Transfers out	(537,692)	(12,000)	(549,692)
Total other financing sources (uses)	<u>(537,692)</u>	<u>444,787</u>	<u>(92,905)</u>
Net change in fund balances	658,081	46,903	704,984
Fund balances at beginning of year	<u>537,690</u>	<u>1,734,758</u>	<u>2,272,448</u>
Fund balances at end of year	<u>\$ 1,195,771</u>	<u>\$ 1,781,661</u>	<u>\$ 2,977,432</u>

DeWITT COUNTY, TEXAS*NONMAJOR SPECIAL REVENUE FUNDS**ROAD AND BRIDGE FUNDS**COMBINING BALANCE SHEET**September 30, 2024*

	<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	\$ 533,219	\$ 221,108	\$ 460,593	\$ 1,214,920
Receivable (net)	<u>180,001</u>	<u>75,094</u>	<u>214,976</u>	<u>470,071</u>
Total assets	<u>\$ 713,220</u>	<u>\$ 296,202</u>	<u>\$ 675,569</u>	<u>\$ 1,684,991</u>
LIABILITIES				
Accrued expenditures	\$ 19,149	\$ -	\$ -	\$ 19,149
Total liabilities	<u>19,149</u>	<u>-</u>	<u>-</u>	<u>19,149</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	<u>180,001</u>	<u>75,094</u>	<u>214,976</u>	<u>470,071</u>
Total deferred inflows of resources	<u>180,001</u>	<u>75,094</u>	<u>214,976</u>	<u>470,071</u>
FUND BALANCES				
Restricted - public works	<u>514,070</u>	<u>221,108</u>	<u>460,593</u>	<u>1,195,771</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 713,220</u>	<u>\$ 296,202</u>	<u>\$ 675,569</u>	<u>\$ 1,684,991</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, 2024

	<u>General Road and Bridge</u>	<u>Special Road and Bridge</u>	<u>County Road and Flood</u>	<u>Totals</u>
REVENUES				
Taxes	\$ 892,731	\$ 281,109	\$ 460,593	\$ 1,634,433
Interest	87,210	-	-	87,210
Miscellaneous	<u>76,500</u>	<u>-</u>	<u>-</u>	<u>76,500</u>
Total revenues	<u>1,056,441</u>	<u>281,109</u>	<u>460,593</u>	<u>1,798,143</u>
EXPENDITURES				
Current				
Public works	542,370	-	-	542,370
Debt service				
Principal retirement	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Total expenditures	<u>542,370</u>	<u>60,000</u>	<u>-</u>	<u>602,370</u>
Excess (deficiency) of revenues over expenditures	<u>514,071</u>	<u>221,109</u>	<u>460,593</u>	<u>1,195,773</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(252,418)</u>	<u>(100,331)</u>	<u>(184,943)</u>	<u>(537,692)</u>
Total other financing sources (uses)	<u>(252,418)</u>	<u>(100,331)</u>	<u>(184,943)</u>	<u>(537,692)</u>
Net change in fund balances	261,653	120,778	275,650	658,081
Fund balances at beginning of year	<u>252,417</u>	<u>100,330</u>	<u>184,943</u>	<u>537,690</u>
Fund balances at end of year	<u>\$ 514,070</u>	<u>\$ 221,108</u>	<u>\$ 460,593</u>	<u>\$ 1,195,771</u>

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2024

	<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	\$ 214,098	\$ 1,323	\$ 46,522	\$ 21,983	\$ 203,017
Receivable (net)	11,384	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 225,482</u>	<u>\$ 1,323</u>	<u>\$ 46,522</u>	<u>\$ 21,983</u>	<u>\$ 203,017</u>
LIABILITIES					
Accounts payable	\$ 470	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	-	1,323	46,522	21,983	203,017
Health and welfare	-	-	-	-	-
Public safety	225,012	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>225,012</u>	<u>1,323</u>	<u>46,522</u>	<u>21,983</u>	<u>203,017</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 225,482</u>	<u>\$ 1,323</u>	<u>\$ 46,522</u>	<u>\$ 21,983</u>	<u>\$ 203,017</u>

<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Health Department</u>	<u>Family Protection</u>
\$ 11,942	\$ 23,497	\$ 161,467	\$ 101,537	\$ 17,958	\$ 38,027	\$ 35
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 11,942</u>	<u>\$ 23,497</u>	<u>\$ 161,467</u>	<u>\$ 101,537</u>	<u>\$ 17,958</u>	<u>\$ 38,027</u>	<u>\$ 35</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	9,524	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	9,524	-
-	-	-	-	-	-	-
11,942	23,497	161,467	-	17,958	-	35
-	-	-	-	-	28,503	-
-	-	-	-	-	-	-
-	-	-	101,537	-	-	-
-	-	-	-	-	-	-
<u>11,942</u>	<u>23,497</u>	<u>161,467</u>	<u>101,537</u>	<u>17,958</u>	<u>28,503</u>	<u>35</u>
<u>\$ 11,942</u>	<u>\$ 23,497</u>	<u>\$ 161,467</u>	<u>\$ 101,537</u>	<u>\$ 17,958</u>	<u>\$ 38,027</u>	<u>\$ 35</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2024

	County Clerk Records Archive	District Court Technology	District Clerk Records Mgmt.	Court Technology	County Specialty Court
ASSETS					
Current assets					
Cash and cash equivalents	\$ 178,790	\$ 1,783	\$ 3,216	\$ 6,094	\$ 9,942
Receivable (net)	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 178,790</u>	<u>\$ 1,783</u>	<u>\$ 3,216</u>	<u>\$ 6,094</u>	<u>\$ 9,942</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	178,790	1,783	3,216	6,094	9,942
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>178,790</u>	<u>1,783</u>	<u>3,216</u>	<u>6,094</u>	<u>9,942</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 178,790</u>	<u>\$ 1,783</u>	<u>\$ 3,216</u>	<u>\$ 6,094</u>	<u>\$ 9,942</u>

<u>EMC Donations</u>	<u>Sheriff 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>
\$ 22,654	\$ 10,910	\$ 3,912	\$ 5,909	\$ 9,069	\$ 20,300	\$ 27,061
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 22,654</u>	<u>\$ 10,910</u>	<u>\$ 3,912</u>	<u>\$ 5,909</u>	<u>\$ 9,069</u>	<u>\$ 20,300</u>	<u>\$ 27,061</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	20,300	27,061
-	10,910	3,912	5,909	9,069	-	-
22,654	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>22,654</u>	<u>10,910</u>	<u>3,912</u>	<u>5,909</u>	<u>9,069</u>	<u>20,300</u>	<u>27,061</u>
<u>\$ 22,654</u>	<u>\$ 10,910</u>	<u>\$ 3,912</u>	<u>\$ 5,909</u>	<u>\$ 9,069</u>	<u>\$ 20,300</u>	<u>\$ 27,061</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2024

	Juvenile Probation	Sheriff's Chapter 59 Forfeiture	Sheriff Article 18	Indigent Health Care	County Attorney Forfeiture
ASSETS					
Current assets					
Cash and cash equivalents	\$ 55,447	\$ 1,171	\$ 24,140	\$ 299,928	\$ 24,214
Receivable (net)	-	-	-	-	-
Due from other governments	<u>36,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 91,981</u>	<u>\$ 1,171</u>	<u>\$ 24,140</u>	<u>\$ 299,928</u>	<u>\$ 24,214</u>
LIABILITIES					
Accounts payable	\$ 50,485	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	13,306	-	-	617	-
Due to other governments	-	-	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>63,791</u>	<u>-</u>	<u>-</u>	<u>617</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	-	-	-	-	24,214
Health and welfare	-	-	-	299,311	-
Public safety	28,190	-	-	-	-
Public works	-	1,171	24,140	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>28,190</u>	<u>1,171</u>	<u>24,140</u>	<u>299,311</u>	<u>24,214</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 91,981</u>	<u>\$ 1,171</u>	<u>\$ 24,140</u>	<u>\$ 299,928</u>	<u>\$ 24,214</u>

