



De Witt County, Texas

**Annual Comprehensive
Financial Report**

FOR THE YEAR ENDED SEPTEMBER 30, 2025

DE WITT COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended September 30, 2025

Issued By
County Auditor's Office

Neomi Williams
County Auditor

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
County Auditor’s Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	iv
Organizational Chart	v
Directory of Principal Officials	vi
FINANCIAL SECTION	
Independent Auditors’ Report	1
Management’s Discussion and Analysis	4
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet - Governmental Funds	13
Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	18
Statement of Net Position - Fiduciary Funds	19
Statement of Changes in Net Position - Fiduciary Funds	20
Notes to Financial Statements	21
<u>Required Supplementary Information</u>	
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	48
Major Special Revenue Funds	
Road and Bridge Precinct No. 1 - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	49
Road and Bridge Precinct No. 2 - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	50
Road and Bridge Precinct No. 3 - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	51
Road and Bridge Precinct No. 4 - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	52
Schedule of Changes in Net Pension Liability and Related Ratios	
Texas County & District Retirement System - Pension	53
Schedule of Employer Contributions	
Texas County & District Retirement System - Pension	55

TABLE OF CONTENTS
(Continued)

Page

FINANCIAL SECTION - (Continued)

Required Supplementary Information - (Continued)

Schedule of Changes in Total OPEB Liability and Related Ratios Texas County & District Retirement System - Life.....	57
Schedule of Employer Contributions Texas County & District Retirement System - Life.....	59
Notes to Required Supplementary Information.....	61

Combining and Individual Fund Statements and Schedules

Governmental Funds

Combining Statements	
Nonmajor Governmental Funds.....	63
Combining Balance Sheet - Nonmajor Governmental Funds.....	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	68
Combining Balance Sheet - Road and Bridge Funds.....	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Road and Bridge Funds.....	70
Combining Balance Sheet - Other Special Revenue Funds.....	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Other Special Revenue Funds	79

Individual Statements and Schedules

General Fund.....	88
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual.....	89
Nonmajor Governmental Funds	
Road and Bridge General - Special Revenue Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	95
Special Road and Bridge - Special Revenue Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	96
County Road and Flood - Special Revenue Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	97

Fiduciary Funds

Custodial Funds.....	98
Combining Statement of Net Position	99
Combining Statement of Changes in Net Position	101

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
STATISTICAL SECTION	103
<u>Financial Trends</u>	
Net Position by Component	104
Changes in Net Position.....	106
Fund Balances, Governmental Funds.....	108
Changes in Fund Balances, Governmental Funds	110
Tax Revenues by Source, Governmental Funds	112
<u>Revenue Capacity</u>	
Assessed and Estimated Actual Value of Taxable Property	113
Direct and Overlapping Tax Rates	115
Principal Property Taxpayers (Unaudited).....	117
Property Tax Levies and Collections.....	118
<u>Debt Capacity</u>	
Ratios of Outstanding Debt by Type	119
Direct and Overlapping Governmental Activities Debt (Unaudited).....	120
Legal Debt Margin Information	121
<u>Demographic and Economic Information</u>	
Demographic Statistics (Unaudited).....	122
Principal Employers (Unaudited).....	123
<u>Operating Information</u>	
Full-Time-Equivalent County Government Employees by Function/Program	124
Operating Indicators by Function/Program (Unaudited).....	125
Capital Asset Statistics by Function/Program (Unaudited).....	126
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 <i>Government</i> <i>Auditing Standards</i>	127

INTRODUCTORY SECTION

Phone: 361-275-0926
Email: neomi.williams@dwcotx.org



102 N Clinton, Suite 240
Cuero, Texas 77954

Neomi Williams
De Witt County Auditor

February 27, 2026

De Witt County Citizens
Honorable District Judges
Honorable County Judge
Honorable County Commissioners
De Witt County, Texas

The County Auditor's Office is pleased to present the Annual Comprehensive Financial Report for De Witt County, Texas, for the fiscal year ending September 30, 2025. 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, 2025, 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, De Witt County was created from portions of Gonzales, Goliad, and Victoria Counties and named after its colonizer, Green B. De Witt. 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, De Witt 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, De Witt 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.

De Witt 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 economic base remains heavily influenced by oil and gas activity within the Eagle Ford Shale. Mineral valuations continue to comprise a significant portion of the tax base, and County revenues remain sensitive to changes in drilling activity, production levels, and state legislative policy affecting mineral taxation.

House Bill 3159 provides severance tax credits of up to \$750,000 to incentivize the recompletion of wells that have been inactive for more than 60 months. County officials anticipate that this incentive may stimulate increased fracturing and well recompletion activity beginning in 2026. Such activity typically results in corresponding impacts on county road infrastructure. At the end of 2025, approximately 35 of 242 Railroad Commission permits issued met the recompletion criteria under this program.

Recent property tax legislation has also included temporary valuation limitations on certain business property, commonly referred to as the "circuit breaker" provision, which is scheduled to expire at the end of 2026. While the expiration could expand the taxable base in future years, the ultimate fiscal impact remains dependent on market conditions and future legislative action.

Housing demand remains steady, and residential property values have increased in recent years. However, constitutional tax limitations applicable to many homestead properties reduce the taxable impact of those valuation increases.

Economic development efforts are focused on diversifying the tax base and expanding employment opportunities. The Commissioners Court participates in these initiatives through its adopted Guidelines for Tax Abatement and Economic Development, which provide a structured framework for evaluating and supporting qualifying projects.

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

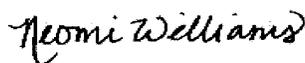
The Government Finance Officers Association of the United States and Canada (GFOA) awarded De Witt County the Certificate of Achievement for Excellence in Financial Reporting for its annual comprehensive financial report for the fiscal year ending September 30, 2024. This marks the 47th consecutive year 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
De Witt County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**DeWitt County
Texas**

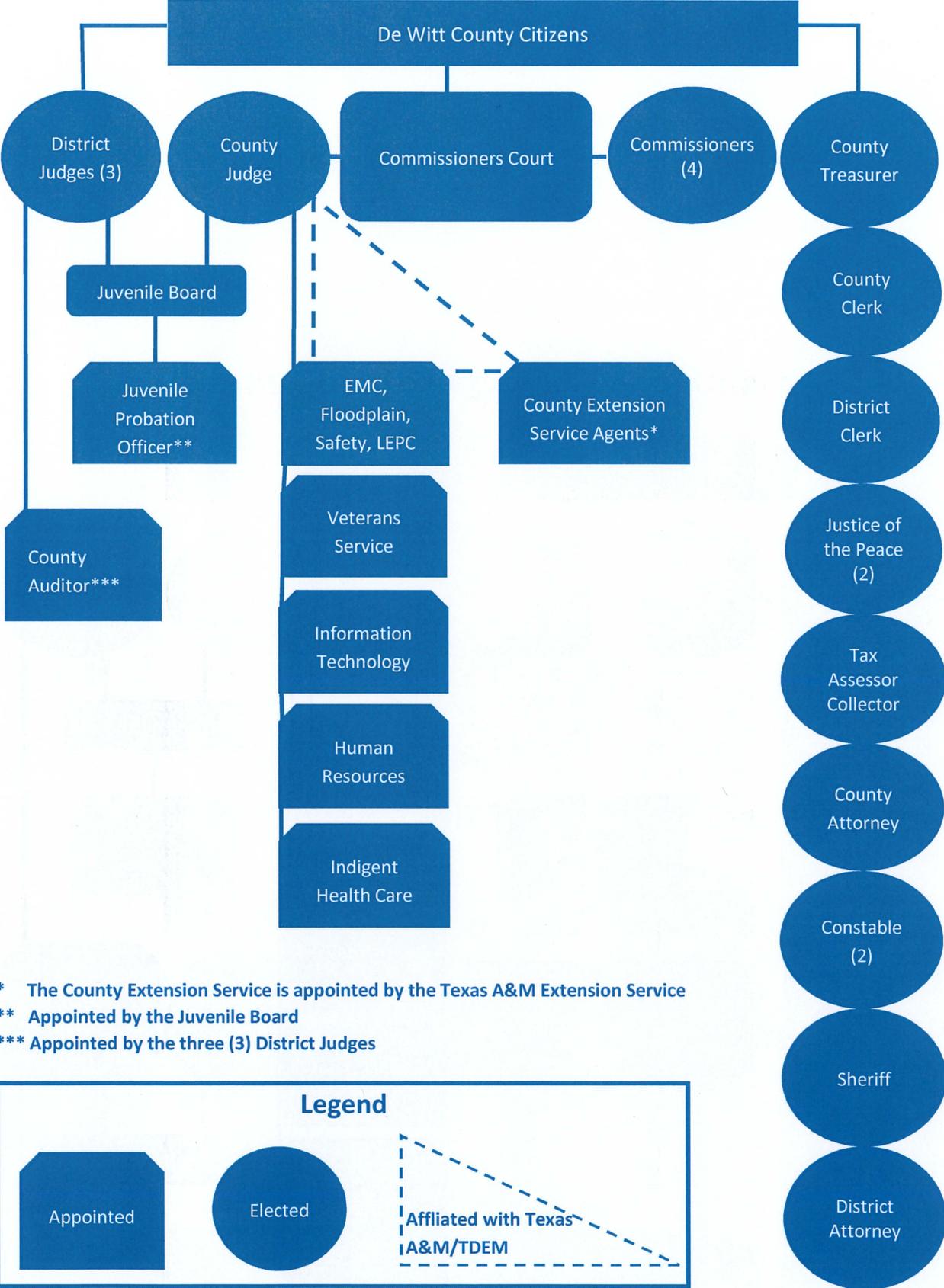
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO

De Witt 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

Legend

Appointed

Elected

Affiliated with Texas A&M/TDEM

DE WITT COUNTY, TEXAS
DIRECTORY OF PRINCIPAL OFFICIALS
September 30, 2025

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
Lindsay Ruppert	Justice of the Peace, Precinct No. 1
Blanca McBride	Justice of the Peace, Precinct No. 2
Roy Kuester	Constable, Precinct No. 1
Jefferson Hobbs	Constable, Precinct No. 2
Brian M. Cromeens	District Attorney
Esther Ruiz	District Clerk
Lisa Harvey-Moore	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

STEPHEN W. VAN MANEN, CPA
DENNIS C. CIHAL, CPA
ERIC L. KUCERA, CPA
CLAYTON P. VAN PELT, CPA
ROBERT W. SCHAAR, CPA
MELISSA M. TERRY, CPA

VOICE: (361) 573-3255
FAX: (361) 573-9531

INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and Members
of the Commissioners' Court
De Witt 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 De Witt County, Texas (the "County") as of and for the year ended September 30, 2025, 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, 2025, 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
De Witt 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
De Witt 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, 2026, 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
Victoria, Texas

February 27, 2026

The discussion and analysis of the financial performance of De Witt County, Texas (the "County"), provides an overview of the County's financial activities for the year ended September 30, 2025. 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

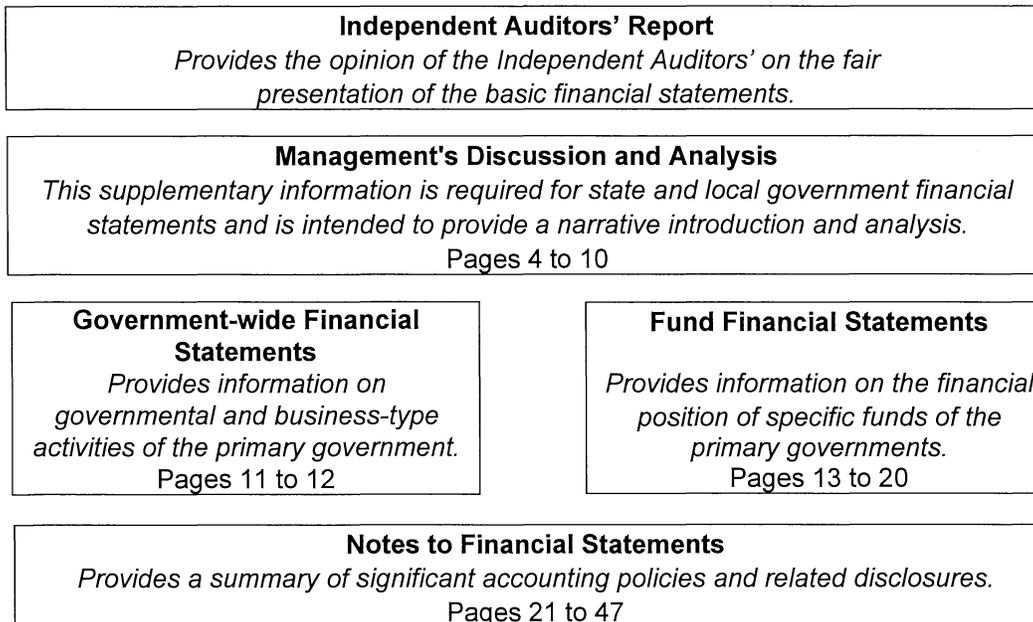
- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$213,354,193. Of this amount \$48,026,487 is available to meet the County's ongoing obligations to citizens and creditors.
- At year-end, the County's governmental funds reported combined ending fund balances of \$74,406,768. The amount available for governmental discretion (unassigned fund balance) is \$45,980,004.
- At year-end, the fund balance for the General Fund was \$47,281,771, a \$8,219,386 or 21% increase from prior year. The unassigned portion of fund balance for the General Fund was \$45,980,004 or 97% of total General Fund balance or 309% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Organization and Flow of Financial Section Information



OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

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

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

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

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

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

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

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

The County adopts an annual appropriated budget for its General Fund and the Road and Bridge Special Revenue Funds. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget and is located on page 48 of this report. Budget comparisons for the major special revenue funds are located on pages 49-51 of the required supplementary information. Budget comparisons for the remaining non-major appropriated funds are located on pages 95-97. 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 21-47 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 48-62 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 63-97 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 \$213,354,193 at the close of the fiscal year.

DE WITT COUNTY, TEXAS		
NET POSITION		
	Governmental Activities	
	2025	2024*
Current and other assets	\$ 77,717,967	\$ 65,338,528
Capital assets (net)	138,233,341	132,518,762
Other noncurrent assets	-	2,053,301
Total assets	<u>215,951,308</u>	<u>199,910,591</u>
Deferred outflows of resources	<u>1,064,373</u>	<u>949,338</u>
Long-term liabilities	1,794,977	1,058,607
Other liabilities	<u>1,298,177</u>	<u>1,316,858</u>
Total liabilities	<u>3,093,154</u>	<u>2,375,465</u>
Deferred inflows of resources	<u>568,334</u>	<u>159,128</u>
Net position		
Net investment in capital assets	137,707,591	132,053,651
Restricted	27,620,115	25,590,946
Unrestricted	<u>48,026,487</u>	<u>40,680,739</u>
Total net position	<u>\$ 213,354,193</u>	<u>\$ 198,325,336</u>

*2024 balances have been restated. See Note 15 for details.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The largest portion of the County’s net position (65%) 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 (23%) 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 (\$27,620,115) 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.

DE WITT COUNTY, TEXAS		
CHANGES IN NET POSITION		
	Governmental Activities	
	2025	2024*
REVENUES		
Program revenues		
Charges for services	\$ 6,304,239	\$ 6,149,497
Operating grants and contributions	1,102,890	915,220
Capital grants and contributions	-	24,998
General revenues		
Property taxes	35,729,607	33,209,679
Other	3,645,729	3,738,309
Total revenues	46,782,465	44,037,703
EXPENSES		
General government	5,694,943	4,803,462
Judicial	3,406,212	2,700,522
Public works	21,619,291	18,879,059
Health and welfare	1,033,162	853,511
Total expenses	31,753,608	27,236,554
Excess(deficiency) before extraordinary item	15,028,857	16,801,149
Extraordinary gain (loss)	-	(55,302)
Change in net position	15,028,857	16,745,847
Net position - beginning, as restated	198,325,336	181,579,489
Net position - ending	\$213,354,193	\$198,325,336

*2024 balances have been restated. See Note 15 for details.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

Governmental activities. The County's overall financial position has improved from prior year. Governmental activities account for 100% of the total growth in the net position of the County. Governmental activities increased the County's net position by \$15,028,857, which is an 8% increase from the prior year. Key elements of this change include the following:

- Property tax revenues increased \$2,519,928 or 8% due to an increase in taxable values despite no change to tax rates.
- Operating grants and contributions revenues increased \$187,670 or 21% primarily due to grant funds received from the Rural Sheriff's and Prosecutor's Office Salary Assistance Grant Programs.
- Total expenses increased \$4,517,054 or 17% from the prior year. An increase in public works expenses of \$2,740,232 or 15% made up a majority of this increase, partially due to additional personnel expenses incurred in the Sheriff and Jail Operations departments as positions were filled. Expenses in all functions increased from prior year due to more pension expense recognized in the current year.

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 \$74,406,768, an increase of \$12,289,792 in comparison with the prior year. Of the total fund balance, \$45,980,004 constitutes unassigned fund balance and is available for spending at the County's discretion, while \$1,301,767 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 (\$27,124,997).

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 \$45,980,004, 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 309% of total General Fund expenditures, while total fund balance represents 318% of that same amount.

Total fund balance increased by \$8,219,386 or 21% from prior year. Revenue in the General Fund increased \$1,410,302, resulting from an increase in taxes of \$1,466,871 due to an increase in taxable values. Expenditures in the General Fund increased \$2,128,177, mostly related to an increase in public works expenditures in the Sheriff, Jail Building, and Jail Operations departments. The increase primarily relates to additional capital outlay for sheriff vehicles and equipment, as well as replacement of waters heaters at the jail building. In addition, personnel expenditures increased as a result of filling positions that were open in prior years.

