

UVALDE COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2018

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR

Uvalde County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2018

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INTRODUCTORY SECTION



COUNTY OF UVALDE

100 N. GETTY STREET
UVALDE, TEXAS 78801

March 22, 2019

The Honorable District Judge
Camile G. DuBose, 38th Judicial District

The Honorable Commissioners' Court, Uvalde County, Texas

William R. Mitchell	County Judge
Randy Scheide	County Commissioner, Precinct I
Mariano Pargas	County Commissioner, Precinct II
Jerry Bates	County Commissioner, Precinct III
Ronnie Garza	County Commissioner, Precinct IV

The Citizens of Uvalde County

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Pursuant to that requirement, the comprehensive annual financial report of Uvalde County for the fiscal year ended September 30, 2018 is hereby issued.

This report consists of management's representations concerning the finances of Uvalde County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the management of Uvalde County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Uvalde County's financial statements in conformity with GAAP. The cost of internal control should not outweigh the benefit; therefore, Uvalde County's comprehensive framework of internal control has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Uvalde County's financial statements were audited by Beyer & Co. Certified Public Accountants, licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Uvalde County for the fiscal year ended September 30, 2018 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2018 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

On February 8, 1850 the County of Uvalde was formed by the legislature from part of Bexar County and named for Spanish governor Juan de Ugalde. The County is located in the southwest part of the State of Texas with tourism and agriculture as the major industries. Uvalde County covers 1,557 square miles and has a population of 26,405 per the United States 2010 Census.

Uvalde County is a political subdivision of the State of Texas with no legislative powers and very restrictive judicial and administrative powers. The governing body of the county is the Commissioners' Court which consists of five members. The County Judge is the chairman of the Court and the Commissioner from each of the four precincts are also members. The Court has only such powers as are conferred upon it by the Constitution, Statutes, or by necessary implication there from. Uvalde County provides many varied services for its citizens including judicial, detention facilities, public safety, county roads, emergency medical service, health and limited social services, public improvements, libraries, and general administrative services.

In counties with a population less than 125,000 the County Judge serves as the budget officer assisted by the County Auditor. The County Judge may also solicit from each department whatever data may be required to prepare an accurate budget. The budget is presented on a line-item basis and adopted on the fund level. The budget must be itemized to make possible a comparison of the proposed expenditures with the prior year expenditures. The budget must show as accurately as possible the purpose of each expenditure and the amount of money appropriated.

Upon completion of the proposed budget, the County Judge files a copy with the County Clerk and places same on the official website. The Commissioners' Court holds a public hearing on the proposed budget. All taxpayers of the County are encouraged to attend and participate in the hearing.

At the conclusion of the public hearing, the Commissioners' Court takes action on the proposed budget. The Commissioners' Court may make any changes in the proposed budget that it considers warranted by law and required in the best interest of the taxpayers. The Commissioners' Court may levy taxes only in accordance with the budget. After final approval of the budget, the County Judge shall file a copy with the County Clerk and place same on the official County website, spending county funds only in strict compliance with the budget, except in an emergency.

The Commissioners' Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the Court amends the original budget to meet an emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.

The Commissioners' Court, by order, may amend the budget to transfer an amount budgeted for one item to another budgeted item within the same fund without authorizing an emergency expenditure.

State law requires counties to adopt a budget before adopting a tax rate. The Commissioners' Court may levy taxes only in accordance with the budget. Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in setting tax rates. This law has two purposes:

- to make the taxpayers more knowledgeable about tax rate proposals;
- to allow taxpayers to roll back or limit a tax increase in certain cases.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Uvalde County operates.

Local economy. Tourism is a major part of the Uvalde County economic base, with most of this expansion having been in the Con Can area. The Uvalde County 4% hotel occupancy tax collection increased to \$813,697 in the 2018 fiscal year. Texas Hill Country River Region contracted for the management of these funds to improve the tourist traffic in the County. Another major project of THCRP is the oversight of the cleanliness of Uvalde County Rivers. Garner State Park located 10 miles from Con Can brought in over 400,000 visitors.

The Uvalde County Fairplex revenue for this year was \$166,294 from 280 events resulting in over 400 venue rentals. The Fairplex continues to produce an economic multiplier effect in the county. The top five events held included the Palomino Fest & Pro Rodeo, the Briscoe Ranch BBQ Cook Off, the Cactus Jack PBR Bull Riding event, the Southwest Texas Junior College NIRA College Rodeo, and the Uvalde Area Chamber of Commerce Hunters Roundup.

Agriculture is still a mainstay in the area, but water restrictions have affected this industry. Many land owners have gone from irrigated farming to dry land farming, wildlife management, and hunting leases so that water rights may be sold. This results in the devaluation of land for property tax valuation purposes.

The full-time veteran officer has increased services for local veterans which in turn has been an economic boost to local businesses. The Veteran's Office services a local veteran population of 1200.

The 212-bed Uvalde County Justice Center continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,904,289 during this fiscal year.

Hobby Lobby opened a new store in Uvalde during 2018. Coming franchises in the next year include Starbucks, Bill Miller BBQ, Kentucky Fried Chicken, Billy Bob Hamburgers, and 830 Broadway Pizza.

Long-term financial planning. The Certificates of Obligations issued in 2009 for \$25M have seen nine years of debt reduction payments. In December 2016, the County issued general obligation bond refunding in the amount of \$9,605,000. In January 2017, the County issued general obligation bond refunding in the amount of \$9,905,000.

Cash management policies and practices. In accordance with Section 116.112, Local Government Code, the County Treasurer with the approval of the Commissioners' Court is authorized to invest with the depository any County funds not immediately required to pay obligations of the County. The Treasurer may invest those funds as allowed by statute. Interest rates on the deposits are governed by the County depository contract which is currently awarded to First State Bank of Uvalde.

Risk management. The County provides for the management of risks through a combination of self-insurance and traditional insurance. Property and casualty coverage, comprehensive general liability, and public officials' liability coverage continue to be obtainable at reasonable premium rates. Workers Compensation coverage with Texas Association of Counties is partially self-funded.

The County of Uvalde provides group medical benefits to employees on a partially self-funded basis as allowed by statute. Stop-Loss coverage is provided by HCC SWISS RE. The group insurance is managed by a third party administrator, Group & Pension Administrators. The Commissioners' Court appointed an agent-of-record to guide the Court in the complex purchasing decisions required in this area. The County insurance committee consists of the County Judge, County Treasurer, and County Auditor.

Pension and other post-employment benefits. The County of Uvalde continues to provide retirement, disability, and death benefits for all full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The plan provisions are adopted by the Commissioners' Court within the options available in the Texas State Statutes governing TCDRS. Members are vested after eight years of service but must leave accumulated contributions in the plan to receive employer contributions. The employee members' contribution rate as adopted by the Court is 7% of gross compensation. The County's 2018 employer contribution rate is 9.77%. The County provides an option to employees to participate in COBRA benefits as required by law.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Uvalde for its comprehensive annual financial report for the fiscal year ended September 30, 2017.

This was the 22nd consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both General Accepted Accounting Principles and applicable legal requirements.

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

The preparation of this report is a direct result of the efficient and dedicated services of Beyer & Co. Certified Public Accountants. The County Treasurer and County Auditor staff are critical in facilitating this report. Additionally, each Uvalde County Elected and Appointed Official along with their respective support staff should be highly commended for their cooperation and courtesy supporting the independent audit effort.

Sincere appreciation is extended to the Uvalde County Commissioners, the Uvalde County Judge, and the 38th Judicial District Judge for their continued support and progressive attitude in maintaining the highest standards while overseeing the operation of this County government.

Respectfully submitted by:



Alice L. Chapman
County Auditor



Joni Deorsam
County Treasurer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Uvalde
Texas**

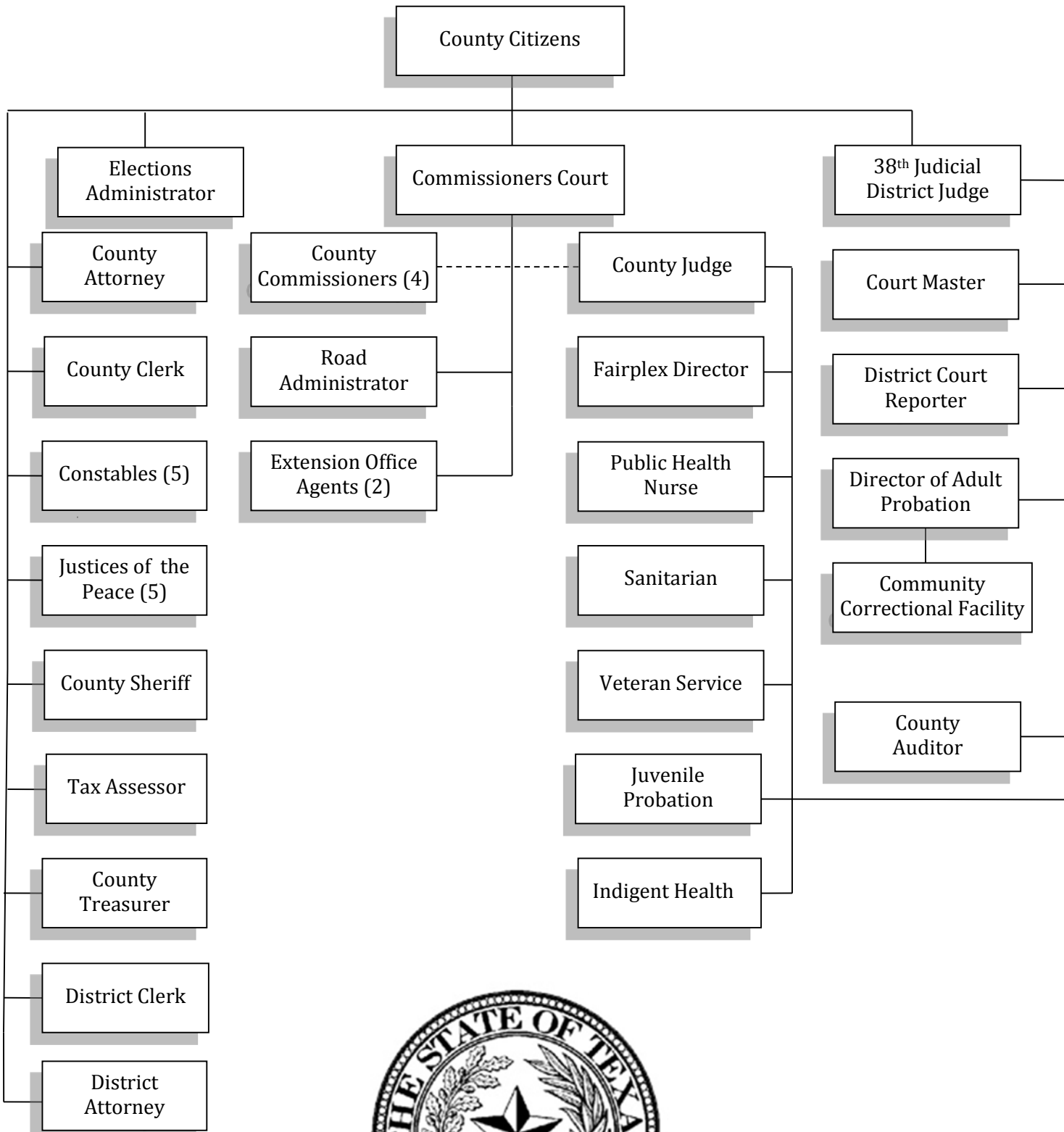
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2017

Christopher P. Morill

Executive Director/CEO

County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2018**

COMMISSIONERS COURT

William R. Mitchell
Randy Scheide
Mariano Pargas
Jerry Bates, Sr.
Raul Flores

County Judge
Commissioner Precinct No. 1
Commissioner Precinct No. 2
Commissioner Precinct No. 3
Commissioner Precinct No. 4

DISTRICT COURT

Camile G. DuBose
Daniel Kindred
Kelley Kimble
Christina Ovalle
Sherry Gentry
Todd Winslow

District Judge, 38th Judicial District
District Attorney
Associate Judge, TITLE IV
District Clerk
District Court Reporter
Chief Probation Officer

OTHER COUNTY OFFICIALS

John Dodson
Joni Deorsam
Rita C. Verstuyft
Donna Williams
Charles Mendeke
Jessie Garcia
Terry Black, RN
Rick Coggins
Samantha Korzekwa
Malinda Flores
Alice L. Chapman
Melissa Jones
Wendy Speer

County Attorney
County Treasurer
County Tax Assessor Collector
County Clerk
County Sheriff
County Road Administrator
County Public Health Nurse
County Sanitarian
County Extension Agent
County Home Economics Agent
County Auditor
Elections Administrator
Fairplex Director

JUSTICES OF THE PEACE

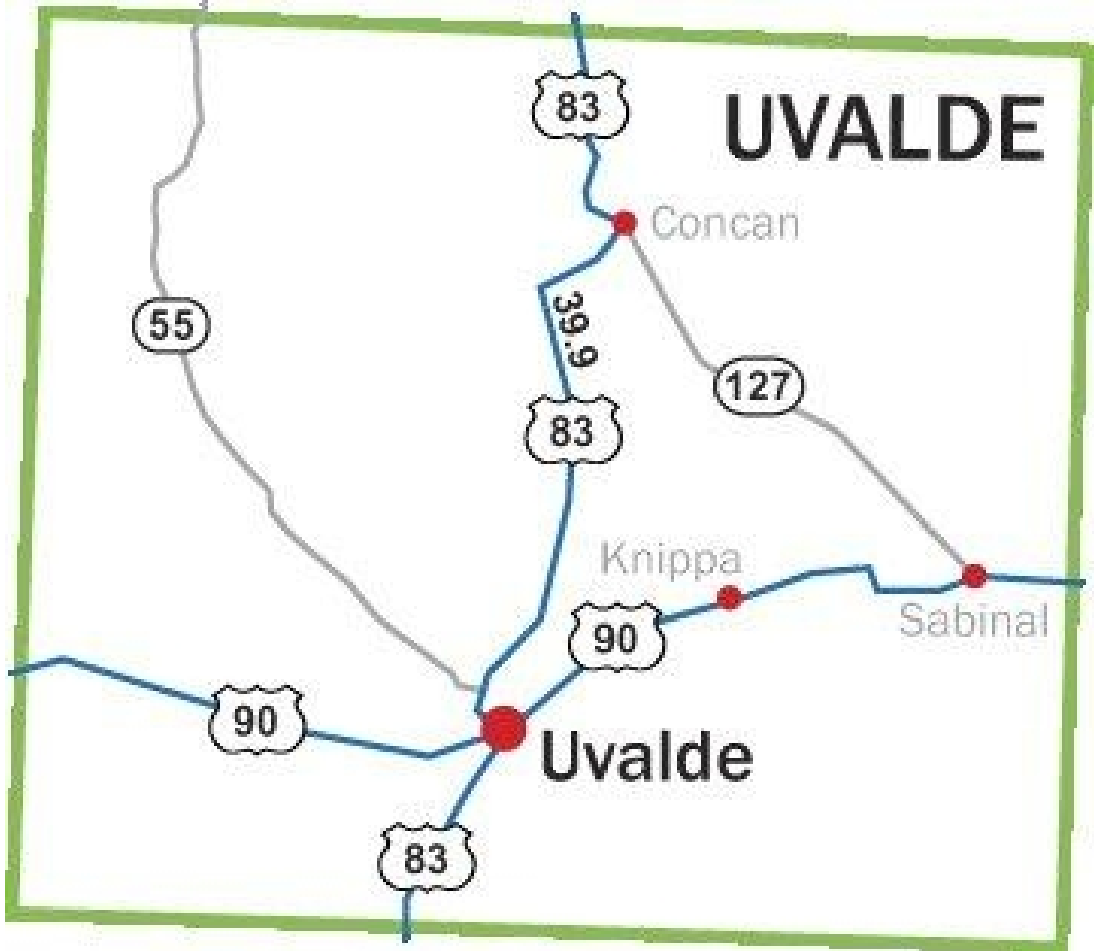
Steve Kennedy
Bobby McIntosh
William Schaefer
Eulalio Diaz
Ernesto Luna

Precinct No. 1
Precinct No. 2
Precinct No. 3
Precinct No. 4
Precinct No. 6

CONSTABLES

Johnny Field
Weldon McCutcheon
Jim Mangum
David Valdez
Robert Moss

Precinct No. 1
Precinct No. 2
Precinct No. 3
Precinct No. 4
Precinct No. 6



FINANCIAL SECTION

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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Pleasanton, Texas 78064
Phone: (830) 569-8781 ~ Fax: (830) 569-6776
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111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

INDEPENDENT AUDITOR'S REPORT

To the County Judge and Commissioners' Court
Uvalde County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Road and Bridge Fund, and the Hotel/Motel Fund 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 the Employee Retirement System Information on pages 4–13 and 72-75 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 Uvalde County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the budgetary comparison information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the budgetary comparison information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the budgetary comparison information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



BEYER & COMPANY
Certified Public Accountants
March 22, 2019

Management's Discussion and Analysis

As management of Uvalde County, Texas, we offer readers of Uvalde County, Texas' financial statements this narrative overview and analysis of the financial activities of Uvalde County, Texas for the fiscal year ended September 30, 2018.

Financial Highlights

. The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$17,319,789 (Net Position). Of this amount, \$4,277,367 (unrestricted Net Position) may be used to meet the government's ongoing obligations to citizens and creditors.

. The government's total Net Position increased by \$1,604,790. This increase is attributable to the following. The total expenses decreased by \$2,408,640 and the total revenues increased by \$2,290,491: the capital grant revenues increased by \$132,337, and charges for services increased by \$273,339.

The ad valorem taxes increased by \$1,269,641 and the sales tax revenues increased by \$473,316. The property tax increase and the sales tax revenues increase was due to an increase in values as a result of an upturn in the Eagle Ford Oil Shale. The increase in charges for services was due to an increase in fees and fines. Miscellaneous income increased by \$150,496. The increase in miscellaneous income was due to an increase in seizure income.

The decrease in expenses was basically consistent throughout the various expense functions; however, the public safety function decreased by \$582,339, the public transportation function decreased by \$581,080, the public facilities function decreased by \$484,154, and the judicial function decreased by \$336,331. The decrease in the public safety function was due primarily to a decrease in jail and sheriff expenses, the decrease in the public transportation function was due primarily to a decrease in road maintenance, the decrease in the public facilities function was due mainly to a decrease in depreciation expense, and the decrease in the judicial function was due mainly to a decrease in court costs.

. As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$5,145,719, an increase of \$1,219,794 in comparison with the prior year. Approximately 35% of this total amount, \$1,808,342, is available for spending at the government's discretion (unassigned fund balance). The fund balance increase was a result of an increase in both ad valorem taxes of \$1,117,707 and increase of sales tax revenues of \$473,316. Overall expenditures decreased by \$896,952.

At the end of the current fiscal year, the unassigned fund balance for the general fund was \$1,929,147 or 13 percent of total general fund expenditures, the total fund balance for the road and bridge fund was \$1,367,516 and was restricted and was 64 percent of total road and bridge fund expenditures, the total fund balance for the hotel/motel fund was \$282,620 and was restricted and was 33 percent of hotel/motel expenditures, the total fund balance for the interest and sinking fund was \$170,339 and was restricted and was 1 percent of total interest and sinking fund expenditures, and the total fund balance for the Knippa Water and Septics fund was \$0 and was 0 percent of the Knippa Water and Septics fund expenditures.

Uvalde County, Texas' total short-term and long-term debt decreased by \$2,821,407 (11.16 percent) during the current fiscal year. The key factor in this decrease was the decrease in net pension liability of \$1,755,819.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Uvalde County, Texas' basic financial statements. Uvalde County, Texas' basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of Uvalde County, Texas' finances, in a manner similar to a private-sector business.

The statement of Net Position presents information on all of Uvalde County, Texas' 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 Uvalde County, Texas 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 (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of Uvalde County, Texas 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 Uvalde County, Texas include general administration, public safety, environmental protection, public transportation, health and welfare, public facilities, legal, elections, financial administration, conservation, capital projects, culture and recreation, and employee insurance fund.

The government-wide financial statements include only Uvalde County, Texas itself (known as the primary government),

The government-wide financial statements can be found on pages 14-15 of this report.

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. Uvalde County, Texas, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Uvalde County, Texas maintains fifty-three (53) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge fund, the hotel/motel fund, the interest and sinking fund, and the Knippa Water and Septics fund; all of which are considered to be major funds. Data from the other forty-eight (48) 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 statements elsewhere in this report.

Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, the hotel/motel fund, and the interest and sinking fund; but did not adopt one for the Knippa Water and Septics fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the CERTZ Grant fund, the LEPC grant fund, the river cleanup fund, the sheriff seizure fund, the Stonegarden grant Uvalde fund, the TIDC grant fund, the Uvalde estates septic fund, the colonia clearing 711315 fund, the FEMA disaster fund, and the flood protection warning fund.

The basic governmental fund financial statements can be found on pages 16-23 of this report.