<u>County Attorney Civil Commissions</u>	<u>Pre-trial Intervention</u>	<u>Historical Commission</u>	<u>Check Collecting & Processing</u>	<u>Sheriff's Salary Grant</u>	<u>Prosecutor's Salary Grant</u>	<u>County Clerk Civil Fees</u>
\$ 8,743	\$ 54,220	\$ 55,764	\$ 7,968	\$ 42,315	\$ 174,483	\$ 15,845
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 8,743</u>	<u>\$ 54,220</u>	<u>\$ 55,764</u>	<u>\$ 7,968</u>	<u>\$ 42,315</u>	<u>\$ 174,483</u>	<u>\$ 15,845</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	12,121	862	-
-	-	-	-	4,650	174,483	-
-	-	-	-	37,665	-	-
-	-	-	-	54,436	175,345	-
-	-	55,764	-	-	-	-
8,743	54,220	-	-	-	-	15,845
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,968	-	-	-
-	-	-	-	(12,121)	(862)	-
<u>8,743</u>	<u>54,220</u>	<u>55,764</u>	<u>7,968</u>	<u>(12,121)</u>	<u>(862)</u>	<u>15,845</u>
<u>\$ 8,743</u>	<u>\$ 54,220</u>	<u>\$ 55,764</u>	<u>\$ 7,968</u>	<u>\$ 42,315</u>	<u>\$ 174,483</u>	<u>\$ 15,845</u>

(Continued)

DeWITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2024

	District Clerk <u>Civil Fees</u>	Dispute Resolution <u>Civil Fees</u>	County Jury <u>Civil Fees</u>	County Prosecutor <u>Civil Fees</u>	Court Facility <u>Civil Fees</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 23,001	\$ 1,417	\$ 9,390	\$ 2,017	\$ 17,390
Receivable (net)	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 23,001</u>	<u>\$ 1,417</u>	<u>\$ 9,390</u>	<u>\$ 2,017</u>	<u>\$ 17,390</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	23,001	1,417	9,390	2,017	17,390
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>23,001</u>	<u>1,417</u>	<u>9,390</u>	<u>2,017</u>	<u>17,390</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 23,001</u>	<u>\$ 1,417</u>	<u>\$ 9,390</u>	<u>\$ 2,017</u>	<u>\$ 17,390</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>
\$ 9,240	\$ 19,972	\$ 7,799	\$ 8,112	\$ 1,460	\$ 4,983	\$ 27,861	\$ 2,037,926
-	-	-	-	-	-	-	11,384
-	-	-	-	-	-	-	36,534
<u>\$ 9,240</u>	<u>\$ 19,972</u>	<u>\$ 7,799</u>	<u>\$ 8,112</u>	<u>\$ 1,460</u>	<u>\$ 4,983</u>	<u>\$ 27,861</u>	<u>\$ 2,085,844</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,955
-	-	-	-	-	-	-	36,430
-	-	-	-	-	-	-	179,133
-	-	-	-	-	-	-	37,665
-	-	-	-	-	-	-	304,183
-	-	-	-	-	-	-	55,764
9,240	19,972	7,799	8,112	1,460	4,983	-	942,733
-	-	-	-	-	-	-	327,814
-	-	-	-	-	-	27,861	310,863
-	-	-	-	-	-	-	157,470
-	-	-	-	-	-	-	(12,983)
<u>9,240</u>	<u>19,972</u>	<u>7,799</u>	<u>8,112</u>	<u>1,460</u>	<u>4,983</u>	<u>27,861</u>	<u>1,781,661</u>
<u>\$ 9,240</u>	<u>\$ 19,972</u>	<u>\$ 7,799</u>	<u>\$ 8,112</u>	<u>\$ 1,460</u>	<u>\$ 4,983</u>	<u>\$ 27,861</u>	<u>\$ 2,085,844</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, 2024

	<u>Jail Commissary</u>	<u>Appellate Judicial System</u>	<u>Election Contract Services</u>	<u>Justice Court Security</u>	<u>Capital Credits</u>
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 3,014	\$ -	\$ 14,132
Charges for services	24,356	1,518	31,063	112	-
Interest	13,560	-	-	-	-
Miscellaneous	<u>43,427</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>81,343</u>	<u>1,518</u>	<u>34,077</u>	<u>112</u>	<u>14,132</u>
EXPENDITURES					
Current					
General government	93,328	1,861	6,326	-	25,000
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>93,328</u>	<u>1,861</u>	<u>6,326</u>	<u>-</u>	<u>25,000</u>
Excess (deficiency) of revenues over expenditures	(11,985)	(343)	27,751	112	(10,868)
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(11,985)	(343)	27,751	112	(10,868)
Fund balances at beginning of year	<u>236,997</u>	<u>1,666</u>	<u>18,771</u>	<u>21,871</u>	<u>213,885</u>
Fund balances at end of year	<u>\$ 225,012</u>	<u>\$ 1,323</u>	<u>\$ 46,522</u>	<u>\$ 21,983</u>	<u>\$ 203,017</u>

<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Health Department</u>	<u>Family Protection</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,700	\$ -
10,626	7,985	41,675	15,755	6,682	15,763	135
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,626</u>	<u>7,985</u>	<u>41,675</u>	<u>15,755</u>	<u>6,682</u>	<u>164,463</u>	<u>135</u>
-	-	8,508	-	-	-	-
19,711	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	325,570	100
<u>19,711</u>	<u>-</u>	<u>8,508</u>	<u>-</u>	<u>-</u>	<u>325,570</u>	<u>100</u>
(9,085)	7,985	33,167	15,755	6,682	(161,107)	35
-	-	-	-	-	153,053	-
-	-	-	-	-	-	-
-	-	-	-	-	153,053	-
(9,085)	7,985	33,167	15,755	6,682	(8,054)	35
<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>-</u>
<u>\$ 11,942</u>	<u>\$ 23,497</u>	<u>\$ 161,467</u>	<u>\$ 101,537</u>	<u>\$ 17,958</u>	<u>\$ 28,503</u>	<u>\$ 35</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, 2024

	County Clerk Records Archive	District Court Technology	District Clerk Records Mgmt.	Court Technology	County Specialty Court
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	37,360	140	87	289	1,433
Interest	8,590	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>45,950</u>	<u>140</u>	<u>87</u>	<u>289</u>	<u>1,433</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	-	-	1,240	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,240</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	45,950	140	87	(951)	1,433
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	45,950	140	87	(951)	1,433
Fund balances at beginning of year	<u>132,840</u>	<u>1,643</u>	<u>3,129</u>	<u>7,045</u>	<u>8,509</u>
Fund balances at end of year	<u>\$ 178,790</u>	<u>\$ 1,783</u>	<u>\$ 3,216</u>	<u>\$ 6,094</u>	<u>\$ 9,942</u>

<u>EMC Donations</u>	<u>Sheriff 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>
\$ -	\$ -	\$ 658	\$ 1,437	\$ 7,783	\$ -	\$ -
-	-	-	-	-	14,000	9,146
-	-	-	-	-	-	-
-	5,000	-	-	-	-	-
-	5,000	658	1,437	7,783	14,000	9,146
-	-	-	-	-	-	-
-	-	-	-	-	9,000	425
-	166	70	-	5,166	-	-
-	-	-	-	-	-	-
-	166	70	-	5,166	9,000	425
-	4,834	588	1,437	2,617	5,000	8,721
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,834	588	1,437	2,617	5,000	8,721
22,654	6,076	3,324	4,472	6,452	15,300	18,340
<u>\$ 22,654</u>	<u>\$ 10,910</u>	<u>\$ 3,912</u>	<u>\$ 5,909</u>	<u>\$ 9,069</u>	<u>\$ 20,300</u>	<u>\$ 27,061</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, 2024

	District Attorney	Juvenile Probation	Sheriff's Chapter 59 Forfeiture	Sheriff Article 18	Indigent Health Care
REVENUES					
Intergovernmental	\$ 416	\$ 315,416	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-
Interest	-	-	62	-	17,578
Miscellaneous	-	-	-	-	-
Total revenues	<u>416</u>	<u>315,416</u>	<u>62</u>	<u>-</u>	<u>17,578</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	666	-	-	-	-
Public works	-	630,114	-	-	-
Health and welfare	-	-	-	-	106,087
Total expenditures	<u>666</u>	<u>630,114</u>	<u>-</u>	<u>-</u>	<u>106,087</u>
Excess (deficiency) of revenues over expenditures	(250)	(314,698)	62	-	(88,509)
OTHER FINANCING SOURCES					
Transfers in	24,736	254,523	-	-	19,475
Transfers out	-	-	-	-	-
Total other financing sources	<u>24,736</u>	<u>254,523</u>	<u>-</u>	<u>-</u>	<u>19,475</u>
Net change in fund balances	24,486	(60,175)	62	-	(69,034)
Fund balances at beginning of year	<u>(24,486)</u>	<u>88,365</u>	<u>1,109</u>	<u>24,140</u>	<u>368,345</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 28,190</u>	<u>\$ 1,171</u>	<u>\$ 24,140</u>	<u>\$ 299,311</u>

