

DeWITT COUNTY DRAINAGE DISTRICT NO. 1

ANNUAL FINANCIAL REPORT

For the fiscal year ended September 30, 2019

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FINANCIAL SECTION

ANNUAL FILING AFFIDAVIT

THE STATE OF TEXAS

COUNTY OF DeWITT

DeWITT COUNTY DRAINAGE DISTRICT NO. 1

I, DOUG SETHNESS
(Name of Duly Authorized District Representative)

of the DeWitt County Drainage District No. 1

hereby swear, or affirm, that the District named above has reviewed and approved at a meeting of the District's Board of Directors on the 03 day of February, 2020, its annual audit report for the fiscal period ended September 30, 2019, and those copies of the annual audit report have been filed in the District's office, located at 107 N. Gonzales, Cuero, Texas 77954.

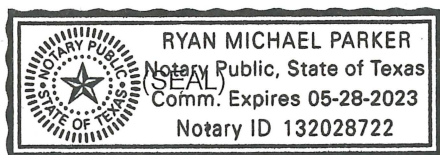
The annual filing affidavit and the attached copy of the audit report will be submitted to the Texas Commission on Environmental Quality to satisfy the annual filing requirements of Texas Water Code Section 49.194.

Date 03 Feb 2020 By: D. Sethness
(Signature of District Representative)

Edward Doug Sethness, Jr., President
(Typed Name and Title of District Representative)

Sworn to and subscribed to before me this 3rd day of FEBRUARY 2020

[Signature]
(Signature of Notary)



My Commission Expires On: MAY 28, 2023.
Notary Public in the State of Texas



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INDEPENDENT AUDITORS' REPORT

To the Directors
DeWitt County Drainage District No. 1
Cuero, Texas 77954

We have audited the accompanying financial statements of the governmental activities and major fund of the DeWitt County Drainage District No. 1 (the "District") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

To the Directors
DeWitt County Drainage District No. 1

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the DeWitt County Drainage District No. 1 as of September 30, 2019, 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.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Texas Commission on Environmental Quality requires districts to include certain information in their Annual Financial Report in conformity with laws and regulations of the State of Texas. This information is designated as supplemental information in the table of contents and is included herein as Exhibits TSI-2 through TSI-8. These schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Harrison, Waldrop & Uhenk, LLP

Victoria, Texas
January 22, 2020

DeWITT COUNTY DRAINAGE DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2019

In this section of the Annual Financial Report, we, the managers of DeWitt County Drainage District No. 1 (the "District"), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2019. Please read it in conjunction with the independent auditors' report, which begins on page 2 and the District's basic financial statements, which begin on page 10.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year by \$1,152,664, a decrease of \$131,273 (10.22%) from last year. Of this amount, \$275,708 of unrestricted net position is available to meet the District's ongoing obligations to citizens and creditors.
- At year-end, the District's governmental fund reported an ending fund balance of \$259,443, a decrease of \$196,844 from prior year. The amount available for governmental discretion (unassigned fund balance) is \$255,348 or 98%.
- At year-end, the unassigned fund balance for the General Fund represented 56% of total General Fund expenditures.
- The total (and net) cost of all District activities was \$386,050 for the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Organization and Flow of Financial Section Information

<div>Independent Auditors' Report <i>Provides the opinion of the Independent Auditors' on the fair presentation of the basic financial statements.</i> Page 2 to 3</div>		
<div>Management's Discussion and Analysis <i>This supplementary information is required for state and local government financial statements and is intended to provide a narrative introduction and analysis.</i> Pages 4 to 9</div>		
<div>Government-wide Financial Statements <i>Provides information on governmental activities of the primary government.</i> Pages 10 to 14</div>	<div>Fund Financial Statements <i>Provides information on the financial position of specific funds of the primary government.</i> Pages 10 to 14</div>	<div>Notes to Financial Statements <i>Provides a summary of significant accounting policies and related disclosures.</i> Pages 15 to 21</div>

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two 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 District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent 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 (i.e. uncollected taxes and earned but unused vacation leave, if applicable).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District include general government. The District has no business-type activities at fiscal year-end.

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 District, 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 District are governmental 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 on *balances 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 balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained one individual governmental fund during the year. Information is presented in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance for the General Fund, which is considered a major fund.

The District adopts an annual appropriated budget for its General Fund. A Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Budgetary Basis) and Actual has been provided for the General Fund to demonstrate compliance with this budget.

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The assets of the District exceeded its liabilities by \$1,152,664 at the close of the fiscal year.

The largest portion of the District's net position (76.08%) represents its net investment in capital assets (i.e. buildings, machinery and equipment, office equipment, infrastructure, and land). The District uses these assets to provide services to citizens; consequently, these assets are not available for future spending.

