

UVALDE COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

September 30, 2016

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR

Uvalde County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2016

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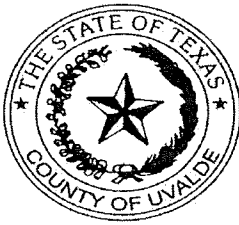
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INTRODUCTORY SECTION



COUNTY OF UVALDE

100 N. GETTY STREET
UVALDE, TEXAS 78801

March 13, 2017

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, 2016 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, 2016 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, 2016 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 4% hotel motel occupancy tax collection increased to \$667,000 in the 2016 fiscal year. Texas Hill Country River Region contracted for the management of these funds to improve the tourist traffic in the County. Another major project of THCRR is the oversight of the cleanliness of Uvalde County Rivers. Garner State Park located 10 miles from Con Can brought in over 400,000 visitors.

The Uvalde County Fairplex revenue for this year was \$148,000 from venue rentals. The Fairplex continues to produce an economic multiplier effect in the county. Approximately 230 events were hosted during this fiscal year with the Palomino Fest & Pro Rodeo drawing 22,500 people and the Cactus Jack PBR Bull Riding event pulling in 8,000 people.

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

The full-time veteran officer has increased services for local veterans which in turn has been an economic boost to local businesses. The Veteran's Office services a local veteran population of 1,579.

The 212-bed Uvalde County Justice Center continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,846,000 during this fiscal year.

Uvalde County property values increased from a 2,500-acre solar farm 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 facility, 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 seven 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 with the depository any County funds not immediately required to pay obligations of the County. The Treasurer may invest those funds as allowed by statute. Interest rates on the deposits are governed by the County depository contract which is currently awarded to First State Bank of Uvalde.

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

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

Pension and other post-employment benefits. The County of Uvalde continues to provide retirement, disability, and death benefits for all full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The plan provisions are adopted by the Commissioners' Court within the options available in the Texas State Statutes governing TCDRS. Members are vested after eight years of service but must leave accumulated contributions in the plan to receive employer contributions. The employee members' contribution rate as adopted by the Court is 7% of gross compensation. The County's 2016 employer contribution rate is 9.59%. 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, 2015. This was the twentieth 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. The County Treasurer and County Auditor staff are critical in facilitating this report. Additionally, each Uvalde County Elected and Appointed Official along with their respective support staff should be highly commended for their cooperation and courtesy supporting the independent audit effort.

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

Respectfully submitted by:

Alice L. Chapman
County Auditor

Joni Deorsam
County Treasurer



Government Finance Officers Association

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

Presented to

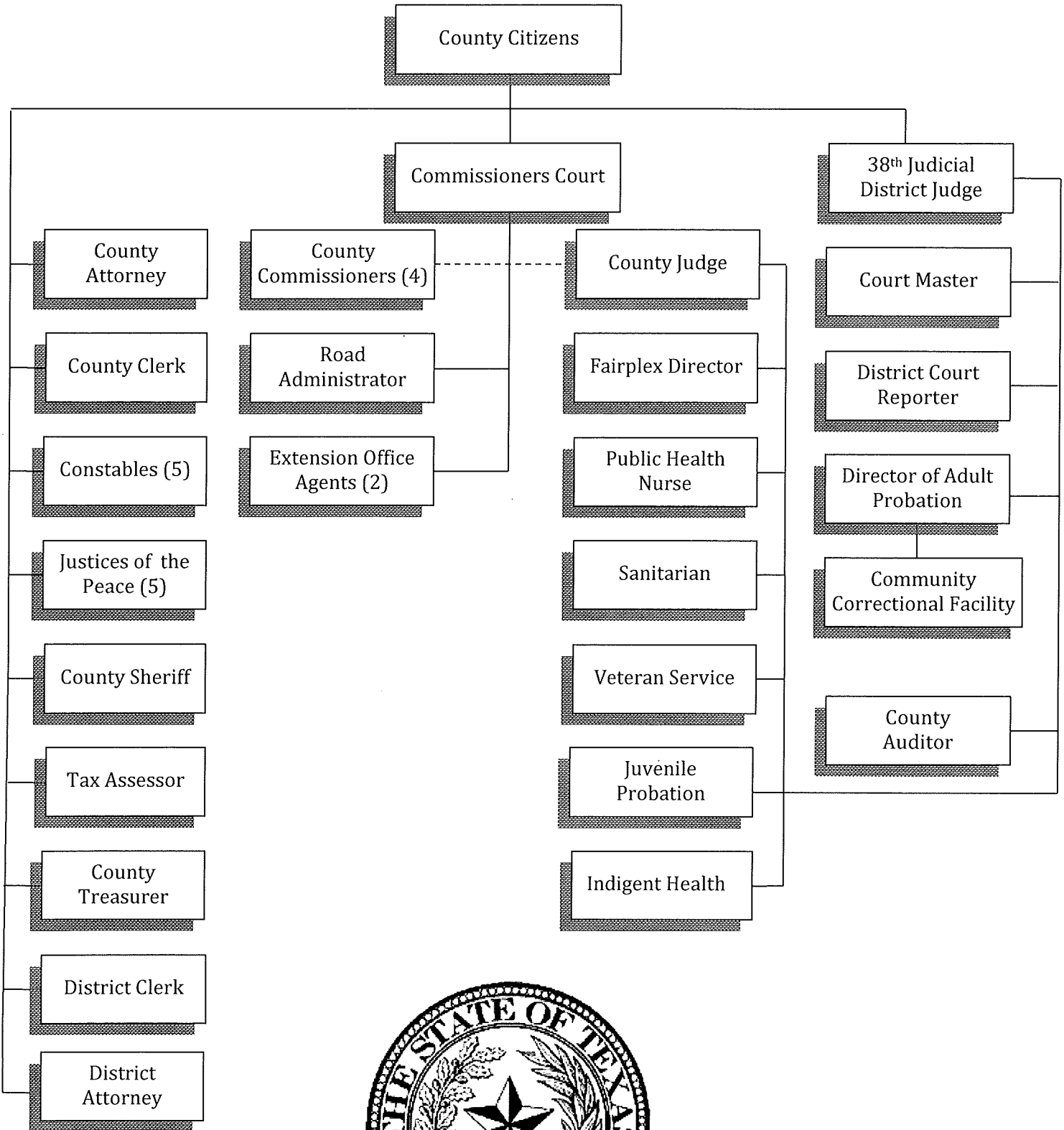
**County of Uvalde
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2015

Executive Director/CEO

County of Uvalde Organization Chart



**UVALDECOUNTY,TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2016**

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, 38th 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
Samantha Korzekwa
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
Eulalio Diaz
Ernesto Luna

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

CONSTABLES

Johnny Field
Weldon McCutcheon
Jim Mangum
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

Wayne R. Beyer, C.P.A.