<u>County Attorney Forfeiture</u>	<u>County Attorney Civil Commissions</u>	<u>Pre-trial Intervention</u>	<u>Historical Commission</u>	<u>Check Collecting & Processing</u>	<u>Sheriff's Salary Grant</u>	<u>Prosecutor's Salary Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,685	\$ 516
-	-	17,530	-	269	-	-
-	-	-	-	-	7,359	5,475
-	-	-	884	-	-	-
-	-	17,530	884	269	315,044	5,991
-	-	-	8,780	-	-	-
-	-	-	-	-	-	6,853
-	-	-	-	-	327,165	-
-	-	-	-	-	-	-
-	-	-	8,780	-	327,165	6,853
-	-	17,530	(7,896)	269	(12,121)	(862)
-	-	-	5,000	-	-	-
-	-	(12,000)	-	-	-	-
-	-	(12,000)	5,000	-	-	-
-	-	5,530	(2,896)	269	(12,121)	(862)
24,214	8,743	48,690	58,660	7,699	-	-
<u>\$ 24,214</u>	<u>\$ 8,743</u>	<u>\$ 54,220</u>	<u>\$ 55,764</u>	<u>\$ 7,968</u>	<u>\$ (12,121)</u>	<u>\$ (862)</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, 2024

	County Clerk <u>Civil Fees</u>	District Clerk <u>Civil Fees</u>	Dispute Resolution <u>Civil Fees</u>	County Jury <u>Civil Fees</u>	County Prosecutor <u>Civil Fees</u>
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	5,519	12,151	6,081	3,255	599
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>5,519</u>	<u>12,151</u>	<u>6,081</u>	<u>3,255</u>	<u>599</u>
EXPENDITURES					
Current					
General government	1,170	-	-	-	-
Judicial	-	5,815	6,404	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>1,170</u>	<u>5,815</u>	<u>6,404</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4,349	6,336	(323)	3,255	599
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,349	6,336	(323)	3,255	599
Fund balances at beginning of year	<u>11,496</u>	<u>16,665</u>	<u>1,740</u>	<u>6,135</u>	<u>1,418</u>
Fund balances at end of year	<u>\$ 15,845</u>	<u>\$ 23,001</u>	<u>\$ 1,417</u>	<u>\$ 9,390</u>	<u>\$ 2,017</u>

<u>Court Facility Civil Fees</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,072	3,090	7,680	4,750	2,884	480	1,827
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,072</u>	<u>3,090</u>	<u>7,680</u>	<u>4,750</u>	<u>2,884</u>	<u>480</u>	<u>1,827</u>
-	-	-	-	-	-	-
-	-	2,069	2,926	947	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	<u>2,069</u>	<u>2,926</u>	<u>947</u>	-	-
6,072	3,090	5,611	1,824	1,937	480	1,827
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,072	3,090	5,611	1,824	1,937	480	1,827
<u>11,318</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>\$ 17,390</u>	<u>\$ 9,240</u>	<u>\$ 19,972</u>	<u>\$ 7,799</u>	<u>\$ 8,112</u>	<u>\$ 1,460</u>	<u>\$ 4,983</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, 2024