Major Special Revenue Funds. Road and Bridge Precinct 1 fund balance increased by \$2,310,712 or 56%. Total revenues increased \$569,760 or 13%, while expenditures for road damage decreased 43%. Road and Bridge Precinct 2 fund balance increased by \$1,356,226 or 25%. Total revenues increased \$554,788 or 13%, while expenditures for road damage increased 23%. Road and Bridge Precinct 3 fund balance increased by \$435,140 or 5%. Total revenues increased \$228,154 or 4%, while expenditures for road damage decreased 6%. Road and Bridge Precinct 4 fund balance decreased \$155,567 or 7%. Total revenues increased \$162,115 or 5%, while expenditures for road damage increased 34%. Revenues in the precincts increased primarily due to additional tax revenues and right-of-way accrued income. Road repair costs in the precincts may fluctuate from year to year but are expected to continue for the next several years.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget had no net effect on total budgeted revenues and a \$834,632 increase to various budgeted expenditures, mostly relating to increases to expected capital outlay in the Sheriff and Jail Building departments.

For the current fiscal year, the General Fund's actual expenditures (budgetary basis) were \$2,439,877 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 \$857,745 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 \$454,695 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, 2025, amounts to \$138,233,341 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, buildings, improvements, infrastructure, machinery and equipment, vehicles, and right-to-use lease assets. 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 the purchase of the West Annex property and various vehicles and equipment. Additional information can be found in Note 6 of this report.

DE WITT COUNTY, TEXAS			
CAPITAL ASSETS (Net of Depreciation and Amortization)			
	Governmental Activities		
	2025	2024	Change
Land	\$ 1,354,329	\$ 1,141,784	19%
Construction in progress	199,096	15,459	1188%
Buildings and improvements	21,531,129	21,685,238	-1%
Infrastructure	108,050,293	104,077,469	4%
Machinery and equipment	4,986,023	4,094,841	22%
Vehicles	1,692,623	1,503,971	13%
Right-to-Use lease assets	419,848	-	N/A
Total	<u>\$ 138,233,341</u>	<u>\$ 132,518,762</u>	4%

Long-term debt. The County entered into a right-to-use lease agreement during the current year, of which \$387,126 is outstanding as of September 30, 2025. In addition, the County had outstanding \$673,622 in compensated absences, \$333,314 in net pension liability, and \$400,915 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. Local economic conditions continue to be heavily influenced by mineral activity. Certified appraised values decreased by approximately \$92.1 million in 2025 compared to 2024. Mineral values remain a dominant component of the tax base, accounting for approximately 70% of taxable property values and a substantial portion of property tax revenues supporting the FY2026 budget. Accordingly, the County's revenue base remains sensitive to fluctuations in energy markets and production levels.

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

Approximately \$440 million of business property value was exempt from taxation under a provision of the Texas Tax Code scheduled to expire in December 2026. This exemption reduced the County's potential tax levy on business assets, including mineral values, by an estimated \$1.7 million. While the scheduled repeal of this provision could positively impact future taxable values, the timing and ultimate fiscal effect of any statutory changes remain uncertain. The concentration of mineral-related values, combined with legislative variability, continues to present revenue volatility considerations.

To mitigate these risks, the County emphasizes conservative revenue forecasting, disciplined expenditure controls, and prudent fund balance management to maintain financial stability during periods of valuation fluctuation.

Road Infrastructure and Funding Challenges. The County continues to dedicate significant resources to road and bridge infrastructure to support public safety and economic activity, particularly in areas impacted by energy production. Road and bridge appropriations totaled \$23,704,661 in FY2025 compared to \$23,615,447 in FY2026, a decrease of \$89,214 (0.38%). Although the percentage of the total budget allocated to road and bridge decreased from 55.05% to 52.23%, funding levels remained substantially consistent year over year. The percentage shift reflects overall growth in other governmental functions rather than a material reduction in transportation funding.

Revenues received under House Bill 2521 (84-R) generated approximately \$3.5 million on a budgeted cash basis in FY2025, an increase of \$965,166 from the prior year. These funds are distributed evenly among the four road and bridge precincts for maintenance in accordance with Texas Natural Resources Code Section 32.2015(d). The County maintains ongoing coordination with energy industry operators to align road rehabilitation efforts with drilling activity. This proactive approach reduces long-term maintenance costs and minimizes operational disruptions. The Texas Department of Transportation estimates that preventive road maintenance may be up to five times more cost-effective than reactive repairs.

FY2026 Budget and Tax Rate. The FY2026 budget prioritizes maintaining constitutionally and statutorily required service levels while addressing inflationary increases in fuel, equipment, wages, infrastructure, and operating costs. Key initiatives include continued preservation efforts of the Bates-Sheppard Home (De Witt County Historical Museum); continued utilization of the \$1,337,000 mitigation grant administered through the Texas General Land Office for flood mitigation projects; continued utilization of SB22 grant funding supporting law enforcement and prosecutorial staffing, wage supplements, and equipment; architectural planning for a Western Division Annex to support judicial, emergency operations, and law enforcement space needs; and continued support of economic development and 4-H Youth programs through offsetting operating costs at the Anne Friar-Thomas Homemaking Building.

The County maintains a conservative financial strategy emphasizing strong fund balances, pay-as-you-go capital planning, and avoidance of debt secured by volatile mineral valuations. These policies are designed to sustain service levels and infrastructure investment while preparing for potential declines in mineral-related revenues associated with activity in the Eagle Ford Shale and possible future revenue cap legislation.

The FY2025 tax rate was adopted at the Voter-Approved Tax Rate, generating the maximum revenue permitted by state law without voter approval. This represented the first rate increase in 20 years and was necessary to maintain service levels, rebuild fund balances for infrastructure needs, and address roadway impacts associated with oil and gas activity. The County determined that the No-New-Revenue Tax Rate would not sufficiently support current service demands or anticipated infrastructure impacts.

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

DE WITT COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 74,367,338
Receivables (net)	2,029,758
Due from other governments	<u>1,320,871</u>
Total current assets	<u>77,717,967</u>
Noncurrent assets	
Capital assets	
Land and other assets not being depreciated	1,553,425
Buildings, equipment, and vehicles (net)	136,260,068
Right-to-Use lease assets (net)	<u>419,848</u>
Net capital assets	<u>138,233,341</u>
Total noncurrent assets	<u>138,233,341</u>
Total assets	<u>215,951,308</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to pension	1,000,894
Deferred outflow related to OPEB	<u>63,479</u>
Total deferred outflows of resources	<u>1,064,373</u>
LIABILITIES	
Current liabilities	
Accounts payable	380,086
Accrued expenses	626,938
Due to other governments	286,153
Unearned revenue	5,000
Accrued compensated absences	199,332
Current portion of long-term obligations	<u>126,871</u>
Total current liabilities	<u>1,624,380</u>
Noncurrent liabilities	
Net pension liability	333,314
OPEB liability	400,915
Accrued compensated absences	474,290
Noncurrent portion of long-term obligations	<u>260,255</u>
Total noncurrent liabilities	<u>1,468,774</u>
Total liabilities	<u>3,093,154</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow related to pension	441,426
Deferred inflow related to OPEB	<u>126,908</u>
Total deferred inflows of resources	<u>568,334</u>
NET POSITION	
Net investment in capital assets	137,707,591
Restricted for	
General government	312,444
Courts	768,437
Health and welfare	317,089
Public safety	389,366
Public works	25,832,779
Unrestricted	<u>48,026,487</u>
Total net position	<u>\$ 213,354,193</u>

The accompanying notes are an integral part of this statement.

DE WITT COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2025

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	\$ 5,694,943	\$ 933,383	\$ 291,599	\$ -	\$ (4,469,961)
Judicial	3,406,212	337,730	94,143	-	(2,974,339)
Public works	21,619,291	4,899,160	679,279	-	(16,040,852)
Health and welfare	1,033,162	133,966	37,869	-	(861,327)
Total governmental activities	<u>31,753,608</u>	<u>6,304,239</u>	<u>1,102,890</u>	<u>-</u>	<u>(24,346,479)</u>
Total primary government	<u>\$ 31,753,608</u>	<u>\$ 6,304,239</u>	<u>\$ 1,102,890</u>	<u>\$ -</u>	<u>(24,346,479)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					
					35,729,607
Unrestricted investment earnings					
					3,379,839
Miscellaneous					
					<u>265,890</u>
Total general revenues					<u>39,375,336</u>
Change in net position					15,028,857
Net position - beginning, as restated					<u>198,325,336</u>
Net position - ending					<u>\$ 213,354,193</u>

The accompanying notes are an integral part of this statement.

DE WITT COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
ASSETS			
Current assets			
Cash and cash equivalents	\$ 47,952,252	\$ 6,211,555	\$ 6,459,761
Receivables (net)	1,473,463	-	15,414
Due from other governments	94,285	301,068	295,699
Total assets	\$ 49,520,000	\$ 6,512,623	\$ 6,770,874
LIABILITIES			
Accounts payable	\$ 286,768	\$ 14,439	\$ 27,904
Accrued expenditures	428,557	34,899	36,224
Due to other governments	-	-	-
Unearned revenue	5,000	-	-
Total liabilities	720,325	49,338	64,128
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,517,904	-	-
Total deferred inflows of resources	1,517,904	-	-
FUND BALANCES			
Restricted	-	6,463,285	6,706,746
Assigned - building maintenance	1,301,767	-	-
Unassigned	45,980,004	-	-
Total fund balances	47,281,771	6,463,285	6,706,746
Total liabilities, deferred inflows, and fund balances	\$ 49,520,000	\$ 6,512,623	\$ 6,770,874

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
\$ 8,412,793	\$ 1,908,801	\$ 3,422,176	\$ 74,367,338
31,764	8,800	500,317	2,029,758
295,699	295,699	38,421	1,320,871
<u>\$ 8,740,256</u>	<u>\$ 2,213,300</u>	<u>\$ 3,960,914</u>	<u>\$ 77,717,967</u>
\$ 10,787	\$ 31,633	\$ 8,555	\$ 380,086
33,208	24,289	69,761	626,938
-	-	286,153	286,153
-	-	-	5,000
<u>43,995</u>	<u>55,922</u>	<u>364,469</u>	<u>1,298,177</u>
-	-	495,118	2,013,022
-	-	495,118	2,013,022
8,696,261	2,157,378	3,101,327	27,124,997
-	-	-	1,301,767
-	-	-	45,980,004
<u>8,696,261</u>	<u>2,157,378</u>	<u>3,101,327</u>	<u>74,406,768</u>
<u>\$ 8,740,256</u>	<u>\$ 2,213,300</u>	<u>\$ 3,960,914</u>	<u>\$ 77,717,967</u>

DE WITT COUNTY, TEXAS

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

September 30, 2025

Total governmental fund balances		\$ 74,406,768
<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.		1,261,798
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.		751,224
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	\$ 181,251,372	
Accumulated depreciation/amortization of governmental capital assets	<u>(43,018,031)</u>	138,233,341
Deferred outflows of resources are not reported in the governmental funds:		
Deferred amount on pension	1,000,894	
Deferred amount on OPEB	<u>63,479</u>	1,064,373
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:		
Right-to-Use lease liability	(387,126)	
Compensated absences	(673,622)	
Net pension liability	(333,314)	
OPEB liability	<u>(400,915)</u>	(1,794,977)
Deferred inflows of resources are not reported in the governmental funds:		
Deferred amount on pension	(441,426)	
Deferred amount on OPEB	<u>(126,908)</u>	<u>(568,334)</u>
Net position of governmental activities		<u>\$ 213,354,193</u>

The accompanying notes are an integral part of this statement.

DE WITT COUNTY, TEXAS*STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**GOVERNMENTAL FUNDS**For the year ended September 30, 2025*

	General Fund	Road and Bridge Precinct 1	Road and Bridge Precinct 2
REVENUES			
Taxes	\$ 19,600,858	\$ 3,890,104	\$ 3,351,452
Licenses and permits	14,978	209,596	128,541
Intergovernmental	1,340,607	667,619	657,579
Charges for services	338,482	19,620	174,210
Fines and forfeitures	132,208	-	-
Investment income	2,214,872	263,356	269,877
Miscellaneous	65,628	1,997	206,357
Total revenues	<u>23,707,633</u>	<u>5,052,292</u>	<u>4,788,016</u>
EXPENDITURES			
Current			
General government	4,092,913	-	-
Judicial	2,000,409	-	-
Public works	8,426,585	3,083,606	3,879,924
Health and welfare	356,397	-	-
Capital outlay - right-to-use lease	-	-	458,016
Total expenditures	<u>14,876,304</u>	<u>3,083,606</u>	<u>4,337,940</u>
Excess (deficiency) of revenues over expenditures	<u>8,831,329</u>	<u>1,968,686</u>	<u>450,076</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	32,440	128,050
Right-to-Use lease issued	-	-	458,016
Transfers in	12,000	309,586	320,084
Transfers out	(623,943)	-	-
Total other financing sources (uses)	<u>(611,943)</u>	<u>342,026</u>	<u>906,150</u>
Change in fund balances	8,219,386	2,310,712	1,356,226
Fund balances at beginning of year	<u>39,062,385</u>	<u>4,152,573</u>	<u>5,350,520</u>
Fund balances at end of year	<u>\$ 47,281,771</u>	<u>\$ 6,463,285</u>	<u>\$ 6,706,746</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
\$ 4,671,389	\$ 2,742,907	\$ 1,588,248	\$ 35,844,958
268,653	82,993	-	704,761
685,338	654,878	945,646	4,951,667
358,915	-	275,158	1,166,385
-	-	-	132,208
402,107	80,763	148,864	3,379,839
823	1,606	114,819	391,230
<u>6,387,225</u>	<u>3,563,147</u>	<u>3,072,735</u>	<u>46,571,048</u>
-	-	118,860	4,211,773
-	-	166,138	2,166,547
6,281,485	3,964,215	1,610,266	27,246,081
-	-	474,848	831,245
-	-	-	458,016
<u>6,281,485</u>	<u>3,964,215</u>	<u>2,370,112</u>	<u>34,913,662</u>
<u>105,740</u>	<u>(401,068)</u>	<u>702,623</u>	<u>11,657,386</u>
-	8,800	5,100	174,390
-	-	-	458,016
367,968	236,701	623,943	1,870,282
(38,568)	-	(1,207,771)	(1,870,282)
<u>329,400</u>	<u>245,501</u>	<u>(578,728)</u>	<u>632,406</u>
435,140	(155,567)	123,895	12,289,792
<u>8,261,121</u>	<u>2,312,945</u>	<u>2,977,432</u>	<u>62,116,976</u>
<u>\$ 8,696,261</u>	<u>\$ 2,157,378</u>	<u>\$ 3,101,327</u>	<u>\$ 74,406,768</u>

DE WITT 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, 2025*

Total net change in fund balances - governmental funds **\$ 12,289,792**

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 or amortization expense.

Increase in capital assets	\$ 11,302,158	
Depreciation and amortization expense	<u>(5,516,280)</u>	5,785,878

The net effect of various transactions involving capital assets (i.e., transfers, contributions, adjustments and dispositions) is to increase (decrease) net position. (71,299)

Issuance of debt provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

Right-to-Use lease liabilities		(458,016)
--------------------------------	--	-----------

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:

Right-to-Use lease principal retirement		70,890
---	--	--------

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

Property taxes	47,450	
Fines	4,702	
Other revenues	<u>56,176</u>	108,328

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	(2,628,912)	
OPEB costs	(5,602)	
Increase in compensated absences	<u>(62,202)</u>	<u>(2,696,716)</u>

Change in net position of governmental activities **\$ 15,028,857**

The accompanying notes are an integral part of this statement.

DE WITT COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
September 30, 2025

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ 1,324,236
Total assets	<u>1,324,236</u>
LIABILITIES	
Accounts payable	120,341
Due to other governments	<u>202,433</u>
Total liabilities	<u>322,774</u>
NET POSITION	
Restricted	<u>1,001,462</u>
Total net position	<u>\$ 1,001,462</u>

The accompanying notes are an integral part of this statement.

DE WITT COUNTY, TEXAS*STATEMENT OF CHANGES IN NET POSITION**FIDUCIARY FUNDS**For the year ended September 30, 2025*

	<u>Custodial</u>
ADDITIONS	
Miscellaneous	
Minor trust account deposits	\$ 291,837
Confiscation and restitution receipts	53,950
Inmate deposits	168,275
Fees collected	225,448
Tax collections	141,259,271
Unclaimed collections	121,813
Participants' contributions	7,500
Grant proceeds	20,500
Investment income	<u>19,679</u>
Total additions	<u>142,168,273</u>
DEDUCTIONS	
General government	
Minor trust account disbursements	367,427
Confiscation and restitution disbursements	42,950
Inmate withdrawals	168,275
Fees remitted	225,448
Tax distributions	141,259,491
Unclaimed disbursements	119,557
Shared expense disbursements	<u>46,184</u>
Total deductions	<u>142,229,332</u>
Changes in net position	(61,059)
Net position - beginning	<u>1,062,521</u>
Net position - ending	<u>\$ 1,001,462</u>

The accompanying notes are an integral part of this statement.

INDEX

Note		Page
1	Summary of Significant Accounting Policies	22
2	Stewardship, Compliance, and Accountability	30
3	Deposits and Investments	30
4	Receivables	31
5	Due From Other Governments	32
6	Capital Assets	33
7	Defined Benefit Pension Plan	34
8	Other Postemployment Benefit Plan - Life (OPEB)	40
9	Deferred Compensation Plan	44
10	Risk Management	44
11	Long-term Debt	44
12	Interfund Receivables, Payables, and Transfers	45
13	Commitments and Contingencies	46
14	Fund Balances	46
15	Accounting Changes	47
16	Significant Forthcoming Standards	47

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

De Witt 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 2024 tax levy is dedicated to pay for expenditures of the 2025 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. Finally budgeted amounts 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, four of which are reported as major funds and three of which are reported as nonmajor governmental funds.