DeWitt County Drainage District No. 1

Net Position

	<u>Governmental Activities</u>		<u>Change</u>	<u>Percent</u>
	<u>2019</u>	<u>2018</u>		
Assets				
Current assets	\$ 290,709	\$ 490,172	\$ (199,463)	-40.69%
Capital assets (net)	<u>876,956</u>	<u>801,928</u>	<u>75,028</u>	9.36%
Total assets	<u>1,167,665</u>	<u>1,292,100</u>	<u>(124,435)</u>	
Liabilities				
Current liabilities	<u>15,001</u>	<u>8,163</u>	<u>6,838</u>	83.77%
Total liabilities	<u>15,001</u>	<u>8,163</u>	<u>6,838</u>	
Net position				
Net investment in capital assets	876,956	801,928	75,028	9.36%
Unrestricted	<u>275,708</u>	<u>482,009</u>	<u>(206,301)</u>	-42.80%
Total net position	<u>\$ 1,152,664</u>	<u>\$ 1,283,937</u>	<u>\$ (131,273)</u>	

Unrestricted net position (\$275,708) may be used to meet the government's ongoing obligation to its citizens and creditors.

At the end of the current fiscal year, the District is able to report positive balances in all categories of net position, both for the primary government as a whole, as well as its separate governmental activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

Overall, the District's net position decreased by \$131,273, which reflects a decrease of 10.22% from the prior fiscal year net position total of \$1,283,937.

DeWitt County Drainage District No. 1**Changes in Net Position**

	Governmental Activities		Change	Percent
	2019	2018		
Revenues				
Program revenues				
Operating grant	\$ 16,881	\$ 10,170	\$ 6,711	65.99%
General revenues				
Tax collections	229,633	191,182	38,451	20.11%
Interest	7,706	7,320	386	5.27%
Miscellaneous income	557	75	482	642.67%
Total revenues	254,777	208,747		
Expenses				
General government	386,050	308,721	77,329	25.05%
Change in net position	(131,273)	(99,974)	(31,299)	31.31%
Net position - beginning	1,283,937	1,383,911		
Net position - ending	\$ 1,152,664	\$ 1,283,937		

The cost of all governmental activities this year was \$386,050 compared to \$308,721 in the prior year. The increase in cost is related to increased spending for staffing and capital outlay for equipment and real property. The amount that our taxpayers ultimately financed for these activities through District taxes was \$360,906. Interest, grant and miscellaneous income paid the remainder of these costs.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District'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 District's governmental fund, the General Fund, reported an ending fund balance of \$259,443, a decrease of \$196,884 from the prior year. Of the total fund balance, \$255,348 constitutes *unassigned fund balance* and is available for spending at the District's discretion, subject to regulatory, statutory, and budgetary restrictions.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS - (Continued)

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 55.65% of current year General Fund expenditures, while total fund balance represents 56.54% of current year General Fund expenditures. This decrease from the prior year total of 158.17% is due to increases in expenditures for staffing and capital outlay in the current year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual fiscal year expenditures were \$17,451 or 3.66% less than final budgeted amounts. The following expenditures were less than anticipated in the final amended budget.

- \$4,584 in engineering and surveying...underbudget
- \$7,053 in employees salaries...underbudget
- \$4,095 in insurance...budget was too high

Differences between the original budget and the final amended budget resulted in an increase in expenditures of \$26,763 due to increased engineering costs. The District restructured its budget categories during the fiscal year and adjusted spending in special projects, general maintenance, facilities and infrastructure, engineering, shop and yard, and capital outlay between the original and final budgets.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The District's investment in capital assets for its governmental activities amounts to \$876,956 (net of accumulated depreciation) at the end of the current fiscal year, which includes buildings, machinery and equipment, office equipment, infrastructure, and land. This amount represents a net increase of \$75,028 from the prior year. The following financial table represents the capital asset additions and deletions during the current fiscal year.

DeWitt County Drainage District No. 1

Capital Asset Investment Activity Schedule

<u>Capital Asset Description</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Total</u>
	<u>Governmental Activities</u>	<u>Governmental Activities</u>	
Land	\$ 24,165	\$ -	\$ 24,165
Buildings	21,867	-	21,867
Machinery and equipment	65,148	-	65,148
Infrastructure	4,500	-	4,500
Total	<u>\$ 115,680</u>	<u>\$ -</u>	115,680
Depreciation expense			(40,652)
Primary government beginning capital assets balance (net)			<u>801,928</u>
Primary government ending capital assets balance (net)			<u>\$ 876,956</u>

CAPITAL ASSETS AND DEBT ADMINISTRATION - (Continued)

The following financial table represents the District's total capital assets as of year-end.