	Opioid Settlement	Totals
REVENUES		
Intergovernmental	\$ 4,208	\$ 803,965
Charges for services	-	290,312
Interest	1,371	53,995
Miscellaneous	-	49,311
Total revenues	<u>5,579</u>	<u>1,197,583</u>
EXPENDITURES		
Current		
General government	-	144,973
Judicial	-	56,056
Public works	-	962,681
Health and welfare	-	431,757
Total expenditures	<u>-</u>	<u>1,595,467</u>
Excess (deficiency) of revenues over expenditures	5,579	(397,884)
OTHER FINANCING SOURCES		
Transfers in	-	456,787
Transfers out	-	(12,000)
Total other financing sources	<u>-</u>	<u>444,787</u>
Net change in fund balances	5,579	46,903
Fund balances at beginning of year	<u>22,282</u>	<u>1,734,758</u>
Fund balances at end of year	<u>\$ 27,861</u>	<u>\$ 1,781,661</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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
REVENUES				
Taxes				
Current ad valorem	\$ 16,682,336	\$ 16,682,336	\$ 17,559,744	\$ 877,408
Delinquent ad valorem	100,000	100,000	111,376	11,376
Total taxes	<u>16,782,336</u>	<u>16,782,336</u>	<u>17,671,120</u>	<u>888,784</u>
Licenses and permits				
Floodplain and miscellaneous permits	9,500	9,500	14,625	5,125
Intergovernmental				
Grants and salary supplements	220,033	222,366	303,984	81,618
Other funds				
Dispatching service	117,930	117,930	131,894	13,964
Boarding prisoners	300,000	300,000	441,357	141,357
Law enforcement	250,000	250,000	262,500	12,500
Miscellaneous	185,300	185,300	218,771	33,471
Total intergovernmental	<u>1,073,263</u>	<u>1,075,596</u>	<u>1,358,506</u>	<u>282,910</u>
Charges for services				
Fees of office				
Sheriff	40,000	40,000	41,057	1,057
County clerk	150,000	150,000	141,055	(8,945)
Tax assessor-collector	80,000	80,000	90,165	10,165
District clerk	15,000	15,000	13,684	(1,316)
Justices of the peace	16,500	16,500	27,841	11,341
Miscellaneous fees	850	850	1,505	655
Other fees				
Arrest fees	6,000	6,000	8,571	2,571
Miscellaneous fees	17,050	17,050	27,505	10,455
Total charges for services	<u>325,400</u>	<u>325,400</u>	<u>351,383</u>	<u>25,983</u>
Fines and forfeitures				
County clerk fines	10,000	10,000	10,559	559
District clerk fines	40,000	40,000	29,858	(10,142)
Justice of the peace fines	120,000	120,000	174,369	54,369
Other	9,000	9,000	9,907	907
Total fines and forfeitures	<u>179,000</u>	<u>179,000</u>	<u>224,693</u>	<u>45,693</u>
Interest				
Regular	1,010,000	1,010,000	2,133,584	1,123,584
Miscellaneous				
Inmate telephone commissions	30,000	30,000	40,134	10,134
Sheriff sale	2,500	2,500	3,419	919
Other miscellaneous	7,500	7,500	82,426	74,926
Total miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>125,979</u>	<u>85,979</u>
Total revenues	<u>19,419,499</u>	<u>19,421,832</u>	<u>21,879,890</u>	<u>2,458,058</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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES				
General government				
County judge				
Personnel services	\$ 234,571	\$ 232,796	\$ 221,710	\$ 11,086
Supplies	1,700	3,200	1,790	1,410
Other services and charges	6,600	6,875	6,775	100
Total county judge	<u>242,871</u>	<u>242,871</u>	<u>230,275</u>	<u>12,596</u>
County clerk				
Personnel services	470,396	470,396	396,084	74,312
Supplies	1,000	1,000	937	63
Other services and charges	27,920	27,920	21,403	6,517
Capital outlay	600	600	-	600
Total county clerk	<u>499,916</u>	<u>499,916</u>	<u>418,424</u>	<u>81,492</u>
Veteran's service officers				
Personnel services	26,387	26,387	15,128	11,259
Supplies	1,000	845	403	442
Other services and charges	500	655	655	-
Total veteran's service officers	<u>27,887</u>	<u>27,887</u>	<u>16,186</u>	<u>11,701</u>
Non-departmental				
Personnel services	296	296	273	23
Supplies	12,000	12,000	9,363	2,637
Other services and charges	760,600	781,973	434,415	347,558
Capital outlay	652,000	649,538	11,259	638,279
Total non-departmental	<u>1,424,896</u>	<u>1,443,807</u>	<u>455,310</u>	<u>988,497</u>
Human resources				
Personnel services	77,984	77,984	74,872	3,112
Supplies	2,500	2,500	1,463	1,037
Other services and charges	14,000	14,000	9,988	4,012
Capital outlay	250	250	161	89
Total human resources	<u>94,734</u>	<u>94,734</u>	<u>86,484</u>	<u>8,250</u>
Elections				
Personnel services	133,334	127,905	97,738	30,167
Supplies	11,500	17,157	16,162	995
Other services and charges	31,300	41,072	30,006	11,066
Capital outlay	14,500	14,500	14,275	225
Total elections	<u>190,634</u>	<u>200,634</u>	<u>158,181</u>	<u>42,453</u>
County auditor				
Personnel services	334,106	332,506	319,838	12,668
Supplies	2,500	4,240	4,024	216
Other services and charges	13,000	12,860	12,829	31
Total county auditor	<u>349,606</u>	<u>349,606</u>	<u>336,691</u>	<u>12,915</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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
General government - (Continued)				
County treasurer				
Personnel services	\$ 182,079	\$ 182,079	\$ 179,959	\$ 2,120
Supplies	2,500	2,500	2,169	331
Other services and charges	13,000	13,000	11,167	1,833
Total county treasurer	<u>197,579</u>	<u>197,579</u>	<u>193,295</u>	<u>4,284</u>
Information technology				
Personnel services	251,575 #	251,575	220,451	31,124
Supplies	6,000	6,000	3,385	2,615
Other services and charges	310,500	310,500	242,533	67,967
Capital outlay	330,000	330,000	293,506	36,494
Total information technology	<u>898,075</u>	<u>898,075</u>	<u>759,875</u>	<u>138,200</u>
Tax assessor-collector				
Personnel services	473,158	473,158	470,470	2,688
Supplies	5,500	5,500	4,509	991
Other services and charges	459,000	459,000	440,331	18,669
Capital outlay	7,000	7,000	6,966	34
Total tax assessor-collector	<u>944,658</u>	<u>944,658</u>	<u>922,276</u>	<u>22,382</u>
Total general government	<u>4,870,856</u>	<u>4,899,767</u>	<u>3,576,997</u>	<u>1,322,770</u>
Judicial				
County courts				
Personnel services	2,080	2,080	2	2,078
Other services and charges	41,100	40,675	11,762	28,913
Total county courts	<u>43,180</u>	<u>42,755</u>	<u>11,764</u>	<u>30,991</u>
District court				
Personnel services	21,121	27,121	23,298	3,823
Supplies	800	800	726	74
Other services and charges	405,441	564,228	537,486	26,742
Capital outlay	1,000	1,000	640	360
Total district court	<u>428,362</u>	<u>593,149</u>	<u>562,150</u>	<u>30,999</u>
District clerk				
Personnel services	636,140	634,940	601,080	33,860
Supplies	-	286	273	13
Other services and charges	9,000	9,914	9,265	649
Capital outlay	6,315	6,315	6,315	-
Total district clerk	<u>651,455</u>	<u>651,455</u>	<u>616,933</u>	<u>34,522</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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Judicial - (Continued)				
Justices of the peace				
Personnel services	\$ 404,468	\$ 404,343	\$ 386,824	\$ 17,519
Supplies	-	325	325	-
Other services and charges	95,400	96,140	69,544	26,596
Capital outlay	1,000	485	-	485
Total justices of the peace	<u>500,868</u>	<u>501,293</u>	<u>456,693</u>	<u>44,600</u>
County attorney				
Personnel services	209,369	211,702	209,484	2,218
Supplies	1,000	1,500	1,171	329
Other services and charges	13,600	15,100	13,286	1,814
Capital outlay	2,000	-	-	-
Total county attorney	<u>225,969</u>	<u>228,302</u>	<u>223,941</u>	<u>4,361</u>
Total judicial	<u>1,849,834</u>	<u>2,016,954</u>	<u>1,871,481</u>	<u>145,473</u>
Public works				
Courthouse building				
Personnel services	160,619	160,619	72,078	88,541
Supplies	23,000	23,000	10,481	12,519
Other services and charges	365,000	376,321	318,285	58,036
Total courthouse building	<u>548,619</u>	<u>559,940</u>	<u>400,844</u>	<u>159,096</u>
Annex building				
Supplies	4,000	5,000	1,065	3,935
Other services and charges	55,000	54,780	27,917	26,863
Total annex building	<u>59,000</u>	<u>59,780</u>	<u>28,982</u>	<u>30,798</u>
Jail building				
Supplies	25,000	17,429	17,147	282
Other services and charges	379,000	392,632	389,052	3,580
Capital outlay	90,000	84,600	84,600	-
Total jail building	<u>494,000</u>	<u>494,661</u>	<u>490,799</u>	<u>3,862</u>
2021 annex building				
Supplies	1,350	1,550	1,306	244
Other services and charges	112,350	113,632	79,135	34,497
Capital outlay	4,000	4,000	-	4,000
Total 2021 annex building	<u>117,700</u>	<u>119,182</u>	<u>80,441</u>	<u>38,741</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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works - (Continued)				
Constables				
Personnel services	\$ 144,246	\$ 144,246	\$ 144,052	\$ 194
Supplies	11,500	11,250	5,680	5,570
Other services and charges	18,000	19,251	14,265	4,986
Capital outlay	5,000	3,999	1,753	2,246
Total constables	<u>178,746</u>	<u>178,746</u>	<u>165,750</u>	<u>12,996</u>
Sheriff				
Personnel services	2,637,355	2,637,355	2,335,469	301,886
Supplies	156,500	156,500	144,818	11,682
Other services and charges	294,500	294,700	258,601	36,099
Capital outlay	288,500	284,282	252,521	31,761
Total sheriff	<u>3,376,855</u>	<u>3,372,837</u>	<u>2,991,409</u>	<u>381,428</u>
Jail operations				
Personnel services	2,344,641	2,344,641	2,032,690	311,951
Supplies	433,500	436,832	390,873	45,959
Other services and charges	290,190	290,190	239,720	50,470
Capital outlay	8,000	8,686	8,686	-
Total jail operations	<u>3,076,331</u>	<u>3,080,349</u>	<u>2,671,969</u>	<u>408,380</u>
Corrections				
Supplies	150	150	-	150
Other services and charges	250	250	-	250
Capital outlay	1,000	1,000	-	1,000
Total corrections	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
Other protection				
Personnel services	88,965	88,398	69,679	18,719
Supplies	3,500	4,067	3,546	521
Other services and charges	22,425	21,785	21,072	713
Capital outlay	2,500	8,225	8,224	1
Total other protection	<u>117,390</u>	<u>122,475</u>	<u>102,521</u>	<u>19,954</u>
Total public works	<u>7,970,041</u>	<u>7,989,370</u>	<u>6,932,715</u>	<u>1,056,655</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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Health and welfare				
Health				
Other services and charges	\$ 142,000	\$ 142,000	\$ 102,630	\$ 39,370
Total health	<u>142,000</u>	<u>142,000</u>	<u>102,630</u>	<u>39,370</u>
Agriculture extension services				
Personnel services	205,836	202,336	196,218	6,118
Supplies	1,500	1,500	1,205	295
Other services and charges	20,000	23,265	19,224	4,041
Capital outlay	<u>4,000</u>	<u>4,235</u>	<u>4,234</u>	<u>1</u>
Total agriculture extension services	<u>231,336</u>	<u>231,336</u>	<u>220,881</u>	<u>10,455</u>
Total health and welfare	<u>373,336</u>	<u>373,336</u>	<u>323,511</u>	<u>49,825</u>
Total expenditures	<u>15,064,067</u>	<u>15,279,427</u>	<u>12,704,704</u>	<u>2,574,723</u>
Excess of revenues over expenditures	<u>4,355,432</u>	<u>4,142,405</u>	<u>9,175,186</u>	<u>5,032,781</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,000	12,000	12,000	-
Transfers out	<u>(740,838)</u>	<u>(527,746)</u>	<u>(456,787)</u>	<u>70,959</u>
Total other financing sources (uses)	<u>(728,838)</u>	<u>(515,746)</u>	<u>(444,787)</u>	<u>70,959</u>
Net change in fund balance	3,626,594	3,626,659	8,730,399	5,103,740
Fund balance at beginning of year	<u>30,242,437</u>	<u>30,242,437</u>	<u>30,242,437</u>	<u>-</u>
Fund balance at end of year	<u>\$ 33,869,031</u>	<u>\$ 33,869,096</u>	<u>\$ 38,972,836</u>	<u>\$ 5,103,740</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, 2024*