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

Amendments made during the year to the General Fund budget netted no change to budgeted revenue and a \$714,632 decrease 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. Leases****County as Lessee**

With the exception of short-term leases, when the County is a lessee in noncancellable lease arrangements the County recognizes a right-to-use lease liability (lease liability) and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value that would be material to the government-wide financial statements. For leases not meeting these criteria, lease payments are recognized as outflows of resources based on the payment provisions of the contract. See Note 11 for details of the County's leasing arrangements as lessee.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position. The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

County as Lessor

With the exception of short-term leases and certain regulated leases, when the County is a lessor in noncancellable lease arrangements the County recognizes a right-to-use lease receivable (lease receivable) and a deferred inflow of resources in the government-wide and governmental fund financial statements. The County recognizes lease receivables with an initial, individual value that would be material to the governmental financial statements. The County does not recognize any such leases as of September 30, 2025. For leases not meeting these criteria, lease revenues are recognized as inflows of resources based on the payment provisions of the contract.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

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

I. Leases - (Continued)

County as Lessor - (Continued)

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

J. 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 County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported as 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. The liability for compensated absences includes salary-related benefits, where applicable.

K. 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.

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

In addition to assets, the statement of financial position and/or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category.

- Pension/OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Differences between actuarial assumptions used and actual experience for determination of pension or OPEB liability – These differences are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions used to determine pension or OPEB liability – This difference is deferred and amortized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. This year, the County has the following items that qualify for reporting in this category.

- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.
- Difference in expected and actual pension or OPEB experience is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions used to determine pension or OPEB liability – This difference is deferred and amortized over the estimated average remaining lives of all members determined as of the measurement date.

M. Pensions and OPEB

For purposes of measuring the net pension liability, OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEBs, and pension and OPEB expense, information about the fiduciary net position of the Texas County & District Retirement System (TCDRS) and additions to/deductions from TCDRS's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County's pension liability is obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, Inc., in compliance with GASB No. 68. For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information is obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, Inc., in compliance with GASB No. 75. The contributions for retiree Group Term Life (GTL) coverage are assigned to the OPEB plan under GASB No. 75 and are used to determine the benefit payments.

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

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.

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

Budgetary Compliance

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the fiscal year ended September 30, 2025, the County materially complied with budgetary restrictions at all function levels.

Deficit Fund Balance

As of September 30, 2025, no fund had a deficit fund balance.

NOTE 3: DEPOSITS AND INVESTMENTS

The following is a reconciliation of deposit and investment balances as of September 30, 2025:

<u>Deposits and Investments</u>	
Bank Deposits	\$ 64,759,550
Texas Class Government	10,810,421
Cash on Hand	<u>121,603</u>
Total	<u>\$ 75,691,574</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 \$142,622,912. At September 30, 2025, the respective bank balances totaled \$64,935,274.

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.

NOTE 3: DEPOSITS AND INVESTMENTS - (Continued)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 17 days as of September 30, 2025.

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, 2025.

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	\$ 894,396	\$ -	\$ -	\$ -	\$ 598,027	\$ 1,492,423
Fines	6,950,475	-	-	-	-	6,950,475
Other	11,735	15,414	31,764	8,800	5,199	72,912
Total gross receivables	7,856,606	15,414	31,764	8,800	603,226	8,515,810
Less: allowances	6,383,143	-	-	-	102,909	6,486,052
Total net receivables	<u>\$ 1,473,463</u>	<u>\$ 15,414</u>	<u>\$ 31,764</u>	<u>\$ 8,800</u>	<u>\$ 500,317</u>	<u>\$ 2,029,758</u>

NOTE 4: RECEIVABLES - (Continued)

The only receivables not expected to be collected within one year are \$571,975 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	\$ 766,680	\$ -	\$ 766,680
Fines	695,048	-	695,048
Grant	56,176	-	56,176
Other	-	5,000	5,000
	<u>1,517,904</u>	<u>5,000</u>	<u>1,522,904</u>
Nonmajor Funds			
Taxes	<u>495,118</u>	-	<u>495,118</u>
	<u>495,118</u>	-	<u>495,118</u>
	<u>\$ 2,013,022</u>	<u>\$ 5,000</u>	<u>\$ 2,018,022</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 De Witt 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 De Witt 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 2024 tax roll. This tax rate resulted in a current year tax levy of \$36,615,147.

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	\$ 38,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,109
Grant	56,176	-	-	-	-	38,421	94,597
State fees	-	301,068	295,699	295,699	295,699	-	1,188,165
	<u>\$ 94,285</u>	<u>\$ 301,068</u>	<u>\$ 295,699</u>	<u>\$ 295,699</u>	<u>\$ 295,699</u>	<u>\$ 38,421</u>	<u>\$ 1,320,871</u>

NOTE 6: CAPITAL ASSETS

The County's capital asset activity for the year ended September 30, 2025 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	\$ 212,545	\$ -	\$ 1,354,329
Construction in progress	15,459	748,706	565,069	199,096
Total capital assets not being depreciated	<u>1,157,243</u>	<u>961,251</u>	<u>565,069</u>	<u>1,553,425</u>
Capital assets, being depreciated				
Buildings and improvements	31,848,208	624,274	-	32,472,482
Infrastructure	119,967,316	6,988,056	-	126,955,372
Machinery and equipment	14,912,603	2,192,057	1,202,920	15,901,740
Vehicles	3,525,873	662,573	278,109	3,910,337
Total capital assets being depreciated	<u>170,254,000</u>	<u>10,466,960</u>	<u>1,481,029</u>	<u>179,239,931</u>
Right-to-Use lease assets, being amortized				
Machinery and equipment	-	458,016	-	458,016
Total right-to-use lease assets being amortized	<u>-</u>	<u>458,016</u>	<u>-</u>	<u>458,016</u>
Less accumulated depreciation and amortization for				
Capital assets, being depreciated				
Buildings and improvements	10,162,970	778,383	-	10,941,353
Infrastructure	15,889,847	3,015,232	-	18,905,079
Machinery and equipment	10,817,762	1,284,968	1,187,013	10,915,717
Vehicles	2,021,902	399,529	203,717	2,217,714
Right-to-Use lease assets, being amortized				
Machinery and equipment	-	38,168	-	38,168
Total accumulated depreciation and amortization	<u>38,892,481</u>	<u>5,516,280</u>	<u>1,390,730</u>	<u>43,018,031</u>
Total capital assets being depreciated and lease assets being amortized, net	<u>131,361,519</u>	<u>5,408,696</u>	<u>90,299</u>	<u>136,679,916</u>
Governmental activities capital assets, net	<u>\$132,518,762</u>	<u>\$ 6,369,947</u>	<u>\$ 655,368</u>	<u>\$ 138,233,341</u>

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

Governmental activities

General government	\$ 1,309,817
Judicial	837,603
Public works	3,233,551
Health and welfare	<u>135,309</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 5,516,280</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, 2024 valuation and measurement date, the following is the number of members in the plan:

Inactive employees or beneficiaries currently receiving benefits	102
Inactive employees entitled to but not yet receiving benefits	151
Active employees	<u>151</u>
	<u>404</u>

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) 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. The actuarially determined rate was 7.4% for the months of the accounting year in 2024, and 12.12% for the months of the accounting year in 2025. The deposit rate payable by the employee members is the rate of 7.0% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

The deposit rate payable by the employer for calendar year 2025 is the rate of 12.12% as adopted by the governing body of the employer. The employee members deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Net Pension Liability

The County's net pension liability was measured as of December 31, 2024, 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, 2024 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 De Witt 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	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
International Equities - Developed	MSCI World Ex USA (net) Index	6.00%	4.75%
International Equities - Emerging	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.80%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	8.15%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U.S. Treasury	2.00%	1.10%

⁽¹⁾ Target asset allocation adopted at the March 2025 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.35% per Cliffwater's 2025 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 12/31/2023	\$ 27,069,101	\$ 29,122,402	\$ (2,053,301)
Changes for the year:			
Service cost	901,256	-	901,256
Interest on total pension liability ⁽¹⁾	2,070,281	-	2,070,281
Effect on plan changes ⁽²⁾	3,707,934	-	3,707,934
Effect of economic/demographic gains or losses	(176,065)	-	(176,065)
Effect of assumptions changes/inputs	-	-	-
Refund of contributions	(180,363)	(180,363)	-
Benefit payments	(1,306,509)	(1,306,509)	-
Administrative expense	-	(17,285)	17,285
Member contributions	-	572,019	(572,019)
Net investment income	-	2,962,030	(2,962,030)
Employer contributions	-	604,706	(604,706)
Other ⁽³⁾	-	(4,679)	4,679
Balance at 12/31/2024	<u>\$ 32,085,635</u>	<u>\$ 31,752,321</u>	<u>\$ 333,314</u>

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

⁽²⁾ Reflects plan changes adopted in 2025.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Net Pension Liability - (Continued)

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

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

	1.0% Decrease in Discount Rate (6.60%)	Current Discount Rate (7.60%)	1.0% Increase in Discount Rate (8.60%)
Total pension liability	\$ 36,436,595	\$ 32,085,635	\$ 28,476,291
Fiduciary net position	31,752,321	31,752,321	31,752,321
Net pension liability / (asset)	\$ 4,684,274	\$ 333,314	\$ (3,276,030)

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, 2025, the County recognized pension expense of \$3,603,177. At September 30, 2025, 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	\$ 185,114	\$ 140,852
Changes of assumptions	-	-
Net difference between projected and actual earnings	-	300,574
Contributions subsequent to the measurement date	815,780	-
Total	\$ 1,000,894	\$ 441,426

\$815,780 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
2025	\$ (181,707)
2026	479,297
2027	(366,464)
2028	(187,438)
2029	-
Thereafter	-
Total	\$ (256,312)

NOTE 7: DEFINED BENEFIT PENSION PLAN - (Continued)

Payable to the Pension Plan

The County reported a payable of \$48,439, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2025.

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, 2024 valuation and measurement date, the following is the number of members in the plan:

Inactive employees receiving benefits	85
Inactive employees entitled to but not yet receiving benefits	62
Active employees	<u>151</u>
	<u>298</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)
2021	0.25%	0.14%
2022	0.26%	0.12%
2023	0.18%	0.11%
2024	0.17%	0.13%
2025	0.16%	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, 2024 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)	4.08%; 20 year bond GO Index published by bondbuyer.com as of December 26, 2024
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, 2024 was 4.08%, an increase from the rate of 3.26% at December 31, 2023. 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 12/31/2023	\$ 447,187
Changes for the year:	
Service cost	11,205
Interest on total OPEB liability ⁽¹⁾	14,772
Changes of benefit terms ⁽²⁾	-
Effect of economic/demographic experience	(2,154)
Effect of assumptions changes or inputs ⁽³⁾	(59,472)
Benefit payments	(10,623)
Other	<u>-</u>
Balance at 12/31/2024	<u>\$ 400,915</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 4.08%, 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 (3.08%) or 1 percentage point higher (5.08%) than the current rate:

	1.0% Decrease in Discount Rate (3.08%)	Current Discount Rate (4.08%)	1.0% Increase in Discount Rate (5.08%)
County's Total OPEB Liability:	\$475,266	\$400,915	\$343,339

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

For the year ended September 30, 2025, the County recognized OPEB expense of \$17,327. At September 30, 2025, 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	\$ 9,285	\$ 6,574
Changes of assumptions	45,251	120,334
Contributions made subsequent to the measurement date	8,943	-
Total	\$ 63,479	\$ 126,908

\$8,943 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, 2026. 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
2025	\$ (2,440)
2026	(26,943)
2027	(26,946)
2028	(5,772)
2029	(10,271)
Thereafter	-
Total	\$ (72,372)

NOTE 9: DEFERRED COMPENSATION PLAN

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

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

NOTE 10: RISK MANAGEMENT

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

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

Long-term liability activity for the year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Right-to-Use lease	\$ -	\$ 458,016	\$ 70,890	\$ 387,126	\$ 126,871
Compensated absences*	611,420	62,202	-	673,622	199,332
OPEB liability	447,187	-	46,272	400,915	-
Net pension liability(asset)	(2,053,301)	2,386,615	-	333,314	-
Total long-term liabilities	<u>\$ (994,694)</u>	<u>\$ 2,906,833</u>	<u>\$ 117,162</u>	<u>\$ 1,794,977</u>	<u>\$ 326,203</u>

*Compensated absences liability restated as of October 1, 2024, upon implementation of GASB 101. See Note 15 for details. The change in compensated absences is presented as a net amount.

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, 2025 financial statements. Therefore, the entire OPEB liability is reported as a noncurrent liability on the Statement of Net Position.

NOTE 11: LONG-TERM DEBT - (Continued)

Right-to-Use Leases

At September 30, 2025, the County's noncancelable lease agreement relating to a 2024 Caterpillar Motor Grader is reported as right-to-use lease liability in the government-wide financial statements based on the present value of future minimum payments. The final balloon lease payment is due March 2027, but the County has the ability to terminate at the end of each year.

No outflows of resources relating to variable or other payments were recognized during the fiscal year that were not previously included in the measurement of the lease liability.

Annual requirements to maturity for the right-to-use lease liability is as follows:

Year Ending September 30	Governmental Activities		
	Principal	Interest	Total
2026	\$ 126,871	\$ 18,092	\$ 144,963
2027	260,255	6,392	266,647
	<u>\$ 387,126</u>	<u>\$ 24,484</u>	<u>\$ 411,610</u>

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, 2025, 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, and Indigent Health Care Fund, all of which are Special Revenue Funds, to provide necessary resources to meet the operating obligations of these funds.

Transfers Out	Transfers In						
	General	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Nonmajor	Total
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623,943	\$ 623,943
Precinct 3	-	-	38,568	-	-	-	38,568
Nonmajor	12,000	309,586	281,516	367,968	236,701	-	1,207,771
	<u>\$ 12,000</u>	<u>\$ 309,586</u>	<u>\$ 320,084</u>	<u>\$ 367,968</u>	<u>\$ 236,701</u>	<u>\$ 623,943</u>	<u>\$ 1,870,282</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, 2025, 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, 2025:

	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>
General				
Building maintenance	\$ -	\$ 1,301,767	\$ -	\$ 1,301,767
Unassigned	-	-	45,980,004	45,980,004
Road and Bridge Precinct 1				
Road and bridge	6,463,285	-	-	6,463,285
Road and Bridge Precinct 2				
Road and bridge	6,706,746	-	-	6,706,746
Road and Bridge Precinct 3				
Road and bridge	8,696,261	-	-	8,696,261
Road and Bridge Precinct 4				
Road and bridge	2,157,378	-	-	2,157,378
Nonmajor Governmental				
Road and bridge	1,179,408	-	-	1,179,408
County/District Clerks	431,407	-	-	431,407
Courthouse security	134,236	-	-	134,236
Various court	283,158	-	-	283,158
Criminal district attorney	31,795	-	-	31,795
Health and welfare	317,089	-	-	317,089
Public safety	130,420	-	-	130,420
Jail commissary	258,946	-	-	258,946
Various government costs	334,868	-	-	334,868
	<u>\$ 27,124,997</u>	<u>\$ 1,301,767</u>	<u>\$ 45,980,004</u>	<u>\$ 74,406,768</u>

NOTE 15: ACCOUNTING CHANGESChange in Accounting Principles

The County adopted GASB Statement No. 101 (GASB 101), Compensated Absences, for the fiscal year ended September 30, 2025. The objective of this Statement was to better meet 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 under a unified model and by amending certain previously required disclosures. The effect of implementing this Statement is reflected in the following table, which lists the restatement of beginning balances.

Restatement of Beginning Balances

The change in accounting principles resulted in the restatement of beginning net position, as follows:

	<u>9/30/2024 As Previously Reported</u>	<u>Change in Accounting Principle</u>	<u>9/30/2024 As Restated</u>
Governmental Activities			
Unrestricted net position	\$ 198,715,308	\$ (389,972)	\$ 198,325,336
Total governmental activities	<u>\$ 198,715,308</u>	<u>\$ (389,972)</u>	<u>\$ 198,325,336</u>

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. 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.

GASB Statement No. 104, Disclosure of Certain Capital Assets - The objective of the Statement is to provide users of government financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 105, Subsequent Events - The objective of the Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and the impact has not yet been determined.