Proprietary funds:

Uvalde County, Texas maintains one type of proprietary fund. The Internal Service Fund for Uvalde County, Texas, consists solely of the Employee Insurance Fund. This fund was created to help facilitate employee insurance coverage. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the employee insurance fund.

The basic proprietary fund financial statements can be found on pages 24-27 of this report.

Uvalde County, Texas also has five agency funds which are a fiduciary fund type can be found on page 28 of this report.

Notes to the 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 29-71 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Uvalde County, Texas' progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 72-75 of this report.

The combining statements referred to earlier in connection with the nonmajor governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 76-81 of this report. The budget comparison schedules in connection with the nonmajor governmental funds can be found on pages 82-120 of this report. The combining agency funds are presented immediately following the budget comparison schedules can be found on pages 121-123 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. In the case of Uvalde County, Texas, assets exceeded liabilities by \$17,319,789 at the close of the most recent fiscal year.

A portion of Uvalde County, Texas' Net Position (58 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that are still outstanding. Uvalde County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Uvalde County, Texas' investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**UVALDE COUNTY, TEXAS
NET POSITION**

	Governmental Activities		Total	
	2018	2017	2018	2017
Current and other Assets	\$7,624,576	\$6,125,087	\$7,624,576	\$6,125,087
Restricted Assets:	177,620	103,655	177,620	103,655
Capital Assets:	30,666,961	31,399,534	30,666,961	31,399,534
Total Assets	<u>38,469,157</u>	<u>37,628,276</u>	<u>38,469,157</u>	<u>37,628,276</u>
Total Deferred Outflows of Resources	<u>2,571,821</u>	<u>4,474,398</u>	<u>2,571,821</u>	<u>4,474,398</u>
Total Assets	<u>\$41,040,978</u>	<u>\$42,102,674</u>	<u>\$41,040,978</u>	<u>\$42,102,674</u>
Long-term Liabilities	22,462,646	25,284,053	22,462,646	25,284,053
Other Liabilities	665,000	590,678	665,000	590,678
Total Liabilities	<u>23,127,646</u>	<u>25,874,731</u>	<u>23,127,646</u>	<u>25,874,731</u>
Total Deferred Inflows of Resources	<u>593,543</u>	<u>512,944</u>	<u>593,543</u>	<u>512,944</u>
Net Investment in Capital Assets	9,993,264	10,953,807	9,993,264	10,953,807
Restricted	3,049,158	2,546,792	3,049,158	2,546,792
Unrestricted	4,277,367	2,214,400	4,277,367	2,214,400
Total Net Position	<u>\$17,319,789</u>	<u>\$15,714,999</u>	<u>\$17,319,789</u>	<u>\$15,714,999</u>

An additional portion of Uvalde County, Texas' Net Position (18 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted Net Position (\$4,277,367) may be used to meet the government on going obligations to citizens and creditors. At the end of the current fiscal year, Uvalde County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Uvalde County, Texas reported positive balances in Net Position, both for the government as a whole, as well as for its separate governmental activities.

There was an increase of \$502,366 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. The reason for the increase was due to FEMA grant recoveries of \$442,874.

Governmental activities: Governmental activities increased Uvalde County, Texas' Net Position by \$1,604,790, thereby accounting for 100 percent of the total increase in the Net Position of Uvalde County, Texas. The reason for the increase is attributable to the following. The total expenses decreased by \$2,408,640 and the total revenues increased by \$2,290,491: the capital grant revenues increased by \$132,337, and charges for services increased by \$273,339.

**UVALDE COUNTY, TEXAS
CHANGE IN NET POSITION**

	Governmental Activities		Total	
	2018	2017	2018	2017
Revenues:				
Program Revenues:				
Charges for Services	\$4,031,588	\$3,758,249	\$4,031,588	\$3,758,249
Operating Grants and Contributions	1,965,525	1,975,731	1,965,525	1,975,731
Capital Grants and Contributions	1,063,947	931,610	1,063,947	931,610
General Revenues:				
Maintenance and Operations Taxes	12,728,990	11,459,349	12,728,990	11,459,349
Sales Taxes	3,693,297	3,219,981	3,693,297	3,219,981
Other Taxes	813,697	812,258	813,697	812,258
Unrestricted investment earnings	39,699	39,570	39,699	39,570
Miscellaneous	718,340	567,844	718,340	567,844
Total Revenue	<u>25,055,083</u>	<u>22,764,592</u>	<u>25,055,083</u>	<u>22,764,592</u>
Expenses:				
General Administration	2,699,199	2,678,526	2,699,199	2,678,526
Legal	377,978	375,288	377,978	375,288
Judicial	2,428,487	2,764,818	2,428,487	2,764,818
Financial Administration	1,323,260	1,517,642	1,323,260	1,517,642
Public Facilities	1,764,017	2,248,171	1,764,017	2,248,171
Public Safety	6,883,693	7,466,032	6,883,693	7,466,032
Public Transportation	2,005,490	2,586,570	2,005,490	2,586,570
Environmental Protection	325,637	317,026	325,637	317,026
Culture and Recreation	1,259,558	1,301,002	1,259,558	1,301,002
Health and Welfare	3,599,561	3,464,874	3,599,561	3,464,874
Conservation - Agriculture	170,430	184,287	170,430	184,287
Interest and Fiscal Charges	612,983	954,697	612,983	954,697
Total Expenses	<u>23,450,293</u>	<u>25,858,933</u>	<u>23,450,293</u>	<u>25,858,933</u>
Increase in Net Position before transfers and special items	1,604,790	(3,094,341)	1,604,790	(3,094,341)
Transfers	0	0	0	0
Increase in Net Position	1,604,790	(3,094,341)	1,604,790	(3,094,341)
Net Position at 09/30/2017	<u>15,714,999</u>	<u>18,809,340</u>	<u>15,714,999</u>	<u>18,809,340</u>
Net Position at 09/30/2018	<u>\$17,319,789</u>	<u>\$15,714,999</u>	<u>\$17,319,789</u>	<u>\$15,714,999</u>

The government's total Net Position increased by \$1,604,790. This increase is attributable to the following. The total expenses decreased by \$2,408,640 and the total revenues increased by \$2,290,491: the capital grant revenues increased by \$132,337, and charges for services increased by \$273,339.

The ad valorem taxes increased by \$1,269,641 and the sales tax revenues increased by \$473,316. The property tax increase and the sales tax revenues increase was due to an increase in values as a result of an upturn in the Eagle Ford Oil Shale. The increase in charges for services was due to an increase in fees and fines. Miscellaneous income increased by \$150,496. The increase in miscellaneous income was due to an increase in seizure income.

The decrease in expenses was basically consistent throughout the various expense functions; however, the public safety function decreased by \$582,339, the public transportation function decreased by \$581,080, the public facilities function decreased by \$484,154, and the judicial function decreased by \$336,331. The decrease in the public safety function was due primarily to a decrease in jail and sheriff expenses, the decrease in the public transportation function was due primarily to a decrease in road maintenance, the decrease in the public facilities function was due mainly to a decrease in depreciation expense, and the decrease in the judicial function was due mainly to a decrease in court costs.

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$2,699,199	\$281,452	\$59,518	\$0
Legal	377,978	5,665	23,333	
Judicial	2,428,487	916,813	777,577	
Financial Administration	1,323,260	212,295		
Public Facilities	1,764,017			1,063,947
Public Safety	6,883,693	1,921,691	529,953	
Public Transportation	2,005,490	649,373	55,246	
Environmental Protection	325,637			
Culture and Recreation	1,259,558			
Health and Welfare	3,599,561	44,299	519,898	
Conservation - Agriculture	170,430			
Interest and Fiscal Charges	612,983			
Total government activities	<u>\$23,450,293</u>	<u>\$4,031,588</u>	<u>\$1,965,525</u>	<u>\$1,063,947</u>

Revenues by source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$4,031,588	16.09%
Operating Grants and Contributions	1,965,525	7.84%
Capital Grants and Contributions	1,063,947	4.25%
Maintenance and Operations Taxes	12,728,990	50.80%
Sales Taxes	3,693,297	14.74%
Other Taxes	813,697	3.25%
Unrestricted Investment Earnings	39,699	0.16%
Miscellaneous	718,340	2.87%
	<u>\$25,055,083</u>	<u>100.00%</u>

Except as provided above, expense increases/decreases were fairly ratable throughout the different departments.

Financial Analysis of the Government's Funds

As noted earlier, Uvalde County, Texas' uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds:

The focus of Uvalde County, Texas' governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Uvalde County, Texas' 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, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$5,145,719, an increase of \$1,219,794 in comparison with the prior year. Approximately 35 percent of this total amount (\$1,808,342) constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Uvalde County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,929,147, while total fund balance reached \$1,929,147. 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 13 percent of total general fund expenditures, while total fund balance represents 13 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund increased by \$825,475 during the current fiscal year. The primary reason for this increase is ad valorem taxes increased by \$938,950 and the sales tax revenues increased by \$473,316. The property tax increase and the sales tax revenues increase was due to an increase in values as a result of an upturn in the Eagle Ford Oil Shale. These revenue increases offset an increase in transfers out of \$285,000.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$1,367,516. As a measure of the road and bridge 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 00 percent of total road and bridge fund expenditures, while total fund balance represents 64 percent of that same amount.

The fund balance of the road and bridge fund increased by \$189,899 during the current year. The reason for this increase was a decrease in transportation costs of \$475,079.

The hotel/motel fund had an unassigned fund balance of \$-0- while total fund balance reached \$282,620. As a measure of the hotel/motel 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 00 percent of total hotel/motel fund expenditures, while total fund balance represents 33 percent of that same amount.

The fund balance of the hotel/motel fund decreased by \$86,921 during the current year. The reason for this decrease was that expenditures of \$861,800 outpaced hotel/motel tax income by \$48,103.

The interest and sinking fund had an unassigned fund balance of \$-0- while total fund balance reached \$170,339. As a measure of the interest and sinking 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 00 percent of total Interest and sinking fund expenditures, while total fund balance represents 11 percent of that same amount.

The fund balance of the interest and sinking fund increased by \$66,684 during the current year. The reason for this increase was an increase in ad valorem taxes of \$184,201.

The Knippa Water and Septics fund is a capital reimbursement grant and therefore any analysis would be impractical.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$1,009,041. This increase was mainly from an increase in budgetary expenditures of \$453,873 in indigent health, \$176,038 in the justice center, \$132,000 in human resources, and \$120,704 in sheriff. The increase in indigent health was a result of an increase in indigent health claims from the Uvalde County citizenry. The increase in the justice center department was a result of an increase in inmate medical costs. The increase in human resources was a result of an increase in capital murder cases. The increase in the sheriff department was an increase in vehicle maintenance.

The total general fund expenditures of \$15,338,949 were less than the budgeted expenditures of \$16,301,887 by \$962,938.

Capital Asset and Debt Administration

Capital assets:

Uvalde County, Texas' investment in capital assets for its governmental activities as of September 30, 2018, amounts to \$30,666,961 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, and infrastructure items such as roads and bridges. The total decrease in Uvalde County, Texas' investment in capital assets for the current fiscal year was 2.33 percent.

The County had no major capital expenditures during the year except for the Knippa Water and Septics project which helped improve Water and Sewer facilities for the City of Knippa, Texas.

Additional information on Uvalde County, Texas' capital assets can be found in note IV C on page 45 of this report.

UVALDE COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Total	
	2018	2017	2018	2017
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	0	651,736	0	651,736
Building and improvements	24,529,847	24,957,330	24,529,847	24,957,330
Machinery and equipment	577,158	562,331	577,158	562,331
Infrastructure	4,155,855	3,824,036	4,155,855	3,824,036
Total	<u>\$30,666,961</u>	<u>\$31,399,534</u>	<u>\$30,666,961</u>	<u>\$31,399,534</u>

Long-term debt:

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$20,640,000. Of this amount, \$20,640,000 comprises debt backed by the full faith and credit of Uvalde County, Texas.

	Beginning Balance	Additions	Reductions	Ending Balance	Summary	
					Noncurrent Liabilities	
Governmental Activities:					Due Within One Year	Due in More Than One Year
Bonds Payable						
Total Bonds Payable	\$21,670,000		\$1,030,000	\$20,640,000	\$1,075,000	\$19,565,000
	21,670,000	0	1,030,000	20,640,000	1,075,000	19,565,000
Grand Total						
	\$21,670,000	\$0	\$1,030,000	\$20,640,000	\$1,075,000	\$19,565,000

Uvalde County, Texas' bonded short-term and long-term debt decreased by \$1,030,000 (5 percent) during the current fiscal year. The key factor in this decrease was the payment of bond premiums of \$1,030,000. Additional information on Uvalde County, Texas' Long-term debt can be found in note IV F on pages 47-48 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2018 budget and tax rates. One of those factors is the economy. The County's population growth during 1998-2018 averaged annual gains of .6 percent. Unemployment during that time increased to about 5.50 percent.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's business office, at Uvalde County, Texas, Courthouse Plaza #3, Uvalde, Texas 78801.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	Primary Government	
	Governmental	
	Activities	Total
ASSETS		
Cash and Cash Equivalents	\$3,154,008	\$3,154,008
Receivables (net of allowance for uncollectibles)	4,477,849	4,477,849
Restricted Assets:		
Cash and Cash Equivalents	170,339	170,339
Capital Assets Not Being Depreciated:		
Land	1,404,101	1,404,101
Total Capital Assets Being Depreciated, Net		
Building and Improvements	24,529,847	24,529,847
Machinery and Equipment	577,158	577,158
Infrastructure	4,155,855	4,155,855
Total Assets	<u>\$38,469,157</u>	<u>\$38,469,157</u>
DEFERRED OUTFLOWS OF RESOURCES		
GASB 68		
Deferred Outflow of Resources-Contributions (after 12/31/16)	1,188,398	1,188,398
Changes of assumptions	245,189	245,189
Deferred loss on Bond Refunding	1,138,234	1,138,234
Total Deferred Outflows of Resources	<u>2,571,821</u>	<u>2,571,821</u>
LIABILITIES:		
Accounts Payable	\$578,773	\$578,773
Accrued Interest Payable	86,227	86,227
Noncurrent Liabilities:		
Due Within One Year	1,253,166	1,253,166
Due in More Than One Year	21,209,480	21,209,480
Total Liabilities	<u>23,127,646</u>	<u>23,127,646</u>
DEFERRED INFLOWS OF RESOURCES		
GASB 68		
Net difference between projected and actual earnings	398,422	398,422
Net difference between expected and actual earnings	195,121	195,121
Total Deferred Inflows of Resources	<u>593,543</u>	<u>593,543</u>
NET POSITION		
Net Investment in Capital Assets	9,993,264	9,993,264
Restricted		
Archives	374,612	374,612
Construction	442,816	442,816
Debt Service	170,339	170,339
Elections	24,788	24,788
Health	219,244	219,244
Judicial	143,253	143,253
Legal	29,430	29,430
Public Transportation	1,644,676	1,644,676
Unrestricted	4,277,367	4,277,367
Total Net Position	<u>\$17,319,789</u>	<u>\$17,319,789</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense)	Net (Expense)
			Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Governmental Activities	Revenue and Changes in Total
Primary Government						
Government Activities:						
General Administration	\$2,699,199	\$281,452	\$59,518	\$0	(\$2,358,229)	(\$2,358,229)
Legal	377,978	5,665	23,333		(348,980)	(348,980)
Judicial	2,428,487	916,813	777,577		(734,097)	(734,097)
Financial Administration	1,323,260	212,295			(1,110,965)	(1,110,965)
Public Facilities	1,764,017			1,063,947	(700,070)	(700,070)
Public Safety	6,883,693	1,921,691	529,953		(4,432,049)	(4,432,049)
Public Transportation	2,005,490	649,373	55,246		(1,300,871)	(1,300,871)
Environmental Protection	325,637				(325,637)	(325,637)
Culture and Recreation	1,259,558				(1,259,558)	(1,259,558)
Health and Welfare	3,599,561	44,299	519,898		(3,035,364)	(3,035,364)
Conservation - Agriculture	170,430				(170,430)	(170,430)
Interest and Fiscal Charges	612,983				(612,983)	(612,983)
Total Government Activities	<u>23,450,293</u>	<u>4,031,588</u>	<u>1,965,525</u>	<u>1,063,947</u>	<u>(16,389,233)</u>	<u>(16,389,233)</u>
Total Primary Government	<u>\$23,450,293</u>	<u>\$4,031,588</u>	<u>\$1,965,525</u>	<u>\$1,063,947</u>	<u>(16,389,233)</u>	<u>(16,389,233)</u>
General Revenues						
Property Taxes, Levies for General Purposes					12,728,990	12,728,990
Sales Taxes					3,693,297	3,693,297
Other Taxes					813,697	813,697
Unrestricted Investment Earnings					39,699	39,699
Miscellaneous					718,340	718,340
Total General Revenues and Transfers					<u>17,994,023</u>	<u>17,994,023</u>
Change in Net Position					1,604,790	1,604,790
Net Position - Beginning					15,714,999	15,714,999
Net Position - Ending					<u>\$17,319,789</u>	<u>\$17,319,789</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

	General Fund	Road and Bridge	Hotel/ Motel Fund	Interest and Sinking Fund	Knippa Water and Septics	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$1,425,764	\$1,368,741	\$558,787	\$0	\$0	\$974,752	\$4,328,044
Receivables (net of allowance for uncollectibles)	1,251,909	136,302			263,053	1,045,497	2,696,761
Restricted Assets:							
Cash and Cash Equivalents				170,339			170,339
Total Assets	\$2,677,673	\$1,505,043	\$558,787	\$170,339	\$263,053	\$2,020,249	\$7,195,144
LIABILITIES AND FUND BALANCES:							
Liabilities							
Accounts Payable	\$65,499	\$1,225	\$276,167		\$165,383	\$70,499	\$578,773
Bank Overdraft					97,670	553,653	651,323
Total Liabilities	65,499	1,225	276,167	0	263,053	624,152	1,230,096
DEFERRED INFLOWS OF RESOURCES							
Deferred Property Taxes	683,027	136,302					819,329
Total Deferred Inflows of Resources	683,027	136,302	0	0	0	0	819,329
Fund Balances:							
Restricted							
Archives						374,612	374,612
Construction						442,816	442,816
Debt Service				170,339			170,339
Elections						24,788	24,788
Health						219,244	219,244
Judicial						143,253	143,253
Legal						29,430	29,430
Public Transportation		1,367,516				277,160	1,644,676
Committed							
Culture and Recreation			282,620			5,599	288,219
Unassigned	1,929,147					(120,805)	1,808,342
Total Fund Balance	1,929,147	1,367,516	282,620	170,339	0	1,396,097	5,145,719
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,677,673	\$1,505,043	\$558,787	\$170,339	\$263,053	\$2,020,249	\$7,195,144

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2018

Total Fund Balances - governmental funds balance sheet	\$5,145,719
Amounts reported for governmental activities in the statement of net position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	30,666,961
Deferred loss on Bond Refunding.	1,138,234
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	2,597,053
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	819,329
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(22,548,873)
Internal Service fund is not reported in the funds.	<u>(498,634)</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$17,319,789</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	General Fund	Road and Bridge	Hotel/Motel Fund	Interest and Sinking Fund	Knippa Water and Septics	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes							
Property	\$8,894,048	\$2,024,587		\$1,633,283		\$0	\$12,551,918
Sales	3,693,297						3,693,297
Other			813,697				813,697
Intergovernmental	496,335	55,246			451,196	2,026,695	3,029,472
Licenses and Permits		570,174					570,174
Charges for Services	2,635,196	79,199				213,766	2,928,161
Fines and Forfeitures	531,465						531,465
Interest	24,540	3,251	1,182	4,775		5,951	39,699
Miscellaneous	491,543				25,000	201,797	718,340
Total Revenues	<u>16,766,424</u>	<u>2,732,457</u>	<u>814,879</u>	<u>1,638,058</u>	<u>476,196</u>	<u>2,448,209</u>	<u>24,876,223</u>
EXPENDITURES							
Current:							
General Administration	2,600,283					68,649	2,668,932
Legal	339,222					34,581	373,803
Judicial	1,537,169					861,860	2,399,029
Financial Administration	1,310,385						1,310,385
Public Facilities	248,682					670,856	919,538
Public Safety	5,960,972					678,214	6,639,186
Public Transportation	33,050	1,878,016					1,911,066
Environmental Protection	83,534	240,980					324,514
Culture and Recreation	139,000	7,998	861,800			500	1,009,298
Health and Welfare	2,919,655					253,725	3,173,380
Conservation - Agriculture	158,437						158,437
Capital Projects -							
Capital Outlay and Other					476,196	186,451	662,647
Debt Service							
Principal Retirement	8,510	23,520		1,030,000			1,062,030
Interest Retirement	50	2,760		541,374			544,184
Total Expenditures	<u>15,338,949</u>	<u>2,153,274</u>	<u>861,800</u>	<u>1,571,374</u>	<u>476,196</u>	<u>2,754,836</u>	<u>23,156,429</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,427,475	579,183	(46,921)	66,684	0	(306,627)	1,719,794
OTHER FINANCING SOURCES (USES):							
Refunding Bond Issuance Cost							0
Transfers In		115,716				741,012	856,728
Transfers Out	(602,000)	(505,000)	(40,000)			(209,728)	(1,356,728)
Total Other Financing Sources (Uses)	<u>(602,000)</u>	<u>(389,284)</u>	<u>(40,000)</u>	<u>0</u>	<u>0</u>	<u>531,284</u>	<u>(500,000)</u>
Net Changes in Fund Balances	825,475	189,899	(86,921)	66,684	0	224,657	1,219,794
Fund Balances - Beginning	1,103,672	1,177,617	369,541	103,655	0	1,171,440	3,925,925
Fund Balances - Ending	<u>\$1,929,147</u>	<u>\$1,367,516</u>	<u>\$282,620</u>	<u>\$170,339</u>	<u>\$0</u>	<u>\$1,396,097</u>	<u>\$5,145,719</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Net Changes in Fund Balances - Total Governmental Funds \$1,219,794