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES				
Taxes				
Current ad valorem	\$ 5,421,796	\$ 5,708,097	\$ 4,853,442	\$ 854,655
Delinquent ad valorem	<u>30,000</u>	<u>38,076</u>	<u>-</u>	<u>38,076</u>
Total taxes	5,451,796	5,746,173	4,853,442	892,731
Interest	30,000	87,210	-	87,210
Miscellaneous	<u>70,000</u>	<u>76,500</u>	<u>-</u>	<u>76,500</u>
Total revenues	<u>5,551,796</u>	<u>5,909,883</u>	<u>4,853,442</u>	<u>1,056,441</u>
EXPENDITURES				
Current				
Public works				
Personnel services	432,940	432,709	(2,354)	435,063
Other services and charges	<u>110,000</u>	<u>107,307</u>	<u>-</u>	<u>107,307</u>
Total expenditures	<u>542,940</u>	<u>540,016</u>	<u>(2,354)</u>	<u>542,370</u>
Excess (deficiency) of revenues over expenditures	<u>5,008,856</u>	<u>5,369,867</u>	<u>4,855,796</u>	<u>514,071</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,256,399)</u>	<u>(5,256,399)</u>	<u>(5,003,981)</u>	<u>(252,418)</u>
Total other financing sources (uses)	<u>(5,256,399)</u>	<u>(5,256,399)</u>	<u>(5,003,981)</u>	<u>(252,418)</u>
Net change in fund balance	(247,543)	113,468	(148,185)	261,653
Fund balance at beginning of year	<u>269,213</u>	<u>269,213</u>	<u>16,796</u>	<u>252,417</u>
Fund balance at end of year	<u>\$ 21,670</u>	<u>\$ 382,681</u>	<u>\$ (131,389)</u>	<u>\$ 514,070</u>

Explanation of differences:

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

DeWITT COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

SPECIAL ROAD AND BRIDGE

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

For the year ended September 30, 2024

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$ 2,669,138	\$ 2,669,138	\$ 2,808,403	\$ 266,128
Delinquent ad valorem	12,000	12,000	14,981	14,981
Total taxes	<u>2,681,138</u>	<u>2,681,138</u>	<u>2,823,384</u>	<u>281,109</u>
Total revenues	<u>2,681,138</u>	<u>2,681,138</u>	<u>2,823,384</u>	<u>281,109</u>
EXPENDITURES				
Current				
Public works	60,000	60,000	60,000	-
Debt service				
Principal	-	-	(60,000)	60,000
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Excess (deficiency) of revenues over expenditures	2,621,138	2,621,138	2,823,384	221,109
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,716,485)	(2,716,485)	(2,716,485)	(100,331)
Total other financing sources (uses)	<u>(2,716,485)</u>	<u>(2,716,485)</u>	<u>(2,716,485)</u>	<u>(100,331)</u>
Net change in fund balance	(95,347)	(95,347)	106,899	120,778
Fund balance at beginning of year	100,330	100,330	-	100,330
Fund balance at end of year	<u>\$ 4,983</u>	<u>\$ 4,983</u>	<u>\$ 106,899</u>	<u>\$ 221,108</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, 2024

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES				
Taxes				
Current ad valorem	\$ 5,736,696	\$ 5,736,696	\$ 6,030,009	\$ 427,435
Delinquent ad valorem	<u>35,000</u>	<u>35,000</u>	<u>33,158</u>	<u>33,158</u>
Total taxes	<u>5,771,696</u>	<u>5,771,696</u>	<u>6,063,167</u>	<u>460,593</u>
Total revenues	<u>5,771,696</u>	<u>5,771,696</u>	<u>6,063,167</u>	<u>460,593</u>
EXPENDITURES				
	-	-	-	-
Excess (deficiency) of revenues over expenditures	5,771,696	5,771,696	6,063,167	460,593
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,946,836)</u>	<u>(5,946,836)</u>	<u>(5,946,836)</u>	<u>(184,943)</u>
Total other financing sources (uses)	<u>(5,946,836)</u>	<u>(5,946,836)</u>	<u>(5,946,836)</u>	<u>(184,943)</u>
Net change in fund balance	(175,140)	(175,140)	116,331	275,650
Fund balance at beginning of year	<u>184,943</u>	<u>184,943</u>	-	<u>184,943</u>
Fund balance at end of year	<u>\$ 9,803</u>	<u>\$ 9,803</u>	<u>\$ 116,331</u>	<u>\$ 460,593</u>

Explanation of differences:

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

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:

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.

Escrow Fund - 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, outside entities, and/or other individuals on a periodic basis.

North Cuero Watershed - A cooperate 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.

County Clerk Trust Funds - Account holds assets for the benefit of specified minors until they reach the age of majority.

District Clerk Trust Fund - Accounts for monies received that are put in trust funds and held for other individuals or entities.

Jail Inmate Trust Fund - Account holds funds that belong to the inmates. The funds are under the care and control of the County Sheriff.

Tax Assessor-Collector Fund - 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.

Sheriff Cash Bond Funds - Accounts 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, 2024

	Unclaimed Funds	Escrow Fund	North Cuero Watershed	County Clerk- Trusts
ASSETS				
Cash and cash equivalents	\$ 6,865	\$ 214,762	\$ 222,390	\$ 17,586
Total assets	<u>\$ 6,865</u>	<u>\$ 214,762</u>	<u>\$ 222,390</u>	<u>\$ 17,586</u>
LIABILITIES				
Accounts payable	\$ -	\$ 13,959	\$ -	\$ -
Due to other governments	-	200,803	-	-
Total liabilities	<u>-</u>	<u>214,762</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted	6,865	-	222,390	17,586
Total net position	<u>\$ 6,865</u>	<u>\$ -</u>	<u>\$ 222,390</u>	<u>\$ 17,586</u>

<u>District Clerk- Trusts</u>	<u>Jail Inmate Trust</u>	<u>Tax Assessor- Collector</u>	<u>Sheriff Cash Bond</u>	<u>Total</u>
\$ 783,680	\$ 18,898	\$ 1,941,192	\$ 32,000	\$ 3,237,373
<u>\$ 783,680</u>	<u>\$ 18,898</u>	<u>\$ 1,941,192</u>	<u>\$ 32,000</u>	<u>\$ 3,237,373</u>
\$ -	\$ 18,898	\$ 75,648	\$ -	\$ 108,505
-	-	1,865,544	-	2,066,347
-	18,898	1,941,192	-	2,174,852
783,680	-	-	32,000	1,062,521
<u>\$ 783,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,000</u>	<u>\$ 1,062,521</u>

DeWITT COUNTY, TEXAS

FIDUCIARY FUNDS - CUSTODIAL FUNDS

COMBINING STATEMENT OF CHANGES IN NET POSITION

For the year ended September 30, 2024

	Unclaimed Funds	Escrow Fund	North Cuero Watershed	County Clerk- Trusts
ADDITIONS				
Miscellaneous				
Minor trust account deposits	\$ -	\$ -	\$ -	\$ 12,486
Confiscation and restitution receipts	-	-	-	-
Inmate deposits	-	-	-	-
Fees collected	-	509,443	-	-
Tax collections	-	-	-	-
Unclaimed collections	207,484	-	-	-
Participants' contributions	-	-	7,500	-
Grant proceeds	-	-	26,438	-
Investment income	-	-	13,564	-
Total additions	<u>207,484</u>	<u>509,443</u>	<u>47,502</u>	<u>12,486</u>
DEDUCTIONS				
General government				
Minor trust account disbursements	-	-	-	13,382
Confiscation and restitution disbursements	-	-	-	-
Inmate withdrawals	-	-	-	-
Fees remitted	-	509,443	-	-
Tax distributions	-	-	-	-
Unclaimed disbursements	207,312	-	-	-
Shared expense disbursements	-	-	106,263	-
Total deductions	<u>207,312</u>	<u>509,443</u>	<u>106,263</u>	<u>13,382</u>
Changes in net position	172	-	(58,761)	(896)
Net position - beginning	<u>6,693</u>	<u>-</u>	<u>281,151</u>	<u>18,482</u>
Net position - ending	<u>\$ 6,865</u>	<u>\$ -</u>	<u>\$ 222,390</u>	<u>\$ 17,586</u>

District Clerk- Trusts	Jail Inmate Trust	Tax Assessor- Collector	Sheriff Cash Bond	Total
\$ 348,660	\$ -	\$ -	\$ -	\$ 361,146
-	-	-	34,500	34,500
-	171,946	-	-	171,946
-	-	-	-	509,443
-	-	135,860,302	-	135,860,302
-	-	-	-	207,484
-	-	-	-	7,500
-	-	-	-	26,438
3,590	-	239	-	17,393
<u>352,250</u>	<u>171,946</u>	<u>135,860,541</u>	<u>34,500</u>	<u>137,196,152</u>
334,527	-	-	-	347,909
-	-	-	21,500	21,500
-	171,946	-	-	171,946
-	-	-	-	509,443
-	-	135,860,541	-	135,860,541
-	-	-	-	207,312
-	-	-	-	106,263
<u>334,527</u>	<u>171,946</u>	<u>135,860,541</u>	<u>21,500</u>	<u>137,224,914</u>
17,723	-	-	13,000	(28,762)
<u>765,957</u>	<u>-</u>	<u>-</u>	<u>19,000</u>	<u>1,091,283</u>
<u>\$ 783,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,000</u>	<u>\$ 1,062,521</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.