Required Supplementary Information

DE WITT 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, 2025*

	<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	\$ 18,773,899	\$ 18,773,899	\$ 20,047,266	\$ 446,408	\$ 19,600,858
Licenses and permits	7,500	7,500	14,978	-	14,978
Intergovernmental	1,090,278	1,090,278	1,324,367	(16,240)	1,340,607
Charges for services	256,050	256,050	338,482	-	338,482
Fines and forfeitures	150,000	150,000	132,208	-	132,208
Investment income	1,010,000	1,010,000	2,214,872	-	2,214,872
Miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>62,991</u>	<u>(2,637)</u>	<u>65,628</u>
Total revenues	<u>21,327,727</u>	<u>21,327,727</u>	<u>24,135,164</u>	<u>427,531</u>	<u>23,707,633</u>
EXPENDITURES					
Current					
General government	5,100,250	5,141,249	3,944,731	(148,182)	4,092,913
Judicial	2,179,596	2,253,847	1,975,721	(24,688)	2,000,409
Public works	8,503,015	9,222,397	8,287,852	(138,733)	8,426,585
Health and welfare	<u>387,787</u>	<u>387,787</u>	<u>357,099</u>	<u>702</u>	<u>356,397</u>
Total expenditures	<u>16,170,648</u>	<u>17,005,280</u>	<u>14,565,403</u>	<u>(310,901)</u>	<u>14,876,304</u>
Excess of revenues over expenditures	<u>5,157,079</u>	<u>4,322,447</u>	<u>9,569,761</u>	<u>738,432</u>	<u>8,831,329</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	12,000	12,000	12,000	-	12,000
Transfers out	<u>(743,943)</u>	<u>(623,943)</u>	<u>(623,943)</u>	<u>-</u>	<u>(623,943)</u>
Total other financing sources (uses)	<u>(731,943)</u>	<u>(611,943)</u>	<u>(611,943)</u>	<u>-</u>	<u>(611,943)</u>
Net change in fund balance	4,425,136	3,710,504	8,957,818	738,432	8,219,386
Fund balance at beginning of year	<u>38,972,836</u>	<u>38,972,836</u>	<u>38,972,836</u>	<u>(89,549)</u>	<u>39,062,385</u>
Fund balance at end of year	<u>\$ 43,397,972</u>	<u>\$ 42,683,340</u>	<u>\$ 47,930,654</u>	<u>\$ 648,883</u>	<u>\$ 47,281,771</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.

DE WITT 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, 2025*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (3,890,104)	\$ 3,890,104
Licenses and permits	130,000	130,000	209,596	-	209,596
Intergovernmental	507,500	507,500	758,500	90,881	667,619
Charges for services	15,000	15,000	19,620	-	19,620
Investment income	50,000	50,000	263,356	-	263,356
Miscellaneous	-	-	1,997	-	1,997
Total revenues	<u>702,500</u>	<u>702,500</u>	<u>1,253,069</u>	<u>(3,799,223)</u>	<u>5,052,292</u>
EXPENDITURES					
Current					
Public works					
Personnel services	801,717	801,717	674,793	(5,691)	680,484
Supplies	280,100	281,600	184,113	(11,885)	195,998
Other services and charges	393,300	250,809	204,839	-	204,839
Capital outlay	3,830,800	3,971,791	2,002,285	-	2,002,285
Total expenditures	<u>5,305,917</u>	<u>5,305,917</u>	<u>3,066,030</u>	<u>(17,576)</u>	<u>3,083,606</u>
Excess (deficiency) of revenues over expenditures	<u>(4,603,417)</u>	<u>(4,603,417)</u>	<u>(1,812,961)</u>	<u>(3,781,647)</u>	<u>1,968,686</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	10,000	10,000	32,440	-	32,440
Transfers in	4,199,690	4,199,690	4,199,690	3,890,104	309,586
Total other financing sources (uses)	<u>4,209,690</u>	<u>4,209,690</u>	<u>4,232,130</u>	<u>3,890,104</u>	<u>342,026</u>
Net change in fund balance	(393,727)	(393,727)	2,419,169	108,457	2,310,712
Fund balance at beginning of year	<u>3,792,386</u>	<u>3,792,386</u>	<u>3,792,386</u>	<u>(360,187)</u>	<u>4,152,573</u>
Fund balance at end of year	<u>\$ 3,398,659</u>	<u>\$ 3,398,659</u>	<u>\$ 6,211,555</u>	<u>\$ (251,730)</u>	<u>\$ 6,463,285</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.

DE WITT 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, 2025*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (3,351,452)	\$ 3,351,452
Licenses and permits	92,000	92,000	128,541	-	128,541
Intergovernmental	502,500	502,500	916,410	258,831	657,579
Charges for services	10,000	10,000	15,895	(158,315)	174,210
Investment income	50,000	50,000	269,877	-	269,877
Miscellaneous	-	-	206,357	-	206,357
Total revenues	<u>654,500</u>	<u>654,500</u>	<u>1,537,080</u>	<u>(3,250,936)</u>	<u>4,788,016</u>
EXPENDITURES					
Current					
Public works					
Personnel services	820,142	820,328	787,314	(4,272)	791,586
Supplies	243,500	231,360	127,504	(1,721)	129,225
Other services and charges	221,000	330,643	304,286	(16,774)	321,060
Capital outlay	3,459,036	3,457,990	2,653,536	15,483	2,638,053
Capital outlay - right-to-use lease	-	-	-	(458,016)	458,016
Total expenditures	<u>4,743,678</u>	<u>4,840,321</u>	<u>3,872,640</u>	<u>(465,300)</u>	<u>4,337,940</u>
Excess (deficiency) of revenues over expenditures	<u>(4,089,178)</u>	<u>(4,185,821)</u>	<u>(2,335,560)</u>	<u>(2,785,636)</u>	<u>450,076</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	5,000	5,000	128,050	-	128,050
Right-to-Use lease issued	-	-	-	(458,016)	458,016
Transfers in	<u>3,671,536</u>	<u>3,671,536</u>	<u>3,671,536</u>	<u>3,351,452</u>	<u>320,084</u>
Total other financing sources (uses)	<u>3,676,536</u>	<u>3,676,536</u>	<u>3,799,586</u>	<u>2,893,436</u>	<u>906,150</u>
Net change in fund balance	(412,642)	(509,285)	1,464,026	107,800	1,356,226
Fund balance at beginning of year	<u>4,995,735</u>	<u>4,995,735</u>	<u>4,995,735</u>	<u>(354,785)</u>	<u>5,350,520</u>
Fund balance at end of year	<u>\$ 4,583,093</u>	<u>\$ 4,486,450</u>	<u>\$ 6,459,761</u>	<u>\$ (246,985)</u>	<u>\$ 6,706,746</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.

DE WITT 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, 2025

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (4,671,389)	\$ 4,671,389
Licenses and permits	250,000	250,000	268,653	-	268,653
Intergovernmental	510,000	510,000	1,094,396	409,058	685,338
Charges for services	15,000	15,000	21,500	(337,415)	358,915
Investment income	200,000	200,000	402,107	-	402,107
Miscellaneous	-	-	823	-	823
Total revenues	<u>975,000</u>	<u>975,000</u>	<u>1,787,479</u>	<u>(4,599,746)</u>	<u>6,387,225</u>
EXPENDITURES					
Current					
Public works					
Personnel services	814,555	814,455	733,982	(1,676)	735,658
Supplies	269,500	292,750	240,641	(6,068)	246,709
Other services and charges	80,600	136,126	129,145	-	129,145
Capital outlay	<u>7,364,000</u>	<u>7,285,324</u>	<u>5,428,060</u>	<u>258,087</u>	<u>5,169,973</u>
Total expenditures	<u>8,528,655</u>	<u>8,528,655</u>	<u>6,531,828</u>	<u>250,343</u>	<u>6,281,485</u>
Excess (deficiency) of revenues over expenditures	<u>(7,553,655)</u>	<u>(7,553,655)</u>	<u>(4,744,349)</u>	<u>(4,850,089)</u>	<u>105,740</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	5,039,357	5,039,357	5,039,357	4,671,389	367,968
Transfers out	<u>(38,568)</u>	<u>(38,568)</u>	<u>(38,568)</u>	<u>-</u>	<u>(38,568)</u>
Total other financing sources (uses)	<u>5,000,789</u>	<u>5,000,789</u>	<u>5,000,789</u>	<u>4,671,389</u>	<u>329,400</u>
Net change in fund balance	(2,552,866)	(2,552,866)	256,440	(178,700)	435,140
Fund balance at beginning of year	<u>8,156,356</u>	<u>8,156,356</u>	<u>8,156,356</u>	<u>(104,765)</u>	<u>8,261,121</u>
Fund balance at end of year	<u>\$ 5,603,490</u>	<u>\$ 5,603,490</u>	<u>\$ 8,412,796</u>	<u>\$ (283,465)</u>	<u>\$ 8,696,261</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.

DE WITT 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, 2025*

	Original Budget	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (2,742,907)	\$ 2,742,907
Licenses and permits	67,000	67,000	82,993	-	82,993
Intergovernmental	501,500	501,500	751,128	96,250	654,878
Investment income	30,000	30,000	80,763	-	80,763
Miscellaneous	-	-	2,607	1,001	1,606
Total revenues	<u>598,500</u>	<u>598,500</u>	<u>917,491</u>	<u>(2,645,656)</u>	<u>3,563,147</u>
EXPENDITURES					
Current					
Public works					
Personnel services	627,961	627,961	529,763	(2,606)	532,369
Supplies	189,600	190,100	95,203	(96)	95,299
Other services and charges	187,400	96,900	39,375	-	39,375
Capital outlay	<u>4,121,450</u>	<u>4,211,450</u>	<u>3,439,690</u>	<u>142,518</u>	<u>3,297,172</u>
Total expenditures	<u>5,126,411</u>	<u>5,126,411</u>	<u>4,104,031</u>	<u>139,816</u>	<u>3,964,215</u>
Excess (deficiency) of revenues over expenditures	<u>(4,527,911)</u>	<u>(4,527,911)</u>	<u>(3,186,540)</u>	<u>(2,785,472)</u>	<u>(401,068)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	5,000	5,000	28,300	19,500	8,800
Transfers in	<u>2,979,607</u>	<u>2,979,607</u>	<u>2,979,607</u>	<u>2,742,906</u>	<u>236,701</u>
Total other financing sources (uses)	<u>2,984,607</u>	<u>2,984,607</u>	<u>3,007,907</u>	<u>2,762,406</u>	<u>245,501</u>
Net change in fund balance	(1,543,304)	(1,543,304)	(178,633)	(23,066)	(155,567)
Fund balance at beginning of year	<u>2,087,435</u>	<u>2,087,435</u>	<u>2,087,435</u>	<u>(225,510)</u>	<u>2,312,945</u>
Fund balance at end of year	<u>\$ 544,131</u>	<u>\$ 544,131</u>	<u>\$ 1,908,802</u>	<u>\$ (248,576)</u>	<u>\$ 2,157,378</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.

DE WITT COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM - PENSION

Last ten years

	Measurement Year		
	2015	2016	2017
Total Pension Liability			
Service cost	\$ 652,882	\$ 712,365	\$ 718,091
Interest on the total pension liability	1,118,859	1,171,077	1,290,974
Effect of plan changes	(78,914)	-	-
Effect of economic/demographic (gains) or losses	(374,133)	53,063	126,093
Effect of assumption changes or inputs	178,585	-	134,747
Benefit payments/refunds of contributions	(875,927)	(788,175)	(863,560)
Net Change in Total Pension Liability	621,352	1,148,330	1,406,345
Total Pension Liability - Beginning	<u>13,873,554</u>	<u>14,494,906</u>	<u>15,643,236</u>
Total Pension Liability - Ending (a)	<u>\$ 14,494,906</u>	<u>\$ 15,643,236</u>	<u>\$ 17,049,581</u>
Fiduciary Net Position			
Employer contributions	\$ 434,419	\$ 473,516	\$ 490,228
Member contributions	410,939	447,921	498,093
Investment income net of investment expenses	108,512	1,059,214	2,279,537
Benefit payments/refunds of contributions	(875,927)	(788,175)	(863,560)
Administrative expenses	(10,309)	(11,507)	(11,969)
Other	(107,767)	105,337	1,559
Net Change in Fiduciary Net Position	(40,133)	1,286,306	2,393,888
Fiduciary Net Position - Beginning	<u>14,357,083</u>	<u>14,316,950</u>	<u>15,603,256</u>
Fiduciary Net Position - Ending (b)	<u>\$ 14,316,950</u>	<u>\$ 15,603,256</u>	<u>\$ 17,997,144</u>
Net Pension Liability / (Asset), Ending (a) - (b)	\$ 177,956	\$ 39,980	\$ (947,563)
Fiduciary Net Position as a Percentage of Total Pension Liability	98.77%	99.74%	105.56%
Pensionable Covered Payroll	\$ 5,870,551	\$ 6,398,873	\$ 6,624,694
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	3.03%	0.62%	-14.30%

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

Measurement Year						
2018	2019	2020	2021	2022	2023	2024
\$ 729,050	\$ 723,459	\$ 754,205	\$ 905,224	\$ 887,684	\$ 836,944	\$ 901,256
1,404,751	1,496,282	1,597,047	1,723,265	1,819,515	1,932,677	2,070,281
-	-	-	-	-	-	3,707,934
(62,092)	(19,001)	285,566	(67,878)	45,006	334,221	(176,065)
-	-	1,204,923	(141,353)	-	-	-
<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>	<u>(1,486,872)</u>
1,182,336	1,216,059	2,851,367	1,339,429	1,559,415	1,870,913	5,016,534
<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>27,069,101</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>	<u>\$ 32,085,635</u>
\$ 509,557	\$ 529,701	\$ 587,115	\$ 571,527	\$ 562,941	\$ 597,731	\$ 604,706
482,014	501,070	555,379	540,634	532,513	565,423	572,019
(334,142)	2,915,808	2,139,418	5,052,972	(1,636,913)	2,892,303	2,962,030
(889,373)	(984,681)	(990,374)	(1,079,829)	(1,192,790)	(1,232,929)	(1,486,873)
(14,261)	(15,779)	(16,820)	(15,183)	(15,427)	(15,207)	(17,285)
<u>4,852</u>	<u>4,463</u>	<u>6,552</u>	<u>7,247</u>	<u>9,749</u>	<u>(10,003)</u>	<u>(4,678)</u>
(241,353)	2,950,582	2,281,270	5,077,368	(1,739,927)	2,797,318	2,629,919
<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>
<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>	<u>\$ 31,752,321</u>
\$ 476,126	\$ (1,258,397)	\$ (688,300)	\$ (4,426,238)	\$ (1,126,896)	\$ (2,053,301)	\$ 333,314
97.39%	106.47%	103.09%	118.72%	104.47%	107.59%	98.96%
\$ 6,885,912	\$ 7,158,139	\$ 7,933,985	\$ 7,723,346	\$ 7,607,322	\$ 8,077,468	\$ 8,171,705
6.91%	-17.58%	-8.68%	-57.31%	-14.81%	-25.42%	4.08%

DE WITT COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM - PENSION
Last ten fiscal years

	Fiscal Year		
	2016	2017	2018
Actuarially Determined Contribution	\$ 452,061	\$ 484,805	\$ 502,736
Contribution in relation to the actuarially determined contribution	<u>(452,061)</u>	<u>(484,805)</u>	<u>(502,736)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 6,540,759	\$ 6,584,547	\$ 6,283,976
Contributions as a percentage of covered payroll	6.91%	7.36%	8.00%

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

Fiscal Year						
2019	2020	2021	2022	2023	2024	2025
\$ 527,018	\$ 555,013	\$ 576,920	\$ 555,698	\$ 588,548	\$ 613,176	\$ 974,275
<u>(527,018)</u>	<u>(555,012)</u>	<u>(576,804)</u>	<u>(555,796)</u>	<u>(588,603)</u>	<u>(613,178)</u>	<u>(974,276)</u>
<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 116</u>	<u>\$ (98)</u>	<u>\$ (55)</u>	<u>\$ (2)</u>	<u>\$ (1)</u>
\$ 7,121,866	\$ 7,500,173	\$ 7,796,212	\$ 7,509,434	\$ 7,953,357	\$ 8,286,155	\$ 9,009,134
7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	10.81%

DE WITT COUNTY, TEXAS**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS****TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM - LIFE**

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	<u>(9,937)</u>	<u>(9,640)</u>	<u>(11,453)</u>
Net Change in Total OPEB Liability	29,846	(26,780)	94,131
Total OPEB Liability - Beginning	<u>304,987</u>	<u>334,833</u>	<u>308,053</u>
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 two measurement 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	2024
\$ 15,166	\$ 17,756	\$ 21,374	\$ 10,257	\$ 11,205
11,284	10,286	10,803	15,231	14,772
-	-	-	-	-
2,293	8,227	14,512	(6,624)	(2,154)
52,977	9,320	(141,547)	33,623	(59,472)
<u>(11,108)</u>	<u>(10,813)</u>	<u>(9,129)</u>	<u>(8,885)</u>	<u>(10,623)</u>
70,612	34,776	(103,987)	43,602	(46,272)
<u>402,184</u>	<u>472,796</u>	<u>507,572</u>	<u>403,585</u>	<u>447,187</u>
<u>\$ 472,796</u>	<u>\$ 507,572</u>	<u>\$ 403,585</u>	<u>\$ 447,187</u>	<u>\$ 400,915</u>
\$ 7,933,985	\$ 7,723,346	\$ 7,607,322	\$ 8,077,468	\$ 8,171,705
5.96%	6.57%	5.31%	5.54%	4.91%

DE WITT COUNTY, TEXAS*SCHEDULE OF EMPLOYER CONTRIBUTIONS - OPEB**TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM - LIFE**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 two fiscal years.

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

Fiscal Year				
2021	2022	2023	2024	2025
\$ 10,913	\$ 9,420	\$ 8,963	\$ 10,321	\$ 11,727
<u>(10,913)</u>	<u>(9,420)</u>	<u>(8,963)</u>	<u>(10,321)</u>	<u>(11,727)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,796,212	\$ 7,509,434	\$ 7,953,357	\$ 8,286,155	\$ 9,009,134
0.14%	0.13%	0.11%	0.12%	0.13%

DE WITT COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2025

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 2025 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	11.1 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

DE WITT COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2025

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

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

Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2017: New annuity purchase rates for benefits earned after 2017.
---	---

* 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 and Child Abuse Prevention Fund - Accounts for fees collected by the District Clerk to fund child abuse prevention programs in the County where the court is located.

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.

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 De Witt.

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.

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

NONMAJOR SPECIAL REVENUE FUNDS - (Continued)

OTHER SPECIAL REVENUE FUNDS - (Continued)

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.