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Pleasanton, Texas 78064
Phone: (830) 569-8781 ~ Fax: (830) 569-6776

E-mail: beyerandco@sbcglobal.net

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Sinton, Texas 78387
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Please reply to Pleasanton address

INDEPENDENT AUDITOR'S REPORT

To the County Judge and Commissioner's Court
Uvalde County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2016, 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.

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 66-70 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 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the budgetary comparison information the budgetary comparison information and the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2017, on our consideration of Uvalde County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Uvalde County, Texas' internal control over financial reporting and compliance.

Wayne R. Beyer

BEYER & COMPANY
Certified Public Accountants
March 5, 2017

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, 2016.

Financial Highlights

- . The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$18,809,340 (Net Position). Of this amount, \$4,873,530 (unrestricted Net Position) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total Net Position decreased by \$1,081,367. This decrease is attributable to the following. The total expenses increased by \$2,022,260 and the total revenues increased by \$579,492: the non grant revenues decreased by \$117,050, the capital grant revenues decreased by \$3,406, and the operating grant revenue increased by \$699,948.

The ad valorem taxes decreased by \$207,888 and the charges for services increased by \$241,092. The property tax decrease was due to the decline in values as a result of a slowdown in the Eagle Ford Oil Shale. The increase in charges for services was due to an increase in federal prisoner housing. The property tax decrease was due to the decline in values as a result of a slowdown in the Eagle Ford Oil Shale. The increase in operating grant revenues was due to the increase in indigent defense grants, nutrition grants and local border security grants. Miscellaneous income decreased by \$266,068. 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 \$374,378, the public transportation function increased by \$124,615, the general administration function increased by \$430,441, the culture and recreation function increased by \$235,470, and the health and welfare function increased by \$650,704. The increase in the public safety function was due primarily to an increase in jail and sheriff expenses, the increase in the public transportation function was due primarily to an increase in road maintenance, the increase general administration function was due mainly to an increase in election costs, the increase in the culture and recreation function was due mainly to an increase in depreciation expense, and the health and welfare function was due mainly to an increase in indigent costs.

- . As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$5,359,602, a decrease of \$1,139,254 in comparison with the prior year. Approximately 32% of this total amount, \$1,717,364, is available for spending at the government's discretion (unassigned fund balance). The fund balance decrease was a result of an increase in expenditures of \$1,243,099. This increase in expenditures was due mainly to an increase in sheriff payroll, jail payroll, and jail operating costs.

At the end of the current fiscal year, the unassigned fund balance for the general fund was \$1,717,364 or 12 percent of total general fund expenditures, the total fund balance for the road and bridge fund was \$1,293,723 and was restricted and was 57 percent of total road and bridge fund expenditures, the total fund balance for the hotel/motel fund was \$535,614 and was restricted and was 86 percent of hotel/motel expenditures, and the total fund balance for the interest and sinking series 2009 was \$339,753 and was restricted and was 20 percent of total interest and sinking series 2009 fund expenditures.

Uvalde County, Texas' total short-term and long-term debt increased by \$1,501,603 (6.42 percent) during the current fiscal year. The key factor in this increase was the increase in net pension liability.

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 forty-nine (49) 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, and the I&S series 2009 fund all of which are considered to be major funds. Data from the other forty-five (45) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, the hotel/motel fund, and the interest and sinking series 2009 fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the CERTZ Grant fund, the Narcotics Intradiction fund, the Sheriff Seizure fund, the Colonia Clearing 711315 fund, and the MRGCD 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 25-28 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 30-65 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 66-70 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 77-117 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 \$18,809,340 at the close of the most recent fiscal year.

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

**UVALDE COUNTY, TEXAS
NET POSITION**

	Governmental Activities		Total	
	2016	2015	2016	2015
Current and other Assets	\$8,149,590	\$8,891,912	\$8,149,590	\$8,891,912
Restricted Assets:	339,753	734,822	339,753	734,822
Capital Assets:	32,078,966	32,717,384	32,078,966	32,717,384
Total Assets	40,568,309	42,344,118	40,568,309	42,344,118
Total Deferred Outflows of Resources	3,741,932	1,363,113	3,741,932	1,363,113
Total Assets	\$44,310,241	\$43,707,231	\$44,310,241	\$43,707,231
Long-term liabilities	24,889,142	23,387,469	24,889,142	23,387,469
Other liabilities	611,759	258,833	611,759	258,833
Total Liabilities	25,500,901	23,646,302	25,500,901	23,646,302
Total Deferred Inflows of Resources	0	170,222	0	170,222
Net Investment in Capital Assets	10,832,763	10,813,736	10,832,763	10,813,736
Restricted	3,103,047	3,259,618	3,103,047	3,259,618
Unrestricted	4,873,530	5,817,353	4,873,530	5,817,353
Total Net Position	\$18,809,340	\$19,890,707	\$18,809,340	\$19,890,707

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 (\$4,873,530) 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 a decrease of \$156,571 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. The reason for the decrease was a decrease in ad valorem taxes for the debt service fund which necessitated using beginning reserves.

Governmental activities: Governmental activities decreased Uvalde County, Texas' Net Position by \$1,081,367, thereby accounting for 100 percent of the total decrease in the Net Position of Uvalde County, Texas. The reason for the decrease is attributable to the following. The total expenses increased by \$2,022,260 and the total revenues increased by \$579,492: the non grant revenues decreased by \$117,050, the capital grant revenues decreased by \$3,406, and the operating grant revenue increased by \$699,948.