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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.....	103
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue	112
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.....	118
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	122
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	124

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

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	\$ 29,415,561	\$ 53,455,918	\$ 63,586,954	\$ 73,485,462
Restricted	31,051,842	26,013,508	23,109,025	17,919,642
Unrestricted	<u>12,056,434</u>	<u>13,187,240</u>	<u>16,096,882</u>	<u>20,953,244</u>
Total governmental activities net position	<u>\$ 72,523,837</u>	<u>\$ 92,656,666</u>	<u>\$ 102,792,861</u>	<u>\$ 112,358,348</u>
Total primary government net position	<u>\$ 72,523,837</u>	<u>\$ 92,656,666</u>	<u>\$ 102,792,861</u>	<u>\$ 112,358,348</u>

(1) Accrual basis of accounting

NOTES: The County implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" in fiscal year 2015.

The 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					
2019	2020	2021	2022	2023	2024
\$ 82,954,693	\$ 95,457,533	\$ 110,874,989	\$ 124,008,202	\$ 127,207,529	\$ 132,053,651
17,892,743	17,724,669	19,032,235	18,804,662	22,391,957	25,590,946
<u>23,282,524</u>	<u>28,194,101</u>	<u>27,464,956</u>	<u>26,442,776</u>	<u>32,369,975</u>	<u>41,070,711</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>\$ 198,715,308</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>\$ 198,715,308</u>

DeWITT COUNTY, TEXAS

CHANGES IN NET POSITION (1)

Last ten fiscal years

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities				
Expenses				
General government	\$ 2,571,157	\$ 3,349,802	\$ 3,420,506	\$ 3,687,643
Judicial	1,685,815	1,805,372	2,040,247	2,188,903
Public works	11,266,551	9,327,029	9,970,556	10,752,678
Health and welfare	777,582	845,744	884,661	926,839
Interest on long-term debt	394,684	206,141	-	-
Total expenses	16,695,789	15,534,088	16,315,970	17,556,063
Program revenues				
Charges for services				
General government	1,728,791	1,600,249	1,389,834	1,701,935
Judicial	552,933	531,238	481,416	676,093
Public works	2,042,487	1,677,437	1,696,907	4,017,139
Health and welfare	109,180	127,319	138,048	141,782
Operating grants and contributions	686,147	481,550	542,608	881,141
Capital grants and contributions	4,957,614	-	-	-
Total program revenues	10,077,152	4,417,793	4,248,813	7,418,090
Total net program expenses	(6,618,637)	(11,116,295)	(12,067,157)	(10,137,973)
General revenues				
Property taxes	32,926,945	30,648,143	21,772,885	18,897,938
Unrestricted investment earnings	456,430	441,965	471,261	592,031
Miscellaneous	175,737	26,367	256,573	213,491
Extraordinary gain/(loss)	-	-	-	-
Total general revenues and extraordinary items	33,559,112	31,116,475	22,500,719	19,703,460
Total governmental activities changes in net position	\$ 26,940,475	\$ 20,000,180	\$ 10,433,562	\$ 9,565,487
Total primary government changes in net position	\$ 26,940,475	\$ 20,000,180	\$ 10,433,562	\$ 9,565,487

(1) Accrual basis of accounting

NOTES: The County implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" in fiscal year 2015.

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					
2019	2020	2021	2022	2023	2024
\$ 3,826,515	\$ 3,935,838	\$ 3,541,689	\$ 4,252,244	\$ 4,882,017	\$ 4,803,462
2,378,876	2,150,032	2,514,764	2,368,402	3,067,671	2,700,522
11,224,114	12,160,630	13,005,149	12,738,969	16,954,485	18,879,059
773,749	834,628	765,810	726,411	831,649	853,511
-	149,845	81,688	11,312	-	-
<u>18,203,254</u>	<u>19,230,973</u>	<u>19,909,100</u>	<u>20,097,338</u>	<u>25,735,822</u>	<u>27,236,554</u>
1,791,755	1,799,788	1,811,447	1,856,503	1,005,626	999,111
345,422	523,804	548,087	605,678	757,631	347,024
5,386,733	3,221,945	3,777,481	4,828,104	4,048,540	4,676,768
170,361	114,085	114,863	127,102	122,518	126,594
643,545	1,077,565	571,959	769,089	483,988	915,220
-	-	2,823,392	3,306,602	-	24,998
<u>8,337,816</u>	<u>6,737,187</u>	<u>9,647,229</u>	<u>11,493,078</u>	<u>6,418,303</u>	<u>7,089,715</u>
(9,865,438)	(12,493,786)	(10,261,871)	(8,604,260)	(19,317,519)	(20,146,839)
20,533,832	28,765,752	25,283,605	19,656,917	29,384,592	33,209,679
966,655	788,542	639,484	501,871	2,204,792	3,307,926
136,563	185,835	334,659	384,234	328,466	430,383
-	-	-	(55,302)	55,302	(55,302)
<u>21,637,050</u>	<u>29,740,129</u>	<u>26,257,748</u>	<u>20,487,720</u>	<u>31,973,152</u>	<u>36,892,686</u>
<u>\$ 11,771,612</u>	<u>\$ 17,246,343</u>	<u>\$ 15,995,877</u>	<u>\$ 11,883,460</u>	<u>\$ 12,655,633</u>	<u>\$ 16,745,847</u>
<u>\$ 11,771,612</u>	<u>\$ 17,246,343</u>	<u>\$ 15,995,877</u>	<u>\$ 11,883,460</u>	<u>\$ 12,655,633</u>	<u>\$ 16,745,847</u>

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

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Assigned	\$ 329,800	\$ 318,466	\$ 344,640	\$ 291,407
Unassigned	10,450,858	10,293,629	13,817,638	17,896,593
Total general fund	<u>\$ 10,780,658</u>	<u>\$ 10,612,095</u>	<u>\$ 14,162,278</u>	<u>\$ 18,188,000</u>
All other governmental funds				
Restricted				
Debt service	\$ 2,010,228	\$ -	\$ -	\$ -
Special revenue funds	27,966,295	24,935,397	21,699,622	16,660,224
Capital project funds	1,075,320	1,078,111	1,037,729	789,501
Unassigned	-	-	(199,863)	(353,177)
Total all other governmental funds	<u>\$ 31,051,843</u>	<u>\$ 26,013,508</u>	<u>\$ 22,537,488</u>	<u>\$ 17,096,548</u>

(1) Modified accrual basis of accounting

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 229,458	\$ 7,370,342	\$ 1,556,713	\$ 1,029,453	\$ 1,227,919	\$ 1,336,896
20,521,758	17,973,669	22,029,946	21,500,786	28,730,049	37,725,489
<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>	<u>\$ 39,062,385</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17,131,847	17,003,915	18,657,012	18,447,267	20,896,675	23,067,574
507,150	417,464	-	-	-	-
<u>(112,966)</u>	<u>-</u>	<u>-</u>	<u>(5,045)</u>	<u>(24,486)</u>	<u>(12,983)</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>	<u>\$ 23,054,591</u>

DeWITT COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (1)

Last ten fiscal years

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Taxes	\$ 32,869,436	\$ 30,497,675	\$ 21,795,414	\$ 18,808,751
Licenses and permits	827,426	719,573	693,347	718,918
Intergovernmental	6,655,405	1,576,411	1,785,211	4,373,527
Charges for services	1,500,165	1,439,425	1,143,787	1,297,327
Fines and forfeitures	376,832	360,303	294,187	299,796
Investment income	456,430	441,965	471,261	592,031
Miscellaneous	568,471	423,595	290,907	381,058
Total revenues	43,254,165	35,458,947	26,474,114	26,471,408
Expenditures				
Current				
General government	2,250,922	3,059,031	3,207,274	3,206,078
Judicial	1,485,909	1,513,927	1,764,311	1,767,107
Public works	27,734,777	26,150,865	20,704,449	22,119,074
Health and welfare	752,401	808,842	837,325	876,263
Debt service				
Principal retirement	690,000	8,955,000	-	-
Interest and fiscal charges	398,194	254,111	-	-
Total expenditures	33,312,203	40,741,776	26,513,359	27,968,522
Excess (deficiency) of revenues over expenditures	9,941,962	(5,282,829)	(39,245)	(1,497,114)
Other financing sources (uses)				
Debt issued	-	-	-	-
Sale of capital assets	178,296	75,932	76,089	81,896
Insurance proceeds	-	-	37,319	-
Transfers in	25,522,009	17,649,168	8,888,481	1,235,407
Transfers out	(25,522,009)	(17,649,168)	(8,888,481)	(1,235,407)
Total other financing sources (uses)	178,296	75,932	113,408	81,896
Extraordinary item				
Extraordinary gain/(loss)	-	-	-	-
Changes in fund balances	\$ 10,120,258	\$ (5,206,897)	\$ 74,163	\$ (1,415,218)
Debt service as a percentage of noncapital expenditures	<u>4.63%</u>	<u>43.31%</u>	<u>0.00%</u>	<u>0.00%</u>

(1) Modified accrual basis of accounting

NOTE: The County paid off outstanding bonds in 2016.