Veterans Juror Donations Fund - Accounts for voluntary juror donations designated for the county's Veterans County Service Office, as allowed under Texas Code of Criminal Procedure Sec. 61.003 and Texas Government Code Sec. 434.032(c)(2).

DE WITT COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2025

	<u>Special Revenue Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	
ASSETS			
Current assets			
Cash and cash equivalents	\$ 1,202,051	\$ 2,220,125	\$ 3,422,176
Receivable (net)	495,118	5,199	500,317
Due from other governments	<u>-</u>	<u>38,421</u>	<u>38,421</u>
Total assets	<u>\$ 1,697,169</u>	<u>\$ 2,263,745</u>	<u>\$ 3,960,914</u>
LIABILITIES			
Accounts payable	\$ -	\$ 8,555	\$ 8,555
Accrued expenditures	22,643	47,118	69,761
Due to other governments	<u>-</u>	<u>286,153</u>	<u>286,153</u>
Total liabilities	<u>22,643</u>	<u>341,826</u>	<u>364,469</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>495,118</u>	<u>-</u>	<u>495,118</u>
Total deferred inflows of resources	<u>495,118</u>	<u>-</u>	<u>495,118</u>
FUND BALANCES			
Restricted	<u>1,179,408</u>	<u>1,921,919</u>	<u>3,101,327</u>
Total fund balances	<u>1,179,408</u>	<u>1,921,919</u>	<u>3,101,327</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,697,169</u>	<u>\$ 2,263,745</u>	<u>\$ 3,960,914</u>

DE WITT COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2025*

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	
REVENUES			
Taxes	\$ 1,588,248	\$ -	\$ 1,588,248
Intergovernmental	-	945,646	945,646
Charges for services	-	275,158	275,158
Investment income	90,561	58,303	148,864
Miscellaneous	<u>74,643</u>	<u>40,176</u>	<u>114,819</u>
Total revenues	<u>1,753,452</u>	<u>1,319,283</u>	<u>3,072,735</u>
EXPENDITURES			
Current			
General government	-	118,860	118,860
Judicial	-	166,138	166,138
Public works	574,044	1,036,222	1,610,266
Health and welfare	<u>-</u>	<u>474,848</u>	<u>474,848</u>
Total expenditures	<u>574,044</u>	<u>1,796,068</u>	<u>2,370,112</u>
Excess (deficiency) of revenues over expenditures	<u>1,179,408</u>	<u>(476,785)</u>	<u>702,623</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	5,100	5,100
Transfers in	-	623,943	623,943
Transfers out	<u>(1,195,771)</u>	<u>(12,000)</u>	<u>(1,207,771)</u>
Total other financing sources (uses)	<u>(1,195,771)</u>	<u>617,043</u>	<u>(578,728)</u>
Net change in fund balances	(16,363)	140,258	123,895
Fund balances at beginning of year	<u>1,195,771</u>	<u>1,781,661</u>	<u>2,977,432</u>
Fund balances at end of year	<u>\$ 1,179,408</u>	<u>\$ 1,921,919</u>	<u>\$ 3,101,327</u>

DE WITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
September 30, 2025

	General Road and Bridge	Special Road and Bridge	County Road and Flood	Totals
ASSETS				
Current assets				
Cash and cash equivalents	\$ 512,454	\$ 221,977	\$ 467,620	\$ 1,202,051
Receivable (net)	187,434	78,751	228,933	495,118
Total assets	<u>\$ 699,888</u>	<u>\$ 300,728</u>	<u>\$ 696,553</u>	<u>\$ 1,697,169</u>
LIABILITIES				
Accrued expenditures	\$ 22,643	-	-	\$ 22,643
Total liabilities	<u>22,643</u>	<u>-</u>	<u>-</u>	<u>22,643</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	187,434	78,751	228,933	495,118
Total deferred inflows of resources	<u>187,434</u>	<u>78,751</u>	<u>228,933</u>	<u>495,118</u>
FUND BALANCES				
Restricted - public works	489,811	221,977	467,620	1,179,408
Total liabilities, deferred inflows, and fund balances	<u>\$ 699,888</u>	<u>\$ 300,728</u>	<u>\$ 696,553</u>	<u>\$ 1,697,169</u>

DE WITT 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, 2025*

	<u>General Road and Bridge</u>	<u>Special Road and Bridge</u>	<u>County Road and Flood</u>	<u>Totals</u>
REVENUES				
Taxes	\$ 898,651	\$ 221,977	\$ 467,620	\$ 1,588,248
Investment income	90,561	-	-	90,561
Miscellaneous	74,643	-	-	74,643
Total revenues	<u>1,063,855</u>	<u>221,977</u>	<u>467,620</u>	<u>1,753,452</u>
EXPENDITURES				
Current				
Public works	574,044	-	-	574,044
Total expenditures	<u>574,044</u>	<u>-</u>	<u>-</u>	<u>574,044</u>
Excess (deficiency) of revenues over expenditures	<u>489,811</u>	<u>221,977</u>	<u>467,620</u>	<u>1,179,408</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(514,070)	(221,108)	(460,593)	(1,195,771)
Total other financing sources (uses)	<u>(514,070)</u>	<u>(221,108)</u>	<u>(460,593)</u>	<u>(1,195,771)</u>
Net change in fund balances	(24,259)	869	7,027	(16,363)
Fund balances at beginning of year	514,070	221,108	460,593	1,195,771
Fund balances at end of year	<u>\$ 489,811</u>	<u>\$ 221,977</u>	<u>\$ 467,620</u>	<u>\$ 1,179,408</u>

DE WITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025

	<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	\$ 253,747	\$ 1,275	\$ 81,290	\$ 22,077	\$ 179,926
Receivable (net)	5,199	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 258,946</u>	<u>\$ 1,275</u>	<u>\$ 81,290</u>	<u>\$ 22,077</u>	<u>\$ 179,926</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	81,290	-	179,926
Courts	-	1,275	-	22,077	-
Health and welfare	-	-	-	-	-
Public safety	258,946	-	-	-	-
Public works	-	-	-	-	-
Total fund balances	<u>258,946</u>	<u>1,275</u>	<u>81,290</u>	<u>22,077</u>	<u>179,926</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 258,946</u>	<u>\$ 1,275</u>	<u>\$ 81,290</u>	<u>\$ 22,077</u>	<u>\$ 179,926</u>

<u>Law Library</u>	<u>Records Mgmt.</u>	<u>Co. Clerk Records Mgmt.</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Health Department</u>	<u>County Clerk Records Archive</u>
\$ 14,001	\$ 26,639	\$ 204,707	\$ 112,159	\$ 6,119	\$ 38,274	\$ 156,373
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 14,001</u>	<u>\$ 26,639</u>	<u>\$ 204,707</u>	<u>\$ 112,159</u>	<u>\$ 6,119</u>	<u>\$ 38,274</u>	<u>\$ 156,373</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	11,133	-
-	-	-	-	-	-	-
-	-	-	-	-	11,133	-
-	-	-	-	-	-	-
14,001	26,639	204,707	-	6,119	-	156,373
-	-	-	-	-	27,141	-
-	-	-	-	-	-	-
-	-	-	112,159	-	-	-
<u>14,001</u>	<u>26,639</u>	<u>204,707</u>	<u>112,159</u>	<u>6,119</u>	<u>27,141</u>	<u>156,373</u>
<u>\$ 14,001</u>	<u>\$ 26,639</u>	<u>\$ 204,707</u>	<u>\$ 112,159</u>	<u>\$ 6,119</u>	<u>\$ 38,274</u>	<u>\$ 156,373</u>

(Continued)

DE WITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2025

	<u>District Court Technology</u>	<u>District Clerk Records Mgmt.</u>	<u>Court Technology</u>	<u>County Specialty Court</u>	<u>EMC Donations</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 1,989	\$ 3,325	\$ 2,705	\$ 11,588	\$ 22,424
Receivable (net)	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 1,989</u>	<u>\$ 3,325</u>	<u>\$ 2,705</u>	<u>\$ 11,588</u>	<u>\$ 22,424</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	1,989	3,325	2,705	11,588	-
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	22,424
Total fund balances	<u>1,989</u>	<u>3,325</u>	<u>2,705</u>	<u>11,588</u>	<u>22,424</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,989</u>	<u>\$ 3,325</u>	<u>\$ 2,705</u>	<u>\$ 11,588</u>	<u>\$ 22,424</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>	<u>Juvenile Probation</u>
\$ 10,910	\$ 4,768	\$ 5,046	\$ 6,318	\$ 31,795	\$ 24,591	\$ 13,022
-	-	-	-	-	-	-
-	-	-	-	-	-	38,421
<u>\$ 10,910</u>	<u>\$ 4,768</u>	<u>\$ 5,046</u>	<u>\$ 6,318</u>	<u>\$ 31,795</u>	<u>\$ 24,591</u>	<u>\$ 51,443</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,555
-	-	-	-	-	-	15,012
-	-	-	-	-	-	-
-	-	-	-	-	-	23,567
-	-	-	-	-	-	-
-	-	-	-	31,795	24,591	-
-	-	-	-	-	-	-
10,910	4,768	5,046	6,318	-	-	27,876
-	-	-	-	-	-	-
<u>10,910</u>	<u>4,768</u>	<u>5,046</u>	<u>6,318</u>	<u>31,795</u>	<u>24,591</u>	<u>27,876</u>
<u>\$ 10,910</u>	<u>\$ 4,768</u>	<u>\$ 5,046</u>	<u>\$ 6,318</u>	<u>\$ 31,795</u>	<u>\$ 24,591</u>	<u>\$ 51,443</u>

(Continued)

DE WITT COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2025

	Sheriff's Chapter 59 Forfeiture	Sheriff Article 18	Indigent Health Care	County Attorney Forfeiture	County Attorney Civil Commissions
ASSETS					
Current assets					
Cash and cash equivalents	\$ 1,226	\$ 24,140	\$ 290,651	\$ 27,887	\$ 8,743
Receivable (net)	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 1,226</u>	<u>\$ 24,140</u>	<u>\$ 290,651</u>	<u>\$ 27,887</u>	<u>\$ 8,743</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	703	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>703</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	-	-	-	27,887	8,743
Health and welfare	-	-	289,948	-	-
Public safety	1,226	24,140	-	-	-
Public works	-	-	-	-	-
Total fund balances	<u>1,226</u>	<u>24,140</u>	<u>289,948</u>	<u>27,887</u>	<u>8,743</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,226</u>	<u>\$ 24,140</u>	<u>\$ 290,651</u>	<u>\$ 27,887</u>	<u>\$ 8,743</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>	<u>District Clerk Civil Fees</u>
\$ 52,030	\$ 51,228	\$ 4,887	\$ 45,700	\$ 260,723	\$ 19,362	\$ 34,063
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 52,030</u>	<u>\$ 51,228</u>	<u>\$ 4,887</u>	<u>\$ 45,700</u>	<u>\$ 260,723</u>	<u>\$ 19,362</u>	<u>\$ 34,063</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	14,888	5,382	-	-
-	-	-	<u>30,812</u>	<u>255,341</u>	-	-
-	-	-	-	-	-	-
-	-	-	<u>45,700</u>	<u>260,723</u>	-	-
-	51,228	-	-	-	-	-
52,030	-	4,887	-	-	19,362	34,063
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>52,030</u>	<u>51,228</u>	<u>4,887</u>	<u>-</u>	<u>-</u>	<u>19,362</u>	<u>34,063</u>
<u>\$ 52,030</u>	<u>\$ 51,228</u>	<u>\$ 4,887</u>	<u>\$ 45,700</u>	<u>\$ 260,723</u>	<u>\$ 19,362</u>	<u>\$ 34,063</u>

(Continued)

DE WITT COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025

	<u>Dispute Resolution Civil Fees</u>	<u>County Jury Civil Fees</u>	<u>County Prosecutor Civil Fees</u>	<u>Court Facility Civil Fees</u>	<u>Court Initiated Guardianship Civil Fees</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 1,766	\$ 13,051	\$ 2,667	\$ 24,472	\$ 13,260
Receivable (net)	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 1,766</u>	<u>\$ 13,051</u>	<u>\$ 2,667</u>	<u>\$ 24,472</u>	<u>\$ 13,260</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted					
General government	-	-	-	-	-
Courts	1,766	13,051	2,667	24,472	13,260
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Total fund balances	<u>1,766</u>	<u>13,051</u>	<u>2,667</u>	<u>24,472</u>	<u>13,260</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,766</u>	<u>\$ 13,051</u>	<u>\$ 2,667</u>	<u>\$ 24,472</u>	<u>\$ 13,260</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>Veterans Juror Donations</u>	<u>Totals</u>
\$ 26,841	\$ 11,750	\$ 11,118	\$ 2,100	\$ 7,026	\$ 50,136	\$ 230	\$ 2,220,125
-	-	-	-	-	-	-	5,199
-	-	-	-	-	-	-	38,421
<u>\$ 26,841</u>	<u>\$ 11,750</u>	<u>\$ 11,118</u>	<u>\$ 2,100</u>	<u>\$ 7,026</u>	<u>\$ 50,136</u>	<u>\$ 230</u>	<u>\$ 2,263,745</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,555
-	-	-	-	-	-	-	47,118
-	-	-	-	-	-	-	286,153
-	-	-	-	-	-	-	341,826
-	-	-	-	-	-	-	312,444
26,841	11,750	11,118	2,100	7,026	-	230	768,437
-	-	-	-	-	-	-	317,089
-	-	-	-	-	50,136	-	389,366
-	-	-	-	-	-	-	134,583
<u>26,841</u>	<u>11,750</u>	<u>11,118</u>	<u>2,100</u>	<u>7,026</u>	<u>50,136</u>	<u>230</u>	<u>1,921,919</u>
<u>\$ 26,841</u>	<u>\$ 11,750</u>	<u>\$ 11,118</u>	<u>\$ 2,100</u>	<u>\$ 7,026</u>	<u>\$ 50,136</u>	<u>\$ 230</u>	<u>\$ 2,263,745</u>

(Concluded)

DE WITT 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, 2025

	Jail Commissary	Appellate Judicial System	Election Contract Services	Justice Court Security	Capital Credits
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 8,731	\$ -	\$ 1,909
Charges for services	23,108	1,770	28,216	94	-
Investment income	10,848	-	-	-	-
Miscellaneous	31,373	-	-	-	-
Total revenues	<u>65,329</u>	<u>1,770</u>	<u>36,947</u>	<u>94</u>	<u>1,909</u>
EXPENDITURES					
Current					
General government	-	-	2,179	-	25,000
Judicial	-	1,818	-	-	-
Public works	31,395	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>31,395</u>	<u>1,818</u>	<u>2,179</u>	<u>-</u>	<u>25,000</u>
Excess (deficiency) of revenues over expenditures	33,934	(48)	34,768	94	(23,091)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	33,934	(48)	34,768	94	(23,091)
Fund balances at beginning of year	<u>225,012</u>	<u>1,323</u>	<u>46,522</u>	<u>21,983</u>	<u>203,017</u>
Fund balances at end of year	<u>\$ 258,946</u>	<u>\$ 1,275</u>	<u>\$ 81,290</u>	<u>\$ 22,077</u>	<u>\$ 179,926</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,584	\$ -
12,392	8,632	45,561	11,303	2,861	10,186	65
-	-	-	-	-	-	-
-	832	-	-	-	-	-
<u>12,392</u>	<u>9,464</u>	<u>45,561</u>	<u>11,303</u>	<u>2,861</u>	<u>171,770</u>	<u>65</u>
-	-	2,321	-	-	-	-
10,333	6,322	-	-	14,700	-	-
-	-	-	681	-	-	-
-	-	-	-	-	343,977	100
<u>10,333</u>	<u>6,322</u>	<u>2,321</u>	<u>681</u>	<u>14,700</u>	<u>343,977</u>	<u>100</u>
2,059	3,142	43,240	10,622	(11,839)	(172,207)	(35)
-	-	-	-	-	-	-
-	-	-	-	-	170,845	-
-	-	-	-	-	-	-
-	-	-	-	-	170,845	-
2,059	3,142	43,240	10,622	(11,839)	(1,362)	(35)
<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>\$ 14,001</u>	<u>\$ 26,639</u>	<u>\$ 204,707</u>	<u>\$ 112,159</u>	<u>\$ 6,119</u>	<u>\$ 27,141</u>	<u>\$ -</u>

(Continued)

DE WITT 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, 2025

	County Clerk Records Archive	District Court Technology	District Clerk Records Mgmt.	Court Technology	County Specialty Court
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	40,760	206	109	311	1,646
Investment income	8,745	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>49,505</u>	<u>206</u>	<u>109</u>	<u>311</u>	<u>1,646</u>
EXPENDITURES					
Current					
General government	71,922	-	-	-	-
Judicial	-	-	-	3,700	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>71,922</u>	<u>-</u>	<u>-</u>	<u>3,700</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(22,417)	206	109	(3,389)	1,646
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(22,417)	206	109	(3,389)	1,646
Fund balances at beginning of year	<u>178,790</u>	<u>1,783</u>	<u>3,216</u>	<u>6,094</u>	<u>9,942</u>
Fund balances at end of year	<u>\$ 156,373</u>	<u>\$ 1,989</u>	<u>\$ 3,325</u>	<u>\$ 2,705</u>	<u>\$ 11,588</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>
\$ -	\$ -	\$ 1,462	\$ 1,462	\$ 7,649	\$ -	\$ -
-	-	-	-	-	12,250	3,219
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,462	1,462	7,649	12,250	3,219
-	-	-	-	-	-	-
-	-	-	-	-	755	5,689
230	-	606	2,325	10,400	-	-
-	-	-	-	-	-	-
230	-	606	2,325	10,400	755	5,689
(230)	-	856	(863)	(2,751)	11,495	(2,470)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(230)	-	856	(863)	(2,751)	11,495	(2,470)
22,654	10,910	3,912	5,909	9,069	20,300	27,061
<u>\$ 22,424</u>	<u>\$ 10,910</u>	<u>\$ 4,768</u>	<u>\$ 5,046</u>	<u>\$ 6,318</u>	<u>\$ 31,795</u>	<u>\$ 24,591</u>

