

UVALDE COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

September 30, 2015

ISSUED BY  
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN  
COUNTY AUDITOR

Uvalde County, Texas  
Comprehensive Annual Financial Report  
For the Fiscal Year Ended September 30, 2015

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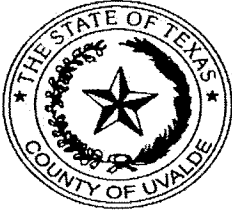
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## INTRODUCTORY SECTION



# COUNTY OF UVALDE

100 N. GETTY STREET  
UVALDE, TEXAS 78801

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March 28, 2016

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  
Raul T. Flores 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, 2015 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 Wayne R. Beyer, CPA, licensed certified public accountant. 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, 2015 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 unqualified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2015 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 economic base with most of this expansion having been in the Con Can area. The Uvalde County Fairplex Arena venue added an audio/visual signage system and ATM. A water catchment system has been set up next to the Stardust pavilion at the fairplex consisting of four – 2,500 gallon tanks. A 25'x25' building has been constructed inside the arena for use as a rodeo VIP area or a storefront during events. Overall 2015 bookings reached 320 events.



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 or wildlife management in order to sell water rights for profit. This results in the devaluation of land for tax purposes.

The upgrading of the part-time Veteran Officer position to full time has brought many benefits to local veterans. The total veteran count for 2014 was 1,598 with 2015 monthly average at 107.

The 212-bed Uvalde County Justice Center continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,601,961 during the current fiscal year.

Uvalde County property values increase from a 2,500-acre expanse filled with 450,000 motorized panels.. Spearheading the project is OCI Solar, a San Antonio-based energy company that is investing over \$250 million to construct the array, which is expected to produce 110 megawatts of power annually. That amount of energy, according to OCI development manager, is enough to power 25,000 homes.

**Long-term financial planning.** The Certificates of Obligations issued in 2009 for \$25M have seen six years' debt reduction payments. The debt service tax rate has been reduced from .1500 to .0885. Standard & Poor's Ratings Services affirmed its 'A' (SPUR) underlying rating on Uvalde County, Texas existing general obligation debt including a stable outlook.

**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 any County funds deposited in a County depository 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 has continued to be obtainable at reasonable premium rates on building and improvements. Comprehensive general liability and public officials' liability coverage has also continued 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 its employees on a partially self-funded basis as allowed by statute. Stop-Loss coverage is provided by IHC Risk - CIGNA using the CIGNA PPO network. 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 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 2015 employer contribution rate is 9.86%. The County provides an option to employees to participate in COBRA benefits as required by law.

### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Uvalde for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2014. This was the nineteenth 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 CAFR. This report satisfied both GAAP and applicable legal requirements.

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

The preparation of this report is a direct result of the efficient and dedicated services of Wayne Beyer, CPA & Co. 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:

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Alice L. Chapman  
County Auditor

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Joni Deorsam  
County Treasurer

**Government Finance Officers Association**

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

**Presented to**

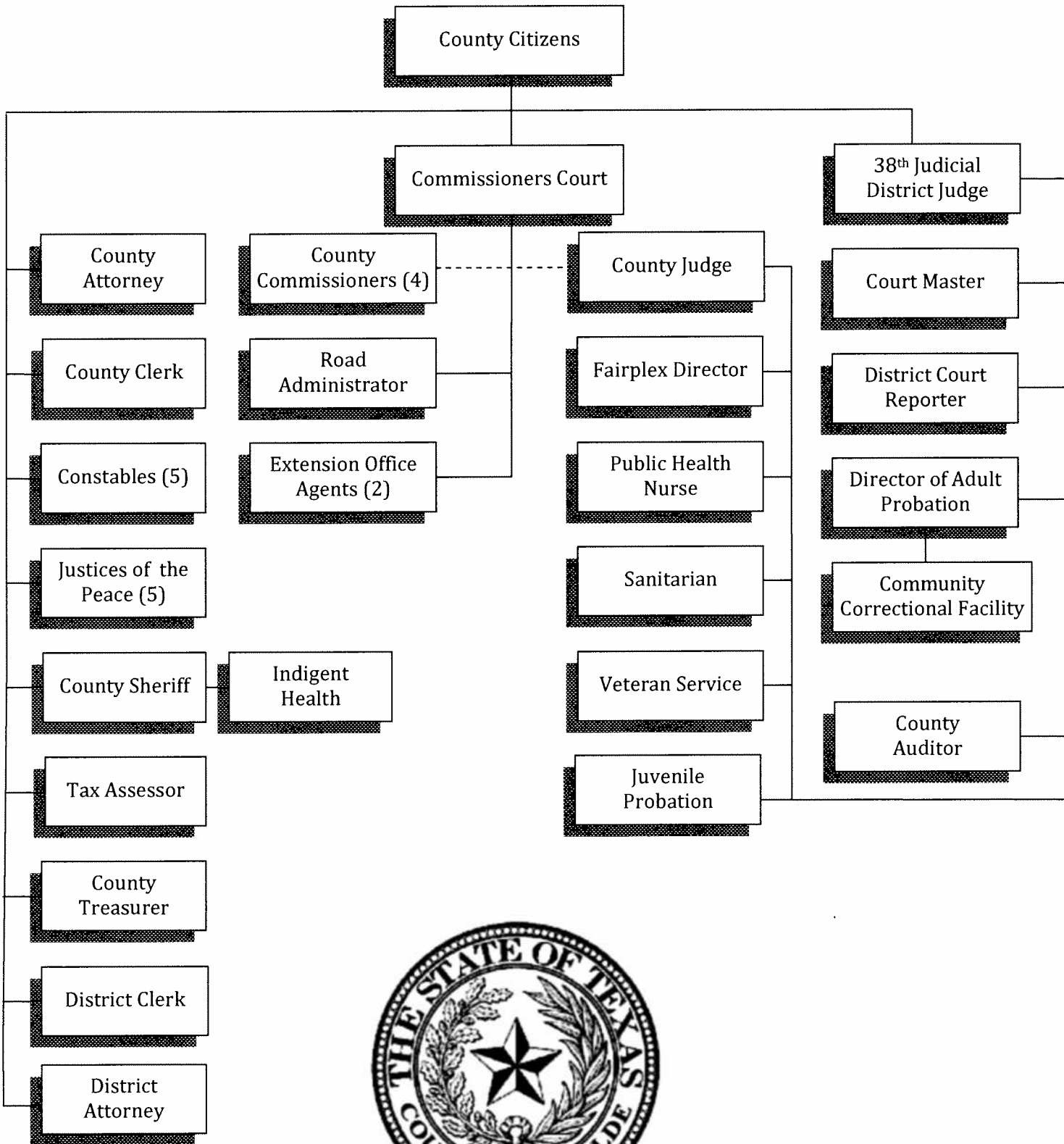
**County of Uvalde  
Texas**

**For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended**

**September 30, 2014**

**Executive Director/CEO**

# County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
SEPTEMBER 30, 2015**

**COMMISSIONERS COURT**

William R. Mitchell  
Randy Scheide  
Mariano Pargas  
Jerry Bates, Sr.  
Raul T. 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, 38<sup>th</sup> Judicial District  
District Attorney  
Associate Judge, TITLE IV  
District Clerk  
District Court Reporter  
Chief Probation Officer

**OTHER COUNTY OFFICIALS**

John Dodson  
Joni Deorsam  
Margarita "Maggie" Del Toro  
Donna Williams  
Charles Mendeke  
Jessie Garcia  
Terry Black, RN  
Rick Coggins  
Austin Kirmer  
Malinda Flores  
Alice L. Chapman  
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  
Fairplex Director

**JUSTICES OF THE PEACE**

Steve Kennedy  
Bobby McIntosh  
William Schaefer  
Lalo 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  
Beaumont Watkins  
Robert Moss

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



FINANCIAL SECTION

**BEYER & Co.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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Wayne R. Beyer, C.P.A.

P.O. Box 366 / 442 West Oaklawn  
Pleasanton, Texas 78064  
Phone: (830) 569-8781 ~ Fax: (830) 569-6776

E-mail: [beyrandco@sbcglobal.net](mailto:beyrandco@sbcglobal.net)

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

***Please reply to Pleasanton address***

INDEPENDENT AUDITOR'S REPORT

To the Commissioners' Court  
Uvalde County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, the budgetary comparison schedules for the general fund, road and bridge fund, the Local Border Security Fund, and the Hotel/Motel Fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2015, 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, the budgetary comparison statements for the general fund, road and bridge fund, the Local Border Security Fund, and the Hotel/Motel Fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Change in Accounting Principle**

As discussed in Note G to the financial statements, in 2015 the County adopted new accounting guidance, *GASB Statement No. 68 Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

## **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 Employees Retirement System Information on pages 4–14 and 67-70 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.

*Wayne R. Beyer*

BEYER & COMPANY  
Certified Public Accountants  
March 28, 2016

## 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, 2015.

### Financial Highlights

- . The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$19,890,707 (Net Position). Of this amount, \$5,817,353 (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 \$361,401. This increase is attributable to revenues continuing to outpace expenses. The total expenses increased by \$1,214,971 and the total revenues increased by \$195,197. The non grant revenues increased by \$540,923 and the capital grant revenues decreased by \$591,482 while operating grant revenue increased by \$245,756. The ad valorem taxes increased by \$242,803 and the charges for services increased by \$310,885. Miscellaneous income decreased by \$158,554. The decrease in miscellaneous income was due to a decrease in seizure income. The increase in expenses was basically consistent throughout the various expense functions, however, the public safety function increased by \$427,311 and the public facilities function increased by \$362,613. The increase in the public safety function was due primarily to an increase in jail and sheriff expenses and the increase in the public facilities function was due primarily to an increase in the Fairplex expenses. The property tax increase was due to the rise in values as a result of the Eagle Ford Oil Shale. The increase in charges for services was due to an increase in federal prisoner housing.
- . As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$6,498,856, an increase of \$756,106 in comparison with the prior year. Approximately 42% of this total amount, \$2,703,125, is available for spending at the government's discretion (unassigned fund balance). The fund balance increase was a result of an increase in ad valorem taxes and an increase in charges for services.
- . At the end of the current fiscal year, the unassigned fund balance for the general fund was \$2,722,091 or 21 percent of total general fund expenditures, the total fund balance for the road and bridge fund was \$1,153,258 and was restricted and was 55 percent of total road and bridge fund expenditures, the total fund balance for the hotel/motel fund was \$524,414 and was restricted and was 140 percent of hotel/motel expenditures, the total fund balance for the jail building I&S was \$734,822 and was restricted and was 44 percent of total jail building I&S fund expenditures, and the total fund balance for the local border security was 0 and 0 percent of total local border security fund expenditures.
- . Uvalde County, Texas' total short-term and long-term debt decreased by \$458,600 (1.92 percent) during the current fiscal year. The key factor in this decrease was the payment of debt principal on the jail facility bonds of \$670,000.

## 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 15-16 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-one (51) 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 I&S series 2009 fund, and the local border security fund all of which are considered to be major funds. Data from the other forty-six (46) 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, the interest and sinking series 2009 fund, and the local border security fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the county attorney hot check fund, the county election fund, Historical Commission fund, the narcotics intradiction fund, the sheriff seizure fund, and the Colonia Clearing 711315 fund.

The basic governmental fund financial statements can be found on pages 17-25 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 26-29 of this report.

Uvalde County, Texas also has five agency funds which are a fiduciary fund type.

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 31-66 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 67-70 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 71-76 of this report. The budget comparison schedules in connection with the nonmajor governmental funds can be found on pages 78-117 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 \$19,890,707 at the close of the most recent fiscal year.

A portion of Uvalde County, Texas' Net Position (54 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	
	2015	2014	2015	2014
Current and other Assets	\$8,891,912	\$8,847,672	\$8,891,912	\$8,847,672
Restricted Assets:	734,822	711,178	734,822	711,178
Capital Assets:	32,717,384	33,308,298	32,717,384	33,308,298
Total Assets	42,344,118	42,867,148	42,344,118	42,867,148
Total Deferred Outflows of Resources	1,363,113	995,580	1,363,113	995,580
Total Assets	\$43,707,231	\$43,862,728	\$43,707,231	\$43,862,728
Long-term liabilities	23,387,469	23,846,069	23,387,469	23,846,069
Other liabilities	258,833	487,353	258,833	487,353
Total Liabilities	23,646,302	24,333,422	23,646,302	24,333,422
Total Deferred Inflows of Resources	170,222		170,222	0
Net Investment in Capital Assets	10,813,736	10,718,133	10,813,736	10,718,133
Restricted	3,259,618	2,620,592	3,259,618	2,620,592
Unrestricted	5,817,353	6,190,581	5,817,353	6,190,581
Total Net Assets	\$19,890,707	\$19,529,306	\$19,890,707	\$19,529,306

An additional portion of Uvalde County, Texas' Net Position (16 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted Net Position (\$5,817,353) 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 \$639,026 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. The reason for the increase is an increase in the Hotel/Motel tax revenues as a result of the Eagle Ford Oil and Gas Shale.

*Governmental activities:* Governmental activities increased Uvalde County, Texas' Net Position by \$361,401, thereby accounting for 100 percent of the total increase in the Net Position of Uvalde County, Texas.

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

	Governmental Activities		Total	
	2015	2014	2015	2014
Revenues:				
Program Revenues:				
Charges for Services	\$3,911,826	\$3,600,941	\$3,911,826	\$3,600,941
Operating Grants and Contributions	1,730,845	1,485,089	1,730,845	1,485,089
Capital Grants and Contributions	8,406	599,888	8,406	599,888
General Revenues:				
Maintenance and Operations Taxes	10,256,498	10,013,695	10,256,498	10,013,695
Sales Taxes	3,062,416	2,971,478	3,062,416	2,971,478
Other Taxes	570,747	504,191	570,747	504,191
Unrestricted investment earnings	35,751	47,456	35,751	47,456
Miscellaneous	499,994	658,548	499,994	658,548
Total Revenue	<u>20,076,483</u>	<u>19,881,286</u>	<u>20,076,483</u>	<u>19,881,286</u>
Expenses:				
General Administration	2,608,573	2,429,606	2,608,573	2,429,606
Legal	342,443	337,165	342,443	337,165
Judicial	2,012,104	1,874,433	2,012,104	1,874,433
Financial Administration	1,100,725	1,086,309	1,100,725	1,086,309
Public Facilities	1,202,439	839,826	1,202,439	839,826
Public Safety	5,923,329	5,496,018	5,923,329	5,496,018
Public Transportation	1,914,400	1,841,697	1,914,400	1,841,697
Environmental Protection	272,304	265,226	272,304	265,226
Culture and Recreation	744,652	840,657	744,652	840,657
Health and Welfare	2,440,310	2,319,934	2,440,310	2,319,934
Conservation - Agriculture	145,781	136,788	145,781	136,788
Interest and Fiscal Charges	1,008,022	1,032,452	1,008,022	1,032,452
Total Expenses	<u>19,715,082</u>	<u>18,500,111</u>	<u>19,715,082</u>	<u>18,500,111</u>
Increase in Net Position before transfers and special items	361,401	1,381,175	361,401	1,381,175
Transfers	0	0	0	0
Increase in Net Position	361,401	1,381,175	361,401	1,381,175
Net Position at 09/30/2013 - Restated	19,529,306	18,148,131	19,529,306	18,148,131
Net Position at 09/30/2014	<u>\$19,890,707</u>	<u>\$19,529,306</u>	<u>\$19,890,707</u>	<u>\$19,529,306</u>

The government's total Net Position increased by \$361,401. This increase is attributable to revenues continuing to outpace expenses. The total expenses increased by \$1,214,971 and the total revenues increased by \$195,197. The non grant revenues increased by \$540,923 and the capital grant revenues decreased by \$591,482 while operating grant revenue increased by \$245,756. The ad valorem taxes increased by \$242,803 and the charges for services increased by \$310,885. Miscellaneous income decreased by \$158,554. The decrease in miscellaneous income was due to a decrease in seizure income. The increase in expenses was basically consistent throughout the various expense functions, however, the public safety function increased by \$427,311 and the public facilities function increased by \$362,613.



The increase in the public safety function was due primarily to an increase in jail and sheriff expenses and the increase in the public facilities function was due primarily to an increase in the Fairplex expenses. The property tax increase was due to the rise in values as a result of the Eagle Ford Oil Shale. The increase in charges for services was due to an increase in federal prisoner housing.