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 21,157,253	\$ 28,805,622	\$ 25,323,964	\$ 19,927,173	\$ 29,493,368	\$ 33,150,448
742,029	730,979	698,822	695,030	887,188	693,179
6,179,018	3,947,547	7,568,560	8,636,087	4,023,440	4,921,619
1,268,230	1,214,334	1,171,950	1,669,484	991,945	1,014,571
260,512	218,902	235,540	197,674	271,047	224,693
966,655	788,542	639,484	501,871	2,204,792	3,307,926
387,554	284,787	294,125	237,744	239,776	256,484
<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>	<u>43,568,920</u>
3,120,407	4,865,758	9,487,313	3,916,063	3,874,384	3,731,468
1,875,858	1,837,141	1,939,446	2,016,622	2,336,347	1,936,442
22,315,574	26,960,047	23,717,104	24,506,474	21,492,425	25,969,371
709,620	768,375	696,169	654,491	752,446	757,973
-	612,091	675,995	2,088,914	60,000	60,000
-	104,089	92,424	46,332	-	-
<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>	<u>32,455,254</u>
2,939,792	843,212	(676,006)	(1,363,833)	9,595,954	11,113,666
-	3,497,000	-	-	-	-
52,907	147,931	154,287	147,925	148,252	228,455
-	-	-	-	-	-
936,660	1,286,791	2,381,193	954,364	949,320	1,061,282
<u>(936,660)</u>	<u>(1,286,791)</u>	<u>(2,381,193)</u>	<u>(954,364)</u>	<u>(949,320)</u>	<u>(1,061,282)</u>
<u>52,907</u>	<u>3,644,931</u>	<u>154,287</u>	<u>147,925</u>	<u>148,252</u>	<u>228,455</u>
-	-	-	(55,302)	55,302	(55,302)
<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>\$ 11,286,819</u>
<u>0.00%</u>	<u>3.29%</u>	<u>4.41%</u>	<u>16.22%</u>	<u>0.29%</u>	<u>0.27%</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		
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
2024	32,838,315	(2) 174,452	137,681	33,150,448
Change 2015 to 2024	1.08%	-36.40%	29.60%	0.85%

(1) Modified accrual basis of accounting

NOTES: (2) Tax rates were actually lowered in 2024, 2023, and 2015 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	
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
2024	2023	1,237,847,050	9,976,263,271	820,720,390	3,142,170,887

(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
\$ 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%
8,892,659,824	0.36601	8,892,659,824	100.00%

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

Tax Roll Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
DeWitt County				
M & O	\$ 0.45398	\$ 0.44937	\$ 0.46937	\$ 0.46937
Debt service	<u>0.01539</u>	<u>0.02000</u>	<u>-</u>	<u>-</u>
	0.46937	0.46937	0.46937	0.46937
<u>Cities</u>				
Cuero	0.32000	0.32000	0.33000	0.36951
Yoakum	0.09087	0.09243	0.10000	0.10400
Yorktown	0.67270	0.61263	0.56931	0.60676
Nordheim	0.47211	0.35433	0.38965	0.38965
<u>Schools</u>				
Cuero	1.37707	1.39069	1.45048	1.50000
Yoakum	1.35476	1.42987	1.48900	1.50001
Yorktown	0.99120	0.99757	1.00319	1.00751
Nordheim	1.11470	1.11915	1.22472	1.17000
Meyersville	1.04000	1.04000	1.04000	1.04000
Westhoff	0.96000	0.96000	0.96000	1.04000
<u>Hospitals</u>				
DeWitt Medical	0.13221	0.17111	0.21237	0.21237
Yoakum Hospital	0.14750	0.18050	0.22620	0.21680
<u>Water Districts</u>				
Ecleto Watershed	0.09057	0.08000	0.07360	0.07360
Green DeWitt Drainage District	0.05807	0.05459	0.05193	0.05671
Pecan Valley	0.00680	0.00800	0.00700	0.00675

SOURCE: DeWitt County Tax Assessor/Collector

2018	2019	2020	2021	2022	2023
\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.42243	\$ 0.36601
-	-	-	-	-	-
0.46937	0.46937	0.46937	0.46937	0.42243	0.36601
0.36951	0.36951	0.36951	0.36951	0.34950	0.31749
0.10816	0.11800	0.12443	0.12468	0.12023	0.12023
0.65195	0.63401	0.64161	0.56732	0.56979	0.54129
0.38965	0.38965	0.38965	0.38965	0.38965	0.34051
1.61000	1.39663	1.50640	1.63770	1.31835	1.00224
1.48000	1.41000	1.43640	1.43340	1.19459	1.00904
0.98043	0.98530	0.98213	0.98707	0.85460	0.69240
1.17000	1.06835	1.05470	1.15723	1.04741	0.86042
1.04000	0.97000	0.96240	0.87200	0.86330	0.66920
1.04000	0.97000	0.96640	0.96340	0.85460	0.66920
0.21237	0.17940	0.22268	0.28856	0.21400	0.21400
0.20040	0.18300	0.18280	0.18570	0.15070	0.13720
0.07000	0.00400	0.00400	0.00363	0.00363	0.00353
0.06661	0.08992	0.09243	0.09874	0.09580	0.09642
0.00598	0.00441	0.00441	0.00441	0.00276	0.00221

DeWITT COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

(UNAUDITED)

Current year and nine years ago

<u>2024</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Burlington Resources Oil & Gas	Mineral	\$ 2,204,380,620	24.79%
Devon Energy Production Co LP	Mineral	1,495,528,700	16.82%
Marathon Oil EF LLC	Mineral	320,618,340	3.60%
Hurd Enterprises LTD	Mineral	135,172,790	1.52%
EOG Resources Inc	Mineral	126,964,630	1.43%
Repsol Oil & Gas USA LLC	Mineral	109,860,150	1.23%
Sitio Eagle Ford LLC	Mineral	81,848,350	0.92%
EFS Midstream LLC	Mineral	71,611,670	0.81%
Kinder Morgan Crude & Cond LLC	Mineral	64,648,640	0.73%
Rosewood Resources	Mineral	<u>62,032,440</u>	<u>0.70%</u>
Assessed value		<u>\$ 4,672,666,330</u>	<u>52.55%</u>

<u>2015</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Devon Energy Production Co LP	Mineral	\$ 1,357,034,630	18.56%
Burlington Resources Oil & Gas	Mineral	901,688,970	12.33%
Pioneer Resources USA Inc	Mineral	369,482,320	5.05%
Helmerick & Payne Inc	Mineral	173,657,250	2.37%
Sabine Oil & Gas Corp	Mineral	88,238,420	1.21%
BHP Billiton (Eagle Ford Gath)	Mineral	74,968,420	1.03%
EOG Resources Inc	Mineral	72,321,720	0.99%
Geosouthern Energy Corporation	Mineral	66,882,090	0.91%
Statoil Texas Onshore Properties LLC	Mineral	59,959,660	0.82%
Enterprise Texas Pipeline LLC	Mineral	<u>53,417,370</u>	<u>0.73%</u>
Assessed value		<u>\$ 3,217,650,850</u>	<u>44.00%</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
2015	\$ 34,152,747	\$ 33,847,774	99.11%	\$ 284,094	\$ 34,131,868	99.94%
2016	31,787,663	31,398,845	98.78%	368,266	31,767,111	99.94%
2017	22,940,399	22,363,372	97.48%	552,279	22,915,651	99.89%
2018	19,514,822	19,170,808	98.24%	314,647	19,485,455	99.85%
2019	21,978,810	21,755,649	98.98%	178,068	21,933,717	99.79%
2020	30,131,035	29,821,856	98.97%	222,842	30,044,698	99.71%
2021	26,437,944	26,051,104	98.54%	316,512	26,367,616	99.73%
2022	20,543,046	20,320,653	98.92%	138,622	20,459,275	99.59%
2023	30,216,868	29,697,791	98.28%	400,191	30,097,982	99.61%
2024	33,930,208	33,331,090	98.23%	-	33,331,090	98.23%