Amounts reported for governmental activities in the statement of net position
 ("SNP") are different because:

Governmental funds report capital outlays as expenditures. However, in the statement
 of activities the cost of those assets is allocated over their estimated useful lives
 and reported as depreciation expense. This is the amount by which capital outlays
 exceeded depreciation in the current period. (732,573)

GASB

Deferred Outflow of Resources-Contribution. This is the change in these amounts this year.	12,208
Deferred Inflow-Differences between expected and actual experience. This is the change in these amounts this year.	317,823
Deferred Outflow-Changes of assumptions. This is the change in these amounts this year.	66,407
Deferred Inflow-Net difference between projected and actual earnings. This is the change in these amounts this year.	(2,303,731)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. This is the change in these amounts this year.	1,788
Bond Refunding Loss Amortization	(75,883)
(Increase) decrease in compensated absences from beginning of period to end of period.	3,558
(Increase) decrease in accrued interest from beginning of period to end of period.	7,084
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	177,072
Internal Service fund is not reported in the funds.	93,394
(Increase) decrease in Net Pension Liability from beginning of period to end of period.	1,755,819
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>1,062,030</u>

Change in Net Position of Governmental Activities - Statement of Activities \$1,604,790

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$8,561,451	\$8,919,884	\$8,894,048	(\$25,836)
Sales	3,000,000	3,957,513	3,693,297	(264,216)
Intergovernmental	356,983	515,282	496,335	(18,947)
Charges for Services	2,635,033	2,850,064	2,635,196	(214,868)
Fines and Forfeitures	474,200	528,755	531,465	2,710
Interest	15,000	15,000	24,540	9,540
Miscellaneous	418,950	516,008	491,543	(24,465)
Total Revenues	15,461,617	17,302,506	16,766,424	(536,082)

EXPENDITURES

Current:

General Administration				
Commissioner's Court	142,569	142,569	140,625	1,944
Compliance Department	43,938	43,938	32,170	11,768
County Clerk	287,008	287,008	256,140	30,868
County Judge	267,069	267,235	258,123	9,112
County Surveyor	900	900	0	900
Elections	205,612	229,002	209,386	19,616
Liability Insurance	1,330,545	1,273,016	1,227,734	45,282
Non-Departmental	190,072	191,733	168,751	22,982
Payroll Taxes	177,516	232,516	227,777	4,739
Veteran's Service	81,535	82,535	79,577	2,958
Legal				
County Attorney	318,842	320,390	313,119	7,271
Legal Counsel	10,000	26,103	26,103	0
Judicial				
Courtmaster	2,600	2,600	128	2,472
District Attorney	267,537	273,819	273,542	277
District Clerk	281,743	294,071	267,969	26,102
District Compliance	39,412	41,912	36,369	5,543
District Court	347,306	347,306	340,164	7,142
Indigent Defense	36,881	36,882	36,087	795
Justice Center Judicial Area	39,133	39,133	23,246	15,887
Justice's of the Peace	567,589	570,985	559,664	11,321
Financial Administration				
Appraisal District	316,328	348,905	348,905	0
County Auditor	254,769	257,773	217,559	40,214
County Treasurer	252,483	252,393	239,425	12,968
Data Processing	327,204	329,304	230,596	98,708
Professional Services	27,300	28,300	28,160	140
Tax Assessor-Collector	258,346	258,516	245,740	12,776
Public Facilities				
Courthouse Building	297,999	302,079	248,682	53,397
Public Safety				
Adult Probation	71,240	71,240	60,362	10,878
Constables	239,864	239,864	234,738	5,126
D.P.S.	6,650	6,650	6,566	84
Emergency Management	24,500	24,500	24,500	0
EMS	205,800	205,800	205,800	0
Fire	62,200	62,200	62,200	0
Jail Payroll	2,312,855	2,312,855	2,137,313	175,542
Justice Center	1,005,138	1,181,176	1,133,308	47,868
Juvenile Probation	109,484	109,484	109,484	0
Old Jail Facility	156,331	156,331	9,655	146,676
Sheriff	390,653	511,357	494,263	17,094
Sheriff Payroll	1,526,140	1,527,321	1,482,783	44,538

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Transportation				
Street Lights	\$33,000	\$33,108	\$33,050	\$58
Environmental Protection				
Sanitation	85,842	85,842	83,534	2,308
Culture and Recreation				
Libraries	139,000	139,000	139,000	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	96,342	96,342	91,723	4,619
Community Resources	22,750	39,200	27,483	11,717
County Nutrition Program	18,500	18,500	18,500	0
Human Resources	387,163	519,163	513,590	5,573
Indigent Health	1,813,589	2,267,462	2,235,019	32,443
Conservation - Agriculture				
Agriculture Extension Service	123,169	123,169	109,937	13,232
Predator Control	48,500	48,500	48,500	0
Debt Service				
Principal Retirement	8,510	8,510	8,510	0
Interest Retirement	50	50	50	0
Total Expenditures	<u>15,292,846</u>	<u>16,301,887</u>	<u>15,338,949</u>	<u>962,938</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>168,771</u>	<u>1,000,619</u>	<u>1,427,475</u>	<u>426,856</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Transfers Out	(274,000)	(604,000)	(602,000)	2,000
Total Other Financing Sources (Uses)	<u>(274,000)</u>	<u>(604,000)</u>	<u>(602,000)</u>	<u>2,000</u>
Net Changes in Fund Balances	(105,229)	396,619	825,475	428,856
Fund Balances - Beginning	1,103,672	1,103,672	1,103,672	0
Fund Balances - Ending	<u>\$998,443</u>	<u>\$1,500,291</u>	<u>\$1,929,147</u>	<u>\$428,856</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$1,935,767	\$2,023,041	\$2,024,587	\$1,546
Intergovernmental	21,307	55,246	55,246	0
Licenses and Permits	497,000	570,174	570,174	0
Charges for Services	99,000	105,024	79,199	(25,825)
Interest		3,250	3,251	1
Total Revenues	<u>2,553,074</u>	<u>2,756,735</u>	<u>2,732,457</u>	<u>(24,278)</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	8,000	8,000	7,998	2
Public Transportation				
Road and Bridge	2,815,274	2,815,274	1,878,016	937,258
Environmental Protection				
Sanitation	264,418	264,418	240,980	23,438
Debt Service				
Principal Retirement	23,520	23,520	23,520	0
Interest Retirement	2,862	2,862	2,760	102
Total Expenditures	<u>3,114,074</u>	<u>3,114,074</u>	<u>2,153,274</u>	<u>960,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(561,000)	(357,339)	579,183	936,522
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	150,000	150,000		(150,000)
Transfers In		115,716	115,716	0
Transfers Out	(180,000)	(430,000)	(505,000)	(75,000)
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(164,284)</u>	<u>(389,284)</u>	<u>(225,000)</u>
Net Changes in Fund Balances	(591,000)	(521,623)	189,899	711,522
Fund Balances - Beginning	1,177,617	1,177,617	1,177,617	0
Fund Balances - Ending	<u>\$586,617</u>	<u>\$655,994</u>	<u>\$1,367,516</u>	<u>\$711,522</u>

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Other	\$600,000	\$813,697	\$813,697	\$0
Interest	0	1,181	1,182	1
Total Revenues	600,000	814,878	814,879	1
EXPENDITURES				
Culture and Recreation				
Culture and Recreation	1,055,000	1,124,178	861,800	262,378
Total Expenditures	1,055,000	1,124,178	861,800	262,378
Excess (Deficiency) of Revenues Over (Under) Expenditures	(455,000)	(309,300)	(46,921)	262,379
OTHER FINANCING SOURCES (USES):				
Transfers Out	(40,000)	(40,000)	(40,000)	0
Total Other Financing Sources (Uses)	(40,000)	(40,000)	(40,000)	0
Net Changes in Fund Balances	(495,000)	(349,300)	(86,921)	262,379
Fund Balances - Beginning	369,541	369,541	369,541	0
Fund Balances - Ending	(\$125,459)	\$20,241	\$282,620	\$262,379

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2018

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$0	\$0	\$0
Receivables (net of allowance for uncollectibles)	24,079	0	24,079
Total Current Assets	<u>24,079</u>	<u>0</u>	<u>24,079</u>
TOTAL ASSETS	<u><u>\$24,079</u></u>	<u><u>\$0</u></u>	<u><u>\$24,079</u></u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS			
Liabilities			
Current Liabilities (payable from current assets)			
Accounts Payable	\$0	\$0	\$0
Bank Overdraft	522,713	592,028	522,713
Total Current Liabilities	<u>522,713</u>	<u>592,028</u>	<u>522,713</u>
Total Liabilities	<u>522,713</u>	<u>592,028</u>	<u>522,713</u>
Unrestricted	<u>(498,634)</u>	<u>(592,028)</u>	<u>(498,634)</u>
Total Net Position	<u><u>(\$498,634)</u></u>	<u><u>(\$592,028)</u></u>	<u><u>(\$498,634)</u></u>

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
OPERATING REVENUES:			
Charges for Services	\$3,771,400	\$3,137,416	\$3,771,400
Total Operating Revenues	<u>3,771,400</u>	<u>3,137,416</u>	<u>3,771,400</u>
OPERATING EXPENSES:			
Other Services and Charges	4,178,006	3,732,876	4,178,006
Total Operating Expenses	<u>4,178,006</u>	<u>3,732,876</u>	<u>4,178,006</u>
Operating Income (Loss)	<u>(406,606)</u>	<u>(595,460)</u>	<u>(406,606)</u>
NON-OPERATING REVENUES (EXPENSES):			
Ad Valorem Taxes			
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>
Income Before Transfers	(406,606)	(595,460)	(406,606)
Transfers in	500,000		500,000
Change in Net Position	93,394	(595,460)	93,394
Total Net Position - Beginning	<u>(592,028)</u>	<u>3,432</u>	<u>(592,028)</u>
Total Net Position - Ending	<u>(\$498,634)</u>	<u>(\$592,028)</u>	<u>(\$498,634)</u>

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$3,747,321	\$3,137,416	\$3,747,321
Payments to Suppliers	(4,247,321)	(3,244,042)	(4,247,321)
Net Cash Provided (Used) By Operating Activities	<u>(500,000)</u>	<u>(106,626)</u>	<u>(500,000)</u>
Cash Flows from Non-Capital and Related Financing Activities			
Transfers In	500,000	0	500,000
Ad Valorem Taxes	0	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>500,000</u>	<u>0</u>	<u>500,000</u>
Cash Flows from Capital and Related Financing Activities			
State Grants	0	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities			
Interest Received	0	0	0
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Equivalents	0	(106,626)	0
Cash and Cash Equivalents at Beginning of Year	<u>0</u>	<u>106,626</u>	<u>0</u>
Cash and Cash Equivalents at End of Year (continued)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(continued)

	County Employee Insurance	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year	Current Year
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	(\$406,606)	(\$595,460)	(\$406,606)
Changes in Current Items			
Decrease (Increase) in Accounts Receivable	(24,079)	0	(24,079)
Increase (Decrease) in Accounts Payable	0	(103,194)	0
Increase (Decrease) in Bank Overdraft	(69,315)	592,028	(69,315)
Net Cash Provided (Used) by Operating Activities	<u>(\$500,000)</u>	<u>(\$106,626)</u>	<u>(\$500,000)</u>
Noncash Investing, Capital, and Financing Activities:			
None	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The above fund is an enterprise fund.

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2018

ASSETS

Cash and Cash Equivalents	\$1,042,114
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u>\$1,042,114</u>

LIABILITIES:

Accounts Payable	\$99,393
Due to Others	942,721
Total Liabilities	<u>\$1,042,114</u>

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

I. Summary of Significant Accounting Policies

A. Reporting entity

Uvalde County operates under a County Judge – Commissioners’ Court type of government and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services. The accounting policies of Uvalde County, Texas, (the County) conform to generally accepted accounting principles. The County also applies all relevant Government Accounting Standards Board (GASB) pronouncements. The following is a summary of the more significant policies.

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

B. Government-Wide and Fund Financial Statements

The County’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the County accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the County’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated; except that interfund services provided and used are not eliminated in the process of consolidation. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the Net Position and changes in Net Position presented in the Government-Wide financial statements. The County has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. (The County's deferred outflows of resources and deferred inflows of resources are noncurrent.) The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County are property tax, sales tax, intergovernmental revenues and charges for services. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The government reports the following major governmental funds:

The *general fund* is the government'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 road and bridge fund administers property tax and motor vehicle license monies for the maintenance of the county's roads and bridges.

The hotel/motel tax fund is used to promote tourism.

The interest and sinking fund is used to service the jail building bonds.

The Knippa Water and Septics fund accounts for monies used to enable the City of Knippa to improve their water and sewer facilities.

C. Proprietary fund financial statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated. Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position present increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the County Employee Insurance fund are charges to employees for their health insurance. Operating expenses for enterprise funds include the cost of insurance premiums. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

The government reports the following major proprietary funds: *Internal service funds* accounts for health insurance premiums and claims to pay for health insurance premiums and actual claims.

D. Fiduciary Fund Types

Fiduciary Funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. As such, fiduciary funds are not reported in the government-wide statements. The County’s fiduciary funds include the following: The County Officer Accounts, the Cash Bond fund, the District Attorney Restitution Clearing, the Arrest Fees fund, and the State Fees fund; are both used to account for the fines and fees collected and remitted by the County Officers in the course of their operations.

E. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The government'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. State statutes authorize the Government and the District to invest in obligations of the U.S. Treasury. Investments for the Government are reported at fair value. For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

2. 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 "either 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." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2018 and 10 percent of the delinquent outstanding property taxes at September 30, 2018.

Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The County begins to collect the taxes as soon as the taxpayers are billed.

3. Inventories and Prepaid Items

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for in the Balance Sheet. In the General Fund, disbursements for supplies and materials are considered to be expenditures at the time of purchase. There were no inventory items at September 30, 2018. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted Assets

The restricted assets at September 30, 2018 consisted of \$170,339 for debt service.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. The government reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements regardless of their amount.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at acquisition value. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the government values these capital assets at the estimated fair value of the item at the date of its donation; but donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

The County had no major capital expenditures during the year except for the Knippa Water and Septics project which helped improve Water and Sewer facilities for the City of Knippa, Texas.

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

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	20
Public Domain infrastructure	50
System infrastructure	30
Vehicles	5
Office equipment	5
Computer equipment	5

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government-wide financial statements.

7. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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.

8. Fund Balances – Governmental Funds

As of September 30, 2018, fund balances of the governmental funds are classified as follows:

Nonspendable --- amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants. Infrastructure Projects are restricted by State Statute and County laws and are legally segregated for funding of infrastructure improvements.

Committed — This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Commissioners’ Court. These amounts cannot be used for any other purpose unless the Commissioners’ Court removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

Unassigned — All other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, 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.

As of September 30, 2018, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$374,612
Construction	442,816
Debt Service	170,339
Elections	24,788
Health	219,244
Judicial	143,253
Legal	29,430
Public Transportation	1,644,676
Committed	
Culture and Recreation	288,219
Unassigned	<u>1,808,342</u>
Total Fund Balance	<u><u>\$5,145,719</u></u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless Commissioners' Court or the finance committee has provided otherwise in its commitment or assignment actions.

In fiscal year 2011, the Commissioners' Court adopted a minimum fund balance policy for the General Fund. The policy requires the unassigned fund balance at fiscal year end to be at least equal to 18 to 25 percent of the subsequent year's budgeted General Fund expenditures.

9. Comparative data/reclassifications

Comparative total data for the prior year have been presented only for individual enterprise funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

10. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report 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 government only has one item that qualifies for reporting in this category. It is deferred under GASB 68.

In addition to liabilities, the statement of financial position 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. The government only has one item that qualifies for reporting in this category. It is deferred under GASB 68.

The County reports unearned revenue on its fund financial statements. Unearned revenues arise when potential revenue does not meet both the “measureable” and “available” criteria for recognition in the current period (fund financial statements). Unearned revenues also arise when resources are unearned by the County and received before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures (fund financial statements and government-wide financial statements). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the applicable financial statement and revenue is recognized. Pursuant to GASB 65 we have included deferred ad valorem taxes as deferred inflows in the fund financial statements.

11. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

II. Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of Net Position.

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$22,548,873 difference are as follows:

Bonds Payable	\$20,640,000
Capital Lease Payable	33,697
Accrued Interest Payable	86,227
Compensated absences	255,350
Net Pension Liability	1,533,599
	<u>\$22,548,873</u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds" report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$30,666,961 difference are as follows:

Capital Assets Not Being Depreciated	\$1,404,101
Capital Assets Being Depreciated	39,709,054
Accumulated Depreciation	(10,446,194)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$30,666,961</u>

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of Net Position. (continued)

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles)." The details of this \$819,329 difference are as follows:

Property Taxes Receivable	\$867,498
Allowance for Doubtful Accounts	<u>(48,169)</u>
Net	<u><u>\$819,329</u></u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Justice of the Peace and Clerk fines and fees receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectible.)" Other elements of that reconciliation includes GASB 68 deferrals. The details of this \$1,077,052 difference are as follows:

Fines and Fees receivable	\$2,290,050
Allowance for Doubtful Accounts	(533,041)
GASB 68	
Deferred Outflow of Resources-Contributions (after 12/31/17)	1,188,398
Deferred Inflow-Differences between expected and actual experience	(195,121)
Deferred Outflow-Changes of assumptions	245,189
Deferred Inflow-Net difference between projected and actual earnings	<u>(398,422)</u>
Net	<u><u>\$2,597,053</u></u>

- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this (\$732,573) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	(\$651,736)
Capital Outlay - Additions - Being Depreciated	1,000,008
Capital Outlay - Reclassifications - Net	(7,953)
Depreciation Expense	(1,072,892)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>(\$732,573)</u>

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

The original budget is adopted by the Commissioners' Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioners' Court.

The final amended budget is used in this report.

The budget should not be exceeded in any expenditure category under State law. Unused appropriations lapse at the end of each year.

The County Judge is, by statute, the Budget Officer of the County. He usually requests and relies on the assistance of the County Auditor to prepare the annual budget. After being furnished budget guidelines by the Commissioners' Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioners' Court.

The Commissioners' Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash. The final budget can be legally amended by the Commissioners' Court to whatever extent the Court desires as long as the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures 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 for each legally adopted annual operating budget is the fund.

Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Project Funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, the hotel/motel fund, and the interest and sinking fund; but did not adopt one for the Knippa Water and Septics fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the CERTZ Grant fund, the LEPC grant fund, the river cleanup fund, the sheriff seizure fund, the Stonegarden grant Uvalde fund, the TIDC grant fund, the Uvalde estates septic fund, the colonia clearing 711315 fund, the FEMA disaster fund, and the flood protection warning fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2018, expenditures did not exceed appropriations in any function nor in any fund.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2018 except for the D. A. Administrative fund which had a negative fund balance of \$81,847, the Fairplex Department fund which had a negative fund balance of \$6,305, the River Cleanup fund which had a negative fund balance of \$32,653, and the County Employee Insurance fund which had a deficit fund equity of \$498,634. These deficits are expected to be liquidated by future resources of these funds.

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments:

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

The County had no investments at September 30, 2018.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of September 30, 2018, the government's bank balance of \$6,005,618 was not exposed to custodial credit risk because it was fully insured and collateralized with securities held by the pledging financial institution's trust department or agent, in the government's name. The fair market value of the securities pledged is \$17,111,143 and the FDIC coverage is \$250,000.