DeWitt County Drainage District No. 1

Capital Assets, Net of Depreciation

	Governmental Activities	
	2019	2018
Buildings	\$ 19,680	\$ -
Machinery and equipment	53,474	94
Office equipment	4,463	6,602
Infrastructure	773,821	793,879
Land	25,518	1,353
Total	<u>\$ 876,956</u>	<u>\$ 801,928</u>

Long-term debt. At year-end, the District's accrued compensated absences balance is \$2,193.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District's Board of Directors considered several factors when setting the fiscal year 2020 budget and tax rate. These factors included tax rate projections for several years, needed capital improvements, repairs to facilities and staffing needs to accomplish operations and maintenance activities. The District's 2019 Master Drainage Plan includes multiple "problem areas" identified by civil engineers, which will cost over \$25,000,000 to mitigate. Additionally, the board is aware of other projects necessary to its mission and mandate by the State of Texas, that will cost over \$13,000,000 to accomplish.

The District expects 2020 fiscal year total revenue, including taxes, revenue from permit applications and interest, to increase by \$89,148, or 34.29%, and expenditures to decrease \$127,234, or 26.71%, over the final amended 2019 budgeted amounts. If these estimates are realized, the District's budgetary General Fund balance is expected to remain unchanged from 2019. In addition, the 2019 tax rate for the 2020 fiscal year increased to 0.08992 from the prior year rate of 0.06661, which is a 35% increase.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office at DeWitt County Drainage District No. 1, 107 N. Gonzales, Cuero, Texas 77954.

BASIC FINANCIAL STATEMENTS

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET**

September 30, 2019

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Current assets			
Cash and cash equivalents	\$ 268,156	\$ -	\$ 268,156
Taxes receivable	18,458	-	18,458
Prepaid insurance	4,095	-	4,095
Capital assets (net)	-	876,956	876,956
Total assets	<u>\$ 290,709</u>	<u>876,956</u>	<u>1,167,665</u>
LIABILITIES			
Current liabilities			
Accounts payable	\$ 10,060	-	10,060
Accrued salaries	2,748	-	2,748
Accrued compensated absences	-	2,193	2,193
Total liabilities	<u>12,808</u>	<u>2,193</u>	<u>15,001</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>18,458</u>	<u>(18,458)</u>	<u>-</u>
Total deferred inflows of resources	<u>18,458</u>	<u>(18,458)</u>	<u>-</u>
FUND BALANCE/NET POSITION			
Fund balance			
Nonspendable	4,095	(4,095)	-
Unassigned	<u>255,348</u>	<u>(255,348)</u>	<u>-</u>
Total fund balance	<u>259,443</u>	<u>(259,443)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 290,709</u>		
Net position			
Net investment in capital assets		876,956	876,956
Unrestricted		<u>275,708</u>	<u>275,708</u>
Total net position		<u>\$ 1,152,664</u>	<u>\$ 1,152,664</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION
OF GOVERNMENTAL ACTIVITIES***September 30, 2019*

Total governmental fund balance	\$ 259,443
<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 deferred in the fund financial statements.	18,458
Capital assets used in governmental activities are reported as expenditures in governmental funds when purchased or constructed. The cost of these assets is \$1,108,251 and the accumulated depreciation is \$231,295.	876,956
Compensated absences are liabilities that are not due and payable in the current period and therefore are not reported as liabilities in the fund financial statements.	<u>(2,193)</u>
Net position of governmental activities	<u>\$ 1,152,664</u>

The accompanying notes are an integral part of this statement.

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE***For the year ended September 30, 2019*

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES			
Current			
Facilities and infrastructure expenses	\$ 17,590	\$ -	\$ 17,590
Maintenance expense	7,826	-	7,826
Engineering and surveying	91,366	-	91,366
Employees salaries	103,502	2,193	105,695
Payroll taxes	7,943	-	7,943
Insurance			
Property and other	5,315	-	5,315
Medical	19,125	-	19,125
Commissioners fees of office	3,600	-	3,600
Contract labor	18,773	-	18,773
Vehicle expense	3,558	-	3,558
Office expense	12,921	-	12,921
Accounting and auditing	6,935	-	6,935
Appraisal district fees	3,194	-	3,194
Dues and subscriptions	825	-	825
Legal fees	3,750	-	3,750
North Cuero Watershed contribution	2,500	-	2,500
Office rent	7,650	-	7,650
Other services and charges	4,171	-	4,171
Retirement contribution	3,255	-	3,255
Tax collection fees	4,414	-	4,414
Training and travel	8,157	-	8,157
Utilities	6,565	-	6,565
Depreciation	-	40,652	40,652
Capital outlay	115,950	(115,680)	270
Total expenditures	<u>458,885</u>	<u>(72,835)</u>	<u>386,050</u>