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	Financed Purchases	Notes from Direct Borrowings			
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
2024	-	-	-	-	-	-

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				
2015	\$ 8,955,000	\$ 8,955,000	\$ 2,006,420	\$ 6,948,580	0.10%	\$ 341
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-

(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, 2024

	(1)		(2)	
	Gross Debt Outstanding		Applicable to DeWitt County	
	Date	Amount	Percent	Amount
<u>Direct debt:</u>				
DeWitt County	09/30/24	\$ -	100.00%	\$ -
<u>Overlapping debt:</u>				
Cities				
Cuero	09/30/24	5,733,530	100.00%	5,733,530
Yoakum	09/30/24	5,460,710	36.99%	2,019,917
Yorktown	09/30/24	2,382,584	100.00%	2,382,584
School Districts				
Cuero ISD	09/30/24	52,184,050	73.96%	38,595,323
Yoakum ISD	09/30/24	58,867,825	36.36%	21,404,341
Nordheim ISD	09/30/24	4,900,000	99.32%	4,866,680
Total overlapping debt		<u>129,528,699</u>		<u>75,002,375</u>
Total direct and overlapping debt		<u>\$ 129,528,699</u>		<u>\$ 75,002,375</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>
2015	\$ 1,828,185,838	\$ 6,948,580	\$ 1,821,237,258	0.38%
2016	1,696,320,557	-	1,696,320,557	0.00%
2017	1,654,568,157	-	1,654,568,157	0.00%
2018	1,040,712,408	-	1,040,712,408	0.00%
2019	1,173,809,616	-	1,173,809,616	0.00%
2020	1,591,533,736	-	1,591,533,736	0.00%
2021	1,405,400,101	-	1,405,400,101	0.00%
2022	1,097,454,811	-	1,097,454,811	0.00%
2023	1,779,360,539	-	1,779,360,539	0.00%
2024	2,223,164,956	-	2,223,164,956	0.00%

Legal debt margin calculation for current fiscal year:

Assessed value of taxable property		\$ 8,892,659,824
(1) Debt limit percentage		<u>25.00%</u>
Debt limit		2,223,164,956
Debt applicable to debt limit		
Certificates of obligation	\$ -	
Debt service funds available	<u>-</u>	<u>-</u>
Legal debt margin		<u>\$ 2,223,164,956</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>
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
2024	61,067	19,824	1,210,592,208	77,489	9,175	3.40%	42

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>2024</u>			
Cuero Independent School District	Education	468	5.10%
Cuero Regional Hospital	Health Care	342	3.73%
Texas Dept. of Criminal Justice	Correctional Facility	199	2.17%
DeWitt County	Government	158	1.72%
H.E.B.	Retail	158	1.72%
City of Cuero	Government	121	1.32%
Wal-Mart	Retail	95	1.04%
Cuero Nursing & Rehabilitation Center	Health Care	84	0.92%
McMahan Welding	Industrial	64	0.70%
StudioBuilt Amherst	Retail	63	<u>0.69%</u>
		<u>1,752</u>	<u>19.11%</u>
<u>2015</u>			
Cuero Community Hospital	Health Care	482	5.89%
Cuero Independent School District	Education	432	5.28%
Mount Vernon Mills, Brentex Division	Textile Manufacturing	275	3.36%
Texas Dept. of Criminal Justice	Correctional Facility	249	3.04%
H.E.B.	Retail	157	1.92%
DeWitt County	Government	150	1.83%
Cuero Nursing & Rehabilitation Center	Health Care	113	1.38%
McMahan Welding	Industrial	111	1.36%
City of Cuero	Government	110	1.34%
Wal-Mart	Retail	105	<u>1.28%</u>
		<u>2,184</u>	<u>26.68%</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									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Comissioners' court	4	4	4	4	4	4	4	4	4	4
County clerk	5	5	5	5	5	6	6	6	6	6
Veterans' service officer	1	1	-	-	-	-	-	-	-	-
County auditor	3	3	3	3	3	3	4	4	4	4
County treasurer	3	3	3	3	3	3	3	3	3	2
Information technology	2	2	2	2	2	2	2	3	3	3
Tax assessor-collector	5	6	6	6	6	6	6	6	6	6
Elections administrator	-	-	-	-	-	1	1	1	1	1
Human Resources	-	-	-	-	-	-	-	-	-	1
Judicial										
County court	2	2	2	2	2	2	2	2	2	2
District clerk	7	7	7	7	7	7	8	8	8	8
District attorney	-	-	-	-	-	4	5	5	5	-
County attorney	3	3	3	3	2	2	2	2	2	2
Justice of the Peace #1	2	2	2	2	2	2	2	3	2	2
Justice of the Peace #2	2	2	2	2	2	2	2	2	2	2
Juvenile probation	4	4	4	5	5	5	3	4	3	4
Public works										
Sheriff	49	49	50	53	56	53	53	61	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	3	2	2
Bailiffs	2	2	-	-	-	-	-	-	-	-
Precinct No. 1	10	10	10	10	10	10	10	11	11	10
Precinct No. 2	9	10	10	10	10	10	10	10	10	10
Precinct No. 3	10	9	9	8	9	9	9	10	11	10
Precinct No. 4	9	8	8	7	8	7	7	8	8	8
Health and welfare										
Extension service	3	3	3	3	3	3	3	3	3	4
Emergency management	1	1	1	1	1	1	1	1	1	1
Indigent health care	1	1	-	-	-	-	-	-	-	-
Health department	3	3	3	3	3	3	3	3	3	3
Total	<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>	<u>158</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.

In FY24, District Attorney's office moved County seats and became employees of Goliad County.

DeWITT COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

(UNAUDITED)

Last ten fiscal years

Function/Program	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
County auditor										
Accounts payable invoices	8,288	9,025	8,172	7,878	7,986	6,327	7,172	5,378	6,827	6,437
County treasurer										
Payroll checks processed	4,188	4,517	4,604	4,660	4,607	4,534	4,562	4,492	4,385	4,220
Elections administrator										
New voter registrations	611	971	1,888	1,700	463	764	1,854	707	372	472
Elections held	4	4	2	4	2	3	3	6	3	4
Tax assessor-collector										
Automobile registrations	27,999	27,195	31,849	30,532	30,956	28,775	29,504	28,989	30,059	28,770
Judicial										
County court										
Criminal cases filed	489	469	423	392	398	313	246	214	217	215
Criminal case dispositions	523	562	444	416	508	311	308	312	295	240
Civil cases filed	74	68	73	34	81	11	11	9	4	3
Civil case dispositions	118	48	45	69	45	69	12	12	11	10
Juvenile cases filed	34	21	25	17	6	7	9	9	8	9
Juvenile case dispositions	27	20	26	24	13	11	9	8	7	2
District court										
Criminal cases filed	208	295	266	197	261	237	302	249	219	180
Criminal case dispositions	331	352	346	245	277	225	254	386	286	163
Civil cases filed	379	374	443	371	359	300	337	307	319	262
Civil case dispositions	507	605	527	601	496	381	362	413	376	339
Justice of the Peace #1										
Civil cases filed	105	139	131	153	168	119	159	127	168	192
Criminal cases filed	1,184	1,391	1,079	1,158	1,057	791	993	1,406	2,294	1,484
Justice of the Peace #2										
Civil cases filed	64	68	88	115	151	164	160	133	167	121
Criminal cases filed	1,078	1,028	884	719	909	935	946	384	353	279
Health and welfare										
Health department										
Immunizations administered	931	1,489	1,262	1,243	1,133	1,125	5,118	1,017	805	1,113

DeWITT COUNTY, TEXAS

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

Last ten fiscal years

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/Program										
General government										
Buildings	8	8	8	8	8	8	8	8	8	8
Vehicles	2	2	2	2	2	2	2	2	2	2
Public works										
Sheriff										
Jail	1	1	1	2	2	2	2	2	5	4
Patrol units	19	19	20	20	25	23	23	23	23	24
Other vehicles	-	-	2	2	2	2	2	2	2	2
Juvenile Probation										
Vehicles	2	2	2	2	2	3	3	3	3	3
Emergency Management										
Vehicles	-	-	1	1	1	1	1	1	1	1
Precincts										
Roads (miles)	690	690	690	690	690	690	690	690	681	680
Bridges	110	110	110	110	110	110	110	110	110	110
Heavy equipment	78	107	108	108	101	100	98	98	70	62
Vehicles	28	27	27	28	28	30	31	33	32	33

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 27, 2025.

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

February 27, 2025