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

	Governmental Activities		Total	
	2016	2015	2016	2015
Revenues:				
Program Revenues:				
Charges for Services	\$4,152,918	\$3,911,826	\$4,152,918	\$3,911,826
Operating Grants and Contributions	2,430,793	1,730,845	2,430,793	1,730,845
Capital Grants and Contributions	5,000	8,406	5,000	8,406
General Revenues:				
Maintenance and Operations Taxes	10,048,610	10,256,498	10,048,610	10,256,498
Sales Taxes	3,096,920	3,062,416	3,096,920	3,062,416
Other Taxes	661,155	570,747	661,155	570,747
Unrestricted investment earnings	26,653	35,751	26,653	35,751
Miscellaneous	233,926	499,994	233,926	499,994
Total Revenue	<u>20,655,975</u>	<u>20,076,483</u>	<u>20,655,975</u>	<u>20,076,483</u>
Expenses:				
General Administration	3,039,014	2,608,573	3,039,014	2,608,573
Legal	330,892	342,443	330,892	342,443
Judicial	2,179,444	2,012,104	2,179,444	2,012,104
Financial Administration	1,191,477	1,100,725	1,191,477	1,100,725
Public Facilities	1,177,084	1,202,439	1,177,084	1,202,439
Public Safety	6,297,707	5,923,329	6,297,707	5,923,329
Public Transportation	2,039,015	1,914,400	2,039,015	1,914,400
Environmental Protection	293,861	272,304	293,861	272,304
Culture and Recreation	980,122	744,652	980,122	744,652
Health and Welfare	3,091,014	2,440,310	3,091,014	2,440,310
Conservation - Agriculture	138,934	145,781	138,934	145,781
Interest and Fiscal Charges	978,778	1,008,022	978,778	1,008,022
Total Expenses	<u>21,737,342</u>	<u>19,715,082</u>	<u>21,737,342</u>	<u>19,715,082</u>
Increase in Net Position before transfers and special items	(1,081,367)	361,401	(1,081,367)	361,401
Transfers	0	0	0	0
Increase in Net Position	(1,081,367)	361,401	(1,081,367)	361,401
Net Position at 09/30/2015	<u>19,890,707</u>	<u>19,529,306</u>	<u>19,890,707</u>	<u>19,529,306</u>
Net Position at 09/30/2016	<u>\$18,809,340</u>	<u>\$19,890,707</u>	<u>\$18,809,340</u>	<u>\$19,890,707</u>

The government's total Net Position decreased by \$1,081,367. This decrease is attributable to the following. The total expenses increased by \$2,022,260 and the total revenues increased by \$579,492: the non grant revenues decreased by \$117,050, the capital grant revenues decreased by \$3,406, and the operating grant revenue increased by \$699,948.

The ad valorem taxes decreased by \$207,888 and the charges for services increased by \$241,092. The property tax decrease was due to the decline in values as a result of a slowdown in the Eagle Ford Oil Shale. The increase in charges for services was due to an increase in federal prisoner housing.

The increase in operating grant revenues was due to the increase in indigent defense grants, nutrition grants and local border security grants. Miscellaneous income decreased by \$266,068. 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 \$374,378, the public transportation function increased by \$124,615, the general administration function increased by \$430,441, the culture and recreation function increased by \$235,470, and the health and welfare function increased by \$650,704. The increase in the public safety function was due primarily to an increase in jail and sheriff expenses, the increase in the public transportation function was due primarily to an increase in road maintenance, the increase general administration function was due mainly to an increase in election costs, the increase in the culture and recreation function was due mainly to an increase in depreciation expense, and the health and welfare function was due mainly to an increase in indigent costs.

Expenses and Program Revenues - Governmental Activities

Functions/Programs	Expenses	Charges for Services	Program Revenues	
			Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Government Activities:				
General Administration	\$3,039,014	\$229,476	\$62,977	\$0
Legal	330,892	19,192	23,333	
Judicial	2,179,444	548,803	795,039	
Financial Administration	1,191,477	202,072		
Public Facilities	1,177,084			5,000
Public Safety	6,297,707	2,003,946	1,010,178	
Public Transportation	2,039,015	679,736	94,288	
Environmental Protection	293,861			
Culture and Recreation	980,122			
Health and Welfare	3,091,014	469,693	444,978	
Conservation - Agriculture	138,934			
Interest and Fiscal Charges	978,778			
Total Government Activities	<u>\$21,737,342</u>	<u>\$4,152,918</u>	<u>\$2,430,793</u>	<u>\$5,000</u>

Revenues By Source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$4,152,918	20.11%
Operating Grants and Contributions	2,430,793	11.77%
Capital Grants and Contributions	5,000	0.02%
Maintenance and Operations Taxes	10,048,610	48.65%
Sales Taxes	3,096,920	14.99%
Other Taxes	661,155	3.20%
Unrestricted Investment Earnings	26,653	0.13%
Miscellaneous	233,926	1.13%
	<u>\$20,655,975</u>	<u>100.00%</u>

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

Financial Analysis of the Government's Funds

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

Governmental funds:

The focus of Uvalde County, Texas' governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Uvalde County, Texas' financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$5,359,602, a decrease of \$1,139,254 in comparison with the prior year. Approximately 32 percent of this total amount (\$1,717,364) constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Uvalde County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,717,364, while total fund balance reached \$1,717,364. 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 12 percent of total general fund expenditures, while total fund balance represents 12 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund decreased by \$1,008,881 during the current fiscal year. The primary reason for this decrease is an increase in sheriff payroll, jail payroll, and jail operating costs.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$1,293,723. 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 57 percent of that same amount.

The fund balance of the road and bridge fund increased by \$140,465 during the current year. The reason for this was an increase in ad valorem taxes (\$89,850) and charges for services (\$35,882).

The hotel/motel fund had an unassigned fund balance of \$-0- while total fund balance reached \$535,614. 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 86 percent of that same amount.

The fund balance of the hotel/motel fund increased by \$11,200 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 \$339,753. As a measure of the Interest and sinking series 2009 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 Interest and sinking series 2009 Tax fund expenditures, while total fund balance represents 21 percent of that same amount.