(Continued)

DE WITT 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, 2025

	Juvenile Probation	Sheriff's Chapter 59 Forfeiture	Sheriff Article 18	Indigent Health Care	County Attorney Forfeiture
REVENUES					
Intergovernmental	\$ 286,677	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-
Investment income	-	55	-	13,214	-
Miscellaneous	-	-	-	-	3,673
Total revenues	<u>286,677</u>	<u>55</u>	<u>-</u>	<u>13,214</u>	<u>3,673</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	631,995	-	-	-	-
Health and welfare	-	-	-	130,771	-
Total expenditures	<u>631,995</u>	<u>-</u>	<u>-</u>	<u>130,771</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(345,318)	55	-	(117,557)	3,673
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	5,100	-	-	-	-
Transfers in	339,904	-	-	108,194	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>345,004</u>	<u>-</u>	<u>-</u>	<u>108,194</u>	<u>-</u>
Net change in fund balances	(314)	55	-	(9,363)	3,673
Fund balances at beginning of year	<u>28,190</u>	<u>1,171</u>	<u>24,140</u>	<u>299,311</u>	<u>24,214</u>
Fund balances at end of year	<u>\$ 27,876</u>	<u>\$ 1,226</u>	<u>\$ 24,140</u>	<u>\$ 289,948</u>	<u>\$ 27,887</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>
\$ -	\$ -	\$ -	\$ -	\$ 361,503	\$ 94,143	\$ -
-	9,810	-	247	-	-	6,810
-	-	541	-	9,208	13,943	-
-	-	4,068	-	-	-	-
-	9,810	4,609	247	370,711	108,086	6,810
-	-	14,145	-	-	-	3,293
-	-	-	3,328	-	107,224	-
-	-	-	-	358,590	-	-
-	-	-	-	-	-	-
-	-	14,145	3,328	358,590	107,224	3,293
-	9,810	(9,536)	(3,081)	12,121	862	3,517
-	-	-	-	-	-	-
-	-	5,000	-	-	-	-
-	(12,000)	-	-	-	-	-
-	(12,000)	5,000	-	-	-	-
-	(2,190)	(4,536)	(3,081)	12,121	862	3,517
8,743	54,220	55,764	7,968	(12,121)	(862)	15,845
<u>\$ 8,743</u>	<u>\$ 52,030</u>	<u>\$ 51,228</u>	<u>\$ 4,887</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,362</u>

(Continued)

DE WITT 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, 2025

	District Clerk Civil Fees	Dispute Resolution Civil Fees	County Jury Civil Fees	County Prosecutor Civil Fees	Court Facility Civil Fees
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	13,424	6,946	3,672	650	7,082
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>13,424</u>	<u>6,946</u>	<u>3,672</u>	<u>650</u>	<u>7,082</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	2,362	6,597	11	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Total expenditures	<u>2,362</u>	<u>6,597</u>	<u>11</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	11,062	349	3,661	650	7,082
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	11,062	349	3,661	650	7,082
Fund balances at beginning of year	<u>23,001</u>	<u>1,417</u>	<u>9,390</u>	<u>2,017</u>	<u>17,390</u>
Fund balances at end of year	<u>\$ 34,063</u>	<u>\$ 1,766</u>	<u>\$ 13,051</u>	<u>\$ 2,667</u>	<u>\$ 24,472</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,526
4,020	8,950	4,300	3,875	640	2,043	-
-	-	-	-	-	-	1,749
-	-	-	-	-	-	-
<u>4,020</u>	<u>8,950</u>	<u>4,300</u>	<u>3,875</u>	<u>640</u>	<u>2,043</u>	<u>22,275</u>
-	-	-	-	-	-	-
-	2,081	349	869	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>2,081</u>	<u>349</u>	<u>869</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,020	6,869	3,951	3,006	640	2,043	22,275
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,020	6,869	3,951	3,006	640	2,043	22,275
<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>\$ 13,260</u>	<u>\$ 26,841</u>	<u>\$ 11,750</u>	<u>\$ 11,118</u>	<u>\$ 2,100</u>	<u>\$ 7,026</u>	<u>\$ 50,136</u>

(Continued)

DE WITT 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, 2025

	Veterans Juror	
	<u>Donations</u>	<u>Totals</u>
REVENUES		
Intergovernmental	\$ -	\$ 945,646
Charges for services	-	275,158
Investment income	-	58,303
Miscellaneous	<u>230</u>	<u>40,176</u>
Total revenues	<u>230</u>	<u>1,319,283</u>
EXPENDITURES		
Current		
General government	-	118,860
Judicial	-	166,138
Public works	-	1,036,222
Health and welfare	<u>-</u>	<u>474,848</u>
Total expenditures	<u>-</u>	<u>1,796,068</u>
Excess (deficiency) of revenues over expenditures	230	(476,785)
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	-	5,100
Transfers in	-	623,943
Transfers out	<u>-</u>	<u>(12,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>617,043</u>
Net change in fund balances	230	140,258
Fund balances at beginning of year	<u>-</u>	<u>1,781,661</u>
Fund balances at end of year	<u>\$ 230</u>	<u>\$ 1,921,919</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.

DE WITT 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, 2025

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
REVENUES				
Taxes				
Current ad valorem	\$ 18,673,899	\$ 18,673,899	\$ 19,833,964	\$ 1,160,065
Delinquent ad valorem	100,000	100,000	213,302	113,302
Total taxes	<u>18,773,899</u>	<u>18,773,899</u>	<u>20,047,266</u>	<u>1,273,367</u>
Licenses and permits				
Floodplain and miscellaneous permits	7,500	7,500	14,978	7,478
Intergovernmental				
Grants and salary supplements	217,366	217,366	300,360	82,994
Other funds				
Dispatching service	125,112	125,112	114,686	(10,426)
Boarding prisoners	300,000	300,000	442,521	142,521
Law enforcement	262,500	262,500	240,625	(21,875)
Miscellaneous	185,300	185,300	226,175	40,875
Total intergovernmental	<u>1,090,278</u>	<u>1,090,278</u>	<u>1,324,367</u>	<u>234,089</u>
Charges for services				
Fees of office				
Sheriff	35,000	35,000	35,810	810
County clerk	100,000	100,000	157,563	57,563
Tax assessor-collector	70,000	70,000	88,795	18,795
District clerk	10,000	10,000	16,942	6,942
Justices of the peace	16,000	16,000	22,029	6,029
Miscellaneous fees	700	700	885	185
Other fees				
Arrest fees	6,000	6,000	3,982	(2,018)
Miscellaneous fees	18,350	18,350	12,476	(5,874)
Total charges for services	<u>256,050</u>	<u>256,050</u>	<u>338,482</u>	<u>82,432</u>
Fines and forfeitures				
County clerk fines	8,000	8,000	13,176	5,176
District clerk fines	20,000	20,000	20,373	373
Justice of the peace fines	115,000	115,000	89,523	(25,477)
Other	7,000	7,000	9,136	2,136
Total fines and forfeitures	<u>150,000</u>	<u>150,000</u>	<u>132,208</u>	<u>(17,792)</u>
Investment income				
Regular	1,010,000	1,010,000	2,214,872	1,204,872
Miscellaneous				
Inmate telephone commissions	30,000	30,000	31,212	1,212
Sheriff sale	2,500	2,500	3,335	835
Other miscellaneous	7,500	7,500	28,444	20,944
Total miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>62,991</u>	<u>22,991</u>
Total revenues	<u>21,327,727</u>	<u>21,327,727</u>	<u>24,135,164</u>	<u>2,807,437</u>

(Continued)

DE WITT 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, 2025

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES				
General government				
County judge				
Personnel services	\$ 240,181	\$ 240,181	\$ 231,843	\$ 8,338
Supplies	2,000	2,000	1,720	280
Other services and charges	7,700	8,300	8,141	159
Capital outlay	600	-	-	-
Total county judge	<u>250,481</u>	<u>250,481</u>	<u>241,704</u>	<u>8,777</u>
County clerk				
Personnel services	427,872	427,872	415,587	12,285
Supplies	1,000	1,000	309	691
Other services and charges	27,920	27,920	21,890	6,030
Capital outlay	600	600	171	429
Total county clerk	<u>457,392</u>	<u>457,392</u>	<u>437,957</u>	<u>19,435</u>
Veteran's service officers				
Personnel services	69,929	69,929	65,834	4,095
Supplies	300	525	365	160
Other services and charges	1,500	1,606	1,605	1
Capital outlay	500	169	-	169
Total veteran's service officers	<u>72,229</u>	<u>72,229</u>	<u>67,804</u>	<u>4,425</u>
Non-departmental				
Personnel services	288	331	331	-
Supplies	12,000	12,000	7,205	4,795
Other services and charges	798,000	726,407	393,666	332,741
Capital outlay	625,000	737,549	212,545	525,004
Total non-departmental	<u>1,435,288</u>	<u>1,476,287</u>	<u>613,747</u>	<u>862,540</u>
Human resources				
Personnel services	165,969	165,969	142,913	23,056
Supplies	2,500	2,500	2,221	279
Other services and charges	14,000	14,000	12,007	1,993
Capital outlay	500	500	485	15
Total human resources	<u>182,969</u>	<u>182,969</u>	<u>157,626</u>	<u>25,343</u>
Elections				
Personnel services	199,254	199,254	106,861	92,393
Supplies	26,500	24,000	10,167	13,833
Other services and charges	30,000	32,500	30,210	2,290
Capital outlay	7,500	7,500	7,186	314
Total elections	<u>263,254</u>	<u>263,254</u>	<u>154,424</u>	<u>108,830</u>

(Continued)

DE WITT 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, 2025

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
General government - (Continued)				
County auditor				
Personnel services	\$ 361,508	\$ 361,508	\$ 357,411	\$ 4,097
Supplies	1,500	1,500	632	868
Other services and charges	15,600	15,600	14,378	1,222
Capital outlay	<u>7,718</u>	<u>7,718</u>	<u>7,718</u>	<u>-</u>
Total county auditor	<u>386,326</u>	<u>386,326</u>	<u>380,139</u>	<u>6,187</u>
County treasurer				
Personnel services	191,230	191,230	190,017	1,213
Supplies	2,500	2,256	1,820	436
Other services and charges	15,000	15,000	13,721	1,279
Capital outlay	<u>-</u>	<u>244</u>	<u>224</u>	<u>20</u>
Total county treasurer	<u>208,730</u>	<u>208,730</u>	<u>205,782</u>	<u>2,948</u>
Information technology				
Personnel services	295,853	295,853	256,382	39,471
Supplies	6,000	7,416	5,812	1,604
Other services and charges	317,000	362,000	298,611	63,389
Capital outlay	<u>210,000</u>	<u>163,584</u>	<u>140,145</u>	<u>23,439</u>
Total information technology	<u>828,853</u>	<u>828,853</u>	<u>700,950</u>	<u>127,903</u>
Tax assessor-collector				
Personnel services	503,712	503,712	496,540	7,172
Supplies	5,000	5,000	4,106	894
Other services and charges	<u>506,016</u>	<u>506,016</u>	<u>483,952</u>	<u>22,064</u>
Total tax assessor-collector	<u>1,014,728</u>	<u>1,014,728</u>	<u>984,598</u>	<u>30,130</u>
Total general government	<u>5,100,250</u>	<u>5,141,249</u>	<u>3,944,731</u>	<u>1,196,518</u>
Judicial				
County courts				
Personnel services	2,080	2,080	2	2,078
Other services and charges	<u>32,100</u>	<u>32,100</u>	<u>21,115</u>	<u>10,985</u>
Total county courts	<u>34,180</u>	<u>34,180</u>	<u>21,117</u>	<u>13,063</u>
District court				
Personnel services	31,080	31,146	10,676	20,470
Supplies	1,325	1,325	542	783
Other services and charges	<u>635,215</u>	<u>636,656</u>	<u>526,185</u>	<u>110,471</u>
Total district court	<u>667,620</u>	<u>669,127</u>	<u>537,403</u>	<u>131,724</u>

(Continued)

DE WITT 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, 2025

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Judicial - (Continued)				
District clerk				
Personnel services	\$ 665,168	\$ 665,168	\$ 652,758	\$ 12,410
Supplies	500	500	-	500
Other services and charges	11,500	11,500	9,921	1,579
Capital outlay	10,267	10,267	10,267	-
Total district clerk	<u>687,435</u>	<u>687,435</u>	<u>672,946</u>	<u>14,489</u>
Justices of the peace				
Personnel services	449,310	447,717	388,033	59,684
Supplies	1,200	2,784	1,712	1,072
Other services and charges	92,900	167,153	117,547	49,606
Capital outlay	2,500	700	680	20
Total justices of the peace	<u>545,910</u>	<u>618,354</u>	<u>507,972</u>	<u>110,382</u>
County attorney				
Personnel services	226,651	226,951	220,953	5,998
Supplies	2,000	2,000	2,000	-
Other services and charges	13,800	14,050	13,330	720
Capital outlay	2,000	1,750	-	1,750
Total county attorney	<u>244,451</u>	<u>244,751</u>	<u>236,283</u>	<u>8,468</u>
Total judicial	<u>2,179,596</u>	<u>2,253,847</u>	<u>1,975,721</u>	<u>278,126</u>
Public works				
Courthouse building				
Personnel services	174,170	159,527	138,690	20,837
Supplies	18,000	18,100	9,574	8,526
Other services and charges	418,000	434,143	408,441	25,702
Total courthouse building	<u>610,170</u>	<u>611,770</u>	<u>556,705</u>	<u>55,065</u>
Annex building				
Supplies	4,000	3,425	1,999	1,426
Other services and charges	54,500	58,255	54,679	3,576
Total annex building	<u>58,500</u>	<u>61,680</u>	<u>56,678</u>	<u>5,002</u>
Jail building				
Supplies	27,000	23,089	18,680	4,409
Other services and charges	460,000	486,911	482,230	4,681
Capital outlay	53,000	258,030	258,029	1
Total jail building	<u>540,000</u>	<u>768,030</u>	<u>758,939</u>	<u>9,091</u>

(Continued)

DE WITT 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, 2025

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works - (Continued)				
2021 annex building				
Supplies	\$ 1,700	\$ 2,700	\$ 2,316	\$ 384
Other services and charges	84,500	87,770	83,459	4,311
Capital outlay	4,000	-	-	-
Total 2021 annex building	<u>90,200</u>	<u>90,470</u>	<u>85,775</u>	<u>4,695</u>
Constables				
Personnel services	153,252	153,252	140,955	12,297
Supplies	14,000	14,000	6,549	7,451
Other services and charges	14,800	14,800	5,656	9,144
Capital outlay	26,000	26,000	847	25,153
Total constables	<u>208,052</u>	<u>208,052</u>	<u>154,007</u>	<u>54,045</u>
Sheriff				
Personnel services	2,864,161	2,843,554	2,574,976	268,578
Supplies	179,000	179,210	123,606	55,604
Other services and charges	300,750	298,451	264,169	34,282
Capital outlay	201,740	710,738	705,915	4,823
Total sheriff	<u>3,545,651</u>	<u>4,031,953</u>	<u>3,668,666</u>	<u>363,287</u>
Jail operations				
Personnel services	2,426,063	2,426,063	2,239,946	186,117
Supplies	452,500	452,500	333,800	118,700
Other services and charges	332,000	332,000	279,114	52,886
Total jail operations	<u>3,210,563</u>	<u>3,210,563</u>	<u>2,852,860</u>	<u>357,703</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	85,969	86,203	81,954	4,249
Supplies	4,160	5,360	3,496	1,864
Other services and charges	124,450	123,683	46,274	77,409
Capital outlay	23,900	23,233	22,498	735
Total other protection	<u>238,479</u>	<u>238,479</u>	<u>154,222</u>	<u>84,257</u>
Total public works	<u>8,503,015</u>	<u>9,222,397</u>	<u>8,287,852</u>	<u>934,545</u>

(Continued)

DE WITT 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, 2025

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Health and welfare				
Health				
Other services and charges	\$ 145,000	\$ 145,000	\$ 129,700	\$ 15,300
Total health	<u>145,000</u>	<u>145,000</u>	<u>129,700</u>	<u>15,300</u>
Agriculture extension services				
Personnel services	212,542	212,542	205,814	6,728
Supplies	1,500	1,500	422	1,078
Other services and charges	24,020	24,020	17,627	6,393
Capital outlay	<u>4,725</u>	<u>4,725</u>	<u>3,536</u>	<u>1,189</u>
Total agriculture extension services	<u>242,787</u>	<u>242,787</u>	<u>227,399</u>	<u>15,388</u>
Total health and welfare	<u>387,787</u>	<u>387,787</u>	<u>357,099</u>	<u>30,688</u>
Total expenditures	<u>16,170,648</u>	<u>17,005,280</u>	<u>14,565,403</u>	<u>2,439,877</u>
Excess of revenues over expenditures	<u>5,157,079</u>	<u>4,322,447</u>	<u>9,569,761</u>	<u>5,247,314</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,000	12,000	12,000	-
Transfers out	<u>(743,943)</u>	<u>(623,943)</u>	<u>(623,943)</u>	<u>-</u>
Total other financing sources (uses)	<u>(731,943)</u>	<u>(611,943)</u>	<u>(611,943)</u>	<u>-</u>
Net change in fund balance	4,425,136	3,710,504	8,957,818	5,247,314
Fund balance at beginning of year	<u>38,972,836</u>	<u>38,972,836</u>	<u>38,972,836</u>	<u>-</u>
Fund balance at end of year	<u>\$ 43,397,972</u>	<u>\$ 42,683,340</u>	<u>\$ 47,930,654</u>	<u>\$ 5,247,314</u>

(Concluded)

NONMAJOR GOVERNMENTAL FUNDS

DE WITT 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, 2025*

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$ 6,069,055	\$ 6,447,364	\$ 5,617,752	\$ 829,612
Delinquent ad valorem	30,000	69,039	-	69,039
Total taxes	6,099,055	6,516,403	5,617,752	898,651
Investment income	40,000	90,561	-	90,561
Miscellaneous	70,000	74,643	-	74,643
Total revenues	6,209,055	6,681,607	5,617,752	1,063,855
EXPENDITURES				
Current				
Public works				
Personnel services	464,568	460,170	(3,494)	463,664
Other services and charges	111,000	110,380	-	110,380
Total expenditures	575,568	570,550	(3,494)	574,044
Excess (deficiency) of revenues over expenditures	5,633,487	6,111,057	5,621,246	489,811
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,986,632)	(5,986,632)	(5,472,562)	(514,070)
Total other financing sources (uses)	(5,986,632)	(5,986,632)	(5,472,562)	(514,070)
Net change in fund balance	(353,145)	124,425	148,684	(24,259)
Fund balance at beginning of year	382,681	382,681	(131,389)	514,070
Fund balance at end of year	\$ 29,536	\$ 507,106	\$ 17,295	\$ 489,811

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.