B. Receivables

Receivables as of year end for the government's individual major funds and non-major, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Road and Bridge	MRGCD	Other Governmental Funds	Total
<u>Receivables</u>					
Property Taxes	\$722,923	\$144,575			\$867,498
Sales Tax	421,377				421,377
Fines	2,290,050				2,290,050
Intergovernmental			263,053	909,339	1,172,392
Other	171,584			136,158	307,742
Gross receivables	3,605,934	144,575	263,053	1,045,497	5,059,059
Less: Allowance for uncollectibles	572,937	8,273			581,210
Net total receivables	<u>\$3,032,997</u>	<u>\$136,302</u>	<u>\$263,053</u>	<u>\$1,045,497</u>	<u>\$4,477,849</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2018 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,404,101	\$0	\$0	\$1,404,101
Construction in Progress	651,736		651,736	0
Total capital assets not being depreciated:	<u>2,055,837</u>	<u>0</u>	<u>651,736</u>	<u>1,404,101</u>
Capital assets being depreciated:				
Building and Improvements	29,394,562	168,081		29,562,643
Machinery, Equipment and Vehicles	4,016,329	327,696	401,865	3,942,160
Infrastructure	5,700,020	504,231	0	6,204,251
Total capital assets being depreciated:	<u>39,110,911</u>	<u>1,000,008</u>	<u>401,865</u>	<u>39,709,054</u>
Less: Accumulated Depreciation for:				
Building and Improvements	4,437,232	595,564		5,032,796
Machinery, Equipment and Vehicles	3,453,998	304,916	393,912	3,365,002
Infrastructure	1,875,984	172,412		2,048,396
Total Accumulated Depreciation	<u>9,767,214</u>	<u>1,072,892</u>	<u>393,912</u>	<u>10,446,194</u>
Total Capital Assets Depreciated, Net	<u>29,343,697</u>	<u>(72,884)</u>	<u>7,953</u>	<u>29,262,860</u>
Governmental Activities capital assets, Net	<u>\$31,399,534</u>	<u>(\$72,884)</u>	<u>\$659,689</u>	<u>\$30,666,961</u>

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

Governmental activities	
General Administration	\$48,474
Judicial	12,635
Financial Administration	2,443
Public Facilities	171,833
Public Safety	490,140
Public Transportation	79,868
Culture and Recreation	243,628
Health and Welfare	16,086
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$1,072,892</u>

Construction commitments

The County had no major capital expenditures during the year except for the Knippa Water and Septics project which helped improve Water and Sewer facilities for the City of Knippa, Texas.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2018.

There were no advances at September 30, 2018.

The interfund transfers are as follows:

	TRANSFER IN			TOTAL
	ROAD AND BRIDGE FUND	COUNTY EMPLOYEE INSURANCE FUNDS	OTHER GOVERN- MENTAL FUNDS	
TRANSFER OUT				
GENERAL FUND		\$500,000	\$102,000	\$602,000
ROAD AND BRIDGE FUND			505,000	505,000
HOTEL/MOTEL FUND			40,000	40,000
OTHER GOVERNMENTAL FUNDS	115,716		94,012	209,728
TOTALS	<u>\$115,716</u>	<u>\$500,000</u>	<u>\$741,012</u>	<u>\$1,356,728</u>

The general fund transferred \$252,000 to the County Employee Insurance fund for operating capital, and \$102,000 to various other non major funds. The road and bridge fund transferred \$505,000 to various other non-major funds. The hotel/motel fund transferred \$40,000 to the to various other non-major funds. All of the above transfers are non-recurring.

E. Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$64,296 for the year ended September 30, 2018. There are no scheduled rate increases.

The future minimum lease payments for these leases are as follows:

Year Ending Sep. 30	<u>Amount</u>
2019	\$ 64,289
2020	28,131
2021	14,422
2022	0
Total	<u>\$106,842</u>

Rent expenditures were \$74,615 for the year ended September 30, 2018. Sublease rental income was \$0 for the year ended September 30, 2018.

F. Long-Term Debt

Certificates of Obligation

The government issued Certificates of Obligation, in the Amount of \$25,000,000 in 2009 which provided funds for the construction of a new Convention Center, a new Jail, a 4-H Center, and an Amphitheater. The Certificates of Obligation were serviced by the jail facility debt service fund. The security pledged for the bonds was ad valorem taxes. These bonds were partially refunded in 2016 whereby the County issued Series 2016 C.O. Refunding Bonds for \$9,605,000 and Series 2017 C.O. Refunding Bonds for \$9,905,000. The amount of the Series 2009 bonds refunded was \$18,220,000; resulting in a loss on the refunding of \$1,290,000. The overall estimated present value savings from the refunding was \$1,815,184.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – 2009 C.O. Bonds	3.00 – 5.00%	\$ 1,380,000
Governmental activities – 2016 C.O. Bonds	.75 – 2.65%	\$ 9,455,000
Governmental activities – 2017 C.O. Bonds	2.375%	\$ 9,805,000

Annual debt service requirements to maturity for the Certificates of Obligation are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2019	\$1,075,000	\$1,311,161
2020	1,120,000	1,563,655
2021	1,150,000	420,651
2022	1,175,000	394,785
2023	1,195,000	368,031
2024-2028	6,430,000	1,407,702
2029-2033	7,000,000	630,395
2034	1,495,000	19,809
TOTALS	<u>\$20,640,000</u>	<u>\$6,116,189</u>

Capital Leases: The government has entered into one capital lease agreement as lessee for financing the acquisition of a case compaction. This lease agreement qualified as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date. The security pledged for the capital lease is the equipment financed.

Assets acquired through capital lease is as follows:

Asset:	PUBLIC TRANSPORTATION	
	CASE	
	COMPACTION	TOTAL
Cost	\$93,005	\$93,005
Less: Accumulated Depreciation	55,803	55,803
Total	\$37,202	\$37,202

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2018, is as follows:

Year Ending Sep. 30	CASE COMPACTION	
	Amount	Total
2019	\$26,287	26,287
2020	8,762	8,762
Total	35,049	35,049
Less: Amount Representing Interest	1,352	1,352
Present Value of Minimum Lease Payments	\$33,697	\$33,697

The above debt is to be serviced by the General Fund and the Debt Service Fund.

Changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Summary	
					Due Within One Year	Due in More Than One Year
<u>Governmental Activities:</u>						
Bonds Payable	\$21,670,000		\$1,030,000	\$20,640,000	\$1,075,000	\$19,565,000
Capital Lease Payable	65,727		32,030	33,697	24,956	8,741
Net Pension Liability	3,289,418		1,755,819	1,533,599		1,533,599
Compensated Absences Payable	258,908	255,350	258,908	255,350	153,210	102,140
Grand Total	\$25,284,053	\$255,350	\$3,076,757	\$22,462,646	\$1,253,166	\$21,209,480

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2018-19 year is 60% or \$153,210. The government-wide statement of activities includes \$1,253,166 as "noncurrent liabilities, due within one year". The general fund and the road and bridge fund are used in prior years to liquidate pension liabilities.

V. Other Information

A. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no instances where settlements exceeded insurance coverage in any of the three previous years.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

	Year ended <u>09/30/17</u>	Year ended <u>09/30/18</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Payments	<u>-0-</u>	<u>-0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

1. General Liability Insurance

The County is insured for general, police officers and automobile liability.

The County pays an annual premium to One Beacon American Insurance for auto vehicle insurance coverage. The agreement with One Beacon provides that One Beacon will be self-sustaining through member premiums and will reinsure through commercial companies for claims of combined single limits of \$1,000,000 for each insurance event. The County anticipates no contingent losses.

The County continues to carry commercial fidelity bonds for elected officials and for management.

2. Property and Casualty Insurance

Property, casualty, mobile equipment insurance is provided by One Beacon American Insurance.

3. Workers' Compensation Insurance

The County insures against workers' compensation claims through Texas Association of Counties.

4. Group Health and Life Insurance

The County maintains a self-funded health insurance plan for active employees and their eligible dependents. Costs are recorded in the fund from which the employees' compensation is paid.

5. Unemployment Compensation Insurance

The County insures for unemployment compensation claims through an agreement with the Texas Workforce Commission (TWC).

B. Related Party Transaction

Most transactions are of the "arm's-length" variety. That is, it is assumed that both parties to the transaction are acting solely on basis of their self-interest. Occasionally, however, in the public and the private sectors, parties enter into transactions that an informed observer might reasonably believe reflect considerations other than self-interest. GAAP use the phrase *related party transactions* to describe such arrangements. While there is nothing inherently undesirable about related party transactions, they raise potential concerns regarding 1) the reasonability of the terms of the arrangement, and 2) the eventual collectability of related receivables.

The related party transactions were as follows:

A commissioner has borrowed money from the economic development fund. He owes \$13,458 at September 30, 2018. He paid \$4,800 in the 2017-2018 year.

A Justice of the Peace leases a building to the County for Justice of the Peace use. The Justice of the Peace was paid \$8,400 in the 2017-2018 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2018.

C. Subsequent Events

1. The Hotel/Motel Tax Fund and River Cleanup Fund were both closed out to the General Fund.
2. On October 22, 2018, a check in the amount of \$350,000 for the purchase of a Fire Truck was issued from a Grant application dated November 2016 from Texas Dept. of Agriculture (Texas Community Block Grant).
3. On January 28, 2019, the County was presented with two grant awards totaling \$1,000,000 to provide centralized waste water systems and first-time water to the area of the Flores Subdivision.

D. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The government was not a defendant in any lawsuit.

E. Other post employment benefits

None

F. Tax abatements

An agreement with a Solar Farm to provide a 70% tax abatement for business Property and Improvements constructed, expanded, or acquired for a period of ten years provided the Improvements once constructed, shall constitute fixtures and shall remain in place and operational, to the extent commercially reasonable until at least twenty (20) years after the date the Certificate for such Improvements is provided by the Company. The incentive period began in the year ended September 30, 2014. The abatement amounted to \$590,332 for the fiscal year ended September 30, 2018.

G. Summary of TCDRS Funding Policy

Net Pension Liability/ (Asset)

Net Pension Liability/ (Asset)	<u>December 31, 2016</u>	<u>December 31, 2017</u>
Total pension liability	\$35,174,361	\$38,155,683
Fiduciary net position	31,884,943	36,622,084
Net pension liability/ (asset)	3,289,418	1,533,599
Fiduciary net position as a % of total pension liability	90.65%	95.98%
Pensionable covered payroll ⁽¹⁾	\$9,378,300	\$9,694,913
Net pension liability as a % of covered payroll	35.07%	15.82%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

Note: Rounding differences may exist above or in other tables in this report.

Payroll is calculated based on contributions as reported to TCDRS.

Discount Rate

Discount rate	8.10%	8.10%
Long-term expected rate of return, net of investment expense	8.10%	8.10%
Municipal bond rate ⁽²⁾	Does not apply	Does not apply

This rate reflects the long-term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB 68.

The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply. See page 6 of this report for further details.

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2017 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

See Appendix B of this report (Actuarial Methods and Assumptions Used for GASB Calculations) for a listing of key assumptions used in the calculation of the total pension liability and other GASB 68 metrics.

See Appendix C (Actuarial Methods and Assumptions Used for Funding Valuation) of this report for a full description of the actuarial assumptions used in the funding valuation.

	Beginning Date	Ending Date
Valuation date	December 31, 2016	December 31, 2017
Measurement date	December 31, 2016	December 31, 2017
Employer's fiscal year	October 1, 2017	September 30, 2018

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2018 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 - December 31, 2016 for more details.

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	11.00%	4.55%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

Depletion of Plan Assets / GASB Discount Rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes.

Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

As additional documentation for auditing purposes, we have shown the projection of the Fiduciary Net Position in the following exhibit ("Projection of Fiduciary Net Position").

Projection of Fiduciary Net Position*

Calendar Year Ending**	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expenses*** (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (a)+(b)-(c)-(d)+(e)
2018	\$36,622,084	\$1,596,516	\$2,307,742	\$36,622	\$2,936,691	\$38,810,927
2019	38,810,927	1,525,180	2,033,549	38,811	3,121,956	41,385,702
2020	41,385,702	1,457,565	2,277,928	41,386	3,318,021	43,841,974
2021	43,841,974	1,402,801	2,458,396	43,842	3,507,540	46,250,076
2022	46,250,076	1,354,188	2,675,689	46,250	3,691,941	48,574,265
2023	48,574,265	1,302,447	2,958,778	48,574	3,866,811	50,736,172
2024	50,736,172	1,272,709	3,111,820	50,736	4,034,581	52,880,906
2025	52,880,906	1,245,263	3,253,988	52,881	4,201,484	55,020,783
2026	55,020,783	1,218,996	3,442,430	55,021	4,366,203	57,108,530
2027	57,108,530	1,195,838	3,649,447	57,109	4,526,087	59,123,900
2037	71,600,395	411,162	5,256,449	71,600	5,604,375	72,287,883
2047	73,767,459	168,475	6,152,661	73,767	5,734,594	73,444,099
2057	68,988,672	40,057	5,780,314	68,989	5,357,389	68,536,815
2067	70,959,165	2,789	4,136,868	70,959	5,580,704	72,334,831
2077	101,956,867	0	2,247,841	101,957	8,165,192	107,772,260
2087	195,704,570	0	748,531	195,705	15,814,573	210,574,907
2097	415,980,559	0	87,464	415,981	33,674,433	449,151,547

* Projection values include no assumed future cost-of-living adjustments.

** Note that only select years have been shown for formatting purposes

*** Administrative expenses are assumed to be 0.10% of Fiduciary Net Position.

Changes in Net Pension Liability/ (Asset)

Changes in Net Pension Liability/ (Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2016	\$35,174,361	\$31,884,943	\$3,289,418
Changes for the year:			
Service cost	1,276,448		1,276,448
Interest on total pension liability ⁽¹⁾	2,892,635		2,892,635
Effect of plan changes ⁽²⁾	0		0
Effect of economic/demographic gains or losses	112,397		112,397
Effect of assumptions changes or inputs	207,731		207,731
Refund of contributions	(95,708)	(95,708)	0
Benefit payments	(1,412,181)	(1,412,181)	0
Administrative expenses		(24,355)	24,355
Member contributions		685,945	(685,945)
Net investment income		4,655,770	(4,655,770)
Employer contributions		926,498	(926,498)
Other ⁽³⁾		1,172	(1,172)
Balances as of December 31, 2017	\$38,155,683	\$36,622,084	\$1,533,599

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

⁽²⁾ No plan changes valued.

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

Sensitivity Analysis

The following presents the net pension liability of the employer, calculated using the discount rate of 8.10%, as well as what the Uvalde County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$42,962,634	\$38,155,683	\$34,088,150
Fiduciary net position	<u>36,622,084</u>	<u>36,622,084</u>	<u>36,622,084</u>
Net pension liability/ (asset)	\$6,340,550	\$1,533,599	(\$2,533,934)

Pension Expense/ (Income)

Pension Expense/ (Income)	<u>January 1, 2017 to December 31, 2017</u>
Service cost	\$1,276,448
Interest on total pension liability	2,892,635
Effect of plan changes	0
Administrative expenses	24,355
Member contributions	(685,945)
Expected investment return net of investment expenses	(2,585,912)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(205,426)
Recognition of assumption changes or inputs	141,324
Recognition of investment gains or losses	233,872
Other	(1,172)
Pension expense/ (income)	\$1,090,179

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

⁽²⁾ Relates to a/location of system-wide items.

As of December 31, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$279,419	\$84,298
Changes of assumptions	0	245,189
Net difference between projected and actual earnings	398,422	0
Contributions made subsequent to measurement date	N/A	Employer determined

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

Year ended December 31:	
2018	\$226,511
2019	132,303
2020	(293,196)
2021	(413,972)
2022	0
Thereafter	0

Schedule of Deferred Inflows and Outflows of Resources

Expense/ (Income) Calculation				Balances of Deferred Inflows and Outflows as of 12/31/2017	
Original Amount (a)	Date Established (b)	Original Recognition Period ⁽¹⁾ (c)	Amount Recognized for 2017 ⁽¹⁾ (a) (c)	Inflows	Outflows
<i>Investment (gains) or losses</i>					
\$(2,069,859)	12/31/2017	5.0	\$(413,972)	\$1,655,887	\$0
203,718	12/31/2016	5.0	40,744	0	122,231
2,640,668	12/31/2015	5.0	528,134	0	1,056,267
394,834	12/31/2014	5.0	78,967	0	78,967
<i>Economic/ demographic (gains) or losses</i>					
112,397	12/31/2017	4.0	28,099	0	84,298
(410,538)	12/31/2016	4.0	(102,635)	205,269	0
(296,600)	12/31/2015	4.0	(74,150)	74,150	0
(226,963)	12/31/2014	4.0	(56,741)	0	0
<i>Assumption changes or inputs</i>					
207,731	12/31/2017	4.0	51,933	0	155,798
0	12/31/2016	4.0	0	0	0
357,564	12/31/2015	4.0	89,391	0	89,391
0	12/31/2014	4.0	0	0	0

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service cost	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	2,892,635	2,672,417	2,501,430	2,338,210	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	0	(173,311)	0	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	207,731	0	357,564	0	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	112,397	(410,538)	(296,600)	(226,963)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	2,981,322	2,104,297	2,172,237	1,953,888	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,827</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$926,498	\$899,467	\$856,047	\$810,648	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	685,945	656,481	607,541	598,882	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	4,655,770	2,203,508	(204,906)	1,878,789	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(24,355)	(23,933)	(21,377)	(22,138)	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in fiduciary net position	4,737,141	2,130,128	94,267	1,850,625	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,815</u>	<u>\$29,660,547</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability/ (asset), ending = (a) - (b)	\$1,533,599	\$3,289,418	\$3,315,249	\$1,232,280	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	95.98%	90.65%	89.98%	96.00%	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability/(asset) as % of covered payroll	15.82%	35.07%	38.20%	15.31%	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2008	\$443,322	\$443,322	0	\$5,926,762	7.5%
2009	478,440	478,440	0	6,422,010	7.5%
2010	577,799	577,799	0	6,687,491	8.6%
2011	580,261	580,261	0	6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%

Notes to Schedule

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.8 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00 %, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

Appendix A- GASB 68 Plan Description for Uvalde County

A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

- a. Uvalde County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCDRS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCERS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.
 - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCERS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Uvalde County contribution rate is based on the TCERS funding policy adopted by the TCERS Board of Trustees and must conform with the TCERS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2017 are shown in the Schedule of Employer Contributions.
- e. The most recent comprehensive annual financial report for TCERS can be found at the following link, www.tcers.org.

Membership Information

Members	Dec.31,2016	Dec.31,2017
Number of inactive employees entitled to but not yet receiving benefits:	155	170
Number of active employees:	248	250
Average monthly salary*:	\$3,145	\$3,235
Average age*:	45.64	45.75
Average length of service in years*:	9.55	9.90
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients:	112	113
Average monthly benefit:	\$1,037	\$1,075

**Averages reported for active employees.*

Appendix B-Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2017 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Uvalde County December 31, 2017 Summary Valuation Report for further details.

The following are the key assumptions and methods used in this GASB analysis.

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	Same as funding valuation: See Appendix C
Salary Increases	Same as funding valuation: See Appendix C
Investment Rate of Return	8.10% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Uvalde 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	Same as funding valuation: See Appendix C
Turnover	Same as funding valuation: See Appendix C
Mortality	Same as funding valuation: See Appendix C

Appendix C-Actuarial Methods and Assumptions Used for Funding Valuation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2016 financial reporting metrics are the same as those used in the December 31, 2017 actuarial valuation analysis for Uvalde County.

The following is a description of the assumptions used in the December 31, 2017 actuarial valuation analysis for Uvalde County. This information may also be found in the Uvalde County December 31, 2017 Summary Valuation Report.

Economic Assumptions

TCDRS system-wide economic assumptions:

Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%

The assumed long-term investment return of 8% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 8% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee. (See Table 1 for Merit Salary Increases.)

Employer-specific economic assumptions:

Growth in membership	0.00%
Payroll growth for funding calculations	3.25%

The payroll growth assumption is for the aggregate covered payroll of an employer.

Table 1
Merit Salary Increases*

Years of Service	Entry Age			
	Before 30	Ages 30-39	Ages 40-49	50 and later
0	5.00%	4.50%	4.00%	3.50%
1	4.25	3.75	3.25	2.75
2	3.85	3.35	2.85	2.35
3	3.50	3.00	2.50	2.00
4	3.15	2.65	2.25	1.85
5	2.90	2.55	2.15	1.70
6	2.65	2.30	1.95	1.55
7	2.45	2.10	1.75	1.40
8	2.30	1.95	1.60	1.25
9	2.15	1.80	1.45	1.10
10	2.00	1.70	1.40	1.05
11	1.90	1.60	1.25	1.00
12	1.80	1.50	1.15	0.95
13	1.70	1.40	1.05	0.90
14	1.60	1.30	0.95	0.85
15	1.50	1.23	0.90	0.80
16	1.40	1.15	0.85	0.75
17	1.30	1.05	0.80	0.70
18	1.23	0.97	0.75	0.65
19	1.15	0.90	0.70	0.60
20	1.10	0.85	0.65	0.55
21	1.05	0.80	0.60	0.50
22	1.00	0.75	0.55	0.50
23	0.95	0.70	0.50	0.50
24	0.90	0.65	0.50	0.50
25	0.85	0.60	0.50	0.50
26	0.80	0.60	0.50	0.50
27	0.75	0.60	0.50	0.50
28	0.70	0.60	0.50	0.50
29	0.65	0.60	0.50	0.50
30 & Up	0.60	0.60	0.50	0.50

Demographic Assumptions

TCDRS system-wide demographic assumptions:

Replacement of Terminated Members - New employees are assumed to replace any terminated members and have similar entry ages.

Disability - The rates of disability used in this valuation are illustrated in Table 2. Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.