The fund balance of the interest and sinking – series 2009 fund decreased by \$395,069 during the current year. The reason for this decrease was the required debt service exceeded ad valorem taxes because of a decline in ad valorem taxes.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$1,133,033. This increase was mainly from an increase in budgetary expenditures of \$116,077 in indigent health, \$132,355 in courthouse building, \$180,780 in jail payroll, \$191,450 in the justice center, \$127,131 in human resources, and \$206,059 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 increase in the courthouse building department was a result of an increase in maintenance expenditures and renovation costs. The increase in jail payroll was a result of an increase in inmate housing and transportation. The increase in the justice center department was a result of an increase in inmate medical costs. The increase in the human resources department was a result of an increase in court appointed mediators.

The total general fund expenditures of \$14,428,800 were less than the budgeted expenditures of \$14,971,208 by \$542,408.

Capital Asset and Debt Administration

Capital assets:

Uvalde County, Texas' investment in capital assets for its governmental activities as of September 30, 2016, amounts to \$32,078,966 (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 1.95 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 \$5,000 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 46 of this report.

UVALDE COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Total	
	2016	2015	2016	2015
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	651,736	646,736	651,736	646,736
Building and Improvements	25,347,349	25,884,514	25,347,349	25,884,514
Machinery and Equipment	696,140	646,788	696,140	646,788
Infrastructure	3,979,640	4,135,245	3,979,640	4,135,245
Total	<u>\$32,078,966</u>	<u>\$32,717,384</u>	<u>\$32,078,966</u>	<u>\$32,717,384</u>

Long-term debt:

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$21,125,000. Of this amount, \$21,125,000 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	\$21,830,000	\$0	\$705,000	\$21,125,000	\$745,000	\$20,380,000
Total Bonds Payable	21,830,000	0	705,000	21,125,000	745,000	20,380,000
Grand Total	\$21,830,000	\$0	\$705,000	\$21,125,000	\$745,000	\$20,380,000

Uvalde County, Texas' bonded short-term and long-term debt decreased by \$705,000 (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 \$705,000. Additional information on Uvalde County, Texas' Long-term debt can be found in note IV F on pages 48-49 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 2016 budget and tax rates. One of those factors is the economy. The County's population growth during 1998-2016 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, 2016

	Primary Government	
	Governmental	
	Activities	Total
ASSETS		
Cash and Cash Equivalents	\$4,507,357	\$4,507,357
Receivables (net of allowance for uncollectibles)	3,642,233	3,642,233
PrePaid Items	0	0
Restricted Assets:		
Cash and Cash Equivalents	339,753	339,753
Capital Assets Not Being Depreciated:		
Land	1,404,101	1,404,101
Construction in Progress	651,736	651,736
Total Capital Assets Being Depreciated, Net		
Building and Improvements	25,347,349	25,347,349
Machinery and Equipment	696,140	696,140
Infrastructure	3,979,640	3,979,640
Total Assets	<u>\$40,568,309</u>	<u>\$40,568,309</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Resources-Contributions (after 12/31/15)	1,124,323	1,124,323
Deferred Outflow-Investment Experience	2,349,436	2,349,436
Deferred Outflow-Actual Experience vs. Assumption	268,173	268,173
Total Deferred Outflows of Resources	<u>3,741,932</u>	<u>3,741,932</u>
LIABILITIES:		
Accounts Payable	\$451,514	\$451,514
Accrued Interest Payable	160,245	160,245
Noncurrent Liabilities:		
Due Within One Year	1,005,472	1,005,472
Due in More Than One Year	23,883,670	23,883,670
Total Liabilities	<u>25,500,901</u>	<u>25,500,901</u>
NET POSITION		
Net Investment in Capital Assets	10,832,763	10,832,763
Restricted		
Archives	276,055	276,055
Construction	260,991	260,991
Debt Service	339,753	339,753
Elections	26,298	26,298
Health	219,159	219,159
Judicial	295,073	295,073
Legal	18,680	18,680
Public Safety	10,835	10,835
Public Transportation	1,656,203	1,656,203
Unrestricted	4,873,530	4,873,530
Total Net Position	<u>\$18,809,340</u>	<u>\$18,809,340</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense)	Net (Expense)
			Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Governmental Activities	Revenue and Changes in Total
Primary Government						
Government Activities:						
General Administration	\$3,039,014	\$229,476	\$62,977	\$0	(\$2,746,561)	(\$2,746,561)
Legal	330,892	19,192	23,333		(288,367)	(288,367)
Judicial	2,179,444	548,803	795,039		(835,602)	(835,602)
Financial Administration	1,191,477	202,072			(989,405)	(989,405)
Public Facilities	1,177,084			5,000	(1,172,084)	(1,172,084)
Public Safety	6,297,707	2,003,946	1,010,178		(3,283,583)	(3,283,583)
Public Transportation	2,039,015	679,736	94,288		(1,264,991)	(1,264,991)
Environmental Protection	293,861				(293,861)	(293,861)
Culture and Recreation	980,122				(980,122)	(980,122)
Health and Welfare	3,091,014	469,693	444,978		(2,176,343)	(2,176,343)
Conservation - Agriculture	138,934				(138,934)	(138,934)
Interest and Fiscal Charges	978,778				(978,778)	(978,778)
Total Government Activities	<u>21,737,342</u>	<u>4,152,918</u>	<u>2,430,793</u>	<u>5,000</u>	<u>(15,148,631)</u>	<u>(15,148,631)</u>
Total Primary Government	<u>\$21,737,342</u>	<u>\$4,152,918</u>	<u>\$2,430,793</u>	<u>\$5,000</u>	<u>(15,148,631)</u>	<u>(15,148,631)</u>
General Revenues						
Property Taxes, Levies for General Purposes					10,048,610	10,048,610
Sales Taxes					3,096,920	3,096,920
Other Taxes					661,155	661,155
Unrestricted Investment Earnings					26,653	26,653
Miscellaneous					233,926	233,926
Total General Revenues and Transfers					<u>14,067,264</u>	<u>14,067,264</u>
Change in Net Position					<u>(1,081,367)</u>	<u>(1,081,367)</u>
Net Position - Beginning					<u>19,890,707</u>	<u>19,890,707</u>
Net Position - Ending					<u>\$18,809,340</u>	<u>\$18,809,340</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	General Fund	Road and Bridge	Hotel/ Motel/ Fund	Interest and Sinking Series 2009	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$1,326,456	\$1,304,358	\$537,489	\$0	\$1,308,514	\$4,476,817
Receivables (net of allowance for uncollectibles)	1,118,104	121,169			345,284	1,584,557
Restricted Assets:						
Cash and Cash Equivalents				339,753		339,753
Total Assets	\$2,444,560	\$1,425,527	\$537,489	\$339,753	\$1,653,798	\$6,401,127
LIABILITIES AND FUND BALANCES:						
Liabilities						
Accounts Payable	\$216,423	\$25,458	\$1,875		\$104,564	\$348,320
Bank Overdraft					76,086	76,086
Total Liabilities	216,423	25,458	1,875	0	180,650	424,406
DEFERRED INFLOWS OF RESOURCES						
Deferred Property Taxes	510,773	106,346				617,119
Total Deferred Inflows of Resources	510,773	106,346	0	0	0	617,119
Fund Balances:						
Restricted						
Archives					276,055	276,055
Construction					260,991	260,991
Debt Service				339,753		339,753
Elections					26,298	26,298
Health					219,159	219,159
Judicial					295,073	295,073
Legal					18,680	18,680
Public Safety					10,835	10,835
Public Transportation		1,293,723			362,480	1,656,203
Committed						
Culture and Recreation			535,614		3,577	539,191
Unassigned	1,717,364				0	1,717,364
Total Fund Balance	1,717,364	1,293,723	535,614	339,753	1,473,148	5,359,602
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,444,560	\$1,425,527	\$537,489	\$339,753	\$1,653,798	\$6,401,127