DE WITT 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, 2025*

	<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	\$ 2,985,961	\$ 3,172,138	\$ 2,983,939	\$ 188,199
Delinquent ad valorem	<u>12,000</u>	<u>33,778</u>	<u>-</u>	<u>33,778</u>
Total taxes	<u>2,997,961</u>	<u>3,205,916</u>	<u>2,983,939</u>	<u>221,977</u>
Total revenues	<u>2,997,961</u>	<u>3,205,916</u>	<u>2,983,939</u>	<u>221,977</u>
EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	2,997,961	3,205,916	2,983,939	221,977
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,133,803)</u>	<u>(3,133,803)</u>	<u>(2,912,695)</u>	<u>(221,108)</u>
Total other financing sources (uses)	<u>(3,133,803)</u>	<u>(3,133,803)</u>	<u>(2,912,695)</u>	<u>(221,108)</u>
Net change in fund balance	(135,842)	72,113	71,244	869
Fund balance at beginning of year	<u>4,983</u>	<u>4,983</u>	<u>(216,125)</u>	<u>221,108</u>
Fund balance at end of year	<u>\$ (130,859)</u>	<u>\$ 77,096</u>	<u>\$ (144,881)</u>	<u>\$ 221,977</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, 2025

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes				
Current ad valorem	\$ 6,423,451	\$ 6,819,929	\$ 6,424,353	\$ 395,576
Delinquent ad valorem	30,000	72,044	-	72,044
Total taxes	<u>6,453,451</u>	<u>6,891,973</u>	<u>6,424,353</u>	<u>467,620</u>
Total revenues	<u>6,453,451</u>	<u>6,891,973</u>	<u>6,424,353</u>	<u>467,620</u>
EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,453,451	6,891,973	6,424,353	467,620
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(6,731,187)</u>	<u>(6,731,187)</u>	<u>(6,270,594)</u>	<u>(460,593)</u>
Total other financing sources (uses)	<u>(6,731,187)</u>	<u>(6,731,187)</u>	<u>(6,270,594)</u>	<u>(460,593)</u>
Net change in fund balance	(277,736)	160,786	153,759	7,027
Fund balance at beginning of year	<u>9,803</u>	<u>9,803</u>	<u>(450,790)</u>	<u>460,593</u>
Fund balance at end of year	<u>\$ (267,933)</u>	<u>\$ 170,589</u>	<u>\$ (297,031)</u>	<u>\$ 467,620</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 De Witt 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.

DE WITT COUNTY, TEXAS
FIDUCIARY FUNDS - CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
September 30, 2025

	<u>Unclaimed Funds</u>	<u>Escrow Fund</u>	<u>North Cuero Watershed</u>	<u>County Clerk- Trusts</u>
ASSETS				
Cash and cash equivalents	\$ 9,121	\$ 49,169	\$ 213,588	\$ 20,818
Total assets	<u>\$ 9,121</u>	<u>\$ 49,169</u>	<u>\$ 213,588</u>	<u>\$ 20,818</u>
LIABILITIES				
Accounts payable	\$ -	\$ 15,551	\$ -	\$ -
Due to other governments	<u>-</u>	<u>33,618</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>49,169</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted	<u>9,121</u>	<u>-</u>	<u>213,588</u>	<u>20,818</u>
Total net position	<u>\$ 9,121</u>	<u>\$ -</u>	<u>\$ 213,588</u>	<u>\$ 20,818</u>

<u>District Clerk- Trusts</u>	<u>Jail Inmate Trust</u>	<u>Tax Assessor- Collector</u>	<u>Sheriff Cash Bond</u>	<u>Total</u>
\$ 714,935	\$ 27,793	\$ 245,812	\$ 43,000	\$ 1,324,236
<u>\$ 714,935</u>	<u>\$ 27,793</u>	<u>\$ 245,812</u>	<u>\$ 43,000</u>	<u>\$ 1,324,236</u>
\$ -	\$ 27,793	\$ 76,997	\$ -	\$ 120,341
<u>-</u>	<u>-</u>	<u>168,815</u>	<u>-</u>	<u>202,433</u>
<u>-</u>	<u>27,793</u>	<u>245,812</u>	<u>-</u>	<u>322,774</u>
714,935	-	-	43,000	1,001,462
<u>\$ 714,935</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,000</u>	<u>\$ 1,001,462</u>

DE WITT COUNTY, TEXAS*FIDUCIARY FUNDS - CUSTODIAL FUNDS**COMBINING STATEMENT OF CHANGES IN NET POSITION**For the year ended September 30, 2025*

	Unclaimed Funds	Escrow Fund	North Cuero Watershed	County Clerk- Trusts
ADDITIONS				
Miscellaneous				
Minor trust account deposits	\$ -	\$ -	\$ -	\$ 24,296
Confiscation and restitution receipts	-	-	-	-
Inmate deposits	-	-	-	-
Fees collected	-	225,448	-	-
Tax collections	-	-	-	-
Unclaimed collections	121,813	-	-	-
Participants' contributions	-	-	7,500	-
Grant proceeds	-	-	20,500	-
Investment income	-	-	9,382	-
Total additions	<u>121,813</u>	<u>225,448</u>	<u>37,382</u>	<u>24,296</u>
DEDUCTIONS				
General government				
Minor trust account disbursements	-	-	-	21,064
Confiscation and restitution disbursements	-	-	-	-
Inmate withdrawals	-	-	-	-
Fees remitted	-	225,448	-	-
Tax distributions	-	-	-	-
Unclaimed disbursements	119,557	-	-	-
Shared expense disbursements	-	-	46,184	-
Total deductions	<u>119,557</u>	<u>225,448</u>	<u>46,184</u>	<u>21,064</u>
Changes in net position	2,256	-	(8,802)	3,232
Net position - beginning	<u>6,865</u>	<u>-</u>	<u>222,390</u>	<u>17,586</u>
Net position - ending	<u>\$ 9,121</u>	<u>\$ -</u>	<u>\$ 213,588</u>	<u>\$ 20,818</u>

<u>District Clerk- Trusts</u>	<u>Jail Inmate Trust</u>	<u>Tax Assessor- Collector</u>	<u>Sheriff Cash Bond</u>	<u>Total</u>
\$ 267,541	\$ -	\$ -	\$ -	\$ 291,837
-	-	-	53,950	53,950
-	168,275	-	-	168,275
-	-	-	-	225,448
-	-	141,259,271	-	141,259,271
-	-	-	-	121,813
-	-	-	-	7,500
-	-	-	-	20,500
10,077	-	220	-	19,679
<u>277,618</u>	<u>168,275</u>	<u>141,259,491</u>	<u>53,950</u>	<u>142,168,273</u>
346,363	-	-	-	367,427
-	-	-	42,950	42,950
-	168,275	-	-	168,275
-	-	-	-	225,448
-	-	141,259,491	-	141,259,491
-	-	-	-	119,557
-	-	-	-	46,184
<u>346,363</u>	<u>168,275</u>	<u>141,259,491</u>	<u>42,950</u>	<u>142,229,332</u>
(68,745)	-	-	11,000	(61,059)
<u>783,680</u>	<u>-</u>	<u>-</u>	<u>32,000</u>	<u>1,062,521</u>
<u>\$ 714,935</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,000</u>	<u>\$ 1,001,462</u>

STATISTICAL SECTION

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.....	104
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property tax revenue	113
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.....	119
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

DE WITT COUNTY, TEXAS

NET POSITION BY COMPONENT (1)

Last ten fiscal years

	Fiscal Year			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental activities				
Net investment in capital assets	\$ 53,455,918	\$ 63,586,954	\$ 73,485,462	\$ 82,954,693
Restricted	26,013,508	23,109,025	17,919,642	17,892,743
Unrestricted	<u>13,187,240</u>	<u>16,096,882</u>	<u>20,953,244</u>	<u>23,282,524</u>
Total governmental activities net position	<u>\$ 92,656,666</u>	<u>\$ 102,792,861</u>	<u>\$ 112,358,348</u>	<u>\$ 124,129,960</u>
Total primary government net position	<u>\$ 92,656,666</u>	<u>\$ 102,792,861</u>	<u>\$ 112,358,348</u>	<u>\$ 124,129,960</u>

(1) Accrual basis of accounting

NOTES: 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.

The County implemented GASB Statement No. 101 "Compensated Absences" in fiscal year 2025. Fiscal year 2024 above was restated for the effects of this standard.

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 95,457,533	\$ 110,874,989	\$ 124,008,202	\$ 127,207,529	\$ 132,053,651	\$ 137,707,591
17,724,669	19,032,235	18,804,662	22,391,957	25,590,946	27,620,115
<u>28,194,101</u>	<u>27,464,956</u>	<u>26,442,776</u>	<u>32,369,975</u>	<u>40,680,739</u>	<u>48,026,487</u>
<u>\$ 141,376,303</u>	<u>\$ 157,372,180</u>	<u>\$ 169,255,640</u>	<u>\$ 181,969,461</u>	<u>\$ 198,325,336</u>	<u>\$ 213,354,193</u>
<u>\$ 141,376,303</u>	<u>\$ 157,372,180</u>	<u>\$ 169,255,640</u>	<u>\$ 181,969,461</u>	<u>\$ 198,325,336</u>	<u>\$ 213,354,193</u>

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

	Fiscal Year			
	2016	2017	2018	2019
Governmental activities				
Expenses				
General government	\$ 3,349,802	\$ 3,420,506	\$ 3,687,643	\$ 3,826,515
Judicial	1,805,372	2,040,247	2,188,903	2,378,876
Public works	9,327,029	9,970,556	10,752,678	11,224,114
Health and welfare	845,744	884,661	926,839	773,749
Interest on long-term debt	206,141	-	-	-
Total expenses	<u>15,534,088</u>	<u>16,315,970</u>	<u>17,556,063</u>	<u>18,203,254</u>
Program revenues				
Charges for services				
General government	1,600,249	1,389,834	1,701,935	1,791,755
Judicial	531,238	481,416	676,093	345,422
Public works	1,677,437	1,696,907	4,017,139	5,386,733
Health and welfare	127,319	138,048	141,782	170,361
Operating grants and contributions	481,550	542,608	881,141	643,545
Capital grants and contributions	-	-	-	-
Total program revenues	<u>4,417,793</u>	<u>4,248,813</u>	<u>7,418,090</u>	<u>8,337,816</u>
Total net program expenses	(11,116,295)	(12,067,157)	(10,137,973)	(9,865,438)
General revenues				
Property taxes	30,648,143	21,772,885	18,897,938	20,533,832
Unrestricted investment earnings	441,965	471,261	592,031	966,655
Miscellaneous	26,367	256,573	213,491	136,563
Extraordinary gain/(loss)	-	-	-	-
Total general revenues and extraordinary items	<u>31,116,475</u>	<u>22,500,719</u>	<u>19,703,460</u>	<u>21,637,050</u>
Total governmental activities changes in net position	<u>\$ 20,000,180</u>	<u>\$ 10,433,562</u>	<u>\$ 9,565,487</u>	<u>\$ 11,771,612</u>
Total primary government changes in net position	<u>\$ 20,000,180</u>	<u>\$ 10,433,562</u>	<u>\$ 9,565,487</u>	<u>\$ 11,771,612</u>

(1) Accrual basis of accounting

NOTES: 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.

The County implemented GASB Statement No. 101 "Compensated Absences" in fiscal year 2025. The amounts for all prior fiscal years have not been restated for the effects of this standard.

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 3,935,838	\$ 3,541,689	\$ 4,252,244	\$ 4,882,017	\$ 4,803,462	\$ 5,694,943
2,150,032	2,514,764	2,368,402	3,067,671	2,700,522	3,406,212
12,160,630	13,005,149	12,738,969	16,954,485	18,879,059	21,619,291
834,628	765,810	726,411	831,649	853,511	1,033,162
149,845	81,688	11,312	-	-	-
<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>	<u>31,753,608</u>
1,799,788	1,811,447	1,856,503	1,005,626	999,111	933,383
523,804	548,087	605,678	757,631	347,024	337,730
3,221,945	3,777,481	4,828,104	4,048,540	4,676,768	4,899,160
114,085	114,863	127,102	122,518	126,594	133,966
1,077,565	571,959	769,089	483,988	915,220	1,102,890
-	2,823,392	3,306,602	-	24,998	-
<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>	<u>7,407,129</u>
(12,493,786)	(10,261,871)	(8,604,260)	(19,317,519)	(20,146,839)	(24,346,479)
28,765,752	25,283,605	19,656,917	29,384,592	33,209,679	35,729,607
788,542	639,484	501,871	2,204,792	3,307,926	3,379,839
185,835	334,659	384,234	328,466	430,383	265,890
-	-	(55,302)	55,302	(55,302)	-
<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>39,375,336</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>\$ 15,028,857</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>\$ 15,028,857</u>

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

	Fiscal Year			
	2016	2017	2018	2019
General fund				
Assigned	\$ 318,466	\$ 344,640	\$ 291,407	\$ 229,458
Unassigned	<u>10,293,629</u>	<u>13,817,638</u>	<u>17,896,593</u>	<u>20,521,758</u>
Total general fund	<u>\$ 10,612,095</u>	<u>\$ 14,162,278</u>	<u>\$ 18,188,000</u>	<u>\$ 20,751,216</u>
All other governmental funds				
Restricted				
Special revenue funds	\$ 24,935,397	\$ 21,699,622	\$ 16,660,224	\$ 17,131,847
Capital project funds	1,078,111	1,037,729	789,501	507,150
Unassigned	<u>-</u>	<u>(199,863)</u>	<u>(353,177)</u>	<u>(112,966)</u>
Total all other governmental funds	<u>\$ 26,013,508</u>	<u>\$ 22,537,488</u>	<u>\$ 17,096,548</u>	<u>\$ 17,526,031</u>

(1) Modified accrual basis of accounting

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 7,370,342	\$ 1,556,713	\$ 1,029,453	\$ 1,227,919	\$ 1,336,896	\$ 1,301,767
<u>17,973,669</u>	<u>22,029,946</u>	<u>21,500,786</u>	<u>28,730,049</u>	<u>37,725,489</u>	<u>45,980,004</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>	<u>\$ 47,281,771</u>
\$ 17,003,915	\$ 18,657,012	\$ 18,447,267	\$ 20,896,675	\$ 23,067,574	\$ 27,124,997
417,464	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(5,045)</u>	<u>(24,486)</u>	<u>(12,983)</u>	<u>-</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>	<u>\$ 27,124,997</u>

DE WITT COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (1)

Last ten fiscal years

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Taxes	\$ 30,497,675	\$ 21,795,414	\$ 18,808,751	\$ 21,157,253
Licenses and permits	719,573	693,347	718,918	742,029
Intergovernmental	1,576,411	1,785,211	4,373,527	6,179,018
Charges for services	1,439,425	1,143,787	1,297,327	1,268,230
Fines and forfeitures	360,303	294,187	299,796	260,512
Investment income	441,965	471,261	592,031	966,655
Miscellaneous	423,595	290,907	381,058	387,554
Total revenues	35,458,947	26,474,114	26,471,408	30,961,251
Expenditures				
Current				
General government	3,059,031	3,207,274	3,206,078	3,120,407
Judicial	1,513,927	1,764,311	1,767,107	1,875,858
Public works	26,150,865	20,704,449	22,119,074	22,315,574
Health and welfare	808,842	837,325	876,263	709,620
Capital outlay - right-to-use lease	-	-	-	-
Debt service				
Principal retirement	8,955,000	-	-	-
Interest and fiscal charges	254,111	-	-	-
Total expenditures	40,741,776	26,513,359	27,968,522	28,021,459
Excess (deficiency) of revenues over expenditures	(5,282,829)	(39,245)	(1,497,114)	2,939,792
Other financing sources (uses)				
Debt issued	-	-	-	-
Sale of capital assets	75,932	76,089	81,896	52,907
Insurance proceeds	-	37,319	-	-
Transfers in	17,649,168	8,888,481	1,235,407	936,660
Transfers out	(17,649,168)	(8,888,481)	(1,235,407)	(936,660)
Total other financing sources (uses)	75,932	113,408	81,896	52,907
Extraordinary item				
Extraordinary gain/(loss)	-	-	-	-
Changes in fund balances	\$ (5,206,897)	\$ 74,163	\$ (1,415,218)	\$ 2,992,699
Debt service as a percentage of noncapital expenditures	<u>32.92%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

(1) Modified accrual basis of accounting

NOTE: The County paid off outstanding bonds in 2016.