Table 2
Annual Rates of Disability*

Age	Work Related Male and Female	All Other Causes Male and Female	Age	Work Related Male and Female	All Other Causes Male and Female
less than 25	0.000%	0.000%	43	0.004%	0.058%
25	0.000	0.000	44	0.004	0.063
26	0.000	0.000	45	0.004	0.069
27	0.000	0.000	46	0.005	0.076
28	0.000	0.008	47	0.006	0.084
29	0.000	0.008	48	0.007	0.095
30	0.000	0.009	49	0.009	0.109
31	0.000	0.010	50	0.010	0.125
32	0.000	0.010	51	0.012	0.142
33	0.000	0.011	52	0.013	0.162
34	0.000	0.014	53	0.015	0.183
35	0.001	0.018	54	0.018	0.203
36	0.001	0.022	55	0.018	0.222
37	0.002	0.028	56	0.018	0.238
38	0.002	0.033	57	0.018	0.250
39	0.002	0.038	58	0.018	0.259
40	0.002	0.042	59	0.018	0.270
41	0.003	0.047	60 & Above	0.018	0.000
42	0.003	0.053			

* The probability of disablement from all other causes is applicable for members who are vested but not eligible for service retirement. Before a member is vested, only the work-related disability provisions are applicable.

Mortality

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Family Composition - For current retirees, beneficiary information is supplied by TCDRS. For purposes of calculating the Survivor Benefit for current depositing and non-depositing members, male members are assumed to have a female beneficiary who is three years younger. Female members are assumed to have a male beneficiary who is three years older.

Service Retirement - Members eligible for service retirement are assumed to retire at the rates shown in Table 3.

**Table 3
Annual Rates of Service Retirement***

Age	Male	Female
40-44	4.5%	4.5%
45-40	9.0	9.0
50	10.0	10.0
51	9.0	9.0
52	9.0	9.0
53	9.0	9.0
54	10.0	10.0
55	10.0	10.0
56	10.0	10.0
57	10.0	10.0
58	12.0	12.0
59	12.0	12.0
60	12.0	12.0
61	12.0	12.0

Age	Male	Female
62	20.0%	20.0%
63	15.0	15.0
64	15.0	15.0
65	25.0	25.0
66	25.0	25.0
67	22.0	22.0
68	20.0	20.0
69	20.0	20.0
70	22.0	22.0
71	22.0	22.0
72	22.0	22.0
73	22.0	22.0
74**	22.0	22.0

* Deferred members are assumed to retire (100% probability) at the later of:

- a) age 60
- b) earliest retirement eligibility.

** For all eligible members ages 75 and later, retirement is assumed to occur immediately.

Employer-specific demographic assumptions:

Other Terminations of Employment - The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement are illustrated in Table 4. The rates vary by length of service, entry-age group (age at hire) and gender. No termination after eligibility for retirement is assumed.

Table 4
Annual Rates of Termination

Years of Service	Entry Age 20		Entry Age 30		Entry Age 40		Entry Age 50	
	Male	Female	Male	Female	Male	Female	Male	Female
0	36.7%	39.8%	30.6%	33.2%	26.1%	28.2%	24.5%	26.5%
1	25.1	27.3	21.1	22.9	17.9	19.5	16.9	18.3
2	18.7	20.2	15.8	17.2	13.4	14.6	12.7	13.8
3	14.9	16.1	12.7	13.8	10.8	11.7	10.1	11.0
4	12.2	13.3	10.6	11.4	9.0	9.7	8.5	9.1
5	10.9	11.9	9.5	10.3	8.0	8.8	7.6	8.3
6	9.7	10.5	8.5	9.1	7.2	7.8	6.7	7.4
7	8.6	9.4	7.6	8.3	6.5	7.0	6.1	6.6
8	7.2	7.7	6.4	6.8	5.4	5.8	5.1	5.5
9	6.8	7.4	6.2	6.6	5.2	5.6	5.0	5.3
10	6.1	6.5	5.5	5.9	4.6	5.1	4.4	4.7
11	5.3	5.7	4.8	5.3	4.2	4.5	3.9	4.2
12	4.8	5.2	4.4	4.8	3.7	4.1	3.5	3.9
13	4.3	4.6	4.0	4.4	3.4	3.7	3.2	3.5
14	3.9	4.1	3.6	3.9	3.1	3.3	2.9	3.1
15	3.3	3.6	3.2	3.4	2.6	3.0	2.5	2.8
16	2.9	3.1	2.8	3.0	2.3	2.5	2.2	2.4
17	2.5	2.8	2.4	2.6	2.1	2.2	2.0	2.1
18	2.2	2.3	2.1	2.3	1.8	2.0	1.7	1.9
19	1.9	2.1	1.9	2.1	1.7	1.8	1.5	1.7
20	1.7	2.0	1.7	2.0	1.5	1.6	1.4	1.5
21	1.6	1.8	1.6	1.8	1.4	1.5	1.3	1.4
22	1.4	1.7	1.4	1.7	1.2	1.3	1.2	1.3
23	1.4	1.5	1.4	1.5	1.1	1.3	1.1	1.2
24	1.3	1.4	1.3	1.4	1.1	1.2	1.1	1.1
25	1.2	1.3	1.2	1.3	1.0	1.1	1.0	1.1
26	1.2	1.2	1.2	1.2	1.0	1.1	1.0	1.0
27	1.1	1.1	1.1	1.1	0.9	1.0	0.9	0.9
28	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.8
29	1.0	0.9	1.0	0.9	0.8	0.9	0.8	0.7
30 & Later	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Withdrawals - Members who terminate may either elect to leave their account with TCDRS or withdraw their funds. The probability that a member elects a withdrawal varies by length of service and vesting schedule. Rates applied to your plan are shown in Table 5. For non-depositing members who are not vested, 100% are assumed to elect a withdrawal.

**Table 5
Probability of Withdrawal**

Years of Service	Probability	Years of Service	Probability
0	100%	15	40
1	100	16	38
2	100	17	36
3	100	18	33
4	100	19	30
5	100	20	28
6	100	21	26
7	100	22	24
8	47	23	22
9	46	24	20
10	45	25	18
11	44	26	16
12	43	27	14
13	42	28	12
14	41	29*	10

* Members with more than 29 years of service are not assumed to refund.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service cost	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	2,892,635	2,672,417	2,501,430	2,338,210	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	0	(173,311)	0	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	207,731	0	357,564	0	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	112,397	(410,538)	(296,600)	(226,963)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	2,981,322	2,104,297	2,172,237	1,953,888	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,827</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$926,498	\$899,467	\$856,047	\$810,648	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	685,945	656,481	607,541	598,882	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	4,655,770	2,203,508	(204,906)	1,878,789	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(24,355)	(23,933)	(21,377)	(22,138)	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in fiduciary net position	4,737,141	2,130,128	94,267	1,850,625	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,815</u>	<u>\$29,660,547</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability/ (asset), ending = (a) - (b)	\$1,533,599	\$3,289,418	\$3,315,249	\$1,232,280	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	95.98%	90.65%	89.98%	96.00%	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability/(asset) as % of covered payroll	15.82%	35.07%	38.20%	15.31%	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2008	\$443,322	\$443,322	0	\$5,926,762	7.5%
2009	478,440	478,440	0	6,422,010	7.5%
2010	577,799	577,799	0	6,687,491	8.6%
2011	580,261	580,261	0	6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%

Notes to Schedule

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.8 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

Appendix B-Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2017 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Uvalde County December 31, 2017 Summary Valuation Report for further details.

The following are the key assumptions and methods used in this GASB analysis.

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal ⁽¹⁾
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	Same as funding valuation: See Appendix C
Salary Increases	Same as funding valuation: See Appendix C
Investment Rate of Return	8.10% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Uvalde 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	Same as funding valuation: See Appendix C
Turnover	Same as funding valuation: See Appendix C
Mortality	Same as funding valuation: See Appendix C

⁽¹⁾ Individual entry age normal cost method, as required by GASB 68, used for GASB calculations. Note that a slightly different version of the entry age normal cost method is used for the funding actuarial valuation.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Non-major Governmental Funds

Special Revenue Funds

The Special Revenue Funds for Uvalde County, Texas, consist of the Judicial, Legal, and Forfeiture Funds and Other Special Revenue Funds that have revenues earmarked for the financing of particular functions and activities of government as shown in the various expenditure schedules.

JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

The Judicial, Legal, and Forfeiture Funds account for funds that are used for Judicial and Legal purposes and confiscated funds seized during crimes that are awarded to the County for legal and law enforcement purposes.

The Sheriff Federal Forfeiture, Sheriff State Forfeiture, and Sheriff Seizure Funds account for monies forfeited to the Sheriff, to be used solely for the investigation of any alleged violations of the criminal laws of the State.

The District Attorney Administrative and Fee Funds account for District attorney fees and other funds used for operations of the District Attorney's Office.

The District Attorney Forfeiture Fund accounts for monies forfeited to the District Attorney to be used for criminal investigations.

The County Attorney Hot Check Collection Fund accounts for fees collected by the County Attorney that are used for operations of the County Attorney's office.

The Law Library Fund provides for the establishment and maintenance of a library for the use of members of the Texas Bar Association. It is stocked with several thousand books. Revenues are derived from fees which are assessed against each civil case filed in County and District Courts.

The Court Reporter Fund accounts for fees that are collected and used for court costs.

The Jury Fund accounts for Jury fees that are collected and used for jury costs.

The Stonegarden Grant, the Stonegarden Grant Uvalde, the Border Prosecution Fund, and the Sheriff LEOSE Fund account for grant monies and local contributions to assist the Sheriff's office in combating drugs and other crimes.

The Sheriff Commissary fund accounts for monies used to purchase supplies for sale to inmates. The proceeds accumulated in this fund are used to purchase supplies and equipment for law enforcement.

SPECIAL REVENUE FUNDS

(continued)

OTHER SPECIAL REVENUE FUNDS

The Other Special Revenue Funds consist of other funds that account for particular functions and activities. The Other Special Revenue Funds consist of the following funds:

The Tobacco Settlement Fund accounts for funds used for general administrative costs.

The County Court preservation, County records management, Archival fee, District Court records archival, District Court preservation, and the District Clerk records management accounts for fees and other funds used for records management purposes.

The District Clerk and the County Clerk Court Technology funds accounts for fees and other funds used for keeping the offices abreast of the latest technology.

The Courthouse Security Fund accounts for funds used for courthouse security purposes.

The Victims of Crime Funds (D.A.) accounts for monies held for the benefit of victims of crime.

The J.P. Technology Fund accounts for funds used for Justice of the Peace equipment.

The EMPG Fund accounts for funds used for combating bio terrorism.

The Historical Commission Fund accounts for funds used for preserving Uvalde County's heritage.

The HAVA Grant Fund is to purchase electronic voting equipment.

The Security Fee Fund is to help provide security for the Justice's of the Peace.

The TIDC Fund is to help with indigent defense.

The Fairplex Department Fund administers the Fairplex Park.

The Economic Development fund accounts for monies used to encourage economic development in the county.

The Family Protection fee fund accounts for fees collected to help with the protection of the defendant's family.

Constable No. 1 LEOSE fund and the Constable No. 4 LEOSE funds account for monies to help further the prevention of crime in the county.

Nutrition fund provides nutrition assistance to elderly people.

The Uvalde estate Septic fund is used for permitting septic systems in Uvalde Estates.

The CERTZ grant fund is used to help implement the whole community approach to emergency management.

The Local Border Security fund is used to help promote border security.

SPECIAL REVENUE FUNDS

(continued)

The Texas LEPC Grant fund accounts grant funds received to help implement the requirements of the Emergency Planning and Community Right-to-Know Act (EPCRA).

The River Cleanup fund is used to help keep the Nueces River clean.

Capital Projects Funds

The Colonia Clearing 711315 fund, the FEMA Disaster fund, the Flood Protection Warning fund, the Knippa Water and Septics fund, and the CDBG Grant 712371 fund account for monies to assist in construction needs of the County.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2018

SPECIAL
 REVENUE

	BORDER CRIME ARCHIVAL FEE	PROSE- CUTION	CERTZ GRANT	CONSTABLE NO. 1 LEOSE FUND	CONSTABLE NO. 4 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY COURT TECH- NOLOGY	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONOMIC DEVELOP- MENT FUND	EMPG
ASSETS																				
Cash and Cash Equivalents	\$255,951	\$48,127		\$4,988	\$551	\$10,942	\$10,090	\$4,854	\$18,972	\$6,341	\$84,129		\$770	\$14,344	\$4,816	\$11,935	\$16,602	\$860	\$13,416	\$9,492
Receivables (net of allowance for uncollectibles)						15													114,187	
Total Assets	\$255,951	\$48,127	\$0	\$4,988	\$551	\$10,957	\$10,090	\$4,854	\$18,972	\$6,341	\$84,129	\$0	\$770	\$14,344	\$4,816	\$11,935	\$16,602	\$860	\$127,603	\$9,492
LIABILITIES AND FUND BALANCES																				
Liabilities																				
Accounts Payable		\$1,285							\$7		\$1	\$9,591						\$1	\$200	\$489
Bank Overdraft												72,256								
Total Liabilities	0	1,285	0	0	0	0	0	0	7	0	1	81,847	0	0	0	0	0	1	200	489
Fund Balances:																				
Restricted																				
Archives	255,951								18,965											
Construction																				
Elections																				
Health																				
Judicial							10,090	4,854		6,341			770	14,344	4,816	11,935	16,602	859	127,403	
Legal						10,957														
Public Safety		46,842		4,988	551						84,128									9,003
Committed																				
Culture and Recreation																				
Unassigned												(81,847)								
Total Fund Balances	255,951	46,842	0	4,988	551	10,957	10,090	4,854	18,965	6,341	84,128	(81,847)	770	14,344	4,816	11,935	16,602	859	127,403	9,003
TOTAL LIABILITIES AND FUND BALANCES	\$255,951	\$48,127	\$0	\$4,988	\$551	\$10,957	\$10,090	\$4,854	\$18,972	\$6,341	\$84,129	\$0	\$770	\$14,344	\$4,816	\$11,935	\$16,602	\$860	\$127,603	\$9,492

The notes to the financial statements are an integral part of this statement.

(continued)

SPECIAL
REVENUE

FAIRPLEX	FAMILY																STONE					
DEPART-	PROTECTION																GARDEN	GARDEN	TIDC	TOBACCO		
MENT	FEE	HAVA	HISTORICAL	J.P.	LAW	LEPC	LOCAL	NUTRITION	RECORDS	RIVER	SECURITY	SHERIFF	SHERIFF	SHERIFF	SHERIFF	SHERIFF	STONE	GARDEN	TIDC	TOBACCO		
FUND	FUND	GRANT	COMMISSION	TECHNOLOGY	JURY	LIBRARY	GRANT	BORDER	PROGRAM	MANAGEMENT	CLEANUP	FUND	FEES	COMMISSARY	FEDERAL	LEOSE	SEIZURE	FORFEITURE	GRANT	UVALDE	GRANT	SETTLEMENT
\$17,442	\$242	\$24,788	\$5,599	\$13,097	\$40,074	\$18,473	\$0	\$0	\$8,336	\$99,696	\$0	\$19,322	\$66,964	\$30,569	\$1,426	\$917	\$3,103	\$21,785				\$85,739
							7,772	21,356										7,082	47,907	1,510		
\$17,442	\$242	\$24,788	\$5,599	\$13,097	\$40,074	\$18,473	\$7,772	\$21,356	\$8,336	\$99,696	\$0	\$19,322	\$66,964	\$30,569	\$1,426	\$917	\$3,103	\$28,867	\$47,907	\$1,510		\$85,739
\$23,747				\$93					\$2,144		\$32,653		\$198									\$90
							7,772	21,356											47,907	1,510		
23,747	0	0	0	93	0	0	7,772	21,356	2,144	0	32,653	0	198	0	0	0	0	0	47,907	1,510		90
										99,696												
		24,788							6,192													85,649
	242			13,004	40,074							19,322										
						18,473							66,766	30,569	1,426	917	3,103	28,867				
			5,599								(32,653)											
(6,305)																						
(6,305)	242	24,788	5,599	13,004	40,074	18,473	0	0	6,192	99,696	(32,653)	19,322	66,766	30,569	1,426	917	3,103	28,867	0	0		85,649
\$17,442	\$242	\$24,788	\$5,599	\$13,097	\$40,074	\$18,473	\$7,772	\$21,356	\$8,336	\$99,696	\$0	\$19,322	\$66,964	\$30,569	\$1,426	\$917	\$3,103	\$28,867	\$47,907	\$1,510		\$85,739

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2018
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS				TOTAL NON-MAJOR GOVERNMENTAL
	VICTIMS		COLONIA CLEARING 711315	CDBG GRANT 712371	FEMA DISASTER	FLOOD PROTECTION WARNING	
	UVALDE ESTATES SEPTIC	OF CRIME-DA					
ASSETS							
Cash and Cash Equivalents	\$0	\$0			\$0		\$974,752
Receivables (net of allowance for uncollectibles)	14,675	7,281			643,625	180,087	1,045,497
Total Assets	<u>\$14,675</u>	<u>\$7,281</u>	<u>\$0</u>	<u>\$0</u>	<u>\$643,625</u>	<u>\$180,087</u>	<u>\$2,020,249</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable							\$70,499
Bank Overdraft	14,675	7,281			200,809	180,087	553,653
Total Liabilities	<u>14,675</u>	<u>7,281</u>	<u>0</u>	<u>0</u>	<u>200,809</u>	<u>180,087</u>	<u>624,152</u>
Fund Balances:							
Restricted							
Archives							374,612
Construction					442,816		442,816
Elections							24,788
Health							219,244
Judicial		0					143,253
Legal							29,430
Public Safety							277,160
Committed							
Culture and Recreation							5,599
Unassigned							(120,805)
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>442,816</u>	<u>0</u>	<u>1,396,097</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$14,675</u>	<u>\$7,281</u>	<u>\$0</u>	<u>\$0</u>	<u>\$643,625</u>	<u>\$180,087</u>	<u>\$2,020,249</u>

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	SPECIAL REVENUE																		ECONOMIC DEVELOPMENT FUND	EMPG	
	BORDER CRIME ARCHIVAL FEE	PROSECUTION	CERTZ GRANT	CONSTABLE NO. 1 LEOSE FUND	CONSTABLE NO. 4 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESERVATION	COUNTY COURT TECHNOLOGY	COUNTY COURT RECORDS MANAGEMENT	COURT REPORTERS	COURT HOUSE SECURITY	D.A. ADMINISTRATIVE	D.A. FEE	D.A. FORFEITURE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESERVATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECHNOLOGY			
REVENUES																					
Intergovernmental		\$258,696		\$678	\$670							\$707,908								\$23,859	
Charges for Services	40,981					1,725	1,470	1,363	8,658	3,345	15,783				1,305	2,453	2,787	255			
Interest						25			36					3	3,352	13				1,969	
Miscellaneous												2,046								8,777	
Total Revenues	40,981	258,696	0	678	670	1,750	1,470	1,363	8,694	3,345	15,783	709,954	3	3,352	1,318	2,453	2,787	255	10,746	23,859	
EXPENDITURES																					
Current:																					
General Administration																					
Economic Development																				16,450	
Elections																					
Records Management																					
Legal																					
Check Collection						1,387															
Law Library																					
Judicial																					
District Attorney													775,351	290	10,019						
Judicial										20,475						6,389					
Justices of the Peace																					
Public Facility																					
Fairplex Park																					
Public Safety																					
Sheriff		271,529			119							3,998									
Emergency Operations																				89,856	
Culture and Recreation																					
Historical Commission																					
Health and Welfare																					
Health																					
Capital Projects -																					
Capital Outlay and Other																					
Total Expenditures	0	271,529	0	0	119	1,387	0	0	0	20,475	3,998	775,351	290	10,019	6,389	0	0	0	0	16,450	89,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,981	(12,833)	0	678	551	363	1,470	1,363	8,694	(17,130)	11,785	(65,397)	(287)	(6,667)	(5,071)	2,453	2,787	255	(5,704)	(65,997)	
OTHER FINANCING SOURCES (USES):																					
Transfers In																					75,000
Transfers Out			(115,716)																		
Total Other Financing Sources (Uses)	0	0	(115,716)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Net Changes in Fund Balances	40,981	(12,833)	(115,716)	678	551	363	1,470	1,363	8,694	(17,130)	11,785	(65,397)	(287)	(6,667)	(5,071)	2,453	2,787	255	(5,704)	9,003	
Fund Balances - Beginning	214,970	59,675	115,716	4,310		10,594	8,620	3,491	10,271	23,471	72,343	(16,450)	1,057	21,011	9,887	9,482	13,815	604	133,107	0	
Fund Balances - Ending	\$255,951	\$46,842	\$0	\$4,988	\$551	\$10,957	\$10,090	\$4,854	\$18,965	\$6,341	\$84,128	(\$81,847)	\$770	\$14,344	\$4,816	\$11,935	\$16,602	\$859	\$127,403	\$9,003	

The notes to the financial statements are an integral part of this statement.