### Expenses and Program Revenues - Governmental Activities

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$2,608,573	\$237,796	\$76,588	\$0
Legal	342,443	8,457	23,333	
Judicial	2,012,104	751,713	655,549	
Financial Administration	1,100,725	193,169		
Public Facilities	1,202,439			8,406
Public Safety	5,923,329	1,969,389	596,742	
Public Transportation	1,914,400	652,396	21,312	
Environmental Protection	272,304			
Culture and Recreation	744,652			
Health and Welfare	2,440,310	98,906	357,321	
Conservation - Agriculture	145,781			
Interest and Fiscal Charges	1,008,022			
Total government activities	<u>\$19,715,082</u>	<u>\$3,911,826</u>	<u>\$1,730,845</u>	<u>\$8,406</u>

### Revenues by source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$3,911,826	19.48%
Operating Grants and Contributions	1,730,845	8.62%
Capital Grants and Contributions	8,406	0.04%
Maintenance and Operations Taxes	10,256,498	51.09%
Sales taxes	3,062,416	15.25%
Other Taxes	570,747	2.84%
Unrestricted investment earnings	35,751	0.18%
Miscellaneous	499,994	2.49%
	<u>\$20,076,483</u>	<u>100.00%</u>

For the most part expense increases/decreases were fairly ratable throughout the different departments, however, the public safety function increased by \$427,311 and the public facilities function increased by \$362,613.

## 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 \$6,498,856, an increase of \$756,106 in comparison with the prior year. Approximately 42 percent of this total amount (\$2,703,125) 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 \$2,722,091, while total fund balance reached \$2,726,245. 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 21 percent of total general fund expenditures, while total fund balance represents 21 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund increased by \$396,647 during the current fiscal year. The reason for this increase was an increase in charges for services of \$601,482 and an increase in ad valorem taxes of \$313,488. The increase in ad valorem taxes resulted from an increase in land values and the increase in charges for services was due to an increase in federal prisoner housing.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$1,153,258. 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 55 percent of that same amount.

The fund balance of the road and bridge fund increased by \$3,123 during the current year. The reason for this was an increase in ad valorem taxes.

The hotel/motel fund had an unassigned fund balance of \$-0- while total fund balance reached \$524,414. 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 140 percent of that same amount.

The fund balance of the hotel/motel fund increased by \$166,898 during the current year. The reason for this increase was the increase in occupancy due to the advent of the eagle Ford Shale.

The interest and sinking – series 2009 fund had an unassigned fund balance of \$-0- while total fund balance reached \$734,822. As a measure of the Jail building I&S Tax 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 Jail building I&S Tax fund expenditures, while total fund balance represents 44 percent of that same amount.

The fund balance of the interest and sinking – series 2009 fund increased by \$184,352 during the current year. The reason for this increase was ad valorem taxes exceeding the required debt service.

The local border security fund had an unassigned fund balance of \$-0- while total fund balance was \$0. As a measure of the local border security 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 local border security fund expenditures, while total fund balance represents 00 percent of that same amount.

The fund balance of the local border security fund remained the same at \$0 during the current year. There was no increase or decrease in the fund balance.

#### General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$1,125,483. This increase was mainly from an increase in budgetary expenditures of \$503,179 in indigent health and \$260,635 in non departmental. The increase in the indigent health department was a result of an increase in local applications for free health care. The increase in non departmental was due to an increase in sheriff sale expenditures. The total general fund expenditures of \$13,101,718 were less than the budgeted expenditures of \$13,659,342 by \$557,624.

Capital Asset and Debt Administration

*Capital assets:*

Uvalde County, Texas’ investment in capital assets for its governmental activities as of September 30, 2015, amounts to \$32,717,384 (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 1.77 percent.

The county had no major capital expenditures during the year however; the County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$23,250 which has been capitalized into construction in progress.

Additional information on Uvalde County, Texas’ capital assets can be found in note IV C on page 47 of this report.

**UVALDE COUNTY, TEXAS  
CAPITAL ASSETS (net of depreciation)**

	Governmental Activities		Total	
	2015	2014	2015	2014
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	646,736	973,801	646,736	973,801
Building and improvements	25,884,514	26,109,494	25,884,514	26,109,494
Machinery and equipment	646,788	530,053	646,788	530,053
Infrastructure	4,135,245	4,290,849	4,135,245	4,290,849
<b>Total</b>	<b>\$32,717,384</b>	<b>\$33,308,298</b>	<b>\$32,717,384</b>	<b>\$33,308,298</b>

*Long-term debt:*

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$21,830,000. Of this amount, \$21,830,000 comprises debt backed by the full faith and credit of Uvalde County, Texas.

	Beginning Balance	Additions	Reductions	Ending Balance	Summary	
					Noncurrent Liabilities	
					Due Within One Year	Due in More Than One Year
<u>Governmental Activities:</u>						
Bonds Payable	\$22,500,000	\$0	\$670,000	\$21,830,000	\$705,000	\$21,125,000
Total Bonds Payable	22,500,000	0	670,000	21,830,000	705,000	21,125,000
Grand Total	<u>\$22,500,000</u>	<u>\$0</u>	<u>\$670,000</u>	<u>\$21,830,000</u>	<u>\$705,000</u>	<u>\$21,125,000</u>

Uvalde County, Texas' bonded short-term and long-term debt decreased by \$670,000 (3 percent) during the current fiscal year. The key factor in this decrease was the payment of debt principal on the jail facility bonds of \$670,000. Additional information on Uvalde County, Texas' Long-term debt can be found in note IV F on pages 49-50 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 2015 budget and tax rates. One of those factors is the economy. The County's population growth during 1998-2015 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, 2015

	Primary Government	
	Governmental Activities	Total
<b>ASSETS</b>		
Cash and Cash Equivalents	\$4,949,730	\$4,949,730
Receivables (net of allowance for uncollectibles)	3,938,028	3,938,028
PrePaid Items	4,154	4,154
Restricted Assets:		
Cash and Cash Equivalents	734,822	734,822
Capital assets not being depreciated:		
Land	1,404,101	1,404,101
Construction in Progress	646,736	646,736
Total Capital assets being depreciated, net		
Building and Improvements	25,884,514	25,884,514
Machinery and Equipment	646,788	646,788
Infrastructure	4,135,245	4,135,245
Total Assets	<u>\$42,344,118</u>	<u>\$42,344,118</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflow of Resources-Contributions (after 12/31/14)	1,047,246	1,047,246
Deferred Outflow-Investment Experience	315,867	315,867
Total Deferred Inflows of Resources	<u>1,363,113</u>	<u>1,363,113</u>
<b>LIABILITIES:</b>		
Accounts Payable	\$92,713	\$92,713
Accrued Interest Payable	166,120	166,120
Noncurrent Liabilities:		
Due within one year	884,753	884,753
Due in more than one year	22,502,716	22,502,716
Total Liabilities	<u>23,646,302</u>	<u>23,646,302</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflow-Actual Experience vs. Assumption	170,222	170,222
Total Deferred Inflows of Resources	<u>170,222</u>	<u>170,222</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	10,813,736	10,813,736
Restricted		
Archives	250,569	250,569
Construction	348,010	348,010
Debt Service	734,822	734,822
Economic Development	170,376	170,376
Elections	15,161	15,161
Health	86,111	86,111
Judicial	238,068	238,068
Legal	10,166	10,166
Public Safety	253,077	253,077
Public Transportation	1,153,258	1,153,258
Unrestricted	5,817,353	5,817,353
Total Net Position	<u>\$19,890,707</u>	<u>\$19,890,707</u>

The accompanying notes are an integral part of this statement.



UVALDE COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in	
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Changes in Total
<b>Primary Government</b>						
<b>Government Activities:</b>						
General Administration	\$2,608,573	\$237,796	\$76,588	\$0	(\$2,294,189)	(\$2,294,189)
Legal	342,443	8,457	23,333		(310,653)	(310,653)
Judicial	2,012,104	751,713	655,549		(604,842)	(604,842)
Financial Administration	1,100,725	193,169			(907,556)	(907,556)
Public Facilities	1,202,439			8,406	(1,194,033)	(1,194,033)
Public Safety	5,923,329	1,969,389	596,742		(3,357,198)	(3,357,198)
Public Transportation	1,914,400	652,396	21,312		(1,240,692)	(1,240,692)
Environmental Protection	272,304				(272,304)	(272,304)
Culture and Recreation	744,652				(744,652)	(744,652)
Health and Welfare	2,440,310	98,906	357,321		(1,984,083)	(1,984,083)
Conservation - Agriculture	145,781				(145,781)	(145,781)
Interest and Fiscal Charges	1,008,022				(1,008,022)	(1,008,022)
Total Government Activities	<u>19,715,082</u>	<u>3,911,826</u>	<u>1,730,845</u>	<u>8,406</u>	<u>(14,064,005)</u>	<u>(14,064,005)</u>
Total Primary Government	<u>\$19,715,082</u>	<u>\$3,911,826</u>	<u>\$1,730,845</u>	<u>\$8,406</u>	<u>(14,064,005)</u>	<u>(14,064,005)</u>
<b>General Revenues</b>						
Property Taxes, Levies for General Purposes					10,256,498	10,256,498
Sales Taxes					3,062,416	3,062,416
Other Taxes					570,747	570,747
Unrestricted Investment Earnings					35,751	35,751
Miscellaneous					499,994	499,994
Total General Revenues and Transfers					<u>14,425,406</u>	<u>14,425,406</u>
Change in Net Position					361,401	361,401
Net Position - Beginning - Restated					<u>19,529,306</u>	<u>19,529,306</u>
Net Position - Ending					<u>\$19,890,707</u>	<u>\$19,890,707</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2015

	General Fund	Road and Bridge	Hotel/Motel Fund	Interest and Sinking Series 2009	Local Border Security	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$2,127,044	\$1,154,376	\$517,872	\$0	\$0	\$1,253,070	\$5,052,362
Receivables (net of allowance for uncollectibles)	1,180,648	107,633	6,542		90,770	166,776	1,552,369
PrePaid Items	4,154						4,154
Restricted Assets:							
Cash and Cash Equivalents				734,822			734,822
<b>Total Assets</b>	<b>\$3,311,846</b>	<b>\$1,262,009</b>	<b>\$524,414</b>	<b>\$734,822</b>	<b>\$90,770</b>	<b>\$1,419,846</b>	<b>\$7,343,707</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities</b>							
Accounts Payable	\$51,734	\$1,118				\$39,786	\$92,638
Bank Overdraft					90,770	19,943	110,713
<b>Total Liabilities</b>	<b>51,734</b>	<b>1,118</b>	<b>0</b>	<b>0</b>	<b>90,770</b>	<b>59,729</b>	<b>203,351</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue-Property Taxes	533,867	107,633					641,500
<b>Total deferred inflows of resources</b>	<b>533,867</b>	<b>107,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>641,500</b>
<b>Fund Balances:</b>							
<b>Non-Spendable</b>							
Prepaid Items	4,154						4,154
<b>Restricted</b>							
Archives						250,569	250,569
Construction						348,010	348,010
Debt Service				734,822			734,822
Economic Development						170,376	170,376
Elections						15,161	15,161
Health						86,111	86,111
Judicial						238,068	238,068
Legal						10,166	10,166
Public Safety						253,077	253,077
Public Transportation		1,153,258					1,153,258
<b>Committed</b>							
Culture and Recreation			524,414			7,545	531,959
Unassigned	2,722,091					(18,966)	2,703,125
<b>Total Fund Balance</b>	<b>2,726,245</b>	<b>1,153,258</b>	<b>524,414</b>	<b>734,822</b>	<b>0</b>	<b>1,360,117</b>	<b>6,498,856</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$3,311,846</b>	<b>\$1,262,009</b>	<b>\$524,414</b>	<b>\$734,822</b>	<b>\$90,770</b>	<b>\$1,419,846</b>	<b>\$7,343,707</b>

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, 2015

Total Fund Balances - governmental funds balance sheet	\$6,498,856
Amounts reported for governmental activities in the statement of Net Position ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	32,717,384
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	3,578,550
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	641,500
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(23,553,589)
Internal Service fund is not reported in the funds.	<u>8,006</u>
Net Position of governmental activities - statement of Net Position	<u>\$19,890,707</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, 2015

	General Fund	Road and Bridge	Hotel/Motel Fund	Interest and Sinking Series 2009	Local Border Security	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes							
Property	\$6,836,650	\$1,687,819	\$0	\$1,863,415	\$0	\$0	\$10,387,884
Sales	3,062,416						3,062,416
Other			570,747				570,747
Intergovernmental	311,795	21,312			72,365	1,333,779	1,739,251
Licenses and Permits		564,660					564,660
Charges for Services	2,628,464	87,736				291,832	3,008,032
Fines and Forfeitures	504,849						504,849
Interest	26,790	1,403	987	1,456		5,115	35,751
Miscellaneous	407,841	787				308,433	717,061
Total Revenues	<u>13,778,805</u>	<u>2,363,717</u>	<u>571,734</u>	<u>1,864,871</u>	<u>72,365</u>	<u>1,939,159</u>	<u>20,590,651</u>
<b>EXPENDITURES</b>							
Current:							
General Administration	2,407,027					190,259	2,597,286
Legal	284,259					61,129	345,388
Judicial	1,345,404					674,181	2,019,585
Financial Administration	1,117,670						1,117,670
Public Facilities	249,770					732,168	981,938
Public Safety	5,090,678				72,365	575,734	5,738,777
Public Transportation	30,664	1,882,034					1,912,698
Environmental Protection	67,197	202,377					269,574
Culture and Recreation	123,552	6,133	374,836			1,500	506,021
Health and Welfare	2,224,779					219,374	2,444,153
Conservation - Agriculture	138,805						138,805
Capital Projects -							
Capital Outlay and Other						103,810	103,810
Debt Service							
Principal Retirement	19,944			670,000			689,944
Interest Retirement	1,969			1,010,519			1,012,488
Total Expenditures	<u>13,101,718</u>	<u>2,090,544</u>	<u>374,836</u>	<u>1,680,519</u>	<u>72,365</u>	<u>2,558,155</u>	<u>19,878,137</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	677,087	273,173	196,898	184,352	0	(618,996)	712,514
<b>OTHER FINANCING SOURCES (USES):</b>							
Other Financing Sources - Capital Lease	93,592						93,592
Transfers In						624,082	624,082
Transfers Out	(374,032)	(270,050)	(30,000)			0	(674,082)
Total Other Financing Sources (Uses)	<u>(280,440)</u>	<u>(270,050)</u>	<u>(30,000)</u>	<u>0</u>	<u>0</u>	<u>624,082</u>	<u>43,592</u>
Net Changes in Fund Balances	396,647	3,123	166,898	184,352	0	5,086	756,106
Fund Balances - Beginning	2,329,598	1,150,135	357,516	550,470	0	1,355,031	5,742,750
Fund Balances - Ending	<u>\$2,726,245</u>	<u>\$1,153,258</u>	<u>\$524,414</u>	<u>\$734,822</u>	<u>\$0</u>	<u>\$1,360,117</u>	<u>\$6,498,856</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, 2015

Net Changes in Fund Balances - total governmental funds	\$756,106
Amounts reported for governmental activities in the statement of Net Position ("SNA") 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.	(590,914)
Deferred Outflow of Resources-Contribution. This is the change in these amounts this year.	51,666
Deferred Outflow-Investment Experience. This is the change in these amounts this year.	315,867
Deferred Outflow-Actual Experience vs. Assumption. This is the change in these amounts this year.	(170,222)
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.	(165,715)
Capital Lease Issuance Proceeds	(93,592)
(Increase) decrease in compensated absences from beginning of period to end of period.	(34,489)
(Increase) decrease in accrued interest from beginning of period to end of period.	4,466
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(131,386)
Internal Service fund is not reported in the funds.	(167,067)
(Increase) decrease in Net Pension Liability from beginning of period to end of period.	(103,263)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>689,944</u>
Change in Net Position of governmental activities - statement of activities	<u><u>\$361,401</u></u>

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property	\$6,955,314	\$7,049,876	\$6,836,650	(\$213,226)
Sales	2,500,000	2,915,474	3,062,416	146,942
Intergovernmental	335,782	356,101	311,795	(44,306)
Charges for Services	2,094,213	2,359,108	2,628,464	269,356
Fines and Forfeitures	328,350	338,350	504,849	166,499
Interest	30,000	30,000	26,790	(3,210)
Miscellaneous	336,200	421,735	407,841	(13,894)
Total Revenues	12,579,859	13,470,644	13,778,805	308,161

**EXPENDITURES**

Current:

General Administration				
Commissioner's Court	128,831	128,831	125,810	3,021
Compliance Department	42,250	45,180	43,585	1,595
County Clerk	256,448	248,989	241,456	7,533
County Judge	232,569	237,466	234,748	2,718
County Surveyor	1,000	1,000	0	1,000
Elections	100,236	107,883	67,591	40,292
Liability Insurance	1,181,545	1,129,055	1,108,277	20,778
Non-Departmental	122,841	383,476	376,372	7,104
Payroll Taxes	225,500	218,274	160,057	58,217
Veteran's Service	38,372	49,825	49,131	694
Legal				
County Attorney	296,224	295,975	281,407	14,568
Legal Counsel	10,000	10,000	2,852	7,148
Judicial				
Courtmaster	2,600	2,600	2,379	221
District Attorney	208,181	231,677	226,558	5,119
District Clerk	239,486	235,159	205,054	30,105
District Compliance	31,181	32,161	31,616	545
District Court	303,323	323,267	314,610	8,657
Indigent Defense	33,030	33,030	32,803	227
Justice Center Judicial Area	28,600	34,190	29,298	4,892
Justice's of the Peace	507,652	512,957	503,086	9,871
Financial Administration				
Appraisal District	240,000	240,000	237,791	2,209
County Auditor	224,427	224,427	221,800	2,627
County Treasurer	228,142	228,142	221,316	6,826
Data Processing	201,300	221,016	191,872	29,144
Professional Services	23,300	24,800	24,660	140
Tax Assessor-Collector	252,402	242,397	220,231	22,166
Public Facilities				
Courthouse Building	185,604	264,328	249,770	14,558
Public Safety				
Adult Probation	61,220	61,220	54,900	6,320
City Dispatcher	36,162	39,176	36,162	3,014
Constables	202,278	202,278	154,738	47,540
D.P.S.	6,950	6,950	3,235	3,715
Emergency Management	19,500	19,500	19,500	0
EMS	195,800	195,800	195,800	0
Fire	43,200	43,200	43,200	0
Jail Payroll	1,849,144	1,940,058	1,911,622	28,436
Justice Center	871,338	895,454	887,566	7,888
Juvenile Probation	96,984	96,984	96,984	0
Old Jail Facility	33,000	40,000	34,645	5,355
Sheriff	409,853	474,742	449,290	25,452
Sheriff Payroll	1,214,392	1,232,095	1,203,036	29,059

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Transportation				
Street Lights	\$12,000	\$31,550	\$30,664	\$886
Environmental Protection				
Sanitation	67,730	67,730	67,197	533
Culture and Recreation				
Libraries	123,552	123,552	123,552	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	87,671	87,671	86,040	1,631
Human Resources	353,877	389,564	335,083	54,481
Indigent Health	1,294,615	1,797,794	1,770,316	27,478
Conservation - Agriculture				
Agriculture Extension Service	111,909	110,279	98,305	11,974
Predator Control	40,500	40,500	40,500	0
Debt Service				
Principal Retirement	20,000	20,000	19,944	56
Interest Retirement	3,800	3,800	1,969	1,831
Total Expenditures	<u>12,533,859</u>	<u>13,659,342</u>	<u>13,101,718</u>	<u>557,624</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,000	(188,698)	677,087	865,785
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	94,000	94,000	93,592	(408)
Transfers Out	(140,000)	(374,032)	(374,032)	0
Total Other Financing Sources (Uses)	<u>(46,000)</u>	<u>(280,032)</u>	<u>(280,440)</u>	<u>(408)</u>
Net Changes in Fund Balances	0	(468,730)	396,647	865,377
Fund Balances - Beginning	2,329,598	2,329,598	2,329,598	
Fund Balances - Ending	<u>\$2,329,598</u>	<u>\$1,860,868</u>	<u>\$2,726,245</u>	<u>\$865,377</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property	\$1,648,249	\$1,648,249	\$1,687,819	\$39,570
Intergovernmental	0	0	21,312	21,312
Licenses and Permits	580,000	580,000	564,660	(15,340)
Charges for Services	76,500	88,179	87,736	(443)
Interest	0	0	1,403	1,403
Miscellaneous	0	0	787	787
Total Revenues	<u>2,304,749</u>	<u>2,316,428</u>	<u>2,363,717</u>	<u>47,289</u>
<b>EXPENDITURES</b>				
Current				
Parks				
Wes Cooksey Park	7,000	7,000	6,133	867
Public Transportation				
Road and Bridge	2,032,298	2,032,298	1,882,034	150,264
Environmental Protection				
Sanitation	233,226	233,226	202,377	30,849
Total Expenditures	<u>2,272,524</u>	<u>2,272,524</u>	<u>2,090,544</u>	<u>181,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,225	43,904	273,173	229,269
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	150,000	150,000	0	(150,000)
Transfers Out	(180,000)	(180,000)	(270,050)	(90,050)
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(270,050)</u>	<u>(240,050)</u>
Net Changes in Fund Balances	2,225	13,904	3,123	(10,781)
Fund Balances - Beginning	1,150,135	1,150,135	1,150,135	
Fund Balances - Ending	<u>\$1,152,360</u>	<u>\$1,164,039</u>	<u>\$1,153,258</u>	<u>(\$10,781)</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Other	\$450,000	\$564,206	\$570,747	\$6,541
Interest	600	987	987	0
Total Revenues	<u>450,600</u>	<u>565,193</u>	<u>571,734</u>	<u>6,541</u>
<b>EXPENDITURES</b>				
Culture and Recreation				
Culture and Recreation	820,445	912,088	374,836	537,252
Total Expenditures	<u>820,445</u>	<u>912,088</u>	<u>374,836</u>	<u>537,252</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(369,845)</u>	<u>(346,895)</u>	<u>196,898</u>	<u>543,793</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(30,000)	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
Net Changes in Fund Balances	(399,845)	(376,895)	166,898	543,793
Fund Balances - Beginning	357,516	357,516	357,516	
Fund Balances - Ending	<u>(\$42,329)</u>	<u>(\$19,379)</u>	<u>\$524,414</u>	<u>\$543,793</u>

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

UVALDE COUNTY, TEXAS  
 LOCAL BORDER SECURITY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$90,000	\$72,365	(\$17,635)
Total Revenues	0	90,000	72,365	(17,635)
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	0	72,365	72,365	0
Total Expenditures	0	72,365	72,365	0
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	17,635	0	(17,635)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	17,635	0	(17,635)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$17,635	\$0	(\$17,635)

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

UVALDE COUNTY, TEXAS  
 STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 SEPTEMBER 30, 2015

	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year
<b>ASSETS</b>		
Current Assets		
Cash and Cash Equivalents	\$8,081	\$179,535
Receivables (net of allowance for uncollectibles)	<u>0</u>	<u>0</u>
Total Current Assets	<u>8,081</u>	<u>179,535</u>
<b>TOTAL ASSETS</b>	<u><u>\$8,081</u></u>	<u><u>\$179,535</u></u>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>		
Liabilities		
Current Liabilities (Payable from Current Assets)		
Accounts Payable	<u>\$75</u>	<u>\$4,462</u>
Total Current Liabilities	<u>75</u>	<u>4,462</u>
Total Liabilities	<u>75</u>	<u>4,462</u>
Unrestricted	<u>8,006</u>	<u>175,073</u>
Total Net Position	<u><u>\$8,006</u></u>	<u><u>\$175,073</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, 2015

	County Employee Insurance Current Year	County Employee Insurance Prior Year
OPERATING REVENUES:		
Charges for Services	\$2,590,159	\$2,643,638
Total Operating Revenues	<u>2,590,159</u>	<u>2,643,638</u>
OPERATING EXPENSES:		
Other Services and Charges	2,807,226	2,842,827
Total Operating Expenses	<u>2,807,226</u>	<u>2,842,827</u>
Operating Income (Loss)	<u>(217,067)</u>	<u>(199,189)</u>
NON-OPERATING REVENUES (EXPENSES):		
Ad Valorem Taxes		
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>
Income Before Transfers	(217,067)	(199,189)
Transfers in	50,000	
Change in Net Position	(167,067)	(199,189)
Total Net Position - beginning	<u>175,073</u>	<u>374,262</u>
Total Net Position - ending	<u>\$8,006</u>	<u>\$175,073</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, 2015

	County Employee Insurance Current Year	County Employee Insurance Prior Year
Cash Flows from Operating Activities		
Receipts from customers and users	\$2,590,159	\$2,658,870
Payments to suppliers	(2,811,613)	(2,838,365)
Net Cash Provided (Used) By Operating Activities	<u>(221,454)</u>	<u>(179,495)</u>
Cash Flows from Non-Capital and Related Financing Activities		
Transfers In	50,000	0
Ad Valorem Taxes	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>50,000</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities		
State Grants	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest Received	0	0
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Equivalents	(171,454)	(179,495)
Cash and Cash Equivalents at Beginning of Year	<u>179,535</u>	<u>359,030</u>
Cash and Cash Equivalents at End of Year (continued)	<u>\$8,081</u>	<u>\$179,535</u>

(continued)

	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating Income (Loss)	(\$217,067)	(\$199,189)
Changes in Current Items		
Decrease (Increase) in Accounts Receivable	0	15,232
Increase (Decrease) in Accounts Payable	(4,387)	4,462
Increase (Decrease) in Bank Overdraft	0	0
Net Cash Provided (Used) By Operating Activities	<u>(\$221,454)</u>	<u>(\$179,495)</u>
Noncash Investing, Capital, and Financing Activities:		
None	<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, 2015

**ASSETS**

Cash and Cash Equivalents	\$1,452,807
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u>\$1,452,807</u>

**LIABILITIES:**

Accounts Payable	\$0
Due to Others	1,452,807
Total Liabilities	<u>\$1,452,807</u>

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



UVALDE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2015

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.

The accounting policies of Uvalde County, Texas, (the County) conform to generally accepted accounting principles generally accepted in the United States of America. The County also applies all relevant Government Accounting Standards Board (GASB) pronouncements.

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.

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 prisoner housing fees. 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 series 2009 fund is used to service the jail building bonds.

The local border security is used to administer grant monies for border security.

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 presents 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.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

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. 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.

## 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, 2015 and 10 percent of the delinquent outstanding property taxes at September 30, 2015.

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, 2015. 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, 2015 consisted of \$734,822 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 historical cost. 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.

The county had no major capital expenditures during the year however, the County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$23,250 which has been capitalized into construction in progress.

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, 2015, 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.

As of September 30, 2015, fund balances are composed of the following:

Fund Balances:	
Non-Spendable	
Prepaid Items	\$4,154
Restricted	
Archives	250,569
Construction	348,010
Debt Service	734,822
Economic Development	170,376
Elections	15,161
Health	86,111
Judicial	238,068
Legal	10,166
Public Safety	253,077
Public Transportation	1,153,258
Committed	
Culture and Recreation	531,959
Unassigned	2,703,125
Total Fund Balance	<u>\$6,498,856</u>

When 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 the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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 has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.



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 \$23,553,589 difference are as follows:

Bonds Payable	\$21,830,000
Capital Lease Payable	73,648
Accrued Interest Payable	166,120
Compensated Absences	246,541
Net Pension Liability	1,237,280
	<u>\$23,553,589</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 \$32,717,384 difference are as follows:

Capital Assets Not Being Depreciated	\$2,050,837
Capital Assets Being Depreciated	38,714,018
Accumulated Depreciation	(8,047,471)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$32,717,384</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 \$641,500 difference are as follows:

Property Taxes Receivable	\$684,930
Allowance for Doubtful Accounts	<u>(43,430)</u>
Net	<u>\$641,500</u>

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 "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$3,578,550 difference are as follows:

Fines and Fees Receivable	\$3,354,250
Allowance for Doubtful Accounts	(968,591)
Deferred Outflow of Resources-Contributions (after 12/31/14)	1,047,246
Deferred Outflow-Investment Experience	315,867
Deferred Outflow-Actual Experience vs. Assumption	<u>(170,222)</u>
Net	<u>\$3,578,550</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 (\$590,914) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$23,250
Capital Outlay - Additions - Being Depreciated	424,517
Capital Outlay - Reclassifications - Net	0
Depreciation Expense	(1,038,681)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u><u>(\$590,914)</u></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). Budgets for the 2015 fiscal year were adopted for the general fund, the road and bridge fund, the hotel/motel tax fund, the interest and sinking series 2009 fund, and the local border security fund. There were appropriated budgets for all the non-major special revenue, debt service and capital project funds except for the county attorney hot check fund, the county election fund, Historical Commission fund, the narcotics intradiction fund, the sheriff seizure fund, and the Colonia Clearing 711315 fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2015, expenditures did not exceed appropriations in any function nor in any fund except for the law library fund whereby expenditures of \$47,552 exceeded the budgeted amount of \$47,440 by \$112 and the fish passage fund whereby expenditures of \$80,287 exceeded the budgeted amount of \$0 by \$80,287.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2015 except for the following: the Fairplex fund - \$18,854 and the law library fund - \$112. These deficits are expected to be liquidated by future resources of the 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 substantial 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, 2015.

*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, 2015, the government's bank balance of \$8,891,071 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 \$14,500,374 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	Hotel/ Motel Fund	Local Border Security	Other Governmental Funds	Total
<u>Receivables</u>						
Property Taxes	\$569,940	\$114,990			\$0	\$684,930
Sales Tax	494,481					494,481
Fines	3,354,250					3,354,250
Intergovernmental				90,770	18,389	109,159
Other	152,300		6,542		148,387	307,229
Gross receivables	4,570,971	114,990	6,542	90,770	166,776	4,950,049
Less: Allowance for uncollectibles	1,004,664	7,357				1,012,021
Net total receivables	<u>\$3,566,307</u>	<u>\$107,633</u>	<u>\$6,542</u>	<u>\$90,770</u>	<u>\$166,776</u>	<u>\$3,938,028</u>



## C. Capital Assets

Capital asset activity for the year ended September 30, 2015 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,404,101			\$1,404,101
Construction in Progress	973,801	23,250	350,315	646,736
Total capital assets not being depreciated:	<u>2,377,902</u>	<u>23,250</u>	<u>350,315</u>	<u>2,050,837</u>
Capital assets being depreciated:				
Building and Improvements	28,806,969	350,315		29,157,284
Machinery, Equipment and Vehicles	3,449,585	424,517	17,388	3,856,714
Infrastructure	5,700,020			5,700,020
Total capital assets being depreciated:	<u>37,956,574</u>	<u>774,832</u>	<u>17,388</u>	<u>38,714,018</u>
Less: Accumulated Depreciation for:				
Building and Improvements	2,697,475	575,295		3,272,770
Machinery, Equipment and Vehicles	2,919,532	307,782	17,388	3,209,926
Infrastructure	1,409,171	155,604		1,564,775
Total Accumulated Depreciation	<u>7,026,178</u>	<u>1,038,681</u>	<u>17,388</u>	<u>8,047,471</u>
Total Capital Assets Depreciated, Net	<u>30,930,396</u>	<u>(263,849)</u>	<u>0</u>	<u>30,666,547</u>
Governmental Activities capital assets, Net	<u>\$33,308,298</u>	<u>(\$240,599)</u>	<u>\$350,315</u>	<u>\$32,717,384</u>

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

Governmental activities	
General Administration	\$19,131
Judicial	15,158
Financial Administration	2,443
Public Facilities	154,002
Public Safety	483,548
Public Transportation	102,117
Environmental Protection	3,362
Culture and Recreation	241,148
Health and Welfare	9,987
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$1,038,681</u>

### Construction commitments

The county had no major capital expenditures during the year however; the County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$23,250 which has been capitalized into construction in progress.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2015.

There were no advances at September 30, 2015.

The interfund transfers are as follows:

TRANSFER OUT	TRANSFER IN		TOTAL
	COUNTY EMPLOYEE INSURANCE FUND	OTHER GOVERNMENTAL FUNDS	
GENERAL FUND	\$50,000	\$324,032	\$374,032
ROAD AND BRIDGE FUND		270,050	270,050
HOTEL/MOTEL FUND		30,000	30,000
TOTALS	\$50,000	\$624,082	\$674,082

The general fund transferred \$280,579 to the Fairplex fund for operating capital, \$50,000 county employee insurance fund for support and \$43,453 to various other non major funds. The road and bridge fund transferred \$180,000 to the Fairplex fund for operating capital and \$9,763 and \$80,287 to the EDA and fish passage funds to help close these funds. The hotel/motel fund transferred \$30,000 to the Fairplex fund for operating capital. 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 \$102,326 for the year ended September 30, 2015. There are no scheduled rate increases.

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

Year Ending Sep. 30	Amount
2016	\$ 55,787
2017	31,703
2018	16,847
2019	3,912
Total	<u>\$108,249</u>

F. Long-Term Debt

Certificates of Obligation

The government issues Certificates of Obligation, Series 2009 in the Amount of \$25,000,000 which is to provide funds for the construction of a new Convention Center, a new Jail, a 4-H Center, and an Amphitheater. The Certificates of Obligation are serviced by the jail facility debt service fund.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – C.O. Bonds	3.00 – 5.00%	\$21,830,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2016	\$705,000	\$979,094
2017	745,000	942,844
2018	780,000	904,719
2019	820,000	864,719
2020	860,000	822,719
2021-2025	5,020,000	3,523,404
2026-2030	6,450,000	2,320,843
2031-2034	6,450,000	657,243
TOTALS	<u>\$21,830,000</u>	<u>\$11,015,585</u>

Capital Leases: The government has entered into one capital lease agreement as lessee for financing the acquisition of two sheriff vehicles. This lease agreement qualifies 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.