(continued)

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE***For the year ended September 30, 2019*

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Program revenues			
Operating grant	\$ 27,051	\$ (10,170)	\$ 16,881
General revenues			
Tax revenues			
Tax collections	222,025	2,906	224,931
Penalty and interest	4,702	-	4,702
Interest income	7,706	-	7,706
Miscellaneous income	557	-	557
Total revenues	<u>262,041</u>	<u>(7,264)</u>	<u>254,777</u>
Excess (deficiency) of revenues over expenditures	(196,844)	196,844	
Change in net position		(131,273)	(131,273)
FUND BALANCE/NET POSITION			
Beginning of the year	<u>456,287</u>	<u>827,650</u>	<u>1,283,937</u>
End of the year	<u>\$ 259,443</u>	<u>\$ 893,221</u>	<u>\$ 1,152,664</u>
			(concluded)

The accompanying notes are an integral part of this statement.

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**
For the year ended September 30, 2019

Total net change in fund balances - governmental funds	\$ (196,844)
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Amounts reported for governmental activities in the statement of activities are different because:

Current year capital outlays are expenditures in the fund financial statements, but represent increases in capital assets in the government-wide financial statements.	115,680
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Depreciation is not recognized as an expense on the governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.	(40,652)
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Grant revenue collected and considered "available" revenues in the governmental funds.	(10,170)
--	----------

Increase in compensated absences 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.	(2,193)
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Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds.	<u>2,906</u>
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Change in net position of governmental activities	<u>\$ (131,273)</u>
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The accompanying notes are an integral part of this statement.

DeWITT COUNTY DRAINAGE DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The DeWitt County Drainage District No. 1 (the "District") operates under a Board of Directors form of government and provides drainage services to the residents of the District. The District was created by a vote of the residents on June 23, 1914. On July 14, 1914, Commissioners Court recorded the results of that election with an Order that contained a metes and bounds description of the boundary of the District.

A. Reporting Entity

The Board is appointed by the DeWitt County Commissioners' Court. The District is considered a legally separate organization from DeWitt County and is not accountable to the Court with regards to operations, management or fiscal responsibility.

The District considered the guidelines specified by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, when determining which entities to include in the accompanying financial statements. Under these guidelines, the reporting entity consists of the primary government (all funds of the District), organizations for which the primary government is financially accountable, organizations for which the primary government is not financially accountable, organizations that raise and hold economic resources for the direct benefit of the primary government, and any other organizations for which the nature and significance of their relationship with the primary government is such that exclusion could cause the District's financial statements to be misleading or incomplete. Entities other than the primary government, which are included in the primary government's financial statements, are called component units. 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 nonfiduciary activities of the District. 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 District had no business-type activities during the current year.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is 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.

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. 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 revenues 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 District 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 claims and judgments, are recorded only when payment is due.

Property taxes 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 cash is received by the District.

The District reports the following major governmental fund:

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

The District reports no other fund types.

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

D. Budgets and Budgetary Accounting

The Board of Directors prepares and votes on the adopted budget. Budgets for the General Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). The original budget was amended during the year by unanimous consent of the Board of Directors. Both the original and final amended budgets are used in this report. The District does not employ the use of encumbrances in its budgetary accounting.

E. Other Accounting Policies

Deposits and Investments

Cash and cash equivalents include amounts in petty cash, demand deposits, time deposits, and any investment purchased with an original maturity date of 90 days or less.

The District 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 District are in compliance with the District's investment policies.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**E. Other Accounting Policies - (Continued)****Receivables**

Receivables include all trade and property tax receivables. No allowance for uncollectible taxes has been provided because management believes any allowance would be immaterial to the financial statements taken as a whole.

Capital Assets

Capital assets, which include buildings, machinery and equipment, and office equipment, are reported in the applicable governmental activities column in the government-wide statement of net position. The District defines capital assets as all assets with an initial, individual cost of more than \$1,000 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 are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The District's capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10
Machinery and equipment	3 - 7
Office equipment	3 - 7
Infrastructure	40

Compensated Absences

Paid time off or PTO benefits are accrued by District employees according to guidelines set in the District's personnel policy. The policy states that PTO begins to accrue after one year of employment. Employees may carryover PTO according to policy guidelines. All PTO is accrued in the government-wide financial statements.