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, 2016

Total Fund Balances - governmental funds balance sheet	\$5,359,602
Amounts reported for governmental activities in the statement of net position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	32,078,966
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	5,799,608
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	617,119
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(25,049,387)
Internal Service fund is not reported in the funds.	<u>3,432</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$18,809,340</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, 2016

	General Fund	Road and Bridge	Hotel/ Motel Fund	Interest and Sinking Series 2009	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes						
Property	\$7,006,619	\$1,777,669		\$1,288,703	\$0	\$10,072,991
Sales	3,096,920					3,096,920
Other			661,155			661,155
Intergovernmental	354,624	34,213			2,046,956	2,435,793
Licenses and Permits		556,118				556,118
Charges for Services	2,661,840	123,618			648,493	3,433,951
Fines and Forfeitures	490,832					490,832
Interest	15,736	1,692	575	722	7,928	26,653
Miscellaneous	538,605	9,012			191,701	739,318
Total Revenues	<u>14,165,176</u>	<u>2,502,322</u>	<u>661,730</u>	<u>1,289,425</u>	<u>2,895,078</u>	<u>21,513,731</u>
EXPENDITURES						
Current:						
General Administration	2,643,957				429,196	3,073,153
Legal	305,743				39,899	345,642
Judicial	1,495,234				750,297	2,245,531
Financial Administration	1,224,957					1,224,957
Public Facilities	337,166				691,224	1,028,390
Public Safety	5,532,761				636,599	6,169,360
Public Transportation	34,527	2,036,363				2,070,890
Environmental Protection	83,207	213,818				297,025
Culture and Recreation	169,162	7,161	620,530		5,973	802,826
Health and Welfare	2,432,976				684,116	3,117,092
Conservation - Agriculture	135,203					135,203
Capital Projects -						
Capital Outlay and Other					0	0
Debt Service						
Principal Retirement	31,828	14,440		705,000		751,268
Interest Retirement	2,079	3,080		979,494		984,653
Total Expenditures	<u>14,428,800</u>	<u>2,274,862</u>	<u>620,530</u>	<u>1,684,494</u>	<u>3,237,304</u>	<u>22,245,990</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(263,624)	227,460	41,200	(395,069)	(342,226)	(732,259)
OTHER FINANCING SOURCES (USES):						
Other Financing Sources - Capital Lease	0	93,005				93,005
Transfers In					629,664	629,664
Transfers Out	(745,257)	(180,000)	(30,000)		(174,407)	(1,129,664)
Total Other Financing Sources (Uses)	<u>(745,257)</u>	<u>(86,995)</u>	<u>(30,000)</u>	<u>0</u>	<u>455,257</u>	<u>(406,995)</u>
Net Changes in Fund Balances	(1,008,881)	140,465	11,200	(395,069)	113,031	(1,139,254)
Fund Balances - Beginning	2,726,245	1,153,258	524,414	734,822	1,360,117	6,498,856
Fund Balances - Ending	<u>\$1,717,364</u>	<u>\$1,293,723</u>	<u>\$535,614</u>	<u>\$339,753</u>	<u>\$1,473,148</u>	<u>\$5,359,602</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, 2016

Net Changes in Fund Balances - Total Governmental Funds	(\$1,139,254)
Amounts reported for governmental activities in the statement of net position ("SNP") are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(638,418)
Deferred Outflow of Resources-Contribution. This is the change in these amounts this year.	77,077
Deferred Outflow-Investment Experience. This is the change in these amounts this year.	2,033,569
Deferred Outflow-Actual Experience vs. Assumption. This is the change in these amounts this year.	438,395
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.	(327,983)
Capital Lease Issuance Proceeds	(93,823)
(Increase) decrease in compensated absences from beginning of period to end of period.	(81,149)
(Increase) decrease in accrued interest from beginning of period to end of period.	5,875
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(24,381)
Internal Service fund is not reported in the funds.	(4,574)
(Increase) decrease in Net Pension Liability from beginning of period to end of period.	(2,077,969)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>751,268</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u><u>(\$1,081,367)</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$7,983,731	\$7,992,571	\$7,006,619	(\$985,952)
Sales	3,000,000	3,043,623	3,096,920	53,297
Intergovernmental	345,482	382,949	354,624	(28,325)
Charges for Services	2,137,257	2,812,755	2,661,840	(150,915)
Fines and Forfeitures	433,450	515,937	490,832	(25,105)
Interest	30,000	15,736	15,736	0
Miscellaneous	341,950	483,297	538,605	55,308
Total Revenues	14,271,870	15,246,868	14,165,176	(1,081,692)