Assets acquired through capital leases are as follows:

	PUBLIC SAFETY	
	TWO SHERIFF VEHICLES	
Asset:	VEHICLES	TOTAL
Cost	\$93,592	\$93,592
Less: Accumulated Depreciation	18,719	18,719
Total	<u>\$74,873</u>	<u>\$74,873</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2015, were as follows:

<u>Year Ending Sep. 30</u>	<u>Amount</u>
2016	\$34,242
2017	34,242
2018	8,560
Total	<u>77,044</u>
Less: Amount Representing Interest	<u>3,396</u>
Present Value of Minimum Lease Payments	<u>\$73,648</u>

The above debt is to be serviced by the General 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	\$22,500,000	\$0	\$670,000	\$21,830,000	\$705,000	\$21,125,000
Capital Lease Payable		93,592	19,944	73,648	31,828	41,820
Net Pension Liability	1,134,017	103,263		1,237,280		1,237,280
Compensated Absences Payable	212,052	246,541	212,052	246,541	147,925	98,616
	<u>23,846,069</u>	<u>443,396</u>	<u>901,996</u>	<u>23,387,469</u>	<u>884,753</u>	<u>22,502,716</u>
Grand Total	<u>\$23,846,069</u>	<u>\$443,396</u>	<u>\$901,996</u>	<u>\$23,387,469</u>	<u>\$884,753</u>	<u>\$22,502,716</u>

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2015 -16 year is 60% or \$147,925.

The government-wide statement of activities includes \$884,753 as "noncurrent liabilities, due within one year".

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>09/30/15</u>	Year ended <u>09/30/14</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 collectibility of related receivables.

The related party transactions were as follows:

A commissioner has borrowed money from the economic development fund. He owes \$25,496 at September 30, 2015.

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 2014-2015 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2015.

C. Subsequent Events

There were no subsequent events requiring disclosure.

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 is a defendant in the following lawsuit:

*Garcia v. Mendeke & Uvalde County* - Garcia, a former Sheriff's Sergeant, brought the federal complaint alleging violations of his First Amendment Rights pursuant to 42 U.S.C. § 1983 concerning his termination on April 23, 2015. Plaintiff is claiming whistleblower cause of action under state law. Defendant (County) filed a Motion for Summary Judgment on March 4, 2016 to dismiss Plaintiff's claims. The County is awaiting the magistrate's report and recommendation which will then be forwarded to the District Judge. There is no trial setting.

E. Other post employment benefits

None

F. Prior Period Adjustments

The County has determined that certain transactions were recorded incorrectly in a prior year.

The County had a prior period adjustment whereby both business-type activities and governmental activities Net Assets were decreased by \$138,437. The restatement was a result of the County implementing GASB 68.

These restatements had a corresponding effect on the beginning net assets.

	Net Assets, as Previously Reported	GASB 68 RESTATEMENT	Net Assets As Restated
<b>Governmental Activities:</b>			
Net Assets	\$19,667,743	(\$138,437)	\$19,529,306
<b>Total Governmental Activities</b>	<u>\$19,667,743</u>	<u>(\$138,437)</u>	<u>\$19,529,306</u>

## G. Summary of TCDRS Funding Policy

### **Introduction**

The funding policy governs how the Texas County & District Retirement System (TCDRS) determines the employer contributions required to ensure that benefits provided to TCDRS members are funded in a reasonable and equitable manner. The goals of TCDRS' funding policy are to fully fund benefits over the course of employees' careers to ensure intergenerational equity, and to balance rate and benefit stability with the need for the plan funding to be reflective of current plan conditions.

This policy documents the current funding policies in effect for the Dec. 31, 2014 actuarial valuation as established by state law, administrative rule and action by the TCDRS Board of Trustees (the board). The policy serves as a comprehensive funding overview and complies with the GASB reporting requirements for an agent multiple-employer plan.

### **TCDRS funding overview**

TCDRS is a model for responsible, disciplined funding. TCDRS does not receive any state funding. As an agent, multiple-employer plan, each participating employer in the system funds its plan independently. A combination of three elements funds each employer's plan: employee deposits, employer contributions and investment income.

- The deposit rate for employees is 9% of compensation, as adopted by the employer's governing body.
- Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.
- Investment income funds a large part of the benefits employees earn.

Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience.



In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

### **Methodology for determining employer contribution rates**

The board hires independent outside consulting actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. In order to calculate the employer contribution rate, the actuary does the following:

- Studies each employer's adopted plan of benefits and the profile of its plan participants, and uses assumptions established by the board to estimate future benefit payments.
- Discounts the estimate of future benefit payments to the present based on the long-term rate of investment return to determine the present value of future benefits.
- Compares the present value of future benefits with the plan's assets to determine the difference that needs to be funded based on the funding policy.

The valuation of each employer plan is based on the system funding policy and the assets, benefits and participant profile of each participating employer plan. The four key components in the determination of employer contribution rates are: the actuarial cost method, amortization policy, the asset valuation method and the actuarial assumptions. The employer rate for the 2014 and 2015 years is 10.03% and 9.86%, respectively.

#### ***Actuarial cost method***

TCDRS has adopted the replacement life entry age cost method, a conservative cost method and an industry standard. The goal of this cost method is to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin. Under this approach, benefits are funded in advance as a level percentage of pay. This portion of the contribution rate is called the normal cost rate and generally remains stable from year to year.

### *Amortization policy*

The portion of the contribution rate that funds any remaining unfunded amounts for benefits that are not covered by the normal cost is called the unfunded actuarial accrued liability (UAAL) rate. UAAL amounts occur when benefit enhancements are adopted that have not been funded in advance, or when actual investment or demographic experience varies from the actuarial assumptions (actuarial gains and losses). UAAL amounts are amortized on a level-percentage-of-covered-payroll basis over a closed period with a layered approach. The closed periods ensure all unfunded liabilities are financed over no more than 20 years from the time they occur. Each year new layers are established to amortize changes in the UAAL due to actuarial gains or losses, as well as any plan benefit changes elected by an employer for that year.

Benefit enhancements are amortized over a 15-year closed period. All other changes in the UAAL are amortized over 20-year closed periods. These amortization periods are generally more conservative than those of most other public retirement plans and are stricter than the minimum amortization period required under state law.

For newly participating districts that have five or fewer employees who are all within five years of retirement eligibility, any initial UAAL and any subsequent adoption of prior service credits are amortized over a five-year closed amortization period. This ensures that benefits are appropriately funded over the current generation of employees.

Notwithstanding the layered approach, the total UAAL payment may not be less than the required payment obtained by amortizing the entire UAAL over a 20-year period.

If a plan is overfunded, the overfunded actuarial accrued liability (OAAL) is calculated annually using a 30- year open amortization period.

### *Asset valuation method*

When determining the actuarial value of assets used for measuring a plan's funded status, TCDRS smooths each year's actuarial investment gains and losses and recognizes them over a five-year period to better reflect the system's long-term investment horizons and to keep employer contribution rates more stable. As actuarial asset investment gains and losses are recognized, they become part of the actuarial gains and losses for the year and are funded according to the amortization policy. The five-year period helps stabilize employer rates while still ensuring that rates are reflective of current market conditions.

In addition, the board has the ability to set aside reserves from investment earnings that are used to help offset future negative economic cycles. These reserves are held separately and are not counted as part of a participating employer's plan assets until they are passed through to employers when determined necessary by the board. Reserves help maintain rate stability for employers. In addition, reserves ensure that employers do not adopt benefit increases based on a temporarily lower plan cost at a high point in a market cycle and, conversely, are not as pressured to immediately reduce benefit levels during a low point in a market cycle.

### *Actuarial assumptions*

Demographic and economic assumptions are used to estimate employer liabilities and to determine the amount of funding required from employer contributions as opposed to investment earnings. These assumptions reflect a long-term perspective of 30 years or more. Examples of key economic assumptions include long-term investment return, long-term inflation and annual payroll increase.

Demographic assumptions are the actuary's best estimate of what will happen to TCDRS members and retirees. Examples of demographic assumptions are employment termination rates, retirement rates and retiree mortality rates. A complete listing of all actuarial assumptions can be found in the annual system-wide valuation report.

### **Oversight**

The board has established review policies to ensure that actuarial assumptions are appropriate and that the methodology for determining employer contribution rates is being correctly applied.

### ***Review of actuarial assumptions***

TCDRS' actuarial assumptions are periodically reviewed and revised as deemed necessary to reflect best estimates of future experience. Every four years, the TCDRS consulting actuary conducts an investigation of experience. TCDRS assumptions are compared to plan experience and future expectations, and changes to the assumptions are recommended as needed. The board adopts actuarial assumptions to be used in the valuation based on the results of this study.

An actuarial audit of every investigation of experience is required and must be performed by an independent auditing actuary to review the consulting actuary's analysis, conclusions and recommendations for accuracy, appropriateness and reasonableness. These audits alternate between a peer review and a full replication audit of the investigation of experience. In a peer review audit of the investigation, the reviewing actuary uses the raw results of the investigation for demographic assumptions as calculated by the consulting actuary to test the conclusions and recommendations. In addition, the reviewing actuary independently analyzes economic assumptions to test the results and recommendations of the consulting actuary. The reviewing actuary also examines the consulting actuary's methods and assumptions for reasonableness and internal consistency. In a full replication audit of the investigation, in addition to performing all of the steps of a peer review, the auditing actuary fully replicates the calculation of the investigation's raw results.

### ***Review of employer contribution rates***

In order to test accuracy and ensure that the actuarial methods and assumptions are being correctly applied, an audit of the valuation is required every four years. These audits are conducted by an independent reviewing actuary and alternate between a peer review and a full replication audit of the valuation. In the peer review audit of the valuation, the actuary uses a sample of participant data and TCDRS plans to test the results of the valuation. The reviewing actuary also examines the consulting actuary's methods and assumptions for reasonableness and internal consistency. In a full replication audit of the valuation, the auditing actuary performs all the steps of a peer review audit but instead of analyzing sample data and plans, the auditing actuary fully replicates the original actuarial valuation.

### ***Review and modification of funding policy***

The board will review this policy on a regular basis and may modify this policy at its discretion. Modifications to the policy may be submitted for consideration to the board by staff and/or outside consulting actuaries as circumstances warrant.

## Net Pension Liability / (Asset)

Net Pension Liability / (Asset)	December 31, 2013	December 31, 2014
Total pension liability	\$28,943,949	\$30,897,827
Fiduciary net position	29,809,922	29,660,547
Net pension liability / (asset)	1,134,017	1,237,280
Fiduciary net position as a % of total pension liability	96.08%	96.00%
Pension covered payroll	\$7,734,279	\$8,082,030
Net pension liability as a % of covered payroll	14.66%	15.31%

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 (2)	8.10%	8.10%
Municipal bond rate	Does not apply	Does not apply

### Other Key Actuarial Assumptions

The actuarial assumptions that determined the total pension liability as of December 31, 2014 were based on the results of an actuarial experience study for the period January 1, 2009 - December 31, 2012, except where required to be different by GASB 68.

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

Valuation date	Dec. 31, 2013	Dec. 31, 2014
Measurement date	Dec. 31, 2013	Dec. 31, 2014
Reporting date	Employer Beg. Fiscal Year	Employer FYE

## **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.

## Changes in Net Pension Liability / (Asset)

Changes in Net Pension Liability / (Asset)	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2013	\$28,943,939	\$27,809,922	\$1,134,017
Changes for the year:			
Service cost	1,058,002		1,058,002
Interest on total pension liability	2,338,210		2,338,210
Effect of plan changes	0		0
Effect of economic/demographic gains or losses	(226,963)		(226,963)
Effect of assumptions changes or inputs	0		0
Refund of contributions	(121,050)	(121,050)	0
Benefit payments	(1,094,311)	(1,094,311)	0
Administrative expenses		(22,138)	22,138
Member contributions		598,882	(598,882)
Net investment income		1,878,789	(1,878,789)
Employer contributions		810,648	(810,648)
Other	0	(200,195)	200,195
Balances as of December 31, 2014	<u>\$30,897,827</u>	<u>\$29,660,547</u>	<u>\$1,237,280</u>

### Sensitivity Analysis

The following presents the net pension liability of the county/district, 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	\$34,721,435	\$30,897,827	\$27,720,184
Fiduciary net position	29,660,547	29,660,547	29,660,547
Net pension liability / (asset)	\$5,060,888	\$1,237,280	(\$1,940,363)



## Pension Expense / (Income)

PENSION EXPENSE / INCOME	<u>January 1, 2014 to December 31, 2014</u>
Service cost	\$1,058,002
Interest on total pension liability )	2,338,210
Effect of plan changes	0
Administrative expenses	22,138
Member contributions	(598,882)
Expected investment return net of investment expenses	(2,273,623)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(56,741)
Recognition of assumption changes or inputs	0
Recognition of investment gains or losses	78,967
Other	200,195
Pension expense / (income)	<u>\$768,266</u>

As of December 31, 2014, the deferred inflows and outflows of resources are as follows:

<b>Deferred Inflows / Outflows of Resources</b>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$170,222	\$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	0	315,867
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:	
2015	\$22,226
2016	22,226
2017	22,226
2018	78,967
2019	0
Thereafter	0

## Schedule of Deferred Inflows and Outflows of Resources

	Original	Date	Original Recognition	Amount Recognized in	Balance of Deferred Inflows	Balance of Deferred Outflows
Investment (gains) or losses	\$394,834	12/31/2014	5.0	\$78,967	\$0	\$315,867
Economic Demographic (gains) or losses	(226,963)	12/31/2014	4.0	(56,741)	(170,222)	0
Assumption changes or inputs	0	12/31/2014	4.0	0	0	0
Employer contributions made subsequent to measurement date	<hr/> See Above					

## 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 2015 information for a 7-10 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 2013. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2009 – December 31, 2013 for more details.

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
USEquities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities -Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USO (net) Index	11.00%	5.35%
International Equities -Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USO (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

*Employees covered by benefit terms.*

Actuarial Valuation and Measurement Date, December 31,	2013	2014
<b>Membership</b>		
Number of		
- Inactive employees or beneficiaries currently receiving benefits	109	109
- Inactive employees entitled to but not yet receiving benefits	42	42
- Active employees	<u>128</u>	<u>128</u>
- Total	279	279

REQUIRED SUPPLEMENTARY INFORMATION

## Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Total Pension Liability</b>										
Service cost	\$1,058,002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	2,338,210	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(226,963)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1 215 361)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	<u>1,953,888</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	28 943 939	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	<u>\$30 897 827</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Fiduciary Net Position</b>										
Employer contributions	\$810,648	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	598,882	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	1,878,789	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,215,361)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(22,138)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>(200 195)</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	1,850,625	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	27 809 922	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	<u>\$29 660 547</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	<u>\$1 232 280</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	96.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$8,082,030	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	15.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67168, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.*

## Schedule of Employer Contributions

<b>Year Ending December 31</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$383,360	\$383,360	0	\$5,111,469	7.5%
2007	425,704	425,704	0	5,327,956	8.0%
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%

*Payroll is calculated based on contributions as reported to TCDRS.*

## Appendix A - Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASS analysis were the same as those used in the December 31, 2014 funding valuation (see Appendix B, following, for details), except as noted below and throughout this report. Please see the employer summary actuarial valuation report as of December 31, 2014 for further details.

Following are the key assumptions and methods used in this GASS analysis.

Valuation Timing	Actuarially determined contribution rates are calculated 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
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	Same as funding valuation: See Appendix B
Salary Increases	Same as funding valuation: See Appendix B
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Uvalde County are not considered to be substantively automatic under GASS 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASS calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Same as funding valuation: See Appendix B
Turnover	Same as funding valuation: See Appendix B
Mortality	Same as funding valuation: See Appendix B

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## Appendix B-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, 2014 financial reporting metrics are the same as those used in the December 31, 2014 actuarial valuation analysis for Uvalde County.

Following is a description of the assumptions used in the December 31, 2014 actuarial valuation analysis for Uvalde County. This information may also be found in the Uvalde County December 31, 2014 Summary Valuation Report.

### Economic Assumptions

TCDRS system-wide economic assumptions:

Real rate of return	5.0%
Inflation	3.0%
Long-term investment return	8.0%

The long-term investment return of 8% is net of investment expenses and is expected to enable the system to credit interest at the nominal annual rates shown below to the following major funds:

Subdivision Accumulation Fund	9%
Employees Saving Fund	7%
Current Service Annuity Reserve Fund	7%

Assuming interest will be credited at these nominal annual rates to the various funds, we have then assumed the following:

An annual rate of 9% for calculating the actuarial accrued liability and normal cost contributions rate for the retirement plan of each participating employer.