Deferred Inflows of Resources

The District's governmental funds report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period. The District will not recognize the related revenues until a future event occurs. The District has one type of item which occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's fiscal year) under the modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, unavailable revenue for property taxes are reported in the governmental funds balance sheet. The District did not have deferred inflows of resources to report in its government-wide financial statements for the current year.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**E. Other Accounting Policies - (Continued)****Fund Equity**

In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned. The District has nonspendable and unassigned fund balances.

Use of Estimates

The preparation of the government-wide and fund financial statements in conformity with GAAP requires management 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 the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**Deficit Fund Equity**

As of year-end, no funds of the District had a deficit fund equity balance.

Budgetary Compliance

For the fiscal year ended September 30, 2019, the District complied with budgetary restrictions at all function levels, except as detailed in the following table:

<u>Fund/Function</u>	<u>Expenditure Variance</u>
General Fund	
Office expense	\$ 371
Training and travel	407
Capital outlay	3,150

NOTE 3: DEPOSITS AND INVESTMENTS**Deposits**

The District's funds are deposited and invested under the terms of the depository contract. The depository bank, First National Bank of Shiner, deposits for safekeeping and trust with agent bank, approved pledged securities in an amount sufficient to protect the District's funds on a day-to-day basis during the period of the contract. The pledge-approved securities are waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance. At year-end, the District's deposits were either covered by FDIC or fully collateralized with securities.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that, in the event of bank failure, the District's deposits may not be returned to it. At year-end, the deposits in the depository bank were fully insured or collateralized. Therefore, the District was not exposed to custodial credit risk at year-end.

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

The District 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 or its agencies and instrumentalities; direct obligations of the State of Texas or its agencies and instrumentalities; collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities; certificates of deposit issued by a state or financial institution domiciled in the State of Texas which is guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or otherwise secured; and certain repurchase agreements.

At year-end, the District had \$114,467 and \$102,147 invested in TexPool Prime and TexPool, respectively, which are both investment pools regulated by the State of Texas. The pools use amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in these pools is the same as the value of the shares in each pool. These investments are stated at amortized cost, with a weighted average maturity of 32 days for TexPool Prime and 34 days for TexPool, and are considered cash equivalents for financial reporting purposes.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure by limiting the weighted average maturity of any individual investment to no more than 90 days.

Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The District's investments are held in TexPool Prime and TexPool, which operates in full compliance with the Public Funds Investment Act. TexPool Prime and TexPool are both rated AAAM by Standard and Poor's.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District was not exposed to a concentration of credit risk at year-end.

Custodial Credit Risk - Investments

In the case of investments, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District was not exposed to custodial credit risk relative to its investments at year-end.

NOTE 4: PROPERTY TAXES

The District's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. Taxes are delinquent on February 1 following the October 1 levy date. A statutory lien becomes effective on all property with unpaid taxes as of January 1 of the year following the assessment.

The County of DeWitt bills and collects the taxes for the District. Property taxes levied for 2018 were \$225,803 with a tax rate set at 0.066610 per \$100 of assessed valuation, which was approved in September 2018. The 2018 taxes are based on the assessed valuation of \$338,991,980.

At year-end, the District's governmental fund reports deferred revenue in connection with receivables for ad valorem property tax revenues that are not considered to be available to liquidate liabilities of the current period.

NOTE 5: CAPITAL ASSETS

Capital asset activity for the current year was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 1,353	\$ 24,165	\$ -	\$ 25,518
Total capital assets, not being depreciated	<u>1,353</u>	<u>24,165</u>	<u>-</u>	<u>25,518</u>
Capital assets, being depreciated				
Buildings	-	21,867	-	21,867
Machinery and equipment	1,766	65,148	-	66,914
Office equipment	11,639	-	-	11,639
Infrastructure	977,813	4,500	-	982,313
Total capital assets, being depreciated	<u>991,218</u>	<u>91,515</u>	<u>-</u>	<u>1,082,733</u>
Less accumulated depreciation for				
Buildings	-	2,187	-	2,187
Machinery and equipment	1,672	11,768	-	13,440
Office equipment	5,037	2,139	-	7,176
Infrastructure	183,934	24,558	-	208,492
Total accumulated depreciation	<u>190,643</u>	<u>40,652</u>	<u>-</u>	<u>231,295</u>
Governmental activities capital assets, net	<u>\$ 801,928</u>	<u>\$ 75,028</u>	<u>\$ -</u>	<u>\$ 876,956</u>

Depreciation expense of \$40,652 was charged to the general government function/program.