EXPENDITURES

Current:

General Administration				
Commissioner's Court	135,558	135,558	133,927	1,631
Compliance Department	44,551	44,551	42,279	2,272
County Clerk	293,031	316,131	277,628	38,503
County Judge	256,724	256,724	251,840	4,884
County Surveyor	1,000	1,000	0	1,000
Elections	119,253	195,451	189,419	6,032
Liability Insurance	1,221,545	1,162,061	1,143,658	18,403
Non-Departmental	138,341	344,400	326,312	18,088
Payroll Taxes	207,293	208,729	202,801	5,928
Veteran's Service	63,046	76,901	76,093	808
Legal				
County Attorney	307,996	308,450	300,660	7,790
Legal Counsel	10,000	10,000	5,083	4,917
Judicial				
Courtmaster	2,600	2,600	1,788	812
District Attorney	270,491	264,062	262,417	1,645
District Clerk	265,813	265,813	259,302	6,511
District Compliance	34,555	34,896	34,453	443
District Court	337,514	337,058	331,774	5,284
Indigent Defense	34,802	34,917	34,526	391
Justice Center Judicial Area	33,952	37,557	26,545	11,012
Justice's of the Peace	542,964	557,320	544,429	12,891
Financial Administration				
Appraisal District	240,000	248,100	248,091	9
County Auditor	236,560	237,560	234,152	3,408
County Treasurer	239,163	239,163	229,571	9,592
Data Processing	246,800	246,800	236,801	9,999
Professional Services	26,800	26,800	19,660	7,140
Tax Assessor-Collector	257,299	266,194	256,682	9,512
Public Facilities				
Courthouse Building	219,274	351,629	337,166	14,463
Public Safety				
Adult Probation	71,240	71,240	64,563	6,677
City Dispatcher				0
Constables	226,993	229,364	223,872	5,492
D.P.S.	6,950	6,950	4,091	2,859
Emergency Management	19,500	19,500	19,500	0
EMS	195,800	195,800	195,800	0
Fire	45,200	45,200	42,700	2,500
Jail Payroll	1,945,527	2,126,307	2,087,667	38,640
Justice Center	897,838	1,089,288	1,000,567	88,721
Juvenile Probation	109,484	109,484	109,484	0
Old Jail Facility	31,000	31,000	10,688	20,312
Sheriff	386,653	458,053	431,397	26,656
Sheriff Payroll	1,330,676	1,351,076	1,342,432	8,644

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
Public Transportation				
Street Lights	\$27,000	\$37,450	\$34,527	\$2,923
Environmental Protection				
Sanitation	81,736	85,185	83,207	1,978
Culture and Recreation				
Libraries	169,162	169,162	169,162	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	109,649	118,076	114,014	4,062
County Nutrition Program	18,500	18,500	18,500	0
Human Resources	333,921	461,052	417,812	43,240
Indigent Health	1,796,779	1,912,856	1,849,310	63,546
Conservation - Agriculture				
Agriculture Extension Service	117,493	117,493	94,703	22,790
Predator Control	40,500	40,500	40,500	0
Debt Service				
Principal Retirement	31,828	31,828	31,828	0
Interest Retirement	24,481	2,079	2,079	0
Total Expenditures	<u>13,838,175</u>	<u>14,971,208</u>	<u>14,428,800</u>	<u>542,408</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>433,695</u>	<u>275,660</u>	<u>(263,624)</u>	<u>(539,284)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	53,000	53,000	0	(53,000)
Transfers Out	(181,351)	(750,257)	(745,257)	5,000
Total Other Financing Sources (Uses)	<u>(128,351)</u>	<u>(697,257)</u>	<u>(745,257)</u>	<u>(48,000)</u>
Net Changes in Fund Balances	305,344	(421,597)	(1,008,881)	(587,284)
Fund Balances - Beginning	<u>2,726,245</u>	<u>2,726,245</u>	<u>2,726,245</u>	
Fund Balances - Ending	<u>\$3,031,589</u>	<u>\$2,304,648</u>	<u>\$1,717,364</u>	<u>(\$587,284)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$2,017,373	\$2,017,373	\$1,777,669	(\$239,704)
Intergovernmental	21,317	34,223	34,213	(10)
Licenses and Permits	545,000	572,470	556,118	(16,352)
Charges for Services	73,500	109,272	123,618	14,346
Interest	0	1,690	1,692	2
Miscellaneous	0	9,012	9,012	0
Total Revenues	<u>2,657,190</u>	<u>2,744,040</u>	<u>2,502,322</u>	<u>(241,718)</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	7,000	7,165	7,161	4
Public Transportation				
Road and Bridge	2,877,869	2,860,183	2,036,363	823,820
Environmental Protection				
Sanitation	241,702	241,702	213,818	27,884
Debt Service				
Principal Retirement	0	14,440	14,440	0
Interest Retirement	0	3,080	3,080	0
Total Expenditures	<u>3,126,571</u>	<u>3,126,570</u>	<u>2,274,862</u>	<u>851,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(469,381)	(382,530)	227,460	609,990
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	150,000	150,000	93,005	(56,995)
Transfers Out	(180,000)	(180,000)	(180,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(86,995)</u>	<u>(56,995)</u>
Net Changes in Fund Balances	(499,381)	(412,530)	140,465	552,995
Fund Balances - Beginning	1,153,258	1,153,258	1,153,258	
Fund Balances - Ending	<u>\$653,877</u>	<u>\$740,728</u>	<u>\$1,293,723</u>	<u>\$552,995</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Other	\$525,000	\$667,696	\$661,155	(\$6,541)
Interest	900	900	575	(325)
Total Revenues	<u>525,900</u>	<u>668,596</u>	<u>661,730</u>	<u>(6,866)</u>
EXPENDITURES				
Culture and Recreation				
Culture and Recreation	1,025,900	1,181,665	620,530	561,135
Total Expenditures	<u>1,025,900</u>	<u>1,181,665</u>	<u>620,530</u>	<u>561,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(500,000)</u>	<u>(513,069)</u>	<u>41,200</u>	<u>554,269</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	0	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
Net Changes in Fund Balances	(500,000)	(543,069)	11,200	554,269
Fund Balances - Beginning	524,414	524,414	524,414	
Fund Balances - Ending	<u>\$24,414</u>	<u>(\$18,655)</u>	<u>\$535,614</u>	<u>\$554,269</u>