An annual rate of 7% required under the TCDRS Act for: (1) accumulating current service credit and multiple matching credit after the valuation date; (2) accumulating prior service credit after the valuation date; (3) determining the amount of the monthly benefit at future dates of retirement or disability; and (4) calculating the actuarial accrued liability of the system-wide Current Service Annuity Reserve Fund.

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 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee. (See Table 1 for Merit Salary Increases.)

Employer-specific economic assumptions:

Growth in membership	0.0%
Payroll growth	3.5%

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

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 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 Dare Fund, the Stonegarden Grant, and the Narcotics Intradiction 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, 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 Border Crime Prosecution fund account for funds used for border crime prosecution.

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 County Election Fund accounts for funds used to administer county elections.

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 Vending Machine Fund accounts for funds used for administrative purposes.

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 accounts 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.

***Capital Projects Funds***

The Colonia Clearing 711315, the EDA Grant, the Capital Projects fund, the Fish Passage 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, 2015

SPECIAL  
 REVENUE

	BORDER CRIME ARCHIVAL FEE	CONSTABLE NO. 1 PROSE- CUTION	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY COURT TECH- NOLOGY	COUNTY ELECTION	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	D.A. FEE	D.A. ADMINI- STRATIVE	D.A. FORFEI- TURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONOMIC DEVELOP- MENT FUND	
<b>ASSETS</b>																			
Cash and Cash Equivalents	\$139,700	\$41,096	\$3,835	\$10,166	\$5,510	\$2,142	\$579	\$3,948	\$18,282	\$43,155	\$2,037	\$80,067	\$61,117	\$1,863	\$7,173	\$2,507	\$8,251	\$714	\$29,489
Receivables (net of allowance for uncollectibles)																			140,887
Restricted Assets:																			
Cash and Cash Equivalents																			
Receivables (net of allowance for uncollectibles)																			
Total Assets	\$139,700	\$41,096	\$3,835	\$10,166	\$5,510	\$2,142	\$579	\$3,948	\$18,282	\$43,155	\$2,037	\$80,067	\$61,117	\$1,863	\$7,173	\$2,507	\$8,251	\$714	\$170,376
<b>LIABILITIES AND FUND BALANCES</b>																			
Liabilities																			
Accounts Payable		\$3,174									\$43	\$10,065	\$1,578						
Bank Overdraft																			
Total Liabilities	0	3,174	0	0	0	0	0	0	0	0	43	10,065	1,578	0	0	0	0	0	0
Fund Balances:																			
Restricted																			
Archives	139,700							3,948											
Construction																			
Economic Development																			170,376
Elections							579												
Health																			
Judicial					5,510	2,142			18,282		1,994	70,002	59,539		7,173	2,507	8,251	714	
Legal				10,166															
Public Safety		37,922	3,835							43,155				1,863					
Committed																			
Culture and Recreation																			
Unassigned																			
Total Fund Balances	139,700	37,922	3,835	10,166	5,510	2,142	579	3,948	18,282	43,155	1,994	70,002	59,539	1,863	7,173	2,507	8,251	714	170,376
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$139,700	\$41,096	\$3,835	\$10,166	\$5,510	\$2,142	\$579	\$3,948	\$18,282	\$43,155	\$2,037	\$80,067	\$61,117	\$1,863	\$7,173	\$2,507	\$8,251	\$714	\$170,376

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

(continued)

SPECIAL REVENUE																			SPECIAL REVENUE				
FAIRPLEX	FAMILY	NARCOTICS																	VICTIMS				
DEPART-	PROTECTION	INTRA-																	OF				
MENT	FEE	HAVA	HISTORICAL	J.P.	SECURITY																	CRIME-	
EMPG	FUND	FUND	GRANT	COMMISSION	TECHNOLOGY	JURY	LAW	DICTION	NUTRITION	RECORDS	FEEES	SHERIFF	FEDERAL	SHERIFF	SHERIFF	STONE	TIDC	TOBACCO	UVALDE	VENDING	DA		
							LIBRARY	FUND	PROGRAM	MANAGEMENT	FUND	COMMISSARY	FORFEITURE	FORFEITURE	SEIZURE	GRANT	GRANT	SETTLEMENT	SEPTIC	MACHINES			
\$20,095	\$0	\$400	\$14,582	\$7,545	\$3,911	\$43,314	\$0	\$6,270	\$22,783	\$106,921	\$14,358	\$63,308	\$53,217	\$14,242	\$917	\$6,401	\$0	\$65,165	\$0	\$0	\$0		
5,946																			7,500		4,037		
\$26,041	\$0	\$400	\$14,582	\$7,545	\$3,911	\$43,314	\$0	\$6,270	\$22,783	\$106,921	\$14,358	\$63,308	\$53,217	\$14,242	\$917	\$6,401	\$0	\$65,165	\$7,500	\$0	\$4,037		
\$542	\$18,854						\$29	\$112		\$1,815		\$3,552							\$22				
																			7,500		4,037		
542	18,854	0	0	0	0	29	112	0	1,815	0	0	3,552	0	0	0	0	0	22	7,500	0	4,037		
										106,921													
			14,582						20,968										65,143				
		400			3,911	43,285					14,358												
25,499								6,270				59,756	53,217	14,242	917	6,401							
				7,545																			
	(18,854)						(112)											0			0		
25,499	(18,854)	400	14,582	7,545	3,911	43,285	(112)	6,270	20,968	106,921	14,358	59,756	53,217	14,242	917	6,401	0	65,143	0	0	0		
\$26,041	\$0	\$400	\$14,582	\$7,545	\$3,911	\$43,314	\$0	\$6,270	\$22,783	\$106,921	\$14,358	\$63,308	\$53,217	\$14,242	\$917	\$6,401	\$0	\$65,165	\$7,500	\$0	\$4,037		

UVALDE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2014  
 (continued)

	CAPITAL PROJECTS					TOTAL NON-MAJOR GOVERN- MENTAL
	CAPITAL PROJECTS FUND	COLONIA CLEARING 711315	CDBG GRANT 712371	EDA GRANT	FISH PASSAGE	
<b>ASSETS</b>						
Cash and Cash Equivalents		\$0	\$348,010	\$0		\$1,253,070
Receivables (net of allowance for uncollectibles)		8,406				166,776
Restricted Assets:						
Cash and Cash Equivalents						0
Receivables (net of allowance for uncollectibles)						0
<b>Total Assets</b>	<b>\$0</b>	<b>\$8,406</b>	<b>\$348,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,419,846</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable						\$39,786
Bank Overdraft		8,406				19,943
<b>Total Liabilities</b>	<b>0</b>	<b>8,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,729</b>
<b>Fund Balances:</b>						
<b>Restricted</b>						
Archives						250,569
Construction			348,010			348,010
Economic Development						170,376
Elections						15,161
Health						86,111
Judicial						238,068
Legal						10,166
Public Safety						253,077
<b>Committed</b>						
Culture and Recreation						7,545
<b>Unassigned</b>				0		(18,966)
<b>Total Fund Balances</b>	<b>0</b>	<b>0</b>	<b>348,010</b>	<b>0</b>	<b>0</b>	<b>1,360,117</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$0</b>	<b>\$8,406</b>	<b>\$348,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,419,846</b>

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, 2015

	SPECIAL REVENUE																		
	BORDER CRIME ARCHIVAL FEE	CONSTABLE NO. 1 PROSE-CUTION	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER-VATION	COUNTY COURT TECH-NOLOGY	COUNTY RECORDS MANAGE-MENT	COURT REPORTERS	COURT-HOUSE SECURITY	D.A. FEE	D.A. ADMINI-STRATIVE	D.A. FORFEI-TURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER-VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH-NOLOGY	ECONOMIC DEVELOP-MENT FUND		
<b>REVENUES</b>																			
Intergovernmental		\$128,838	\$1,600								\$629,120								
Charges for Services	44,015			2,864	1,090	792	10,537	3,350	15,644	225				1,250	3,687	4,003	444		
Interest				24			12			5	115	675		13				3,599	
Miscellaneous											2,106							4,275	
<b>Total Revenues</b>	<b>44,015</b>	<b>128,838</b>	<b>1,600</b>	<b>2,888</b>	<b>1,090</b>	<b>792</b>	<b>0</b>	<b>10,549</b>	<b>3,350</b>	<b>15,644</b>	<b>230</b>	<b>631,341</b>	<b>675</b>	<b>0</b>	<b>1,263</b>	<b>3,687</b>	<b>4,003</b>	<b>444</b>	<b>7,874</b>
<b>EXPENDITURES</b>																			
Current:																			
General Administration																			
Non-Departmental																			
Economic Development																			10,000
Elections																			
Records Management	32,792						12,321												
Legal																			
Check Collection				3,764															
Law Library																			
Judicial																			
District Attorney										543	563,718	43,202							
Judicial									137										
Justices of the Peace															10,284		117		
Public Facility																			
Fairplex Park																			
Public Safety																			
Sheriff		98,053								410				705					
Emergency Operations																			
Culture and Recreation																			
Historical Commission																			
Health and Welfare																			
Health																			
Capital Projects -																			
Capital Outlay and Other																			
<b>Total Expenditures</b>	<b>32,792</b>	<b>98,053</b>	<b>0</b>	<b>3,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,321</b>	<b>137</b>	<b>410</b>	<b>543</b>	<b>563,718</b>	<b>43,202</b>	<b>705</b>	<b>0</b>	<b>10,284</b>	<b>0</b>	<b>117</b>	<b>10,000</b>
Excess (Deficiency) of Revenues Over (Under)																			
Expenditures	11,223	30,785	1,600	(876)	1,090	792	0	(1,772)	3,213	15,234	(313)	67,623	(42,527)	(705)	1,263	(6,597)	4,003	327	(2,126)
<b>OTHER FINANCING SOURCES (USES):</b>																			
Transfers In																			
Transfers Out																			
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Changes in Fund Balances	11,223	30,785	1,600	(876)	1,090	792	0	(1,772)	3,213	15,234	(313)	67,623	(42,527)	(705)	1,263	(6,597)	4,003	327	(2,126)
Fund Balances - Beginning	128,477	7,137	2,235	11,042	4,420	1,350	579	5,720	15,069	27,921	2,307	2,379	102,066	2,568	5,910	9,104	4,248	387	172,502
Fund Balances - Ending	\$139,700	\$37,922	\$3,835	\$10,166	\$5,510	\$2,142	\$579	\$3,948	\$18,282	\$43,155	\$1,994	\$70,002	\$59,539	\$1,863	\$7,173	\$2,507	\$8,251	\$714	\$170,376

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

(continued)

SPECIAL REVENUE																			SPECIAL REVENUE			
EMPG	FAIRPLEX	FAMILY	HAVA	HISTORICAL	J.P.	JURY	LAW	NARCOTICS			RECORDS	SECURITY	SHERIFF	SHERIFF	SHERIFF	STONE	TIDC	TOBACCO	UVALDE		VICTIMS	
	DEPART-	PROTECTION						INTRA-	NUTRITION	PROGRAM									FEES	COMMISSARY		FEDERAL
FUND	FUND	GRANT	COMMISSION	TECHNOLOGY	LIBRARY	FUND	COMMISSION	FORFEITURE	FORFEITURE	FORFEITURE	GRANT	GRANT	SETTLEMENT	SEPTIC	MACHINES	DA						
\$66,429		1,365			11,222	\$4,658	11,621		\$111,019		44,426	2,731	66,041		\$284,989	\$10,156	\$46,043		61,415		\$42,521	
				14		5,110					202	26	165							1		
	240,260			2,000																	999	
66,429	240,260	1,365	0	2,014	11,222	9,856	11,621	0	111,019	44,628	2,757	66,206	52,018	5,309	2	284,989	10,156	46,043	61,415	1,501	43,520	
																					2,036	
			5,685																			
										38,732												
						9,813	47,552															
		1,100																			42,508	
					11,852						720											
	732,168																					
45,113												91,816	38,110	8,772	292,755							
				1,500																		
									111,607										46,352	61,415		
45,113	732,168	1,100	5,685	1,500	11,852	9,813	47,552	0	111,607	38,732	720	91,816	38,110	8,772	0	292,755	0	46,352	61,415	2,036	42,508	
21,316	(491,908)	265	(5,685)	514	(630)	43	(35,931)	0	(588)	5,896	2,037	(25,610)	13,908	(3,463)	2	(7,766)	10,156	(309)	0	(534)	1,012	
	490,579						34,994										7,913				546	
0	490,579	0	0	0	0	0	34,994	0	0	0	0	0	0	0	0	0	7,913	0	0	546	0	
21,316	(1,329)	265	(5,685)	514	(630)	43	(937)	0	(588)	5,896	2,037	(25,610)	13,908	(3,463)	2	(7,766)	18,069	(309)	0	12	1,012	
4,183	(17,525)	135	20,267	7,031	4,541	43,242	825	6,270	21,556	101,025	12,321	85,366	39,309	17,705	915	14,167	(18,069)	65,452	0	(12)	(1,012)	
\$25,499	(\$18,854)	\$400	\$14,582	\$7,545	\$3,911	\$43,285	(\$112)	\$6,270	\$20,968	\$106,921	\$14,358	\$59,756	\$53,217	\$14,242	\$917	\$6,401	\$0	\$65,143	\$0	\$0	\$0	

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014  
 (continued)

	CAPITAL PROJECTS					TOTAL
	CAPITAL PROJECTS FUND	COLONIA CLEARING 711315	CDBG GRANT 712371	EDA GRANT	FISH PASSAGE	NON-MAJOR GOVERN- MENTAL
<b>REVENUES</b>						
Intergovernmental		\$8,406				\$1,333,779
Charges for Services						291,832
Interest	139					5,115
Miscellaneous						308,433
<b>Total Revenues</b>	<b>139</b>	<b>8,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,939,159</b>
<b>EXPENDITURES</b>						
Current:						
General Administration						
Non-Departmental		8,406			80,287	90,729
Records Management						10,000
Records Management						5,685
Records Management						83,845
Legal						
Check Collection						3,764
Law Library						57,365
Judicial						
District Attorney						649,971
Judicial						11,638
Justices of the Peace						12,572
Public Facility						
Fairplex Park						732,168
Public Safety						
Sheriff						530,621
Emergency Operations						45,113
Culture and Recreation						
Historical Commission						1,500
Health and Welfare						
Health						219,374
Capital Projects -						
Capital Outlay and Other	80,560		23,250			103,810
<b>Total Expenditures</b>	<b>80,560</b>	<b>8,406</b>	<b>23,250</b>	<b>0</b>	<b>80,287</b>	<b>2,558,155</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,421)	0	(23,250)	0	(80,287)	(618,996)
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In				9,763	80,287	624,082
Transfers Out						0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,763</b>	<b>80,287</b>	<b>624,082</b>
Net Changes in Fund Balances	(80,421)	0	(23,250)	9,763	0	5,086
Fund Balances - Beginning	80,421	0	371,260	(9,763)	0	1,355,031
Fund Balances - Ending	\$0	\$0	\$348,010	\$0	\$0	\$1,360,117

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 SERIES 2009  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property	\$1,360,307	\$1,863,415	\$1,863,415	\$0
Interest	0	1,456	1,456	0
Total Revenues	<u>1,360,307</u>	<u>1,864,871</u>	<u>1,864,871</u>	<u>0</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal Retirement	670,000	670,000	670,000	0
Interest Retirement	1,010,519	1,010,519	1,010,519	0
Total Expenditures	<u>1,680,519</u>	<u>1,680,519</u>	<u>1,680,519</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(320,212)</u>	<u>184,352</u>	<u>184,352</u>	<u>0</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	(320,212)	184,352	184,352	0
Fund Balances - Beginning	550,470	550,470	550,470	
Fund Balances - Ending	<u>\$230,258</u>	<u>\$734,822</u>	<u>\$734,822</u>	<u>\$0</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$19,200	\$44,015	\$44,015	\$0
Total Revenues	19,200	44,015	44,015	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	96,000	96,000	32,792	63,208
Total Expenditures	96,000	96,000	32,792	63,208
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,800)	(51,985)	11,223	63,208
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(76,800)	(51,985)	11,223	63,208
Fund Balances - Beginning	128,477	128,477	128,477	
Fund Balances - Ending	\$51,677	\$76,492	\$139,700	\$63,208

UVALDE COUNTY, TEXAS  
 BORDER CRIME PROSECUTION  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$97,284	\$128,838	\$128,838	\$0
Total Revenues	97,284	128,838	128,838	0
<b>EXPENDITURES</b>				
Current				
Public Safety				
Sheriff	97,284	99,450	98,053	1,397
Total Expenditures	97,284	99,450	98,053	1,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	29,388	30,785	1,397
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	29,388	30,785	1,397
Fund Balances - Beginning	7,137	7,137	7,137	
Fund Balances - Ending	\$7,137	\$36,525	\$37,922	\$1,397