(continued)

SPECIAL
REVENUE

FAIRPLEX DEPART- MENT FUND	FAMILY PROTECTION FEE FUND	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LEPC GRANT	LOCAL BORDER SECURITY	NUTRITION PROGRAM	RECORDS MANAGEMENT	RIVER CLEANUP FUND	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN GRANT	STONE GARDEN UVALDE	TIDC GRANT	TOBACCO SETTLEMENT	
	975			11,985	\$5,304 3,940	12,950		\$7,772	\$53,066	\$118,404		41,404 207		2,976 41	59,411 168		\$4,476		\$60,141	\$78,232		\$56,495
184,159			13 2,000														23 1,496					2,914
184,159	975	0	2,013	11,985	9,345	12,950	7,772	53,066	118,404	41,611	0	3,017	59,579	405	4,476	0	1,519	60,141	78,232	0		59,409
		2,776								49,423												
					14,651	18,543																
	910			6,061								1,080										
670,856								53,066					68,080	21,954	11,048			45,235	78,232			
			500				35,097															
									197,548		32,653											23,524
																						8,110
670,856	910	2,776	500	6,061	14,651	18,543	35,097	53,066	197,548	49,423	32,653	1,080	68,080	21,954	11,048	0	0	45,235	78,232	8,110		23,524
(486,697)	65	(2,776)	1,513	5,924	(5,306)	(5,593)	(27,325)	0	(79,144)	(7,812)	(32,653)	1,937	(8,501)	(21,549)	(6,572)	0	1,519	14,906	0	(8,110)		35,885
542,444						10,000			105,000					8,568								
542,444	0	0	0	0	0	10,000	0	0	105,000	0	0	0	0	8,568	0	0	(8,568)	0	0	0	0	0
55,747	65	(2,776)	1,513	5,924	(5,306)	4,407	(27,325)	0	25,856	(7,812)	(32,653)	1,937	(8,501)	(12,981)	(6,572)	0	(7,049)	14,906	0	(8,110)		35,885
(62,052)	177	27,564	4,086	7,080	45,380	14,066	27,325	0	(19,664)	107,508	0	17,385	75,267	43,550	7,998	917	10,152	13,961	0	8,110		49,764
(\$6,305)	\$242	\$24,788	\$5,599	\$13,004	\$40,074	\$18,473	\$0	\$0	\$6,192	\$99,696	(\$32,653)	\$19,322	\$66,766	\$30,569	\$1,426	\$917	\$3,103	\$28,867	\$0	\$0		\$85,649

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018
 (continued)

	CAPITAL PROJECTS						TOTAL NON-MAJOR GOVERN- MENTAL
	VICTIMS						
	UVALDE ESTATES SEPTIC	OF CRIME- DA	COLONIA CLEARING 711315	CDBG GRANT 712371	FEMA DISASTER	FLOOD PROTECTION WARNING	
REVENUES							
Intergovernmental		\$38,243			\$442,874	\$169,877	\$2,026,695
Charges for Services							213,766
Interest							5,951
Miscellaneous							201,797
Total Revenues	0	38,243	0	0	442,874	169,877	2,448,209
EXPENDITURES							
Current:							
General Administration							
Economic Development							16,450
Elections							2,776
Records Management							49,423
Legal							
Check Collection							1,387
Law Library							33,194
Judicial							
District Attorney		41,285					826,945
Judicial							27,774
Justices of the Peace							7,141
Public Facility							
Fairplex Park							670,856
Public Safety							
Sheriff							553,261
Emergency Operations							124,953
Culture and Recreation							
Historical Commission							500
Health and Welfare							
Health							253,725
Capital Projects -							
Capital Outlay and Other			8,406		58	169,877	186,451
Total Expenditures	0	41,285	8,406	0	58	169,877	2,754,836
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(3,042)	(8,406)	0	442,816	0	(306,627)
OTHER FINANCING SOURCES (USES):							
Transfers In							741,012
Transfers Out			(85,444)				(209,728)
Total Other Financing Sources (Uses)	0	0	0	(85,444)	0	0	531,284
Net Changes in Fund Balances	0	(3,042)	(8,406)	(85,444)	442,816	0	224,657
Fund Balances - Beginning	0	3,042	8,406	85,444	0	0	1,171,440
Fund Balances - Ending	\$0	\$0	\$0	\$0	\$442,816	\$0	\$1,396,097

The notes to the financial statements are an integral part of this statement.

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

UVALDE COUNTY, TEXAS
INTEREST AND SINKING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$1,521,960	\$1,633,283	\$1,633,283	\$0
Interest	550	4,759	4,775	16
Total Revenues	<u>1,522,510</u>	<u>1,638,042</u>	<u>1,638,058</u>	<u>16</u>
EXPENDITURES				
Debt Service				
Principal Retirement	1,030,000	1,030,000	1,030,000	0
Interest Retirement	431,266	541,375	541,374	1
Total Expenditures	<u>1,461,266</u>	<u>1,571,375</u>	<u>1,571,374</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>61,244</u>	<u>66,667</u>	<u>66,684</u>	<u>17</u>
OTHER FINANCING SOURCES (USES):				
Refunding Bond Issuance Cost				0
Refunding Bond Discount				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	61,244	66,667	66,684	17
Fund Balances - Beginning	103,655	103,655	103,655	
Fund Balances - Ending	<u>\$164,899</u>	<u>\$170,322</u>	<u>\$170,339</u>	<u>\$17</u>

The notes to the financial statements are an integral part of this statement.

UVALDE COUNTY, TEXAS
 ARCHIVAL FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Charges for Services	\$40,000	\$40,000	\$40,981	\$981
Total Revenues	40,000	40,000	40,981	981
EXPENDITURES				
Current:				
General Administration				
Records Management	245,000	245,000		245,000
Total Expenditures	245,000	245,000	0	245,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(205,000)	(205,000)	40,981	245,981
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(205,000)	(205,000)	40,981	245,981
Fund Balances - Beginning	214,970	214,970	214,970	
Fund Balances - Ending	\$9,970	\$9,970	\$255,951	\$245,981

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$210,000	\$258,696	\$258,696	\$0
Total Revenues	210,000	258,696	258,696	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	235,000	317,649	271,529	46,120
Total Expenditures	235,000	317,649	271,529	46,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(58,953)	(12,833)	46,120
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(25,000)	(58,953)	(12,833)	46,120
Fund Balances - Beginning	59,675	59,675	59,675	
Fund Balances - Ending	\$34,675	\$722	\$46,842	\$46,120

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 1 LEOSE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$0	\$678	\$678
Total Revenues	0	0	678	678
EXPENDITURES				
Current:				
Judicial				
Judicial	4,000	4,000	0	4,000
Total Expenditures	4,000	4,000	0	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	678	4,678
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,000)	(4,000)	678	4,678
Fund Balances - Beginning	4,310	4,310	4,310	
Fund Balances - Ending	\$310	\$310	\$4,988	\$4,678

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 4 LEOSE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$0	\$670	\$670
Total Revenues	0	0	670	670
EXPENDITURES				
Current:				
Judicial				
Judicial	0	119	119	0
Total Expenditures	0	119	119	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(119)	551	670
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(119)	551	670
Fund Balances - Beginning				
Fund Balances - Ending	\$0	(\$119)	\$551	\$670

UVALDE COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Charges for Services	\$800	\$1,655	\$1,725	\$70
Interest	0	0	25	25
Total Revenues	800	1,655	1,750	95
EXPENDITURES				
Current:				
Legal				
Check Collection	10,800	10,800	1,387	9,413
Total Expenditures	10,800	10,800	1,387	9,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(9,145)	363	9,508
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(9,145)	363	9,508
Fund Balances - Beginning	10,594	10,594	10,594	
Fund Balances - Ending	\$594	\$1,449	\$10,957	\$9,508

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,500	\$1,500	\$1,470	(\$30)
Total Revenues	1,500	1,500	1,470	(30)
EXPENDITURES				
Current:				
General Administration				
County Judge	9,000	9,000	0	9,000
Total Expenditures	9,000	9,000	0	9,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,500)	(7,500)	1,470	8,970
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(7,500)	(7,500)	1,470	8,970
Fund Balances - Beginning	8,620	8,620	8,620	
Fund Balances - Ending	\$1,120	\$1,120	\$10,090	\$8,970

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$700	\$700	\$1,363	\$663
Total Revenues	700	700	1,363	663
EXPENDITURES				
Current:				
General Administration				
County Judge	3,800	3,800	0	3,800
Total Expenditures	3,800	3,800	0	3,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,100)	(3,100)	1,363	4,463
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,100)	(3,100)	1,363	4,463
Fund Balances - Beginning	3,491	3,491	3,491	
Fund Balances - Ending	\$391	\$391	\$4,854	\$4,463

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$9,200	\$9,200	\$8,658	(\$542)
Interest	0	0	36	36
Total Revenues	9,200	9,200	8,694	(506)
EXPENDITURES				
Current:				
General Administration				
Records Management	14,200	14,200	0	14,200
Total Expenditures	14,200	14,200	0	14,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	8,694	13,694
OTHER FINANCING SOURCES (USES):				
Transfers In	0			0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(5,000)	8,694	13,694
Fund Balances - Beginning	10,271	10,271	10,271	
Fund Balances - Ending	\$5,271	\$5,271	\$18,965	\$13,694

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,600	\$3,600	\$3,345	(\$255)
Total Revenues	<u>3,600</u>	<u>3,600</u>	<u>3,345</u>	<u>(255)</u>
EXPENDITURES				
Current:				
Judicial				
Court Reporters	8,600	20,475	20,475	0
Total Expenditures	<u>8,600</u>	<u>20,475</u>	<u>20,475</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,000)</u>	<u>(16,875)</u>	<u>(17,130)</u>	<u>(255)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(5,000)	(16,875)	(17,130)	(255)
Fund Balances - Beginning	23,471	23,471	23,471	
Fund Balances - Ending	<u>\$18,471</u>	<u>\$6,596</u>	<u>\$6,341</u>	<u>(\$255)</u>

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$15,250	\$15,250	\$15,783	\$533
Total Revenues	15,250	15,250	15,783	533
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	70,250	70,250	3,998	66,252
Total Expenditures	70,250	70,250	3,998	66,252
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,000)	(55,000)	11,785	66,785
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(55,000)	(55,000)	11,785	66,785
Fund Balances - Beginning	72,343	72,343	72,343	
Fund Balances - Ending	\$17,343	\$17,343	\$84,128	\$66,785

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$754,558	\$717,094	\$707,908	(\$9,186)
Interest	150	150	0	(150)
Miscellaneous	2,700	2,700	2,046	(654)
Total Revenues	<u>757,408</u>	<u>719,944</u>	<u>709,954</u>	<u>(9,990)</u>
EXPENDITURES				
Current:				
Judicial				
District Attorney	760,412	786,993	775,351	11,642
Total Expenditures	<u>760,412</u>	<u>786,993</u>	<u>775,351</u>	<u>11,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,004)</u>	<u>(67,049)</u>	<u>(65,397)</u>	<u>1,652</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0		0
Transfers Out	0			0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(3,004)	(67,049)	(65,397)	1,652
Fund Balances - Beginning	(16,450)	(16,450)	(16,450)	
Fund Balances - Ending	<u>(\$19,454)</u>	<u>(\$83,499)</u>	<u>(\$81,847)</u>	<u>\$1,652</u>

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$200	\$200	\$0	(\$200)
Interest	5	5	3	(2)
Total Revenues	<u>205</u>	<u>205</u>	<u>3</u>	<u>(202)</u>
EXPENDITURES				
Current:				
Judicial				
District Attorney	705	705	290	415
Total Expenditures	<u>705</u>	<u>705</u>	<u>290</u>	<u>415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(500)</u>	<u>(500)</u>	<u>(287)</u>	<u>213</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(500)	(500)	(287)	213
Fund Balances - Beginning	1,057	1,057	1,057	
Fund Balances - Ending	<u>\$557</u>	<u>\$557</u>	<u>\$770</u>	<u>\$213</u>

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$3,352	\$3,352	\$0
Total Revenues	0	3,352	3,352	0
EXPENDITURES				
Current				
Judicial				
District Attorney	25,538	25,538	10,019	15,519
Total Expenditures	25,538	25,538	10,019	15,519
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,538)	(22,186)	(6,667)	15,519
OTHER FINANCING SOURCES (USES):				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(25,538)	(22,186)	(6,667)	15,519
Fund Balances - Beginning	21,011	21,011	21,011	
Fund Balances - Ending	(\$4,527)	(\$1,175)	\$14,344	\$15,519

UVALDE COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,400	\$1,400	\$1,305	(\$95)
Interest	15	15	13	(2)
Total Revenues	<u>1,415</u>	<u>1,415</u>	<u>1,318</u>	<u>(97)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	9,415	9,415	6,389	3,026
Total Expenditures	<u>9,415</u>	<u>9,415</u>	<u>6,389</u>	<u>3,026</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,000)</u>	<u>(8,000)</u>	<u>(5,071)</u>	<u>2,929</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(8,000)	(8,000)	(5,071)	2,929
Fund Balances - Beginning	9,887	9,887	9,887	
Fund Balances - Ending	<u>\$1,887</u>	<u>\$1,887</u>	<u>\$4,816</u>	<u>\$2,929</u>

UVALDE COUNTY, TEXAS
DISTRICT COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,750	\$2,750	2,453	(\$297)
Total Revenues	<u>2,750</u>	<u>2,750</u>	<u>2,453</u>	<u>(297)</u>
EXPENDITURES				
Current:				
Judicial				
Records Management	11,750	11,750	0	11,750
Total Expenditures	<u>11,750</u>	<u>11,750</u>	<u>0</u>	<u>11,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,000)</u>	<u>(9,000)</u>	<u>2,453</u>	<u>11,453</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(9,000)	(9,000)	2,453	11,453
Fund Balances - Beginning	9,482	9,482	9,482	
Fund Balances - Ending	<u>\$482</u>	<u>\$482</u>	<u>\$11,935</u>	<u>\$11,453</u>

UVALDE COUNTY, TEXAS
DISTRICT COURT RECORDS ARCHIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,200	\$3,200	\$2,787	(\$413)
Total Revenues	3,200	3,200	2,787	(413)
EXPENDITURES				
Current:				
General Administration				
Records Management	16,200	16,200	0	16,200
Total Expenditures	16,200	16,200	0	16,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,000)	(13,000)	2,787	15,787
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(13,000)	(13,000)	2,787	15,787
Fund Balances - Beginning	13,815	13,815	13,815	
Fund Balances - Ending	\$815	\$815	\$16,602	\$15,787

UVALDE COUNTY, TEXAS
DISTRICT COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$0	\$0	\$255	\$255
Total Revenues	0	0	255	255
EXPENDITURES				
Current:				
General Administration				
Records Management	500	500	0	500
Total Expenditures	500	500	0	500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	255	755
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	(500)	255	755
Fund Balances - Beginning	604	604	604	
Fund Balances - Ending	\$104	\$104	\$859	\$755

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$2,900	\$2,910	\$1,969	(\$941)
Miscellaneous	0	8,777	8,777	0
Total Revenues	2,900	11,687	10,746	(941)
EXPENDITURES				
Current				
General Administration				
Economic Development	15,867	16,450	16,450	0
Total Expenditures	15,867	16,450	16,450	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,967)	(4,763)	(5,704)	(941)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,967)	(4,763)	(5,704)	(941)
Fund Balances - Beginning	133,107	133,107	133,107	
Fund Balances - Ending	\$120,140	\$128,344	\$127,403	(\$941)

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Intergovernmental	\$72,995	\$72,995	\$23,859	(\$49,136)
Total Revenues	<u>72,995</u>	<u>72,995</u>	<u>23,859</u>	<u>(49,136)</u>
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	97,995	97,995	89,856	8,139
Total Expenditures	<u>97,995</u>	<u>97,995</u>	<u>89,856</u>	<u>8,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>(65,997)</u>	<u>(40,997)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	75,000	75,000	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Net Changes in Fund Balances	(25,000)	50,000	9,003	(40,997)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	<u>(\$25,000)</u>	<u>\$50,000</u>	<u>\$9,003</u>	<u>(\$40,997)</u>

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Miscellaneous	\$210,000	\$212,465	\$184,159	(\$28,306)
Total Revenues	210,000	212,465	184,159	(28,306)
EXPENDITURES				
Current:				
Public Facility Fairplex Park	738,900	738,900	670,856	68,044
Total Expenditures	738,900	738,900	670,856	68,044
Excess (Deficiency) of Revenues Over (Under) Expenditures	(528,900)	(526,435)	(486,697)	39,738
OTHER FINANCING SOURCES (USES):				
Transfers In	528,000	542,444	542,444	0
Transfers Out				0
Total Other Financing Sources (Uses)	528,000	542,444	542,444	0
Net Changes in Fund Balances	(900)	16,009	55,747	39,738
Fund Balances - Beginning	(62,052)	(62,052)	(62,052)	
Fund Balances - Ending	(\$62,952)	(\$46,043)	(\$6,305)	\$39,738

UVALDE COUNTY, TEXAS
 FAMILY PROTECTION FEE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,100	\$1,100	\$975	(\$125)
Total Revenues	1,100	1,100	975	(125)
EXPENDITURES				
Current:				
Judicial				
Judicial	1,250	1,250	910	340
Total Expenditures	1,250	1,250	910	340
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150)	(150)	65	215
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(150)	(150)	65	215
Fund Balances - Beginning	177	177	177	
Fund Balances - Ending	\$27	\$27	\$242	\$215

UVALDE COUNTY, TEXAS
HAVA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$2,000	\$2,000		(\$2,000)
Total Revenues	2,000	2,000	0	(2,000)
EXPENDITURES				
Current:				
General Administration				
Elections	28,000	28,000	2,776	25,224
Total Expenditures	28,000	28,000	2,776	25,224
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,000)	(26,000)	(2,776)	23,224
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(26,000)	(26,000)	(2,776)	23,224
Fund Balances - Beginning	27,564	27,564	27,564	
Fund Balances - Ending	\$1,564	\$1,564	\$24,788	\$23,224

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$13	\$13	\$0
Miscellaneous	0	2,000	2,000	0
Total Revenues	0	2,013	2,013	0
EXPENDITURES				
Current				
Culture and Recreation				
Historical Commission	0	500	500	0
Total Expenditures	0	500	500	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,513	1,513	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	1,513	1,513	0
Fund Balances - Beginning	4,086	4,086	4,086	
Fund Balances - Ending	\$4,086	\$5,599	\$5,599	\$0

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$11,180	\$11,180	\$11,985	\$805
Total Revenues	11,180	11,180	11,985	805
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	16,180	16,180	6,061	10,119
Total Expenditures	16,180	16,180	6,061	10,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	5,924	10,924
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(5,000)	5,924	10,924
Fund Balances - Beginning	7,080	7,080	7,080	
Fund Balances - Ending	\$2,080	\$2,080	\$13,004	\$10,924

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$6,000	\$6,000	\$3,940	(\$2,060)
Intergovernmental	4,900	4,900	5,304	404
Interest	80	80	101	21
Total Revenues	<u>10,980</u>	<u>10,980</u>	<u>9,345</u>	<u>(1,635)</u>
EXPENDITURES				
Current:				
Judicial				
Jury	47,980	47,980	14,651	33,329
Total Expenditures	<u>47,980</u>	<u>47,980</u>	<u>14,651</u>	<u>33,329</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(37,000)</u>	<u>(37,000)</u>	<u>(5,306)</u>	<u>31,694</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	2,000	2,000	0	(2,000)
Transfers Out				0
Total Other Financing Sources (Uses)	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>(2,000)</u>
Net Changes in Fund Balances	(35,000)	(35,000)	(5,306)	29,694
Fund Balances - Beginning	45,380	45,380	45,380	
Fund Balances - Ending	<u>\$10,380</u>	<u>\$10,380</u>	<u>\$40,074</u>	<u>\$29,694</u>

UVALDE COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$12,800	\$12,800	\$12,950	\$150
Total Revenues	12,800	12,800	12,950	150
EXPENDITURES				
Current:				
Legal				
Law Library	26,000	26,000	18,543	7,457
Total Expenditures	26,000	26,000	18,543	7,457
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,200)	(13,200)	(5,593)	7,607
OTHER FINANCING SOURCES (USES):				
Transfers In	10,000	10,000	10,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	10,000	10,000	10,000	0
Net Changes in Fund Balances	(3,200)	(3,200)	4,407	7,607
Fund Balances - Beginning	14,066	14,066	14,066	
Fund Balances - Ending	\$10,866	\$10,866	\$18,473	\$7,607

UVALDE COUNTY, TEXAS
 LOCAL BORDER SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$41,199	\$59,162	\$53,066	(\$6,096)
Total Revenues	41,199	59,162	53,066	(6,096)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	41,199	55,199	53,066	2,133
Total Expenditures	41,199	55,199	53,066	2,133
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	3,963	0	(3,963)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	3,963	0	(3,963)
Fund Balances - Beginning				
Fund Balances - Ending	\$0	\$3,963	\$0	(\$3,963)