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

UVALDE COUNTY, TEXAS
 STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 SEPTEMBER 30, 2016

	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$106,626	\$8,081
Receivables (net of allowance for uncollectibles)	0	0
Total Current Assets	<u>106,626</u>	<u>8,081</u>
TOTAL ASSETS	<u><u>\$106,626</u></u>	<u><u>\$8,081</u></u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS		
Liabilities		
Current Liabilities (payable from current assets)		
Accounts Payable	\$103,194	\$75
Total Current Liabilities	<u>103,194</u>	<u>75</u>
Total Liabilities	<u>103,194</u>	<u>75</u>
Unrestricted	3,432	8,006
Total Net Position	<u><u>\$3,432</u></u>	<u><u>\$8,006</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, 2016

	County Employee Insurance Current Year	County Employee Insurance Prior Year
OPERATING REVENUES:		
Charges for Services	\$3,686,570	\$2,590,159
Total Operating Revenues	<u>3,686,570</u>	<u>2,590,159</u>
OPERATING EXPENSES:		
Other Services and Charges	4,191,144	2,807,226
Total Operating Expenses	<u>4,191,144</u>	<u>2,807,226</u>
Operating Income (Loss)	<u>(504,574)</u>	<u>(217,067)</u>
NON-OPERATING REVENUES (EXPENSES):		
Ad Valorem Taxes		
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>
Income Before Transfers	(504,574)	(217,067)
Transfers in	<u>500,000</u>	<u>50,000</u>
Change in Net Position	(4,574)	(167,067)
Total Net Position - Beginning	<u>8,006</u>	<u>175,073</u>
Total Net Position - Ending	<u>\$3,432</u>	<u>\$8,006</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, 2016

	County Employee Insurance Current Year	County Employee Insurance Prior Year
Cash Flows from Operating Activities		
Receipts from Customers and Users	\$3,686,570	\$2,590,159
Payments to Suppliers	(4,088,025)	(2,811,613)
Net Cash Provided (Used) By Operating Activities	<u>(401,455)</u>	<u>(221,454)</u>
Cash Flows from Non-Capital and Related Financing Activities		
Transfers In	500,000	50,000
Ad Valorem Taxes	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>500,000</u>	<u>50,000</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	98,545	(171,454)
Cash and Cash Equivalents at Beginning of Year	<u>8,081</u>	<u>179,535</u>
Cash and Cash Equivalents at End of Year (continued)	<u>\$106,626</u>	<u>\$8,081</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)	(\$504,574)	(\$217,067)
Changes in Current Items		
Decrease (Increase) in Accounts Receivable	0	0
Increase (Decrease) in Accounts Payable	103,119	(4,387)
Increase (Decrease) in Bank Overdraft	0	0
Net Cash Provided (Used) by Operating Activities	<u>(\$401,455)</u>	<u>(\$221,454)</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, 2016

ASSETS

Cash and Cash Equivalents	\$1,443,650
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u>\$1,443,650</u>

LIABILITIES:

Accounts Payable	\$93,514
Due to Others	1,350,136
Total Liabilities	<u>\$1,443,650</u>

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

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

I. Summary of Significant Accounting Policies

A. Reporting entity

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

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

B. Government-Wide and Fund Financial Statements

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

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

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

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

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

The government reports the following major governmental funds:

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

The road and bridge fund administers property tax and motor vehicle license monies for the maintenance of the county’s roads and bridges.

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

The interest and sinking series 2009 fund is used to service the jail building bonds.

C. Proprietary fund financial statements

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

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

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

D. Fiduciary Fund Types

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

E. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "either due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2016 and 10 percent of the delinquent outstanding property taxes at September 30, 2016.

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, 2016. 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, 2016 consisted of \$339,753 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 \$5,000 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, 2016, 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, 2016, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$276,055
Construction	260,991
Debt Service	339,753
Elections	26,298
Health	219,159
Judicial	295,073
Legal	14,679
Public Safety	10,835
Public Transportation	1,656,203
Committed	
Culture and Recreation	539,191
Unassigned	1,721,365
Total Fund Balance	<u><u>\$5,359,602</u></u>

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

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

9. Comparative data/reclassifications

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

10. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is deferred under GASB 68.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government only has one item that qualifies for reporting in this category. It is deferred under GASB 68.

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

11. Net position flow assumption

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

II. Reconciliation of Government-Wide and Fund Financial Statements

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

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$25,049,387 difference are as follows:

Bonds Payable	\$21,125,000
Capital Lease Payable	121,203
Accrued Interest Payable	160,245
Compensated Absences	327,690
Net Pension Liability	3,315,249
	<u>\$25,049,387</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 \$32,078,966 difference are as follows:

Capital Assets Not Being Depreciated	\$2,055,837
Capital Assets Being Depreciated	38,922,305
Accumulated Depreciation	(8,899,176)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$32,078,966</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 \$617,119 difference are as follows:

Property Taxes Receivable	\$653,740
Allowance for Doubtful Accounts	<u>(36,621)</u>
Net	<u><u>\$617,119</u></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 \$3,250,567 difference are as follows:

Fines and Fees receivable	\$2,795,094
Allowance for Doubtful Accounts	(737,418)
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><u>\$3,250,567</u></u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this (\$638,418) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$5,000
Capital Outlay - Additions - Being Depreciated	415,205
Capital Outlay - Reclassifications - Net	0
Depreciation Expense	(1,058,623)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u><u>(\$638,418)</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 2016 fiscal year were adopted for the general fund, the road and bridge fund, the hotel/motel tax fund, and the interest and sinking series 2009 fund. There were appropriated budgets for all the non-major special revenue, debt service and capital project funds except for the CERTZ grant fund, the narcotics intradiction fund, the sheriff seizure fund, the Colonia Clearing 711315 fund, and the MRGCD fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2016, expenditures did not exceed appropriations in any function nor in any fund.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2016.