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$0	\$659	\$1,600	\$941
Total Revenues	0	659	1,600	941
<b>EXPENDITURES</b>				
Current:				
Judicial				
Judicial	3,000	3,000	0	3,000
Total Expenditures	3,000	3,000	0	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(2,341)	1,600	3,941
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	(3,000)	(2,341)	1,600	3,941
Fund Balances - Beginning	2,235	2,235	2,235	
Fund Balances - Ending	(\$765)	(\$106)	\$3,835	\$3,941



UVALDE COUNTY, TEXAS  
COUNTY COURT PRESERVATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$1,000	\$1,000	\$1,090	\$90
Total Revenues	1,000	1,000	1,090	90
<b>EXPENDITURES</b>				
Current:				
General Administration				
County Judge	4,000	4,000	0	4,000
Total Expenditures	4,000	4,000	0	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,000)	1,090	4,090
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,000)	(3,000)	1,090	4,090
Fund Balances - Beginning	4,420	4,420	4,420	
Fund Balances - Ending	\$1,420	\$1,420	\$5,510	\$4,090

UVALDE COUNTY, TEXAS  
 COUNTY COURT TECHNOLOGY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$450	\$450	\$792	\$342
Total Revenues	450	450	792	342
<b>EXPENDITURES</b>				
Current:				
General Administration				
County Judge	650	650	0	650
Total Expenditures	650	650	0	650
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200)	(200)	792	992
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(200)	(200)	792	992
Fund Balances - Beginning	1,350	1,350	1,350	
Fund Balances - Ending	\$1,150	\$1,150	\$2,142	\$992

UVALDE COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Charges for Services	\$8,850	\$8,850	\$10,537	\$1,687
Interest	0	0	12	12
Total Revenues	8,850	8,850	10,549	1,699
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	20,850	20,850	12,321	8,529
Total Expenditures	20,850	20,850	12,321	8,529
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(12,000)	(1,772)	10,228
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,000)	(12,000)	(1,772)	10,228
Fund Balances - Beginning	5,720	5,720	5,720	
Fund Balances - Ending	(\$6,280)	(\$6,280)	\$3,948	\$10,228

UVALDE COUNTY, TEXAS  
 COURT REPORTERS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$3,600	\$3,600	\$3,350	(\$250)
Total Revenues	3,600	3,600	3,350	(250)
<b>EXPENDITURES</b>				
Current:				
Judicial				
Court Reporters	15,600	15,600	137	15,463
Total Expenditures	15,600	15,600	137	15,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(12,000)	3,213	15,213
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,000)	(12,000)	3,213	15,213
Fund Balances - Beginning	15,069	15,069	15,069	
Fund Balances - Ending	\$3,069	\$3,069	\$18,282	\$15,213

UVALDE COUNTY, TEXAS  
 COURTHOUSE SECURITY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$11,500	\$11,500	\$15,644	\$4,144
Total Revenues	11,500	11,500	15,644	4,144
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Emergency Operations	21,500	21,500	410	21,090
Total Expenditures	21,500	21,500	410	21,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	15,234	25,234
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)	(10,000)	15,234	25,234
Fund Balances - Beginning	27,921	27,921	27,921	
Fund Balances - Ending	\$17,921	\$17,921	\$43,155	\$25,234

UVALDE COUNTY, TEXAS  
D.A. ADMINISTRATIVE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$614,996	\$681,308	\$629,120	(\$52,188)
Interest	0	115	115	0
Miscellaneous	0	2,106	2,106	0
Total Revenues	614,996	683,529	631,341	(52,188)
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Attorney	615,496	622,281	563,718	58,563
Total Expenditures	615,496	622,281	563,718	58,563
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	61,248	67,623	6,375
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	61,248	67,623	6,375
Fund Balances - Beginning	2,379	2,379	2,379	
Fund Balances - Ending	\$1,879	\$63,627	\$70,002	\$6,375

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$0	\$0	\$225	\$225
Interest	0	0	5	5
Total Revenues	0	0	230	230
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Attorney	1,000	1,000	543	457
Total Expenditures	1,000	1,000	543	457
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	(313)	687
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,000)	(1,000)	(313)	687
Fund Balances - Beginning	2,307	2,307	2,307	
Fund Balances - Ending	\$1,307	\$1,307	\$1,994	\$687

UVALDE COUNTY, TEXAS  
D. A. FORFEITURE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$0	\$675	\$675	\$0
Miscellaneous				0
Total Revenues	0	675	675	0
<b>EXPENDITURES</b>				
Current				
Judicial				
District Attorney	100,000	102,833	43,202	59,631
Total Expenditures	100,000	102,833	43,202	59,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	(102,158)	(42,527)	59,631
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(100,000)	(102,158)	(42,527)	59,631
Fund Balances - Beginning	102,066	102,066	102,066	
Fund Balances - Ending	\$2,066	(\$92)	\$59,539	\$59,631



UVALDE COUNTY, TEXAS

DARE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	2,000	2,000	705	1,295
Total Expenditures	2,000	2,000	705	1,295
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(2,000)	(705)	1,295
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)	(705)	1,295
Fund Balances - Beginning	2,568	2,568	2,568	
Fund Balances - Ending	\$568	\$568	\$1,863	\$1,295

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$1,400	\$1,400	\$1,250	(\$150)
Interest	0	0	13	13
Total Revenues	1,400	1,400	1,263	(137)
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	3,400	3,400	0	3,400
Total Expenditures	3,400	3,400	0	3,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(2,000)	1,263	3,263
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,000)	(2,000)	1,263	3,263
Fund Balances - Beginning	5,910	5,910	5,910	
Fund Balances - Ending	\$3,910	\$3,910	\$7,173	\$3,263

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$2,000	\$2,000	\$4,003	\$2,003
Total Revenues	2,000	2,000	4,003	2,003
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	5,000	5,000	0	5,000
Total Expenditures	5,000	5,000	0	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,000)	4,003	7,003
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,000)	(3,000)	4,003	7,003
Fund Balances - Beginning	4,248	4,248	4,248	
Fund Balances - Ending	\$1,248	\$1,248	\$8,251	\$7,003

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$3,200	\$3,687	\$3,687	\$0
Total Revenues	3,200	3,687	3,687	0
<b>EXPENDITURES</b>				
Current:				
Judicial				
Records Management	11,200	17,619	10,284	7,335
Total Expenditures	11,200	17,619	10,284	7,335
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(13,932)	(6,597)	7,335
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(8,000)	(13,932)	(6,597)	7,335
Fund Balances - Beginning	9,104	9,104	9,104	
Fund Balances - Ending	\$1,104	(\$4,828)	\$2,507	\$7,335

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$200	\$200	\$444	\$244
Total Revenues	200	200	444	244
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	250	250	117	133
Total Expenditures	250	250	117	133
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50)	(50)	327	377
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50)	(50)	327	377
Fund Balances - Beginning	387	387	387	
Fund Balances - Ending	\$337	\$337	\$714	\$377

UVALDE COUNTY, TEXAS  
 ECONOMIC DEVELOPMENT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$2,700	\$7,825	\$3,599	(\$4,226)
Miscellaneous	0	4,275	4,275	0
Total Revenues	2,700	12,100	7,874	(4,226)
<b>EXPENDITURES</b>				
Current				
General Administration				
Economic Development	12,700	12,700	10,000	2,700
Total Expenditures	12,700	12,700	10,000	2,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(600)	(2,126)	(1,526)
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)	(600)	(2,126)	(1,526)
Fund Balances - Beginning	172,502	172,502	172,502	
Fund Balances - Ending	\$162,502	\$171,902	\$170,376	(\$1,526)

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$50,246	\$50,246	\$66,429	\$16,183
Total Revenues	50,246	50,246	66,429	16,183
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Emergency Operations	50,246	50,246	45,113	5,133
Total Expenditures	50,246	50,246	45,113	5,133
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	21,316	21,316
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	21,316	21,316
Fund Balances - Beginning	4,183	4,183	4,183	
Fund Balances - Ending	\$4,183	\$4,183	\$25,499	\$21,316

UVALDE COUNTY, TEXAS  
 FAIRPLEX DEPARTMENT FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous	\$162,500	\$289,349	\$240,260	(\$49,089)
Total Revenues	162,500	289,349	240,260	(49,089)
<b>EXPENDITURES</b>				
Current:				
Public Facility Fairplex Park	493,000	785,744	732,168	53,576
Total Expenditures	493,000	785,744	732,168	53,576
Excess (Deficiency) of Revenues Over (Under) Expenditures	(330,500)	(496,395)	(491,908)	4,487
OTHER FINANCING SOURCES (USES):				
Transfers In	330,000	490,579	490,579	0
Transfers Out				0
Total Other Financing Sources (Uses)	330,000	490,579	490,579	0
Net Changes in Fund Balances	(500)	(5,816)	(1,329)	4,487
Fund Balances - Beginning	(17,525)	(17,525)	(17,525)	
Fund Balances - Ending	(\$18,025)	(\$23,341)	(\$18,854)	\$4,487



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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$950	\$1,365	\$1,365	\$0
Total Revenues	950	1,365	1,365	0
<b>EXPENDITURES</b>				
Current:				
Judicial				
Judicial	1,050	1,100	1,100	0
Total Expenditures	1,050	1,100	1,100	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100)	265	265	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	(100)	265	265	0
Fund Balances - Beginning	135	135	135	
Fund Balances - Ending	\$35	\$400	\$400	\$0

UVALDE COUNTY, TEXAS  
HAVA GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Elections	15,000	15,000	5,685	9,315
Total Expenditures	15,000	15,000	5,685	9,315
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	(5,685)	9,315
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(15,000)	(15,000)	(5,685)	9,315
Fund Balances - Beginning	20,267	20,267	20,267	
Fund Balances - Ending	\$5,267	\$5,267	\$14,582	\$9,315

UVALDE COUNTY, TEXAS  
 J.P. TECHNOLOGY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$6,000	\$11,222	\$11,222	\$0
Total Revenues	6,000	11,222	11,222	0
<b>EXPENDITURES</b>				
Current:				
Judicial				
Justices of the Peace	6,500	17,742	11,852	5,890
Total Expenditures	6,500	17,742	11,852	5,890
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(6,520)	(630)	5,890
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	(6,520)	(630)	5,890
Fund Balances - Beginning	4,541	4,541	4,541	
Fund Balances - Ending	\$4,041	(\$1,979)	\$3,911	\$5,890

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$4,300	\$4,300	\$5,110	\$810
Intergovernmental	15,000	15,000	4,658	(10,342)
Interest	50	50	88	38
Total Revenues	19,350	19,350	9,856	(9,494)
<b>EXPENDITURES</b>				
Current:				
Judicial				
Jury	59,350	49,350	9,813	39,537
Total Expenditures	59,350	49,350	9,813	39,537
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	(30,000)	43	30,043
OTHER FINANCING SOURCES (USES):				
Transfers In	10,000	0	0	0
Transfers Out				0
Total Other Financing Sources (Uses)	10,000	0	0	0
Net Changes in Fund Balances	(30,000)	(30,000)	43	30,043
Fund Balances - Beginning	43,242	43,242	43,242	
Fund Balances - Ending	\$13,242	\$13,242	\$43,285	\$30,043

UVALDE COUNTY, TEXAS  
 LAW LIBRARY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$12,000	\$12,000	\$11,621	(\$379)
Total Revenues	12,000	12,000	11,621	(379)
<b>EXPENDITURES</b>				
Current:				
Legal				
Law Library	32,500	47,440	47,552	(112)
Total Expenditures	32,500	47,440	47,552	(112)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,500)	(35,440)	(35,931)	(491)
OTHER FINANCING SOURCES (USES):				
Transfers In	20,000	34,994	34,994	0
Transfers Out				0
Total Other Financing Sources (Uses)	20,000	34,994	34,994	0
Net Changes in Fund Balances	(500)	(446)	(937)	(491)
Fund Balances - Beginning	825	825	825	
Fund Balances - Ending	\$325	\$379	(\$112)	(\$491)

UVALDE COUNTY, TEXAS  
 NUTRITION PROGRAM  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Intergovernmental	\$104,200	\$155,900	\$111,019	(\$44,881)
Miscellaneous	100	100	0	(100)
Total Revenues	<u>104,300</u>	<u>156,000</u>	<u>111,019</u>	<u>(44,981)</u>
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Clerk	104,800	127,106	111,607	15,499
Total Expenditures	<u>104,800</u>	<u>127,106</u>	<u>111,607</u>	<u>15,499</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(500)</u>	<u>28,894</u>	<u>(588)</u>	<u>(29,482)</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	(500)	28,894	(588)	(29,482)
Fund Balances - Beginning	21,556	21,556	21,556	
Fund Balances - Ending	<u>\$21,056</u>	<u>\$50,450</u>	<u>\$20,968</u>	<u>(\$29,482)</u>

UVALDE COUNTY, TEXAS  
 RECORDS MANAGEMENT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$20,800	\$20,800	44,426	\$23,626
Interest	100	100	202	102
Total Revenues	<u>20,900</u>	<u>20,900</u>	<u>44,628</u>	<u>23,728</u>
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	100,900	99,900	38,732	61,168
Total Expenditures	<u>100,900</u>	<u>99,900</u>	<u>38,732</u>	<u>61,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(80,000)</u>	<u>(79,000)</u>	<u>5,896</u>	<u>84,896</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(80,000)	(79,000)	5,896	84,896
Fund Balances - Beginning	101,025	101,025	101,025	
Fund Balances - Ending	<u>\$21,025</u>	<u>\$22,025</u>	<u>\$106,921</u>	<u>\$84,896</u>

UVALDE COUNTY, TEXAS  
SECURITY FEES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$1,500	\$2,731	\$2,731	\$0
Interest	0	26	26	0
Total Revenues	1,500	2,757	2,757	0
<b>EXPENDITURES</b>				
Current:				
Judicial				
Justice of the Peace	11,500	11,695	720	10,975
Total Expenditures	11,500	11,695	720	10,975
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(8,938)	2,037	10,975
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)	(8,938)	2,037	10,975
Fund Balances - Beginning	12,321	12,321	12,321	
Fund Balances - Ending	\$2,321	\$3,383	\$14,358	\$10,975



UVALDE COUNTY, TEXAS  
 SHERIFF COMMISSARY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$56,600	\$66,041	\$66,041	\$0
Interest	100	100	165	65
Total Revenues	56,700	66,141	66,206	65
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	101,700	121,175	91,816	29,359
Total Expenditures	101,700	121,175	91,816	29,359
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,000)	(55,034)	(25,610)	29,424
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(45,000)	(55,034)	(25,610)	29,424
Fund Balances - Beginning	85,366	85,366	85,366	
Fund Balances - Ending	\$40,366	\$30,332	\$59,756	\$29,424

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Miscellaneous	\$0	\$52,018	\$52,018	\$0
Total Revenues	0	52,018	52,018	0
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	40,000	44,110	38,110	6,000
Total Expenditures	40,000	44,110	38,110	6,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	7,908	13,908	6,000
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(40,000)	7,908	13,908	6,000
Fund Balances - Beginning	39,309	39,309	39,309	
Fund Balances - Ending	(\$691)	\$47,217	\$53,217	\$6,000

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Interest	\$0	\$35	\$35	\$0
Miscellaneous	0	5,274	5,274	0
Total Revenues	0	5,309	5,309	0
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	10,000	18,649	8,772	9,877
Total Expenditures	10,000	18,649	8,772	9,877
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(13,340)	(3,463)	9,877
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(13,340)	(3,463)	9,877
Fund Balances - Beginning	17,705	17,705	17,705	
Fund Balances - Ending	\$7,705	\$4,365	\$14,242	\$9,877

UVALDE COUNTY, TEXAS  
 STONEGARDEN GRANT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$0	\$298,134	\$284,989	(\$13,145)
Total Revenues	0	298,134	284,989	(13,145)
<b>EXPENDITURES</b>				
Current				
Public Safety				
Sheriff	0	298,901	292,755	6,146
Total Expenditures	0	298,901	292,755	6,146
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(767)	(7,766)	(6,999)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out		0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(767)	(7,766)	(6,999)
Fund Balances - Beginning	14,167	14,167	14,167	
Fund Balances - Ending	\$14,167	\$13,400	\$6,401	(\$6,999)

UVALDE COUNTY, TEXAS  
 TOBACCO SETTLEMENT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$35,000	\$46,043	\$46,043	\$0
Total Revenues	35,000	46,043	46,043	0
<b>EXPENDITURES</b>				
Current:				
Health and Welfare				
Health	85,000	107,812	46,352	61,460
Total Expenditures	85,000	107,812	46,352	61,460
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(61,769)	(309)	61,460
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50,000)	(61,769)	(309)	61,460
Fund Balances - Beginning	65,452	65,452	65,452	
Fund Balances - Ending	\$15,452	\$3,683	\$65,143	\$61,460