NOTE 6: ACCRUED COMPENSATED ABSENCES

Long-term liability activity for the year ended September 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Compensated absences	\$ -	\$ 2,654	\$ 461	\$ 2,193	\$ 2,193
Total long-term liabilities	<u>\$ -</u>	<u>\$ 2,654</u>	<u>\$ 461</u>	<u>\$ 2,193</u>	<u>\$ 2,193</u>

NOTE 7: RISK MANAGEMENT

The District 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. During the year, the District purchased insurance through various insurance carriers to cover its risk of loss in these areas. Substantially all risk of loss for events occurring during the current year has been transferred to the insurance carriers by the payment of insurance premiums. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 8: COMMITMENTS AND CONTINGENCIESLitigation

The District was not involved in any litigation as of year-end.

NOTE 9: SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 22, 2020, the date that the financial statements were available to be issued, and there were no events which would have a material effect on the District's financial position as of September 30, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**MAJOR GOVERNMENTAL FUNDS - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (GAAP BUDGETARY BASIS) AND ACTUAL***For the year ended September 30, 2019*

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 226,151	\$ 226,151	\$ 226,727	\$ 576
Interest income	5,000	7,211	7,706	495
Grant revenue	57,000	26,485	27,051	566
Miscellaneous income	-	107	557	450
Total revenues	288,151	259,954	262,041	2,087
EXPENDITURES				
Current				
Special projects	50,000	-	-	-
General maintenance	11,150	-	-	-
Facilities and infrastructure expenses	-	17,900	17,590	310
Maintenance expense	-	9,000	7,826	1,174
Engineering and surveying	-	95,950	91,366	4,584
Employees salaries	110,337	110,555	103,502	7,053
Payroll taxes	8,541	8,598	7,943	655
Insurance				
Property and other	8,309	9,410	5,315	4,095
Medical	25,200	21,000	19,125	1,875
Commissioners fees of office	3,600	3,600	3,600	-
Contract labor	-	18,775	18,773	2
Vehicle expense	760	4,400	3,558	842
Office expense	4,370	12,550	12,921	(371)
Shop and yard	125,022	-	-	-
Accounting and auditing	6,000	7,000	6,935	65
Appraisal district fees	3,161	3,201	3,194	7
Dues and subscriptions	600	900	825	75
Legal fees	3,000	4,000	3,750	250
North Cuero Watershed contribution	2,500	2,500	2,500	-
Office rent	6,600	7,725	7,650	75
Other services and charges	642	4,250	4,171	79
Retirement contribution	3,309	3,260	3,255	5
Tax collection fees	4,700	4,500	4,414	86
Training and travel	5,000	7,750	8,157	(407)
Utilities	3,872	6,712	6,565	147
Website	1,400	-	-	-

(continued)

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**MAJOR GOVERNMENTAL FUNDS - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (GAAP BUDGETARY BASIS) AND ACTUAL***For the year ended September 30, 2019*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES - (Continued)				
Capital outlay	<u>\$ 61,500</u>	<u>\$ 112,800</u>	<u>\$ 115,950</u>	<u>\$ (3,150)</u>
Total expenditures	<u>449,573</u>	<u>476,336</u>	<u>458,885</u>	<u>17,451</u>
 Excess (deficiency) of revenues over expenditures (GAAP BUDGETARY BASIS)	 <u>(161,422)</u>	 <u>(216,382)</u>	 <u>(196,844)</u>	 <u>19,538</u>
 Change in fund balance	 (161,422)	 (216,382)	 (196,844)	 19,538
Fund balance at beginning of year	<u>456,287</u>	<u>456,287</u>	<u>456,287</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 294,865</u></u>	<u><u>\$ 239,905</u></u>	<u><u>\$ 259,443</u></u>	<u><u>\$ 19,538</u></u>

(concluded)

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

DeWITT COUNTY DRAINAGE DISTRICT NO. 1
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2019

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

The District annually adopts budgets that are prepared using the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

NOTE 2: BUDGETARY LEGAL COMPLIANCE

For the fiscal year ended September 30, 2019, the District complied with budgetary restrictions at all function levels, except as detailed in the following table:

<u>Fund/Function</u>	<u>Expenditure Variance</u>
General Fund	
Office expense	\$ 371
Training and travel	407
Capital outlay	3,150

TEXAS SUPPLEMENTARY INFORMATION

DeWITT COUNTY DRAINAGE DISTRICT NO. 1**TSI-2: SCHEDULE OF GENERAL FUND EXPENDITURES***For the year ended September 30, 2019*

Personnel expenditures (including benefits)*	\$	133,825
Professional fees:		
Auditing		6,935
Engineering and surveying		91,366
Legal		3,750
Contracted services:		
Appraisal district		3,194
Tax collector		4,414
Utilities		6,565
Repairs and maintenance		47,747
Administrative expenditures:		
Directors fees		3,600
Insurance		5,315
Office supplies		12,921
Other administrative expenditures		23,303
Capital outlay:		
Capitalized assets		115,680
Expenditures not capitalized		<u>270</u>
Total expenditures	\$	<u>458,885</u>