Fiscal Year						
2020	2021	2022	2023	2024	2025	
\$ 28,805,622	\$ 25,323,964	\$ 19,927,173	\$ 29,493,368	\$ 33,150,448	\$ 35,844,958	
730,979	698,822	695,030	887,188	693,179	704,761	
3,947,547	7,568,560	8,636,087	4,023,440	4,921,619	4,951,667	
1,214,334	1,171,950	1,669,484	991,945	1,014,571	1,166,385	
218,902	235,540	197,674	271,047	224,693	132,208	
788,542	639,484	501,871	2,204,792	3,307,926	3,379,839	
284,787	294,125	237,744	239,776	256,484	391,230	
<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>	<u>46,571,048</u>	
4,865,758	9,487,313	3,916,063	3,874,384	3,731,468	4,211,773	
1,837,141	1,939,446	2,016,622	2,336,347	1,936,442	2,166,547	
26,960,047	23,717,104	24,506,474	21,492,425	25,969,371	27,246,081	
768,375	696,169	654,491	752,446	757,973	831,245	
-	-	-	-	-	458,016	
612,091	675,995	2,088,914	60,000	60,000	-	
104,089	92,424	46,332	-	-	-	
<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>	<u>34,913,662</u>	
843,212	(676,006)	(1,363,833)	9,595,954	11,113,666	11,657,386	
3,497,000	-	-	-	-	458,016	
147,931	154,287	147,925	148,252	228,455	174,390	
-	-	-	-	-	-	
1,286,791	2,381,193	954,364	949,320	1,061,282	1,870,282	
<u>(1,286,791)</u>	<u>(2,381,193)</u>	<u>(954,364)</u>	<u>(949,320)</u>	<u>(1,061,282)</u>	<u>(1,870,282)</u>	
<u>3,644,931</u>	<u>154,287</u>	<u>147,925</u>	<u>148,252</u>	<u>228,455</u>	<u>632,406</u>	
-	-	(55,302)	55,302	(55,302)	-	
<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>\$ 12,289,792</u>	
<u>4.49%</u>	<u>4.64%</u>	<u>11.66%</u>	<u>0.29%</u>	<u>0.27%</u>	<u>0.00%</u>	

DE WITT COUNTY, TEXAS**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS (1)***Last ten fiscal years*

Fiscal Year	Ad Valorem Taxes		Penalty and Interest	Total
	Current	Delinquent		
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
2025	35,354,772	(3) 311,272	178,914	35,844,958
Change 2016 to 2025	17.20%	54.70%	36.34%	17.53%

(1) Modified accrual basis of accounting

NOTES: (2) Tax rates were actually lowered in 2024 and 2023 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.

DE WITT 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	
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
2025	2024	980,836,100	11,874,628,046	856,649,520	3,724,107,648

(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: De Witt County Tax Assessor/Collector

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (1) as a Percentage of Actual Value
\$ 6,785,282,226	\$ 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%
9,988,006,018	0.36601	9,988,006,018	100.00%

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

Tax Roll Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
De Witt County				
M & O	\$ 0.44937	\$ 0.46937	\$ 0.46937	\$ 0.46937
Debt service	<u>0.02000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	0.46937	0.46937	0.46937	0.46937
<u>Cities</u>				
Cuero	0.32000	0.33000	0.36951	0.36951
Yoakum	0.09243	0.10000	0.10400	0.10816
Yorktown	0.61263	0.56931	0.60676	0.65195
Nordheim	0.35433	0.38965	0.38965	0.38965
<u>Schools</u>				
Cuero	1.39069	1.45048	1.50000	1.61000
Yoakum	1.42987	1.48900	1.50001	1.48000
Yorktown	0.99757	1.00319	1.00751	0.98043
Nordheim	1.11915	1.22472	1.17000	1.17000
Meyersville	1.04000	1.04000	1.04000	1.04000
Westhoff	0.96000	0.96000	1.04000	1.04000
<u>Hospitals</u>				
De Witt Medical	0.17111	0.21237	0.21237	0.21237
Yoakum Hospital	0.18050	0.22620	0.21680	0.20040
<u>Water Districts</u>				
Ecleto Watershed	0.08000	0.07360	0.07360	0.07000
Green De Witt Drainage District	0.05459	0.05193	0.05671	0.06661
Pecan Valley	0.00800	0.00700	0.00675	0.00598

SOURCE: De Witt County Tax Assessor/Collector

2019	2020	2021	2022	2023	2024
\$ 0.46937	\$ 0.46937	\$ 0.46937	\$ 0.42243	\$ 0.36601	\$ 0.36601
-	-	-	-	-	-
0.46937	0.46937	0.46937	0.42243	0.36601	0.36601
0.36951	0.36951	0.36951	0.34950	0.31749	0.31000
0.11800	0.12443	0.12468	0.12023	0.12023	0.20182
0.63401	0.64161	0.56732	0.56979	0.54129	0.51354
0.38965	0.38965	0.38965	0.38965	0.34051	0.20227
1.39663	1.50640	1.63770	1.31835	1.00224	0.90748
1.41000	1.43640	1.43340	1.19459	1.00904	0.97059
0.98530	0.98213	0.98707	0.85460	0.69240	0.66690
1.06835	1.05470	1.15723	1.04741	0.86042	0.86040
0.97000	0.96240	0.87200	0.86330	0.66920	0.66690
0.97000	0.96640	0.96340	0.85460	0.66920	0.66690
0.17940	0.22268	0.28856	0.21400	0.21400	0.18633
0.18300	0.18280	0.18570	0.15070	0.13720	0.11790
0.00400	0.00400	0.00363	0.00363	0.00353	0.00300
0.08992	0.09243	0.09874	0.09580	0.09642	0.08751
0.00441	0.00441	0.00441	0.00276	0.00221	0.00199

DE WITT COUNTY, TEXAS**PRINCIPAL PROPERTY TAXPAYERS****(UNAUDITED)**

Current year and nine years ago

<u>2025</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Valuation</u>
Burlington Resources Oil & Gas	Mineral	\$ 2,668,380,520	26.72%
Devon Energy Production Co LP	Mineral	1,445,258,944	14.47%
Silverbow Resources Oper LLC	Mineral	284,129,166	2.84%
Marathon Oil EF LLC	Mineral	253,789,688	2.54%
Repsol Oil & Gas USA LLC	Mineral	184,353,946	1.85%
Hurd Enterprises LTD	Mineral	175,978,920	1.76%
EOG Resources Inc	Mineral	140,789,804	1.41%
Sitio Eagle Ford LLC	Mineral	70,947,548	0.71%
EFS Midstream LLC	Mineral	70,355,010	0.70%
Kinder Morgan Crude & Cond LLC	Mineral	<u>66,389,380</u>	<u>0.67%</u>
Assessed value		<u>\$ 5,360,372,926</u>	<u>53.67%</u>

<u>2016</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	20.00%
Burlington Resources Oil & Gas	Mineral	901,688,970	13.29%
Pioneer Resources USA Inc	Mineral	369,482,320	5.45%
Helmerick & Payne Inc	Mineral	173,657,250	2.56%
Sabine Oil & Gas Corp	Mineral	88,238,420	1.30%
BHP Billiton (Eagle Ford Gath)	Mineral	74,968,420	1.10%
EOG Resources Inc	Mineral	72,321,720	1.07%
Geosouthern Energy Corporation	Mineral	66,882,090	0.99%
Statoil Texas Onshore Properties LLC	Mineral	59,959,660	0.88%
Enterprise Texas Pipeline LLC	Mineral	<u>53,417,370</u>	<u>0.78%</u>
Assessed value		<u>\$ 3,217,650,850</u>	<u>47.42%</u>

SOURCE: De Witt County Appraisal District.

DE WITT 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
2016	\$ 31,787,663	\$ 31,398,845	98.78%	\$ 369,206	\$ 31,768,051	99.94%
2017	22,940,399	22,363,372	97.48%	553,991	22,917,363	99.90%
2018	19,514,822	19,170,808	98.24%	317,401	19,488,209	99.86%
2019	21,978,810	21,755,649	98.98%	185,510	21,941,159	99.83%
2020	30,131,035	29,821,856	98.97%	231,101	30,052,957	99.74%
2021	26,437,944	26,051,104	98.54%	328,912	26,380,016	99.78%
2022	20,543,046	20,320,653	98.92%	157,067	20,477,720	99.68%
2023	30,216,868	29,697,791	98.28%	430,528	30,128,319	99.71%
2024	33,930,208	33,331,090	98.23%	458,397	33,789,487	99.59%
2025	36,615,147	35,927,446	98.12%	-	35,927,446	98.12%

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: De Witt County Tax Assessor/Collector

DE WITT 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
	Right-to-Use Leases	Notes from Direct Borrowings			
2016	\$ -	\$ -	\$ -	-	\$ -
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	2,884,909	2,884,909	0.257%	143
2021	-	2,208,914	2,208,914	0.188%	111
2022	-	120,000	120,000	0.011%	6
2023	-	60,000	60,000	0.005%	3
2024	-	-	-	-	-
2025	387,126	-	387,126	0.030%	19

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

DE WITT COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

(UNAUDITED)

September 30, 2025

	(1)		(2)	
	Gross Debt Outstanding		Applicable to De Witt County	
	Date	Amount	Percent	Amount
<u>Direct debt:</u>				
De Witt County	09/30/25	\$ 387,126	100.00%	\$ 387,126
<u>Overlapping debt:</u>				
Cities				
Cuero	09/30/25	3,064,942	100.00%	3,064,942
Yoakum	09/30/25	2,147,207	36.99%	794,252
Yorktown	09/30/25	1,824,228	100.00%	1,824,228
School Districts				
Cuero ISD	09/30/25	40,343,578	73.96%	29,838,110
Yoakum ISD	09/30/25	54,407,484	36.36%	19,782,561
Nordheim ISD	09/30/25	3,420,000	99.32%	3,396,744
Total overlapping debt		105,207,439		58,700,837
Total direct and overlapping debt		\$ 105,594,565		\$ 59,087,963

(1) Includes general obligation bonds, certificates of obligation, issuance premiums, financed purchases, right-to-use leases, subscription liabilities, and lines of credit.

(2) Determined by the number of acres of the respective taxing district that fall within De Witt County boundaries.

SOURCE: De Witt County and business offices of individual governmental entities

DE WITT 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>
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%
2025	2,497,001,505	-	2,497,001,505	0.00%

Legal debt margin calculation for current fiscal year:

Assessed value of taxable property	\$ 9,988,006,018
(1) Debt limit percentage	<u>25.00%</u>
Debt limit	2,497,001,505
Debt applicable to debt limit	<u>-</u>
Legal debt margin	<u>\$ 2,497,001,505</u>

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

DE WITT 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>
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
2025	64,660	19,900	1,286,734,000	64,660	9,200	4.20%	42

NOTES: 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.
Variations may occur among sources due to differing methodologies, reporting dates, and estimation models. The County has selected data it believes to be the most consistent and comparable for inclusion in this report.

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

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

<u>Employer</u>	<u>Business Type</u>	<u>Employees</u>	<u>Percentage of Total Area Employment</u>
<u>2025</u>			
Cuero Independent School District	Education	455	4.95%
Cuero Regional Hospital	Health Care	236	2.57%
Texas Dept of Criminal Justice	Correctional Facility	196	2.13%
De Witt County	Government	161	1.75%
H.E.B.	Retail	159	1.73%
Cuero Nursing & Rehabilitation Center	Health Care	106	1.15%
Wal-Mart	Retail	102	1.11%
City of Cuero	Government	97	1.05%
StudioBuilt Amherst	Retail	67	0.73%
McMahan Welding	Industrial	<u>57</u>	<u>0.61%</u>
		<u>1,636</u>	<u>17.78%</u>
<u>2016</u>			
Cuero Community Hospital	Health Care	488	5.40%
Cuero Independent School District	Education	432	4.78%
Texas Dept of Criminal Justice	Correctional Facility	252	2.79%
De Witt County	Government	155	1.71%
H.E.B.	Retail	145	1.60%
City of Cuero	Government	110	1.22%
Cuero Nursing & Rehabilitation Center	Health Care	110	1.22%
Wal-Mart	Retail	91	1.01%
McMahan Welding	Industrial	86	0.95%
Pioneer Natural Resources	Petroleum & Natural Gas	<u>85</u>	<u>0.93%</u>
		<u>1,954</u>	<u>21.61%</u>

SOURCE: Cuero Development Corporation

DE WITT COUNTY, TEXAS

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

Last ten fiscal years

Function/Program	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government										
Comissioners' court	4	4	4	4	4	4	4	4	4	4
County clerk	5	5	5	5	6	6	6	6	6	5
Veterans' service officer	1	-	-	-	-	-	-	-	-	1
County auditor	3	3	3	3	3	4	4	4	4	4
County treasurer	3	3	3	3	3	3	3	3	2	2
Information technology	2	2	2	2	2	2	3	3	3	3
Tax assessor-collector	6	6	6	6	6	6	6	6	6	6
Elections administrator	-	-	-	-	1	1	1	1	1	1
Human Resources	-	-	-	-	-	-	-	-	1	2
Judicial										
County court	2	2	2	2	2	2	2	2	2	3
District clerk	7	7	7	7	7	8	8	8	8	8
District attorney	-	-	-	-	4	5	5	5	-	-
County attorney	3	3	3	2	2	2	2	2	2	3
Justice of the Peace #1	2	2	2	2	2	2	3	2	2	2
Justice of the Peace #2	2	2	2	2	2	2	2	2	2	2
Juvenile probation	4	4	5	5	5	3	4	3	4	4
Public works										
Sheriff	49	50	53	56	53	53	61	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	3	2	2	2
Bailiffs	2	-	-	-	-	-	-	-	-	-
Precinct No. 1	10	10	10	10	10	10	11	11	10	10
Precinct No. 2	10	10	10	10	10	10	10	10	10	10
Precinct No. 3	9	9	8	9	9	9	10	11	10	10
Precinct No. 4	8	8	7	8	7	7	8	8	8	8
Health and welfare										
Extension service	3	3	3	3	3	3	3	3	4	4
Emergency management	1	1	1	1	1	1	1	1	1	1
Indigent health care	1	-	-	-	-	-	-	-	-	-
Health department	3	3	3	3	3	3	3	3	3	3
Total	<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>	<u>161</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.

DE WITT COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

(UNAUDITED)

Last ten fiscal years

Function/Program	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government										
County auditor										
Accounts payable invoices	9,025	8,172	7,878	7,986	6,327	7,172	5,378	6,827	6,437	6,309
County treasurer										
Payroll checks processed	4,517	4,604	4,660	4,607	4,534	4,562	4,492	4,385	4,220	5,282
Elections administrator										
New voter registrations	971	1,888	1,700	463	764	1,854	707	372	472	616
Elections held	4	2	4	2	3	3	6	3	4	6
Tax assessor-collector										
Automobile registrations	27,195	31,849	30,532	30,956	28,775	29,504	28,989	30,059	28,770	30,692
Judicial										
County court										
Criminal cases filed	469	423	392	398	313	246	214	217	215	191
Criminal case dispositions	562	444	416	508	311	308	312	295	240	214
Civil cases filed	68	73	34	81	11	11	9	4	3	3
Civil case dispositions	48	45	69	45	69	12	12	11	10	4
Juvenile cases filed	21	25	17	6	7	9	9	8	9	7
Juvenile case dispositions	20	26	24	13	11	9	8	7	2	11
District court										
Criminal cases filed	295	266	197	261	237	302	249	219	180	114
Criminal case dispositions	352	346	245	277	225	254	386	286	163	262
Civil cases filed	374	443	371	359	300	337	307	319	262	191
Civil case dispositions	605	527	601	496	381	362	413	376	339	349
Justice of the Peace #1										
Civil cases filed	139	131	153	168	119	159	127	168	192	172
Criminal cases filed	1,391	1,079	1,158	1,057	791	993	1,406	2,294	1,484	652
Justice of the Peace #2										
Civil cases filed	68	88	115	151	164	160	133	167	121	184
Criminal cases filed	1,028	884	719	909	935	946	384	353	279	357
Health and welfare										
Health department										
Immunizations administered	1,489	1,262	1,243	1,133	1,125	5,118	1,017	805	1,113	722

DE WITT COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

(UNAUDITED)

Last ten fiscal years

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
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	2	2	2	2	2	5	4	5
Patrol units	19	20	20	25	23	23	23	23	24	24
Other vehicles	-	2	2	2	2	2	2	2	2	3
Juvenile Probation										
Vehicles	2	2	2	2	3	3	3	3	3	3
Emergency Management										
Vehicles	-	1	1	1	1	1	1	1	1	1
Precincts										
Roads (miles)	690	690	690	690	690	690	690	681	680	680
Bridges	110	110	110	110	110	110	110	110	110	110
Heavy equipment	107	108	108	101	100	98	98	70	62	68
Vehicles	27	27	28	28	30	31	33	32	33	27

SOURCE: Various De Witt 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
De Witt 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 De Witt County, Texas (the "County") as of and for the year ended September 30, 2025, 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, 2026.

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
De Witt 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
Victoria, Texas

February 27, 2026