UVALDE COUNTY, TEXAS  
TIDC GRANT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$26,805	\$10,156	(\$16,649)
Total Revenues	0	26,805	10,156	(16,649)
<b>EXPENDITURES</b>				
Current:				
General Administration				
Non-Departmental	0			0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	26,805	10,156	(16,649)
OTHER FINANCING SOURCES (USES):				
Transfers In	0	7,913	7,913	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	7,913	7,913	0
Net Changes in Fund Balances	0	34,718	18,069	(16,649)
Fund Balances - Beginning	(18,069)	(18,069)	(18,069)	
Fund Balances - Ending	(\$18,069)	\$16,649	\$0	(\$16,649)

UVALDE COUNTY, TEXAS  
 UVALDE ESTATES SEPTIC  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$0	\$61,415	\$61,415	\$0
Interest				0
Total Revenues	0	61,415	61,415	0
<b>EXPENDITURES</b>				
Current:				
Health and Welfare				
Septic	0	61,415	61,415	0
Total Expenditures	0	61,415	61,415	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	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	0	0	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS  
 VENDING MACHINES  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$0	\$0	\$1	\$1
Miscellaneous	800	1,501	1,501	0
Total Revenues	800	1,501	1,502	1
<b>EXPENDITURES</b>				
Current:				
General Administration Non-Departmental	900	2,239	2,036	203
Total Expenditures	900	2,239	2,036	203
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100)	(738)	(534)	204
OTHER FINANCING SOURCES (USES):				
Transfers In	0	546	546	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	546	546	0
Net Changes in Fund Balances	(100)	(192)	12	204
Fund Balances - Beginning	(12)	(12)	(12)	
Fund Balances - Ending	(\$112)	(\$204)	\$0	\$204



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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$41,706	\$41,982	\$42,521	\$539
Miscellaneous	952	1,951	999	(952)
Total Revenues	<u>42,658</u>	<u>43,933</u>	<u>43,520</u>	<u>(413)</u>
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Clerk	42,658	42,658	42,508	150
Total Expenditures	<u>42,658</u>	<u>42,658</u>	<u>42,508</u>	<u>150</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>1,275</u>	<u>1,012</u>	<u>(263)</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	1,275	1,012	(263)
Fund Balances - Beginning	(1,012)	(1,012)	(1,012)	
Fund Balances - Ending	<u>(\$1,012)</u>	<u>\$263</u>	<u>\$0</u>	<u>(\$263)</u>

UVALDE COUNTY, TEXAS  
 CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$500	\$500	\$139	(\$361)
Total Revenues	500	500	139	(361)
<b>EXPENDITURES</b>				
Capital Projects - Capital Outlay and Other	60,500	99,794	80,560	19,234
Total Expenditures	60,500	99,794	80,560	19,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,000)	(99,294)	(80,421)	18,873
OTHER FINANCING SOURCES (USES):				
Transfers Out	0			0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(60,000)	(99,294)	(80,421)	18,873
Fund Balances - Beginning	80,421	80,421	80,421	
Fund Balances - Ending	\$20,421	(\$18,873)	\$0	\$18,873

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$0	\$128,010	\$0	(\$128,010)
Total Revenues	0	128,010	0	(128,010)
<b>EXPENDITURES</b>				
General Administration Non-Departmental	0	23,250	23,250	0
Total Expenditures	0	23,250	23,250	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	104,760	(23,250)	(128,010)
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	104,760	(23,250)	(128,010)
Fund Balances - Beginning	371,260	371,260	371,260	
Fund Balances - Ending	\$371,260	\$476,020	\$348,010	(\$128,010)

UVALDE COUNTY, TEXAS  
 EDA GRANT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Non-Departmental	0	0	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	9,763	9,763	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	9,763	9,763	0
Net Changes in Fund Balances	0	9,763	9,763	0
Fund Balances - Beginning	(9,763)	(9,763)	(9,763)	
Fund Balances - Ending	(\$9,763)	\$0	\$0	\$0

UVALDE COUNTY, TEXAS  
 FISH PASSAGE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Non-Departmental	0	0	80,287	(80,287)
Total Expenditures	0	0	80,287	(80,287)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(80,287)	(80,287)
OTHER FINANCING SOURCES (USES):				
Transfers In	0	80,287	80,287	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	80,287	80,287	0
Net Changes in Fund Balances	0	80,287	0	(80,287)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$80,287	\$0	(\$80,287)

AGENCY FUNDS

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2015

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
<b>ASSETS</b>						
Cash and Cash Equivalents	\$150,459	\$1,949	\$2,599	\$5,340	\$1,292,460	\$1,452,807
Receivables (net of allowance for uncollectibles)	0		0	0		0
Total Assets	\$150,459	\$1,949	\$2,599	\$5,340	\$1,292,460	\$1,452,807
<b>LIABILITIES:</b>						
Accounts Payable	\$0		\$0	\$0		\$0
Due to Others	150,459	1,949	2,599	5,340	1,292,460	1,452,807
Total Liabilities	\$150,459	\$1,949	\$2,599	\$5,340	\$1,292,460	\$1,452,807

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>STATE FEES</u>			
	BALANCE 10/1/2014	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2015
<b>ASSETS</b>				
Cash and Cash Equivalents	\$124,784	\$352,808	\$327,133	\$150,459
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$124,784	\$352,808	\$327,133	\$150,459

<b>LIABILITIES:</b>				
Accounts Payable	\$90,278		\$90,278	\$0
Due to Others	34,506	352,808	236,855	150,459
Total Liabilities	\$124,784	\$352,808	\$327,133	\$150,459

	<u>CASH BOND</u>			
	BALANCE 10/1/2014	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2015
<b>ASSETS</b>				
Cash and Cash Equivalents	\$623	\$1,326		\$1,949
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$623	\$1,326	\$0	\$1,949

<b>LIABILITIES:</b>				
Accounts Payable				0
Due to Others	623	1,326	0	1,949
Total Liabilities	\$623	\$1,326	\$0	\$1,949

	<u>DISTRICT ATTORNEY RESTITUTION CLEARING</u>			
	BALANCE 10/1/2014	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2015
<b>ASSETS</b>				
Cash and Cash Equivalents	\$2,599			\$2,599
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$2,599	\$0	\$0	\$2,599

<b>LIABILITIES:</b>				
Accounts Payable	\$0			\$0
Due to Others	2,599	0	0	2,599
Total Liabilities	\$2,599	\$0	\$0	\$2,599



	<u>ARREST FEES</u>			
	BALANCE			BALANCE
	10/1/2014	ADDITIONS	DEDUCTIONS	9/30/2015
<b>ASSETS</b>				
Cash and Cash Equivalents	\$1,964	\$15,192	\$11,816	\$5,340
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$1,964</u>	<u>\$15,192</u>	<u>\$11,816</u>	<u>\$5,340</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$0			\$0
Due to Others	1,964	15,192	11,816	5,340
Total Liabilities	<u>\$1,964</u>	<u>\$15,192</u>	<u>\$11,816</u>	<u>\$5,340</u>

	<u>COUNTY OFFICER ACCOUNTS</u>			
	BALANCE			BALANCE
	10/1/2014	ADDITIONS	DEDUCTIONS	9/30/2015
<b>ASSETS</b>				
Cash and Cash Equivalents	\$1,224,067	\$68,393	\$0	\$1,292,460
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,224,067</u>	<u>\$68,393</u>	<u>\$0</u>	<u>\$1,292,460</u>

<b>LIABILITIES:</b>				
Accounts Payable				0
Due to Others	1,224,067	68,393	0	1,292,460
Total Liabilities	<u>\$1,224,067</u>	<u>\$68,393</u>	<u>\$0</u>	<u>\$1,292,460</u>

	<u>TOTAL</u>			
	BALANCE			BALANCE
	10/1/2014	ADDITIONS	DEDUCTIONS	9/30/2015
<b>ASSETS</b>				
Cash and Cash Equivalents	\$1,354,037	\$437,719	\$338,949	\$1,452,807
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>\$1,354,037</u>	<u>\$437,719</u>	<u>\$338,949</u>	<u>\$1,452,807</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$90,278	\$0	\$90,278	\$0
Due to Others	1,263,759	437,719	248,671	1,452,807
Total Liabilities	<u>\$1,354,037</u>	<u>\$437,719</u>	<u>\$338,949</u>	<u>\$1,452,807</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.

<b>Contents</b>	<b>Page</b>
Financial Trends	121
. <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	124
. <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	133
. <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	137
. <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	140
. <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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Governmental activities</b>										
Investment in Capital Assets	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736
Restricted	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618
Unrestricted	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353
<b>Total governmental activities Net Position</b>	<b>\$6,233,439</b>	<b>\$7,066,401</b>	<b>\$7,828,042</b>	<b>\$8,397,050</b>	<b>\$10,150,769</b>	<b>\$14,706,561</b>	<b>\$15,840,943</b>	<b>\$18,286,568</b>	<b>\$19,667,743</b>	<b>\$19,890,707</b>
<b>Business-type activities</b>										
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
<b>Total business-type activities Net Position</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Primary government</b>										
Investment in Capital Assets	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736
Restricted	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618
Unrestricted	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353
<b>Total primary government Net Position</b>	<b>\$6,233,439</b>	<b>\$7,066,401</b>	<b>\$7,828,042</b>	<b>\$8,397,050</b>	<b>\$10,150,769</b>	<b>\$14,706,561</b>	<b>\$15,840,943</b>	<b>\$18,286,568</b>	<b>\$19,667,743</b>	<b>\$19,890,707</b>

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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Expenses</b>										
Governmental activities:										
General Administration	\$2,035,969	\$1,885,036	\$2,475,662	\$2,175,201	\$2,395,282	\$2,290,702	\$2,799,516	\$2,266,660	\$2,429,606	\$2,608,573
Judicial	1,006,933	1,234,168	1,312,975	1,499,166	1,625,026	1,694,639	1,711,659	332,512	337,165	342,443
Legal	242,225	251,895	275,286	309,458	311,580	340,849	333,096	1,775,438	1,874,433	2,012,104
Financial Administration	701,481	723,117	701,088	833,634	883,669	918,623	944,856	1,053,731	1,086,309	1,100,725
Public Facilities	126,261	265,573	216,665	343,399	293,503	364,925	569,845	609,017	839,826	1,202,439
Public Safety	2,899,054	3,171,994	3,261,145	3,745,852	3,965,954	3,863,201	4,799,253	5,211,178	5,496,018	5,923,329
Public Transportation	1,031,196	1,331,694	2,170,918	2,050,350	1,789,823	1,746,835	1,664,712	2,040,059	1,841,697	1,914,400
Environmental Protection	173,805	177,237	189,585	199,914	249,259	214,166	226,313	253,775	265,226	272,304
Culture and Recreation	136,523	151,355	112,374	136,142	146,947	294,075	716,237	724,517	840,657	744,652
Health and Welfare	1,408,889	1,534,384	1,494,318	1,485,953	1,611,904	1,703,238	2,160,950	2,089,402	2,319,934	2,440,310
Conservation - Agriculture	98,790	112,034	106,452	136,524	135,096	100,923	106,302	130,077	136,788	145,781
Interest and Fiscal Charges	30,561	104,911	63,404	39,562	17,045	16,624	9,797	1,179,270	1,032,452	1,008,022
Total governmental activities expenses	<u>9,891,687</u>	<u>10,943,398</u>	<u>12,379,872</u>	<u>12,955,155</u>	<u>13,425,088</u>	<u>13,548,800</u>	<u>16,042,536</u>	<u>17,665,636</u>	<u>18,500,111</u>	<u>19,715,082</u>
Total primary government expenses	<u>\$ 9,891,687</u>	<u>\$ 10,943,398</u>	<u>\$ 12,379,872</u>	<u>\$ 12,955,155</u>	<u>\$ 13,425,088</u>	<u>\$ 13,548,800</u>	<u>\$ 16,042,536</u>	<u>\$ 17,665,636</u>	<u>\$ 18,500,111</u>	<u>\$ 19,715,082</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General Administration	\$232,346	\$237,472	\$436,786	\$196,949	\$170,745	\$194,897	\$62,349	\$96,787	\$225,962	\$237,796
Judicial	1,367,358	1,179,891	820,732		396,094	476,525	171,187	1,259,629	8,776	8,457
Legal	38,703	27,911	50,185	58,545	40,259	23,601	9,473	6,608	1,095,915	751,713
Financial Administration	13,500		109,389	110,366	111,134	132,151	146,187	160,259	192,975	193,169
Public Facilities										0
Public Safety	82,203	161,911	283,680	26,579	284,577	154,022	924,347	1,771,289	1,359,335	1,969,389
Public Transportation	734,186	751,447	682,676	667,510	640,429	652,358	660,750	678,520	675,418	652,396
Environmental Protection										0
Culture and Recreation	1,710									0
Health and Welfare	61,994	56,578	53,722	33,918	40,954	42,676	37,891	42,399	42,560	98,906
Conservation - Agriculture										0
Operating grants and contributions	1,161,219	1,001,814	1,268,268	1,328,804	1,238,968	2,115,538	1,667,309	1,731,470	599,888	1,730,845
Capital grants and contributions		170,219	619,480	398,255	4,434	1,084,455	505,711	393,271	1,485,089	8,406
Total governmental activities program revenues	<u>3,693,219</u>	<u>3,587,243</u>	<u>4,324,918</u>	<u>2,820,926</u>	<u>2,927,594</u>	<u>4,876,223</u>	<u>4,185,204</u>	<u>6,140,232</u>	<u>5,685,918</u>	<u>5,651,077</u>
Total primary government program revenues	<u>\$ 3,693,219</u>	<u>\$ 3,587,243</u>	<u>\$ 4,324,918</u>	<u>\$ 2,820,926</u>	<u>\$ 2,927,594</u>	<u>\$ 4,876,223</u>	<u>\$ 4,185,204</u>	<u>\$ 6,140,232</u>	<u>\$ 5,685,918</u>	<u>\$ 5,651,077</u>

(continued)

(continued)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net (expense)/revenue										
Governmental activities	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)
Total primary government net expense	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	4,483,395	5,434,520	5,994,722	6,608,518	8,526,946	9,229,742	9,331,532	9,544,013	10,013,695	10,256,498
Sales Taxes	2,146,753	2,175,138	2,238,382	2,278,750	2,154,211	2,624,124	2,985,299	3,011,166	2,971,478	3,062,416
Other Taxes	42,514	21,498	0	0	43,326	375,293	340,895	468,281	504,191	570,747
Unrestricted Investment Earnings	66,478	136,938	80,009	301,999	491,656	202,167	57,814	43,686	47,456	35,751
Miscellaneous	394,210	421,023	503,482	1,513,970	1,035,074	797,043	276,174	553,568	658,548	499,994
Total governmental activities	7,133,350	8,189,117	8,816,595	10,703,237	12,251,213	13,228,369	12,991,714	13,620,714	14,195,368	14,425,406
Total primary government	\$7,133,350	\$8,189,117	\$8,816,595	\$10,703,237	\$12,251,213	\$13,228,369	\$12,991,714	\$13,620,714	\$14,195,368	\$14,425,406
Change in Net Position										
Governmental activities	\$934,882	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401
Total primary government	\$934,882	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401

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
2006	4,483,395	2,146,753	42,514	6,672,662
2007	5,434,520	2,175,138	21,498	7,631,156
2008	5,994,722	2,238,382	0	8,233,104
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