* Number of persons employed by the District: 4 Full-Time 0 Part-Time

DeWITT COUNTY DRAINAGE DISTRICT NO. 1*TSI-4: TAXES LEVIED AND RECEIVABLE**For the years ended September 30*

	<u>2019</u>
Taxes receivable, beginning of year	\$ 15,552
Original tax levy for 2018 tax roll	225,803
Adjustments	<u>(873)</u>
Total to be accounted for	240,482
Tax collections	
Current year	(218,213)
Prior years	<u>(3,811)</u>
Taxes receivable, end of year	<u>\$ 18,458</u>

Taxes receivable, by levy years:

2018	\$ 6,981
2017	2,698
2016	1,456
2015	1,131
2014	935
2013	732
2012	716
2011	639
2010	528
2009	440
2008 and prior	<u>2,202</u>

Taxes receivable, end of year	<u>\$ 18,458</u>
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Property valuations for tax roll:	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Land	\$ 45,368,880	\$ 30,052,410	\$ 30,098,770	\$ 30,028,830	\$ 30,037,310
Improvements	285,644,730	289,462,520	289,169,720	269,479,160	241,774,420
Personal property	37,199,530	40,324,940	50,751,460	47,786,350	30,764,760
Adjustments/exemptions	<u>(29,221,160)</u>	<u>(27,614,274)</u>	<u>(34,678,220)</u>	<u>(38,161,370)</u>	<u>(30,532,570)</u>
	<u>\$ 338,991,980</u>	<u>\$ 332,225,596</u>	<u>\$ 335,341,730</u>	<u>\$ 309,132,970</u>	<u>\$ 272,043,920</u>

Tax rates per \$100 valuation:

Maintenance tax rate	<u>\$ 0.066610</u>	<u>\$ 0.056710</u>	<u>\$ 0.051930</u>	<u>\$ 0.054590</u>	<u>\$ 0.058070</u>
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Original tax levy	<u>\$ 225,803</u>	<u>\$ 188,466</u>	<u>\$ 174,143</u>	<u>\$ 168,756</u>	<u>\$ 157,976</u>
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Percent of taxes collected

to taxes levied	96.6%	97.2%	97.2%	97.8%	97.3%
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DeWITT COUNTY DRAINAGE DISTRICT NO. 1**TSI-7: COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES - GENERAL FUND**

Five years ended September 30

	Amounts				
	2019	2018	2017	2016	2015
REVENUES					
Property taxes	\$ 226,727	\$ 190,818	\$ 176,397	\$ 171,874	\$ 160,615
Interest income	7,706	7,320	5,886	5,700	8,111
Grant	27,051	-	-	-	-
Miscellaneous income	557	75	-	42	129
Total revenues	<u>262,041</u>	<u>198,213</u>	<u>182,283</u>	<u>177,616</u>	<u>168,855</u>
EXPENDITURES					
Current					
Special projects	-	37,997	-	-	-
Facilities and infrastructure expenses	17,590	-	-	-	-
Maintenance expense	7,826	-	-	-	-
General facilities maintenance	-	93,320	45,354	50,000	50,000
Engineering and surveying	91,366	-	4,145	-	-
Salaries - commissioners	-	-	11,633	15,510	15,510
Salaries - employees	103,502	72,453	32,097	2,817	1,453
Payroll taxes	7,943	5,401	3,208	1,402	1,298
Insurance					
Worker's compensation	-	500	500	500	500
Unemployment	-	133	147	100	100
General and public official liability	-	3,000	231	714	472
Property and other	5,315	375	610	-	-
Medical	19,125	2,708	-	-	-
Commissioners fees of office	3,600	7,550	7,200	-	-
Contract labor	18,773	-	-	-	-
Vehicle expense	3,558	-	-	-	-
Insurance and bond premiums	-	100	370	50	455
Office expense	12,921	8,521	4,071	878	56
Shop and yard	-	815	352	-	-
Accounting and payroll	-	1,900	4,200	2,400	2,400
Accounting and auditing	6,935	8,400	5,000	4,200	4,700
Appraisal district fees	3,194	2,941	2,222	1,791	1,270
Dues and subscriptions	825	698	120	-	-
Legal fees	3,750	4,800	4,875	-	-
North Cuero Watershed contribution	2,500	10,000	10,000	40,000	40,000
Office rent	7,650	6,000	2,750	-	-
Other services and charges	4,171	1,121	2,267	29	-
Retirement contribution	3,255	1,692	-	-	-
Tax collection fees	4,414	4,519	4,512	4,536	4,521
Training and travel	8,157	1,190	1,114	-	-
Utilities	6,565	3,778	2,501	-	-
Website	-	1,580	1,937	-	-
Capital outlay	115,950	6,982	3,048	107,998	416,707
Total expenditures	<u>458,885</u>	<u>288,474</u>	<u>154,464</u>	<u>232,925</u>	<u>539,442</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (196,844)</u>	<u>\$ (90,261)</u>	<u>\$ 27,819</u>	<u>\$ (55,309)</u>	<u>\$ (370,587)</u>