UVALDE COUNTY, TEXAS
 NUTRITION PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Intergovernmental	\$156,000	\$157,524	\$118,404	(\$39,120)
Miscellaneous				0
Total Revenues	<u>156,000</u>	<u>157,524</u>	<u>118,404</u>	<u>(39,120)</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health	182,480	207,940	197,548	10,392
Total Expenditures	<u>182,480</u>	<u>207,940</u>	<u>197,548</u>	<u>10,392</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(26,480)</u>	<u>(50,416)</u>	<u>(79,144)</u>	<u>(28,728)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	25,000	105,000	105,000	0
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>105,000</u>	<u>105,000</u>	<u>0</u>
Net Changes in Fund Balances	(1,480)	54,584	25,856	(28,728)
Fund Balances - Beginning	(19,664)	(19,664)	(19,664)	
Fund Balances - Ending	<u>(\$21,144)</u>	<u>\$34,920</u>	<u>\$6,192</u>	<u>(\$28,728)</u>

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$40,600	\$40,600	41,404	\$804
Interest	0	0	207	207
Total Revenues	40,600	40,600	41,611	1,011
EXPENDITURES				
Current:				
General Administration				
Records Management	140,600	140,600	49,423	91,177
Total Expenditures	140,600	140,600	49,423	91,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	(100,000)	(7,812)	92,188
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(100,000)	(100,000)	(7,812)	92,188
Fund Balances - Beginning	107,508	107,508	107,508	
Fund Balances - Ending	\$7,508	\$7,508	\$99,696	\$92,188

UVALDE COUNTY, TEXAS
SECURITY FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,200	\$2,200	\$2,976	\$776
Interest	20	20	41	21
Total Revenues	<u>2,220</u>	<u>2,220</u>	<u>3,017</u>	<u>797</u>
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	17,220	17,220	1,080	16,140
Total Expenditures	<u>17,220</u>	<u>17,220</u>	<u>1,080</u>	<u>16,140</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>1,937</u>	<u>16,937</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(15,000)	(15,000)	1,937	16,937
Fund Balances - Beginning	17,385	17,385	17,385	
Fund Balances - Ending	<u>\$2,385</u>	<u>\$2,385</u>	<u>\$19,322</u>	<u>\$16,937</u>

UVALDE COUNTY, TEXAS
 SHERIFF COMMISSARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$53,800	\$60,526	\$59,411	(\$1,115)
Interest	90	90	168	78
Total Revenues	<u>53,890</u>	<u>60,616</u>	<u>59,579</u>	<u>(1,037)</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	118,890	118,890	68,080	50,810
Total Expenditures	<u>118,890</u>	<u>118,890</u>	<u>68,080</u>	<u>50,810</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(65,000)</u>	<u>(58,274)</u>	<u>(8,501)</u>	<u>49,773</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(65,000)	(58,274)	(8,501)	49,773
Fund Balances - Beginning	75,267	75,267	75,267	
Fund Balances - Ending	<u>\$10,267</u>	<u>\$16,993</u>	<u>\$66,766</u>	<u>\$49,773</u>

UVALDE COUNTY, TEXAS
SHERIFF FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$405	\$405	\$0
Total Revenues	0	405	405	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	35,000	35,000	21,954	13,046
Total Expenditures	35,000	35,000	21,954	13,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(34,595)	(21,549)	13,046
OTHER FINANCING SOURCES (USES):				
Transfers In	0	8,568	8,568	0
Total Other Financing Sources (Uses)	0	8,568	8,568	0
Net Changes in Fund Balances	(35,000)	(26,027)	(12,981)	13,046
Fund Balances - Beginning	43,550	43,550	43,550	
Fund Balances - Ending	\$8,550	\$17,523	\$30,569	\$13,046

UVALDE COUNTY, TEXAS
 SHERIFF LEOSE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$4,000	\$4,476	\$4,476	\$0
Total Revenues	4,000	4,476	4,476	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	6,000	11,048	11,048	0
Total Expenditures	6,000	11,048	11,048	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(6,572)	(6,572)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,000)	(6,572)	(6,572)	0
Fund Balances - Beginning	7,998	7,998	7,998	
Fund Balances - Ending	\$5,998	\$1,426	\$1,426	\$0

UVALDE COUNTY, TEXAS
 SHERIFF STATE FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$10	\$10	\$23	\$13
Miscellaneous	0	0	1,496	1,496
Total Revenues	10	10	1,519	1,509
EXPENDITURES				
Current:				
Public Safety				
Sheriff	5,010	13,578	8,568	5,010
Total Expenditures	5,010	13,578	8,568	5,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(13,568)	(7,049)	6,519
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(13,568)	(7,049)	6,519
Fund Balances - Beginning	10,152	10,152	10,152	
Fund Balances - Ending	\$5,152	(\$3,416)	\$3,103	\$6,519

UVALDE COUNTY, TEXAS
 STONEGARDEN GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$100,000	\$100,000	\$60,141	(\$39,859)
Total Revenues	100,000	100,000	60,141	(39,859)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	102,000	102,000	45,235	56,765
Total Expenditures	102,000	102,000	45,235	56,765
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(2,000)	14,906	16,906
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,000)	(2,000)	14,906	16,906
Fund Balances - Beginning	13,961	13,961	13,961	
Fund Balances - Ending	\$11,961	\$11,961	\$28,867	\$16,906

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Intergovernmental	\$50,000	\$50,000	\$56,495	\$6,495
Miscellaneous			2,914	2,914
Total Revenues	50,000	50,000	59,409	9,409
EXPENDITURES				
Current:				
Health and Welfare				
Health	80,000	78,229	23,524	54,705
Total Expenditures	80,000	78,229	23,524	54,705
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	(28,229)	35,885	64,114
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(30,000)	(28,229)	35,885	64,114
Fund Balances - Beginning	49,764	49,764	49,764	
Fund Balances - Ending	\$19,764	\$21,535	\$85,649	\$64,114

UVALDE COUNTY, TEXAS
VICTIMS OF CRIME - DA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Intergovernmental	\$43,700	\$43,700	\$38,243	(\$5,457)
Miscellaneous				0
Total Revenues	<u>43,700</u>	<u>43,700</u>	<u>38,243</u>	<u>(5,457)</u>
EXPENDITURES				
Current:				
Judicial				
District Clerk	43,700	43,700	41,285	2,415
Total Expenditures	<u>43,700</u>	<u>43,700</u>	<u>41,285</u>	<u>2,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(3,042)</u>	<u>(3,042)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	0	0	(3,042)	(3,042)
Fund Balances - Beginning	3,042	3,042	3,042	
Fund Balances - Ending	<u>\$3,042</u>	<u>\$3,042</u>	<u>\$0</u>	<u>(\$3,042)</u>

UVALDE COUNTY, TEXAS
 CDBG GRANT NO. 712371
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
General Administration Non-Departmental			0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	(71,000)	(85,444)	(85,444)	0
Total Other Financing Sources (Uses)	(71,000)	(85,444)	(85,444)	0
Net Changes in Fund Balances	(71,000)	(85,444)	(85,444)	0
Fund Balances - Beginning	85,444	85,444	85,444	
Fund Balances - Ending	\$14,444	\$0	\$0	\$0

AGENCY FUNDS

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2018

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS						
Cash and Cash Equivalents	\$183,653	\$2,345	\$1,699	\$3,575	\$850,842	\$1,042,114
Receivables (net of allowance for uncollectibles)	0		0	0		0
Total Assets	\$183,653	\$2,345	\$1,699	\$3,575	\$850,842	\$1,042,114
LIABILITIES:						
Accounts Payable	\$92,643		\$3,375	\$3,375		\$99,393
Due to Others	91,010	2,345	(1,676)	200	850,842	942,721
Total Liabilities	\$183,653	\$2,345	\$1,699	\$3,575	\$850,842	\$1,042,114

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>STATE FEES</u>			
	BALANCE 10/1/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash and Cash Equivalents	\$246,552	\$385,170	\$448,069	\$183,653
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$246,552</u>	<u>\$385,170</u>	<u>\$448,069</u>	<u>\$183,653</u>

LIABILITIES:				
Accounts Payable	\$64	\$92,643	\$64	\$92,643
Due to Others	246,488	292,527	448,005	91,010
Total Liabilities	<u>\$246,552</u>	<u>\$385,170</u>	<u>\$448,069</u>	<u>\$183,653</u>

	<u>CASH BOND</u>			
	BALANCE 10/1/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash and Cash Equivalents	\$2,631	\$0	\$286	\$2,345
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$2,631</u>	<u>\$0</u>	<u>\$286</u>	<u>\$2,345</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	2,631	0	286	2,345
Total Liabilities	<u>\$2,631</u>	<u>\$0</u>	<u>\$286</u>	<u>\$2,345</u>

	<u>DISTRICT ATTORNEY RESTITUTION CLEARING</u>			
	BALANCE 10/1/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash and Cash Equivalents	\$1,699	\$0	\$0	\$1,699
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$1,699</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,699</u>

LIABILITIES:				
Accounts Payable	\$0			\$0
Due to Others	1,699	0	0	1,699
Total Liabilities	<u>\$1,699</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,699</u>

	<u>ARREST FEES</u>			
	BALANCE 10/1/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash and Cash Equivalents	\$6,170	\$15,798	\$18,393	\$3,575
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$6,170</u>	<u>\$15,798</u>	<u>\$18,393</u>	<u>\$3,575</u>

LIABILITIES:				
Accounts Payable	\$0	\$3,375		\$3,375
Due to Others	6,170	12,423	18,393	200
Total Liabilities	<u>\$6,170</u>	<u>\$15,798</u>	<u>\$18,393</u>	<u>\$3,575</u>

	<u>COUNTY OFFICER ACCOUNTS</u>			
	BALANCE 10/1/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash and Cash Equivalents	\$1,009,976	\$0	\$159,134	\$850,842
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,009,976</u>	<u>\$0</u>	<u>\$159,134</u>	<u>\$850,842</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	1,009,976	0	159,134	850,842
Total Liabilities	<u>\$1,009,976</u>	<u>\$0</u>	<u>\$159,134</u>	<u>\$850,842</u>

	<u>TOTAL</u>			
	BALANCE 10/1/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash and Cash Equivalents	\$1,267,028	\$400,968	\$625,882	\$1,042,114
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>\$1,267,028</u>	<u>\$400,968</u>	<u>\$625,882</u>	<u>\$1,042,114</u>

LIABILITIES:				
Accounts Payable	\$64	\$96,018	\$64	\$96,018
Due to Others	1,266,964	304,950	625,818	946,096
Total Liabilities	<u>\$1,267,028</u>	<u>\$400,968</u>	<u>\$625,882</u>	<u>\$1,042,114</u>

STATISTICAL SECTION

This part of the Uvalde 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 government's overall financial health.

Contents	Page
Financial Trends	124
. <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	127
. <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	136
. <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	140
. <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	143
. <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

UVALDE COUNTY, TEXAS
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(UNAUDITED)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Investment in Capital Assets	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$9,993,264
Restricted	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158
Unrestricted	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400	4,277,367
Total governmental activities Net Position	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,319,789
Business-type activities										
Investment in Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0	0	0	0	0
Total business-type activities Net Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary government										
Investment in Capital Assets	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$9,993,264
Restricted	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158
Unrestricted	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400	4,277,367
Total primary government Net Position	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,319,789

Notes:

(1) The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(UNAUDITED)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
General Administration	\$2,175,201	\$2,395,282	\$2,290,702	\$2,799,516	\$2,266,660	\$2,429,606	2,608,573	3,039,014	\$2,678,526	\$2,699,199
Legal	1,499,166	1,625,026	1,694,639	1,711,659	332,512	337,165	342,443	330,892	375,288	377,978
Judicial	309,458	311,580	340,849	333,096	1,775,438	1,874,433	2,012,104	2,179,444	2,764,818	2,428,487
Financial Administration	833,634	883,669	918,623	944,856	1,053,731	1,086,309	1,100,725	1,191,477	1,517,642	1,323,260
Public Facilities	343,399	293,503	364,925	569,845	609,017	839,826	1,202,439	1,177,084	2,248,171	1,764,017
Public Safety	3,745,852	3,965,954	3,863,201	4,799,253	5,211,178	5,496,018	5,923,329	6,297,707	7,466,032	6,883,693
Public Transportation	2,050,350	1,789,823	1,746,835	1,664,712	2,040,059	1,841,697	1,914,400	2,039,015	2,586,571	2,005,490
Environmental Protection	199,914	249,259	214,166	226,313	253,775	265,226	272,304	293,861	317,026	325,637
Culture and Recreation	136,142	146,947	294,075	716,237	724,517	840,657	744,652	980,122	1,301,002	1,259,558
Health and Welfare	1,485,953	1,611,904	1,703,238	2,160,950	2,089,402	2,319,934	2,440,310	3,091,014	3,464,874	3,599,561
Conservation - Agriculture	136,524	135,096	100,923	106,302	130,077	136,788	145,781	138,934	184,287	170,430
Interest and Fiscal Charges	39,562	17,045	16,624	9,797	1,179,270	1,032,452	1,008,022	978,778	954,697	612,983
Total governmental activities expenses	12,955,155	13,425,088	13,548,800	16,042,536	17,665,636	18,500,111	19,715,082	21,737,342	25,858,934	23,450,293
Total primary government expenses	\$ 12,955,155	\$ 13,425,088	\$ 13,548,800	\$ 16,042,536	\$ 17,665,636	\$ 18,500,111	\$ 19,715,082	\$ 21,737,342	\$ 25,858,934	\$ 23,450,293
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$196,949	\$170,745	\$194,897	\$62,349	\$96,787	\$225,962	\$237,796	\$229,476	\$245,007	\$281,452
Judicial		396,094	476,525	171,187	1,259,629	8,776	8,457	19,192	13,999	5,665
Legal	58,545	40,259	23,601	9,473	6,608	1,095,915	751,713	548,803	559,723	916,813
Financial Administration	110,366	111,134	132,151	146,187	160,259	192,975	193,169	202,072	309,279	212,295
Public Facilities										
Public Safety	26,579	284,577	154,022	924,347	1,771,289	1,359,335	1,969,389	2,003,946	1,965,660	1,921,691
Public Transportation	667,510	640,429	652,358	660,750	678,520	675,418	652,396	679,736	624,731	649,373
Environmental Protection										
Culture and Recreation										
Health and Welfare	33,918	40,954	42,676	37,891	42,399	42,560	98,906	469,693	39,850	44,299
Conservation - Agriculture										
Operating grants and contributions	1,328,804	1,238,968	2,115,538	1,667,309	1,731,470	599,888	1,730,845	2,430,793	1,975,731	1,965,525
Capital grants and contributions	398,255	4,434	1,084,455	505,711	393,271	1,485,089	8,406	5,000	931,610	1,063,947
Total governmental activities program revenues	2,820,926	2,927,594	4,876,223	4,185,204	6,140,232	5,685,918	5,651,077	6,588,711	6,665,590	7,061,060
Total primary government program revenues	\$ 2,820,926	\$ 2,927,594	\$ 4,876,223	\$ 4,185,204	\$ 6,140,232	\$ 5,685,918	\$ 5,651,077	\$ 6,588,711	\$ 6,665,590	\$ 7,061,060

(continued)

(continued)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Net (expense)/revenue										
Governmental activities	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)
Total primary government net expense	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	6,608,518	8,526,946	9,229,742	9,331,532	9,544,013	10,013,695	10,256,498	10,048,610	11,459,349	12,728,990
Sales Taxes	2,278,750	2,154,211	2,624,124	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297
Other Taxes	0	43,326	375,293	340,895	468,281	504,191	570,747	661,155	812,258	813,697
Unrestricted Investment Earnings	301,999	491,656	202,167	57,814	43,686	47,456	35,751	26,653	39,571	39,699
Miscellaneous	1,513,970	1,035,074	797,043	276,174	553,568	658,548	499,994	233,926	567,844	718,340
Total governmental activities	10,703,237	12,251,213	13,228,369	12,991,714	13,620,714	14,195,368	14,425,406	14,067,264	16,099,003	17,994,023
Total primary government	\$10,703,237	\$12,251,213	\$13,228,369	\$12,991,714	\$13,620,714	\$14,195,368	\$14,425,406	\$14,067,264	\$16,099,003	\$17,994,023
Change in Net Position										
Governmental activities	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790
Total primary government	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790

Notes:

(1) The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN YEARS
(UNAUDITED)

FISCAL YEAR ENDED	PROPERTY TAXES	SALES	OTHER	TOTAL
2009	\$6,608,518	\$2,278,750	\$0	\$8,887,268
2010	8,526,946	2,154,211	43,326	10,724,483
2011	9,229,742	2,517,976	375,293	12,123,011
2012	9,331,532	2,985,299	340,895	12,657,726
2013	9,544,013	3,011,166	468,281	13,023,460
2014	10,013,695	2,971,478	504,191	13,489,364
2015	10,256,498	3,062,416	570,747	13,889,661
2016	10,048,610	3,096,920	661,155	13,806,685
2017	11,459,349	3,219,981	812,528	15,491,858
2018	12,728,990	3,693,297	813,697	17,235,984

(1) The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(UNAUDITED)

	(2)									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General fund										
Unspendable	\$0	\$0	\$0	\$0	\$0	\$56,126	\$4,154	\$0	\$0	\$0
Unassigned			1,411,210	1,735,963	2,401,429	2,273,472	2,722,091	1,717,364	1,103,672	1,929,147
Unreserved	789,982	692,044	0	0	0	0	0	0	0	0
Total general fund	<u>\$789,982</u>	<u>\$692,044</u>	<u>\$1,411,210</u>	<u>\$1,735,963</u>	<u>\$2,401,429</u>	<u>\$2,329,598</u>	<u>\$2,726,245</u>	<u>\$1,717,364</u>	<u>\$1,103,672</u>	<u>\$1,929,147</u>
All other governmental funds										
Reserved	\$24,124,126	\$18,185,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted			8,126,234	2,611,010	2,128,101	3,094,986	1,537,855	3,103,047	2,546,792	3,049,158
Committed			264,753	185,716	307,113	364,547	5,599	539,191	373,627	288,219
Unassigned			(131,987)	(311,016)	(48,294)	(46,381)	0	0	(98,166)	(120,805)
Unreserved, reported in:										
Special revenue funds	1,832,796	1,485,991								
Total all other governmental funds	<u>\$25,956,922</u>	<u>\$19,671,462</u>	<u>\$8,259,000</u>	<u>\$2,485,710</u>	<u>\$2,386,920</u>	<u>\$3,413,152</u>	<u>\$1,543,454</u>	<u>\$3,642,238</u>	<u>\$2,822,253</u>	<u>\$3,216,572</u>

(1) The information is derived from the Annual Financial Reports.