(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)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General fund										
Unspendable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,126	\$4,154
Unassigned						1,411,210	1,735,963	2,401,429	2,273,472	2,722,091
Unreserved	(363,315)	(173,555)	215,248	789,982	692,044	0	0	0	0	0
Total general fund	<u>(\$363,315)</u>	<u>(\$173,555)</u>	<u>\$215,248</u>	<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>
All other governmental funds										
Reserved	\$246,798	\$190,387	\$327,048	\$24,124,126	\$18,185,471	\$0	\$0	\$0	\$0	\$0
Restricted						8,126,234	2,611,010	2,128,101	3,094,986	3,259,618
Committed						264,753	185,716	307,113	364,547	531,959
Unassigned						(131,987)	(311,016)	(48,294)	(46,381)	(18,966)
Unreserved, reported in:										
Special revenue funds	1,786,275	1,676,286	1,458,810	1,832,796	1,485,991					
Total all other governmental funds	<u>\$2,033,073</u>	<u>\$1,866,673</u>	<u>\$1,785,858</u>	<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>\$3,772,611</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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes										
Property	\$ 4,405,593	\$ 5,340,637	\$ 5,848,288	\$ 6,523,213	\$ 8,456,627	\$9,107,773	\$9,317,175	\$9,651,347	\$9,994,765	\$10,387,884
Sales	2,146,753	2,175,138	2,238,382	2,278,750	2,154,211	2,624,125	2,985,299	3,011,166	2,971,478	3,062,416
Other	42,514	21,498	0	0	43,326	375,293	340,895	468,281	504,191	570,747
Intergovernmental	1,161,219	1,172,033	1,887,748	2,169,527	1,243,402	3,199,993	2,173,020	2,124,741	2,084,977	1,739,251
Licenses and Permits	605,174	603,724	620,230	594,218	571,502	580,523	579,403	584,603	577,195	564,660
Charges for Services	794,389	870,338	1,030,887	944,479	962,463	836,924	1,687,778	2,566,296	2,339,777	3,008,032
Fines and Forfeitures	470,027	426,058	420,392	422,204	391,997	380,824	330,273	325,682	463,155	504,849
Interest	66,478	136,938	80,009	301,999	491,656	202,167	57,814	43,686	47,456	35,751
Miscellaneous	587,567	627,817	465,785	1,146,771	752,891	539,201	517,837	546,503	857,737	717,061
Total revenues	10,279,714	11,374,181	12,591,721	14,381,161	15,068,075	17,846,823	17,989,494	19,322,305	19,840,731	20,590,651
Expenditures										
Current:										
General Administration	2,002,851	1,919,835	2,419,891	2,177,377	2,371,602	2,281,526	2,691,360	2,262,464	2,408,946	2,597,286
Legal	242,225	255,748	270,755	307,477	309,699	338,968	333,096	332,512	337,165	345,388
Judicial	995,285	1,234,168	1,312,975	1,499,166	1,625,026	1,694,639	1,722,000	1,779,589	1,908,584	2,019,585
Financial Administration	701,481	723,117	721,317	833,634	884,539	912,084	938,317	1,047,192	1,089,884	1,117,670
Public Facilities	144,984	149,560	184,319	167,601	222,776	192,488	402,075	525,878	815,707	981,938
Public Safety	2,995,371	3,089,986	3,180,345	3,715,814	4,026,527	3,952,383	4,522,453	4,795,628	5,044,492	5,738,777
Public Transportation	1,375,469	1,148,753	1,797,491	1,794,234	1,741,717	2,044,847	2,076,580	1,929,416	1,846,220	1,912,698
Environmental Protection	173,805	177,237	189,585	194,857	249,259	227,616	222,951	250,413	261,864	269,574
Culture and Recreation	136,523	151,355	112,374	136,142	146,947	294,075	572,320	492,408	606,515	506,021
Health and Welfare	1,387,125	1,525,768	1,469,267	1,476,588	1,602,539	1,693,873	2,154,873	2,129,770	2,320,297	2,444,153
Conservation - Agriculture	98,790	112,034	106,452	136,524	135,096	100,923	106,302	130,077	132,275	138,805
Capital outlay	33,052	169,165	392,721	1,865,400	6,486,734	13,074,401	5,901,841	1,379,205	437,662	103,810
Debt service										
Principal	163,775	233,893	169,149	105,280	226,031	670,551	707,340	638,656	640,000	689,944
Interest	20,692	77,117	51,492	32,187	1,492,107	1,110,294	1,086,522	1,062,421	1,036,719	1,012,488
Tax Anticipation Notes - Issuance Cost	24,500	24,500	21,250	137,406						
Total expenditures	10,495,928	10,992,236	12,399,383	14,579,687	21,520,599	28,588,668	23,438,030	18,755,629	18,886,330	19,878,137
Excess of revenues over (under) expenditures (continued)	(216,214)	381,945	192,338	(198,526)	(6,452,524)	(10,741,845)	(5,448,536)	566,676	954,401	712,514



(continued)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014
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	437,237	16,415	115,650							93,592
Transfers In	1,123,560	215,000	74,260	261,903	248,957	32,699	403,170	603,977	473,848	624,082
Transfers Out	(1,123,560)	(590,000)	(74,260)	(461,903)	(248,957)	(32,699)	(403,170)	(603,977)	(473,848)	(674,082)
Total other financing sources (uses)	437,237	(358,585)	115,650	24,944,324	69,126	48,549	0	0	0	43,592
Net change in fund balances	\$ 221,023	\$ 23,360	\$ 307,988	\$ 24,745,798	\$ (6,383,398)	\$ (10,693,296)	\$ (5,448,536)	\$ 566,676	\$ 954,401	\$ 756,106
Debt service as a percentage of noncapital expenditures	4.99%	7.42%	3.94%	1.77%	11.67%	8.17%	10.78%	9.86%	9.22%	8.76%

(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
2006	4,405,593	2,146,753	42,514	6,594,860
2007	5,340,637	2,175,138	21,498	7,537,273
2008	5,848,288	2,238,382	0	8,086,670
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

(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		
2005	640,054,923	640,054,923	141,392,792	141,392,792	55,267,977	836,715,692	836,715,692	0.5433	100%
2006	854,745,528	854,745,528	168,325,386	168,325,386	109,458,636	913,612,278	913,612,278	0.5476	100%
2007	1,184,474,567	1,184,474,567	173,257,218	173,257,218	118,887,538	1,357,731,785	1,357,731,785	0.5662	100%
2008	1,261,455,354	1,261,455,354	185,146,527	185,146,527	133,501,881	1,446,601,881	1,446,601,881	0.7162	100%
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	0.7667	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	0.7629	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%

(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	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS				NUECES CANYON	ESD NO. 1
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY		
2005	0.4807	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	
2006	0.5433	0.4500	0.5867	0.1100	0.0175	1.4443	1.3800	1.1000	1.4000	1.2700	1.3700	0.1000
2007	0.5662	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877
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
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
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
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
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
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
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

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
 PRINCIPAL PROPERTY TAXPAYERS  
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2015			2006		
	2014 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2005 ASSESSED VALUATION	RANK	PERCENT OF ASSESSED VALUATION
Union Pacific Railroad	\$27,986,530	1	1.87%	\$13,064,480	2	1.43%
AEP Texas Central	20,458,123	2	1.37%	11,184,090	3	1.22%
Martin Marietta Materials	17,517,567	3	1.17%	7,135,380	7	0.78%
Bailey Four Canyon Ranch, LTD	16,204,800	4	1.08%			
Walmart Realty	16,153,152	5	1.08%			
AEP Electrical Transmission	14,213,328	6	0.95%			
Williamson Dickie Mfg. Co.	9,110,488	7	0.61%	5,353,020	9	0.59%
Brisco Ranch, Inc.	8,669,176	8	0.58%	8,109,515	5	0.89%
Brownstone at Uvalde	\$8,114,359	9	0.54%			
First State Bank of Uvalde	5,996,767	10	0.40%	6,157,146	8	0.67%
Walmart Stores				17,837,964	1	1.95%
Southwestern Bell Telephone Co.				10,969,160	4	1.20%
Vulcan Materials Co.				7,342,860	6	0.80%
General Tire, Inc.				4,988,323	10	0.55%
TOTALS	<u>\$78,462,070</u>		<u>5.25%</u>	<u>\$60,757,988</u>		<u>6.65%</u>

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2005.  
 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
2006	\$4,312,945	\$4,053,614	93.99%	\$257,409	\$4,311,023	99.96%
2007	5,402,648	5,139,603	95.13%	260,292	5,399,895	99.95%
2008	5,854,920	5,605,521	95.74%	246,140	5,851,661	99.94%
2009	6,446,971	6,119,910	94.93%	307,718	6,427,628	99.70%
2010	8,248,482	7,878,924	95.52%	337,634	8,216,558	99.61%
2011	8,981,239	8,583,920	95.58%	346,842	8,930,762	99.44%
2012	9,572,177	9,182,554	95.93%	329,124	9,511,678	99.37%
2013	9,595,452	9,276,297	96.67%	245,616	9,521,913	99.23%
2014	9,733,999	9,332,285	95.87%	279,384	9,611,669	98.74%
2015	9,841,416	9,562,933	97.17%			

(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			
2006	\$1,315,000	\$496,840	\$0	\$0	\$1,811,840	0.30%	67
2007	1,000,000	279,360	0	0	1,279,360	0.21%	47
2008	700,000	225,861	0	0	925,861	0.14%	34
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	0	73,648	21,830,000	21,903,648	#DIV/0!	#DIV/0!

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 on page 121 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
2006	\$836,715,692	26,926	\$0	\$86,437	(\$86,437)	0.00%	\$0.00
2007	913,612,278	27,050	0	189,387	(189,387)	0.00%	0.00
2008	1,357,731,785	27,326	0	97,289	(97,289)	0.00%	0.00
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

*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, 2015  
(UNAUDITED)

TAXING BODY	NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$21,830,000	9/30/2015	100.00%	\$0	\$22,500,000	\$22,500,000
CITY OF UVALDE	26,290,000	9/30/2015	100.00%	26,290,000		26,290,000
SOUTHWEST TEXAS JUNIOR COLLEGE	29,095,000	9/30/2015	100.00%	29,095,000		29,095,000
UVALDE ISD	19,409,996	8/31/2015	64.95%	12,606,792		12,606,792
SABINAL ISD	1,065,000	8/31/2015	100.00%	1,065,000		1,065,000
CITY OF SABINAL	390,000	8/31/2015	100.00%	390,000		390,000
UTOPIA ISD	NONE	8/31/2015	100.00%	NONE		NONE
KNIPPA ISD	3,845,000	8/31/2015	100.00%	3,845,000		3,845,000
	<u>\$101,924,996</u>			<u>\$73,291,792</u>	<u>\$22,500,000</u>	<u>\$95,791,792</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.

UVALDE COUNTY, TEXAS  
 COMPUTATION OF LEGAL DEBT MARGIN  
 SEPTEMBER 30, 2015  
 Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed Value of Real Property	\$836,715,692	\$913,612,278	\$1,357,731,785	\$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
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	209,178,923	228,403,070	339,432,946	361,650,470	334,224,748	345,306,994	345,569,197	350,557,571	364,394,538	373,777,609
Total bonded debt	0	0	0	25,000,000	24,880,000	24,330,000	23,750,000	23,140,000	22,500,000	21,830,000
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
	0	0	0	(25,000,000)	(24,880,000)	(24,330,000)	(23,750,000)	(23,140,000)	(22,500,000)	(21,830,000)
LEGAL DEBT MARGIN	\$209,178,923	\$228,403,070	\$339,432,946	\$336,650,470	\$309,344,748	\$320,976,994	\$321,819,197	\$327,417,571	\$341,894,538	\$351,947,609

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
2006	26,926	\$601,499,914	\$22,339	32.2	15.9	7,779	6.0%
2007	27,050	\$604,269,950	\$22,339	32.2	15.9	6,108	5.3%
2008	27,326	\$645,606,000	\$23,626	33.1	15.9	6,007	5.8%
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%

Data sources

- (1) From Wikipedia, the free encyclopedia
- (2) From Sperlings
- (3) From PODUNK

UVALDE COUNTY, TEXAS  
 PRINCIPAL EMPLOYERS  
 CURRENT YEAR  
 (UNAUDITED)

Employer	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Uvalde ISD	721	1	6.26%	784	1	7.09%
SWTJC	650	2	5.65%	221	3	2.00%
Uvalde Memorial Hospital	455	3	3.95%	248	2	2.24%
Walmart	280	4	2.43%	155	7	1.40%
HEB	210	5	1.82%	130	8	1.17%
Williamson Dickie	188	6	1.63%	182	4	1.64%
Amistad Nursing Home	180	7	1.56%	110	10	0.99%
County of Uvalde	176	8	1.53%			
City of Uvalde	160	9	1.39%	156	6	1.41%
Vulcan Materials	150	10	1.30%			
Sierra Industries				110	9	0.99%
Community Council of SWT				159	5	1.44%
	<u>3,170</u>		<u>27.53%</u>	<u>2,096</u>		<u>18.94%</u>

Source: Per US Labor Department

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration	10	9	9	9	9	9	6	6	6	6
Legal	11	11	12	12	12	12	17	17	13	13
Judicial	20	20	20	23	23	23	29	29	32	30
Financial Administration										
County Auditor	2	2	2	3	3	3	3	3	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	7	7
Public Facilities	0	2	2	2	2	2	5	5	8	7
Public Safety										
Jail	19	19	19	19	21	22	48	48	45	44
Sheriff	18	18	18	18	18	18	22	22	21	23
Other	6	6	6	6	6	6	11	11	8	9
Public Transportation	21	17	17	17	17	17	16	16	17	17
Environmental Protection							4	4	4	4
Sanitation	1	5	5	5	5	5	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	2	2	2	3	3
Conservation - Agriculture	3	3	3	3	2	2	3	3	3	3
<b>Total</b>	<b>124</b>	<b>125</b>	<b>126</b>	<b>130</b>	<b>131</b>	<b>132</b>	<b>178</b>	<b>178</b>	<b>176</b>	<b>175</b>

Source: Various County Departments

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>JUSTICE SYSTEM</b>										
County Courts										
Civil Cases										
Filed	na	54	4	32	27	36	20	24	28	37
Disposed	na	52	4	34	36	32	20	25	26	13
Criminal Cases										
Filed	662	681	43	729	625	402	288	357	507	425
Appealed	4	0	0	0	21	13	11	0	0	0
Motions to Revoke	293	257	18	218	192	197	140	21	0	0
Disposed	1,332	1,319	87	1,055	912	635	616	618	502	506
Probate Cases										
Filed	70	77	6	66	53	43	60	81	0	0
Hearings	63	68	9	2	44	44	69	61	0	0
Mental Health Cases										
Filed	0	0	0	2	0	1	0	0	1	0
Hearings	0	0	0	2	0	0	0	0	0	0
Juvenile Cases										
Filed	na	72	2	27	30	39	20	38	40	21
Hearings	na	38	4	29	21	22	49	39	33	
District Courts										
Civil Cases										
New cases filed	528	622	536	545	437	260	482	664	343	291
Other cases reaching docket	443	0	32	16	2	15	9	0	0	0
Disposed	542	499	610	512	413	258	553	733	356	306
Criminal Cases										
Filed	295	181	280	166	169	223	116	220	169	170
Motions to revoke	0	69	0	117	139	61	82	61	29	65
Disposed	230	267	454	415	141	284	287	202	287	244
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	1	0	0	0	0	0	0	0	0	0
Disposed	1	0	0	0	0	0	0	0	0	0

Function (continued)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>JUSTICE SYSTEM (continued)</b>										
Justice of the Peace Courts										
Civil Cases										
New cases filed	105	138	269	92	237	177	177	160	170	172
Appealed	0	0	1	5	0	0	0	0	1	1
Disposed	1,324	1	2	151	3	5	53	170	327	166
Criminal Cases										
Traffic cases filed	3,111	1,821	1,431	2,873	2,332	1,744	1,048	1,396	1,557	2,187
Non traffic cases filed	3,335	2,061	2,166	815	770	857	731	817	1,509	1,671
Appealed	2	4	3	5	12	3	0	7	7	19
Disposed	2,753	2,659	2,449	2,104	2,031	1,506	1,331	1,944	2,097	3,364
Public Safety										
Physical Arrests	na	1698	1775	1885	393	529	268	519	498	695
Traffic Violations	na	398	276	155	459	393	430	256	1130	1160
Corrections & Rehabilitations										
Inmates housed(average # per month)	80	80	80	82	76	80	445	125	122	160
Juvenile Referrals	363	400	307	258	239	184	128	165	150	126
Health and Human Services										
Public Health										
Immunizations	5089	5515	N/A	5353	N/A	N/A	3044	3096	NA	NA
Patient Contacts	8950	9174	N/A	2128	N/A	N/A	2097	2105	NA	NA
Environmental health										
Septic Tank permits	140	106	98	76	85	82	84	107	123	127
Septic Tank Inspections	120	73	79	65	75	72	81	94	109	117
Community & Economic Development										
Extension Service										
4-H youth participants	314	259	284	256	823	916	900	212	203	240

Source: Various County Departments

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Public Safety</b>										
Sheriff										
Jails	1	1	1	1	1	1	1	1	2	2
Patrol Units	22	22	22	22	19	22	10	12	12	13
<b>Highways &amp; Streets</b>										
Paved	108	108	108	108	136	137	137	139	139	139
Unpaved	223	223	223	223	175	175	175	173	173	173
<b>Culture &amp; Recreation</b>										
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	3	3	3	1	1	1
<b>Transportation</b>										
Caterpillars	4	4	4	4	4	4	4	4	4	7
Dump Trucks	5	5	5	5	5	5	5	5	5	5
Pickup Trucks	8	8	8	8	8	12	12	12	12	12
Automobiles	1	1	1	1	1	1	1	1	1	0
Buildings	1	1	1	1	1	1	1	1	1	3
<b>Other County Departments</b>										
Pickup Trucks	1	1	1	1	1	2	2	3	3	3
Automobiles	1	1	1	1	1	1	1	1	1	1

Source: Various County Departments