Percent of Total Revenue				
2019	2018	2017	2016	2015
86.53	96.27	96.77	96.77	95.12
2.94	3.69	3.23	3.21	4.80
10.32	-	-	-	-
0.21	0.04	-	0.02	0.08
<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
-	19.17	-	-	-
6.71	-	-	-	-
2.99	-	-	-	-
-	47.08	24.88	28.15	29.61
34.87	-	2.27	-	-
-	-	6.38	8.73	9.19
39.50	36.55	17.61	1.59	0.86
3.03	2.72	1.76	0.79	0.77
-	0.25	0.27	0.28	0.30
-	0.07	0.08	0.06	0.06
-	1.51	0.12	0.40	0.28
2.03	0.19	0.33	-	-
7.30	1.37	-	-	-
1.37	3.81	3.95	-	-
7.16	-	-	-	-
1.36	-	-	-	-
-	0.05	0.20	0.03	0.27
4.93	4.30	2.23	0.49	0.03
-	0.41	0.19	-	-
-	0.96	2.30	1.35	1.42
2.65	4.24	2.74	2.36	2.78
1.22	1.48	1.22	1.01	0.75
0.31	0.35	0.07	-	-
1.43	2.42	2.67	-	-
0.95	5.05	5.49	22.52	23.69
2.92	3.03	1.51	-	-
1.59	0.57	1.24	0.02	-
1.24	0.85	-	-	-
1.68	2.28	2.48	2.55	2.68
3.11	0.60	0.61	-	-
2.51	1.91	1.37	-	-
-	0.80	1.06	-	-
<u>44.25</u>	<u>3.52</u>	<u>1.67</u>	<u>60.80</u>	<u>246.78</u>
<u>175.11</u>	<u>145.54</u>	<u>84.70</u>	<u>131.13</u>	<u>319.47</u>
<u>(75.11)</u>	<u>(45.54)</u>	<u>15.30</u>	<u>(31.13)</u>	<u>(219.47)</u>

DeWITT COUNTY DRAINAGE DISTRICT NO. 1*TSI-8: BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS**For the year ended September 30, 2019*Complete District Mailing Address: P.O. Box 542, Cuero, Texas 77954District Business Telephone Number: (361) 275-9995Submission Date of the most recent District Registration Form
(TWC Sections 36.054 and 49.054): 2/1/19Limit on Fees of Office that a Director may receive during a fiscal year: \$ 1,200
(Set by Board Resolution - TWC Section 49.060)

<u>Names</u>	<u>Term of Office (Elected or Appointed) or Date Hired</u>	<u>Fees of Office Paid (FYE 9/30/19)</u>	<u>Expense Reimburse- ments (FYE 9/30/19)</u>	<u>Title at Year-End</u>
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Board Members:

Edward Douglas Sethness, Jr.	Appointed 1/1/19 - 12/31/20	\$ 1,200	\$ 616	President
Emily Ann Montgomery	Appointed 1/1/19 - 12/31/20	\$ 900	\$ -	Vice President
Mary Alice Perales	Appointed 1/1/19 - 12/31/20	\$ 900	\$ -	Secretary
Glenn Robertson	Appointed 1/1/17 - 12/31/18	\$ 300	\$ -	Vice President
Wallace Beck	Appointed 1/1/17 - 12/31/18	\$ 300	\$ -	Secretary

Key Administrative Personnel:

Beth Chang Parker	3/1/2017	\$ 56,127	\$ 180	General Manager
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Consultants:

Harrison, Waldrop & Uherek, LLP	Annually	\$ 6,935	\$ -	Auditor
DeWitt County Appraisal District	Annually	\$ 3,194	\$ -	Appraiser
DeWitt County Tax Assessor	Annually	\$ 4,414	\$ -	Tax Collector
Andrew M. Abrameit	3/17/17	\$ 3,750	\$ -	Attorney
Doucet & Associates	6/1/18	\$ 95,616	\$ -	Engineer