(2) The definitions changed with the advent of GASB 54

UVALDE COUNTY, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(UNAUDITED)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes										
Property	\$ 6,523,213	\$ 8,456,627	\$9,107,773	\$9,317,175	\$9,651,347	\$9,994,765	\$10,387,884	\$10,072,991	\$11,434,211	\$12,551,918
Sales	2,278,750	2,154,211	2,624,125	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297
Other	0	43,326	375,293	340,895	468,281	504,191	570,747	661,155	812,258	813,697
Intergovernmental	2,169,527	1,243,402	3,199,993	2,173,020	2,124,741	2,084,977	1,739,251	2,435,793	2,907,341	3,029,472
Licenses and Permits	594,218	571,502	580,523	579,403	584,603	577,195	564,660	556,118	529,197	570,174
Charges for Services	944,479	962,463	836,924	1,687,778	2,566,296	2,339,777	3,008,032	3,433,951	3,063,436	2,928,161
Fines and Forfeitures	422,204	391,997	380,824	330,273	325,682	463,155	504,849	490,832	468,071	531,465
Interest	301,999	491,656	202,167	57,814	43,686	47,456	35,751	26,653	39,571	39,699
Miscellaneous	1,146,771	752,891	539,201	517,837	546,503	857,737	717,061	739,318	567,844	718,340
Total revenues	14,381,161	15,068,075	17,846,823	17,989,494	19,322,305	19,840,731	20,590,651	21,513,731	23,041,910	24,876,223
Expenditures										
Current:										
General Administration	2,177,377	2,371,602	2,281,526	2,691,360	2,262,464	2,408,946	2,597,286	3,073,153	2,746,288	2,668,932
Legal	307,477	309,699	338,968	333,096	332,512	337,165	345,388	345,642	348,079	373,803
Judicial	1,499,166	1,625,026	1,694,639	1,722,000	1,779,589	1,908,584	2,019,585	2,245,531	2,588,719	2,399,029
Financial Administration	833,634	884,539	912,084	938,317	1,047,192	1,089,884	1,117,670	1,224,957	1,446,332	1,310,385
Public Facilities	167,601	222,776	192,488	402,075	525,878	815,707	981,938	1,028,390	1,198,706	919,538
Public Safety	3,715,814	4,026,527	3,952,383	4,522,453	4,795,628	5,044,492	5,738,777	6,169,360	6,624,307	6,639,186
Public Transportation	1,794,234	1,741,717	2,044,847	2,076,580	1,929,416	1,846,220	1,912,698	2,070,890	2,408,414	1,911,066
Environmental Protection	194,857	249,259	227,616	222,951	250,413	261,864	269,574	297,025	309,819	324,514
Culture and Recreation	136,142	146,947	294,075	572,320	492,408	606,515	506,021	802,826	1,086,760	1,009,298
Health and Welfare	1,476,588	1,602,539	1,693,873	2,154,873	2,129,770	2,320,297	2,444,153	3,117,092	2,828,990	3,173,380
Conservation - Agriculture	136,524	135,096	100,923	106,302	130,077	132,275	138,805	135,203	151,264	158,437
Capital outlay	1,865,400	6,486,734	13,074,401	5,901,841	1,379,205	437,662	103,810	0	991,685	662,647
Debt service										
Principal	105,280	226,031	670,551	707,340	638,656	640,000	689,944	751,268	800,476	1,062,030
Interest	32,187	1,492,107	1,110,294	1,086,522	1,062,421	1,036,719	1,012,488	984,653	523,542	544,184
Tax Anticipation Notes - Issuance Cost	137,406									
Total expenditures	14,579,687	21,520,599	28,588,668	23,438,030	18,755,629	18,886,330	19,878,137	22,245,990	24,053,381	23,156,429
Excess of revenues over (under) expenditures	(198,526)	(6,452,524)	(10,741,845)	(5,448,536)	566,676	954,401	712,514	(732,259)	(1,011,471)	1,719,794

(continued)

(continued)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Other financing sources (uses)										
Other Financing Sources - Bond Proceeds	25,000,000									
Other Financing Sources - Notes Payable	144,324	69,126	48,549							
Other Financing Sources - Capital Lease							93,592			
Refunding Bond Issuance Cost								93,005	(422,206)	0
Transfers In	261,903	248,957	32,699	403,170	603,977	473,848	624,082	629,664	644,066	856,728
Transfers Out	(461,903)	(248,957)	(32,699)	(403,170)	(603,977)	(473,848)	(674,082)	(1,129,664)	(644,066)	(1,356,728)
Total other financing sources (uses)	<u>24,944,324</u>	<u>69,126</u>	<u>48,549</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,592</u>	<u>(406,995)</u>	<u>(422,206)</u>	<u>(500,000)</u>
Net change in fund balances	<u>\$ 24,745,798</u>	<u>\$ (6,383,398)</u>	<u>\$ (10,693,296)</u>	<u>\$ (5,448,536)</u>	<u>\$ 566,676</u>	<u>\$ 954,401</u>	<u>\$ 756,106</u>	<u>\$ (1,139,254)</u>	<u>\$ (1,433,677)</u>	<u>\$ 1,219,794</u>
Debt service as a percentage of noncapital expenditures	1.77%	11.67%	8.17%	10.78%	9.86%	9.22%	8.76%	7.95%	5.58%	7.04%

(1) The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 (UNAUDITED)

FISCAL YEAR ENDED	PROPERTY TAXES	SALES	OTHER	TOTAL
2009	\$6,523,213	\$2,278,750	\$0	\$8,801,963
2010	8,456,627	2,154,211	43,326	10,654,164
2011	9,107,773	2,517,976	375,293	12,001,042
2012	9,317,175	2,985,299	340,895	12,643,369
2013	9,651,347	3,011,166	468,281	13,130,794
2014	9,994,765	2,971,478	504,191	13,470,434
2015	10,387,884	3,062,416	570,747	14,021,047
2016	10,072,991	3,096,920	661,155	13,831,066
2017	11,434,211	3,219,981	812,258	15,466,450
2018	12,551,918	3,693,297	813,697	17,058,912

(1) The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS
 ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY
 LAST TEN YEARS
 (UNAUDITED)

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS REAL PROPERTY	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
	2008	\$1,261,455,354	\$1,261,455,354	\$185,146,527		\$185,146,527	\$133,501,881		
2009	1,152,368,991	1,152,368,991	184,530,001	184,530,001	125,705,424	1,336,898,992	1,336,898,992	0.7162	100%
2010	1,202,560,970	1,202,560,970	178,667,005	178,667,005	130,115,980	1,381,227,975	1,381,227,975	0.7667	100%
2011	1,194,806,818	1,194,806,818	187,469,968	187,469,968	135,841,935	1,382,276,786	1,382,276,786	0.7629	100%
2012	1,207,001,955	1,207,001,955	195,228,329	195,228,329	134,546,898	1,402,230,284	1,402,230,284	0.7627	100%
2013	1,237,569,581	1,237,569,581	220,008,572	220,008,572	145,335,429	1,457,578,153	1,457,578,153	0.7626	100%
2014	1,263,263,823	1,263,263,823	231,846,611	231,846,611	147,218,678	1,495,110,434	1,495,110,434	0.7517	100%
2015	1,598,487,879	1,598,487,879	301,873,280	301,873,280	148,516,942	1,900,361,159	1,900,361,159	0.7052	100%
2016	1,898,358,190	1,898,358,190	514,078,559	514,078,559	151,079,502	2,412,436,749	2,412,436,749	0.7409	100%
2017	2,047,777,298	2,047,777,298	510,705,954	510,705,954	331,274,372	2,558,483,252	2,558,483,252	0.7359	100%

(1) Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN YEARS
(UNAUDITED)

LEVY YEAR	DIRECT RATE		INDIRECT RATE										TOTAL TAX RATE
	UVALDE COUNTY	CITIES UVALDE SABINAL	SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS				NUECES CANYON	ESD NO. 1		
2008	0.5662	0.4544 0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877	8.8966	
2009	0.7162	0.5466 0.5697	0.1300	0.0165	1.1697	1.1090	0.8850	1.0400	1.0400	1.1700	0.9526	9.3452	
2010	0.7667	0.5934 0.6134	0.1300	0.0164	1.1627	1.1090	0.8700	1.0400	1.0400	1.1700	1.0029	9.5145	
2011	0.7629	0.5928 0.6270	0.1300	0.0162	1.2427	1.1000	0.8700	1.0400	1.0400	1.1700	1.0044	9.5960	
2012	0.7627	0.6309 0.6270	0.1300	0.0161	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0044	9.8438	
2013	0.7626	0.6265 0.6468	0.1300	0.0156	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0082	9.8624	
2014	0.7517	0.7840 0.7095	0.1300	0.0156	1.2243	1.3100	0.8700	1.0400	1.1000	1.1700	0.1000	9.2051	
2015	0.7052	0.7840 0.5915	0.1300	0.0150	1.2800	1.3100	0.9300	1.0400	1.2120	1.1700	0.1000	9.2677	
2016	0.7409	0.7840 0.6105	0.1652	0.0120	1.3200	1.3100	1.0700	1.0400	1.2000	1.1700	0.0977	9.5203	
2017	0.7359	0.6999 0.6105	0.1652	0.0122	1.2723	1.3100	1.0700	1.0400	1.2000	1.1700	0.1000	9.3860	

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2018		2009		PERCENT OF ASSESSED VALUATION	
	2017 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2008 ASSESSED VALUATION		
CED ALAMO 5 LLC	66,062,410	1	2.58%		0.00%	
UNION PACIFIC RAILROAD CO	35,027,950	2	1.37%	14,746,250	2	1.02%
AEP TEXAS INC	25,847,611	3	1.01%	8,316,080	6	0.57%
AEP ELECTRIC TRANSM OF TX LLP	18,112,440	4	0.71%			0.00%
WALMART REALTY ESTATE	14,531,222	5	0.57%	17,346,553	1	1.20%
MARTIN MARIETTA MATERIALS	13,474,321	6	0.53%	8,112,850	7	0.56%
WEISMAN EQUIPMENT CO	11,578,152	7	0.45%			0.00%
BRISCOE RANCH INC	9,999,072	8	0.39%	8,343,490	5	0.58%
REESE REALTY LTD	9,146,739	9	0.36%			0.00%
VULCAN CONSTRUCTION	8,380,301	10	0.33%	9,752,800	4	0.67%
TOTALS	<u>\$212,160,218</u>		<u>8.29%</u>	<u>\$66,618,023</u>		<u>4.61%</u>

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

FISCAL YEAR ENDED	TAX LEVY	COLLECTED WITHIN YEAR OF LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2009	\$6,446,971	\$6,119,910	94.93%	\$311,132	\$6,431,042	99.75%
2010	8,248,482	7,878,924	95.52%	350,048	8,228,972	99.76%
2011	8,981,239	8,583,920	95.58%	376,560	8,960,480	99.77%
2012	9,572,177	9,182,554	95.93%	368,602	9,551,156	99.78%
2013	9,595,452	9,276,297	96.67%	292,630	9,568,927	99.72%
2014	9,733,999	9,332,285	95.87%	361,739	9,694,024	99.59%
2015	9,841,416	9,562,933	97.17%	198,330	9,761,263	99.19%
2016	9,926,552	9,746,663	98.19%	99,736	9,746,663	98.19%
2017	11,213,388	10,893,906	97.15%	139,593	10,784,724	96.18%
2018	12,426,589	11,997,925	96.55%			

(1) Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(UNAUDITED)

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Tax Anticipation Notes	Capital Leases	Notes Payable	Bonded Debt			
2009	\$0	\$134,421	\$130,485	\$25,000,000	\$25,264,906	3.78%	912
2010	0	84,461	143,539	24,880,000	25,108,000	3.53%	951
2011	0	46,525	109,474	24,330,000	24,485,999	3.44%	927
2012	0	21,790	6,868	23,750,000	23,778,658	3.56%	899
2013	0	0	0	23,140,000	23,140,000	2.49%	865
2014	0	0	0	22,500,000	22,500,000	2.13%	836
2015	0	73,648	0	21,830,000	21,903,648	2.37%	808
2016	0	121,203	0	21,125,000	21,246,203	2.00%	771
2017	0	65,727	0	21,670,000	21,735,727	2.10%	797
2018	0	33,697	0	20,640,000	20,673,697	2.07%	762

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

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

UVALDE COUNTY, TEXAS
RATIO OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(UNAUDITED)

FISCAL YEAR ENDED (1)	ASSESSED VALUATIONS	POPULATION	(1) BONDED DEBT	LESS DEBT SERVICE FUNDS	TOTAL	RATIO NET GENERAL BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2009	1,446,601,881	27,695	\$25,000,000	\$166,985	\$24,833,015	1.72%	896.66
2010	1,336,898,992	26,405	24,880,000	233,964	24,646,036	1.84%	933.39
2011	1,381,227,975	26,405	24,330,000	70,127	24,259,873	1.76%	918.76
2012	1,382,276,786	26,461	23,750,000	168,872	23,581,128	1.71%	891.17
2013	1,402,230,284	26,752	23,140,000	317,950	22,822,050	1.63%	853.10
2014	1,457,578,153	26,926	22,500,000	550,470	21,949,530	1.51%	815.18
2015	1,495,110,434	27,117	21,830,000	734,822	21,095,178	1.41%	777.93
2016	1,900,361,159	27,560	21,125,000	339,753	20,785,247	1.09%	754.18
2017	2,412,436,749	27,285	21,670,000	103,655	21,566,345	0.89%	790.41
2018	2,558,483,252	27,132	20,640,000	170,339	20,469,661	0.80%	754.45

(1) The figures above were obtained by the County Staff and from the Texas Almanac.

UVALDE COUNTY, TEXAS
ESTIMATED NET DIRECT AND OVERLAPPING DEBT
AS OF SEPTEMBER 30, 2018
(UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT	
COUNTY OF UVALDE	\$20,673,697	9/30/2017	100.00%	\$0	\$20,673,697	\$20,673,697	COUNTY OF UVALDE
CITY OF UVALDE	23,255,000	9/30/2017	100.00%	23,255,000		23,255,000	CITY OF UVALDE
SOUTHWEST TEXAS JUNIOR COLLEGE	24,930,000	9/30/2017	100.00%	24,930,000		24,930,000	SOUTHWEST TEXAS JUNIOR COLLEGE
UVALDE ISD	17,018,996	8/31/2017	64.95%	11,053,838		11,053,838	UVALDE ISD
SABINAL ISD	805,000	8/31/2017	100.00%	805,000		805,000	SABINAL ISD
CITY OF SABINAL	270,000	8/31/2017	100.00%	270,000		270,000	CITY OF SABINAL
UTOPIA ISD	0	8/31/2017	100.00%	0		0	UTOPIA ISD
KNIPPA ISD	3,460,000	8/31/2017	100.00%	3,460,000		3,460,000	KNIPPA ISD
SUBTOTAL	<u>90,412,693</u>			<u>63,773,838</u>	<u>20,673,697</u>	<u>84,447,535</u>	
TOTAL	<u><u>\$90,412,693</u></u>			<u><u>\$63,773,838</u></u>	<u><u>\$20,673,697</u></u>	<u><u>\$84,447,535</u></u>	

The above information was obtained from the Texas Bond Review website.

Note: Above debt only includes general bonded debt.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values.
Applicable percentages were estimated by determining the portion of the respective entity's taxable assessed value that is within the County's boundaries and dividing it by the entity's total taxable assessed value.

(2) The net debt includes both the bonded debt, notes payable, and capital lease debt.

UVALDE COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 SEPTEMBER 30, 2018
 Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Assessed Value of Real Property	\$1,446,601,881	\$1,336,898,992	\$1,381,227,975	\$1,382,276,786	\$1,402,230,284	\$1,457,578,153	\$1,495,110,434	\$1,900,361,159	\$2,412,436,749	\$2,558,483,252
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	361,650,470	334,224,748	345,306,994	345,569,197	350,557,571	364,394,538	373,777,609	475,090,290	603,109,187	639,620,813
Total bonded debt	25,000,000	24,880,000	24,330,000	23,750,000	23,140,000	22,500,000	21,830,000	21,125,000	21,670,000	20,640,000
Less: Revenue bonds	0	0	0	0	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	0	0	0	0	0
	(25,000,000)	(24,880,000)	(24,330,000)	(23,750,000)	(23,140,000)	(22,500,000)	(21,830,000)	(21,125,000)	(21,670,000)	(20,640,000)
LEGAL DEBT MARGIN	\$336,650,470	\$309,344,748	\$320,976,994	\$321,819,197	\$327,417,571	\$341,894,538	\$351,947,609	\$453,965,290	\$581,439,187	\$618,980,813

UVALDE COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN YEARS
 (UNAUDITED)

Fiscal Year	(1) Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
2009	27,695	668,161,000	24,126	32.2	15.9	6,103	6.4%
2010	26,405	711,149,000	26,932	32.0	15.9	6,121	9.1%
2011	26,405	711,149,000	26,932	33.1	15.9	6,062	8.9%
2012	26,461	667,822,718	25,238	33.1	15.9	5,573	8.6%
2013	26,752	931,042,000	34,803	35.0	16.1	5,954	8.0%
2014	26,926	1,057,818,000	39,286	34.4	16.1	6,000	5.5%
2015	27,117	924,320,000	34,086	35.0	16.1	8,099	4.4%
2016	27,560	1,062,921,000	38,568	35.0	16.1	7,751	5.1%
2017	27,285	1,035,597,000	37,955	31.6	16.1	7,309	4.2%
2018	27,132	998,375,000	39,011	33.8	16.1	5,886*	4.3%

Data sources

- (1) From Wikipedia, the free encyclopedia
- (2) From Sperlings
- (3) From PODUNK
- *public schools pre-k to 12

UVALDE COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR
 (UNAUDITED)

Employer	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	742	1	2.90%	721	1	2.60%
SWTJC	543	2	2.12%			0.00%
UVALDE MEMORIAL HOSPITAL	473	3	1.85%	325	5	1.17%
HEB	235	4	0.92%			
WALMART	225	5	0.88%	500	3	1.81%
COUNTY OF UVALDE	173	6	0.68%	133	8	0.48%
CITY OF UVALDE	165	7	0.64%	150	7	0.54%
AMISTAD NURSING HOME	107	8	0.42%	180	6	0.65%
VULCAN MATERIALS	54	9	0.21%	150	7	0.54%
UNIFIRST	52	10	0.20%			0.00%
	<u>2,769</u>		<u>10.82%</u>	<u>2,159</u>		<u>7.80%</u>

Source: Per US Labor Department

UVALDE COUNTY, TEXAS
 FULL TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN YEARS
 (UNAUDITED)

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Administration	9	9	9	6	6	6	6	6	6	6
Legal	12	12	12	17	17	13	13	16	16	16
Judicial	23	23	23	29	29	32	30	30	30	30
Election Administrator									2	2
Financial Administration										
County Auditor	3	3	3	3	3	4	4	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	7	7	7	5	5
Public Facilities	2	2	2	5	5	8	7	11	11	11
Public Safety										
Jail	19	21	22	48	48	45	44	44	44	44
Sheriff	18	18	18	22	22	21	23	24	24	25
Other	6	6	6	11	11	8	9	8	8	8
Public Transportation	17	17	17	16	16	17	17	17	17	17
Environmental Protection				4	4	4	4	4	4	4
Sanitation	5	5	5	1	1	1	1	1	1	1
Culture and Recreation										
Libraries	0	0	0	0	0	0	0	0	0	0
Health and Welfare	2	2	2	2	2	3	3	3	3	3
Conservation - Agriculture	3	2	2	3	3	3	3	3	3	3
Total	130	131	132	178	178	176	175	182	182	183

Source: Various County Departments

UVALDE COUNTY, TEXAS
 OPERATING INDICATORS BY FUNCTION
 LAST TEN YEARS
 (UNAUDITED)

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	32	27	36	20	24	28	37	41	96	70
Disposed	34	36	32	20	25	26	13	15	38	61
Criminal Cases										
Filed	729	625	402	288	357	507	425	459	479	401
Appealed	0	21	13	11	0	0	0	0	0	0
Motions to Revoke	218	192	197	140	21	0	0	0	0	0
Disposed	1,055	912	635	616	618	502	506	432	464	393
Probate Cases										
Filed	66	53	43	60	81	0	0	0	0	0
Hearings	2	44	44	69	61	0	0	0	0	0
Mental Health Cases										
Filed	2	0	1	0	0	1	0	0	0	0
Hearings	2	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	27	30	39	20	38	40	21	15	28	28
Disposed	29	21	22	49	39	33		12	0	0
District Courts										
Civil Cases										
New cases filed	545	437	260	482	664	343	291	246	212	214
Other cases reaching docket	16	2	15	9	0	0	0	0	0	0
Disposed	512	413	258	553	733	356	306	218	232	28
Criminal Cases										
Filed	166	169	223	116	220	169	170	194	244	146
Motions to revoke	117	139	61	82	61	29	65	50	71	13
Disposed	415	141	284	287	202	287	244	316	311	78
Juvenile Cases										
New petitions filed	0	0	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0	0	0
Other cases added	0	0	0	0	0	0	0	0	0	0
Disposed	0	0	0	0	0	0	0	0	0	0

Function (continued)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	92	237	177	177	160	170	172	62	119	124
Appealed	5	0	0	0	0	1	1	0	0	0
Disposed	151	3	5	53	170	327	166	71	100	94
Criminal Cases										
Traffic cases filed	2,873	2,332	1,744	1,048	1,396	1,557	2,187	2,483	2,632	4,038
Non traffic cases filed	815	770	857	731	817	1,509	1,671	1,221	949	916
Appealed	5	12	3	0	7	7	19	7	0	0
Disposed	2,104	2,031	1,506	1,331	1,944	2,097	3,364	2,467	1,911	2,732
Public Safety										
Physical Arrests	1885	393	529	268	519	498	695	292	299	265
Traffic Violations	155	459	393	430	256	1130	1160	848	849	1915
Corrections & Rehabilitations										
Inmates housed(average # per month)	82	76	80	445	125	122	160	190	190	179
Juvenile Referrals	258	239	184	128	165	150	126	131	206	204
Health and Human Services										
Public Health										
Immunizations	5353	N/A	N/A	3044	3096	NA	NA	4442	4442	5600
Patient Contacts	2128	N/A	N/A	2097	2105	NA	NA	3276	3239	3350
Environmental health										
Septic Tank permits	76	85	82	84	107	123	127	104	109	108
Septic Tank Inspections	65	75	72	81	94	109	117	99	100	100
Community & Economic Development										
Extension Service										
4-H youth participants	256	823	916	900	212	203	240	233	225	218

Source: Various County Departments

UVALDE COUNTY, TEXAS
 CAPITAL ASSETS BY FUNCTION
 LAST TEN YEARS
 (UNAUDITED)

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety										
Sheriff										4
Jails	1	1	1	1	1	2	2	4	4	27
Patrol Units	22	19	22	10	12	12	13	15	18	6
Highways & Streets										
Paved	108	136	137	137	139	139	139	145	146	146
Unpaved	223	175	175	175	173	173	173	167	167	167
Culture & Recreation										
Parks Acreage	6	6	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3	3	3
Fairplex	3	3	3	3	1	1	1	1	1	1
Transportation										
Caterpillars	4	4	4	4	4	4	7	7	7	7
Dump Trucks	5	5	5	5	5	5	5	2	5	5
Pickup Trucks	8	8	12	12	12	12	12	14	14	14
Automobiles	1	1	1	1	1	1	0	0	0	0
Buildings	1	1	1	1	1	1	3	3	3	8
Other County Departments										
Pickup Trucks	1	1	2	2	3	3	3	3	3	3
Automobiles	1	1	1	1	1	1	1	2	2	2

Source: Various County Departments