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

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

Policies Governing Deposits and Investments:

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

The County had no investments at September 30, 2016.

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, 2016, the government's bank balance of \$7,724,572 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 \$14,615,391 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	Other Governmental Funds	Total
<u>Receivables</u>				
Property Taxes	\$541,225	\$112,515		\$653,740
Sales Tax	547,388			547,388
Fines	2,795,094			2,795,094
Intergovernmental			190,622	190,622
Other	59,943	14,823	154,662	229,428
Gross Receivables	3,943,650	127,338	345,284	4,416,272
Less: Allowance for Uncollectibles	767,870	6,169		774,039
Net Total Receivables	<u>\$3,175,780</u>	<u>\$121,169</u>	<u>\$345,284</u>	<u>\$3,642,233</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2016 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,404,101	\$0	\$0	\$1,404,101
Construction in Progress	646,736	5,000		651,736
Total capital assets not being depreciated:	<u>2,050,837</u>	<u>5,000</u>	<u>0</u>	<u>2,055,837</u>
Capital assets being depreciated:				
Building and Improvements	29,157,284	40,137	0	29,197,421
Machinery, Equipment and Vehicles	3,856,714	375,068	206,918	4,024,864
Infrastructure	5,700,020	0	0	5,700,020
Total capital assets being depreciated:	<u>38,714,018</u>	<u>415,205</u>	<u>206,918</u>	<u>38,922,305</u>
Less: Accumulated Depreciation for:				
Building and Improvements	3,272,770	577,302	0	3,850,072
Machinery, Equipment and Vehicles	3,209,926	325,716	206,918	3,328,724
Infrastructure	1,564,775	155,605	0	1,720,380
Total Accumulated Depreciation	<u>8,047,471</u>	<u>1,058,623</u>	<u>206,918</u>	<u>8,899,176</u>
Total Capital Assets Depreciated, Net	<u>30,666,547</u>	<u>(643,418)</u>	<u>0</u>	<u>30,023,129</u>
Governmental Activities capital assets, Net	<u>\$32,717,384</u>	<u>(\$638,418)</u>	<u>\$0</u>	<u>\$32,078,966</u>

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

Governmental activities	
General Administration	\$30,728
Judicial	15,158
Financial Administration	2,443
Public Facilities	154,001
Public Safety	471,576
Public Transportation	106,885
Culture and Recreation	253,961
Health and Welfare	16,086
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$1,058,623</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 \$5,000 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, 2016.

There were no advances at September 30, 2016.

The interfund transfers are as follows:

	TRANSFER		TOTAL
	IN		
TRANSFER OUT	COUNTY EMPLOYEE INSURANCE FUND	OTHER GOVERN- MENTAL FUNDS	
GENERAL FUND	\$500,000	\$245,257	\$745,257
ROAD AND BRIDGE FUND		180,000	180,000
HOTEL/MOTEL FUND		30,000	30,000
OTHER GOVERNMENTAL FUNDS		174,407	174,407
TOTALS	\$500,000	\$629,664	\$1,129,664

The general fund transferred \$201,351 to the Fairplex fund for operating capital, \$500,000 county employee insurance fund for support and \$43,906 to various other non major funds. The road and bridge fund transferred \$180,000 to the Fairplex fund for operating capital. 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 \$100,623 for the year ended September 30, 2016. There are no scheduled rate increases.

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

Year Ending Sep. 30	Amount
2017	\$ 64,140
2018	49,284
2019	29,717
2020	0
Total	<u>\$143,141</u>

Rent expenditures were \$37,850 for the year ended September 30, 2016. Sublease rental income was \$0 for the year ended September 30, 2016.

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. The security pledged for the bonds is ad valorem taxes.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – C.O. Bonds	3.00 – 5.00%	\$21,125,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2017	\$745,000	\$942,844
2018	780,000	904,719
2019	820,000	864,719
2020	860,000	822,719
2021	905,000	783,119
2022-2026	5,280,000	3,314,566
2027-2031	6,780,000	2,025,893
2032-2034	4,955,000	377,912
TOTALS	<u>\$21,125,000</u>	<u>\$10,036,491</u>

Capital Leases: The government has entered into one capital lease agreement as lessee for financing the acquisition of two sheriff vehicles and a case compaction. These lease agreements qualify as a capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The security pledged for the capital leases is the equipment financed.

Assets acquired through capital leases are as follows:

Asset:	PUBLIC	PUBLIC	TOTAL
	SAFETY	TRANSPORTATION	
	TWO	CASE	
	SHERIFF	COMPACTION	
	VEHICLES		
Cost	\$93,592	\$93,005	\$186,597
Less: Accumulated Depreciation	18,719	18,601	37,320
Total	\$74,873	\$74,404	\$149,277

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2016, were as follows:

Year Ending Sep. 30	TWO	CASE	
	TAHOES	COMPACTION	
	Amount	Amount	
2017	\$34,242	\$26,287	\$60,529
2018	8,561	26,286	34,847
2019		26,287	26,287
2020		8,762	8,762
Total	42,803	87,622	130,425
Less: Amount Representing Interest	983	8,239	9,222
Present Value of Minimum Lease Payments	\$41,820	\$79,383	\$121,203

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

Changes in long-term liabilities:

	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	\$21,830,000	\$0	\$705,000	\$21,125,000	\$745,000	\$20,380,000
Capital Lease Payable	73,648	93,823	46,268	121,203	63,858	57,345
Net Pension Liability	1,237,280	2,077,969		3,315,249		3,315,249
Compensated Absences Payable	246,541	327,690	246,541	327,690	196,614	131,076
Grand Total	\$23,387,469	\$2,499,482	\$997,809	\$24,889,142	\$1,005,472	\$23,883,670

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2016 -17 year is 60% or \$196,614.

The government-wide statement of activities includes \$1,005,472 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>09/30/16</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 \$21,643 at September 30, 2016.

A Justice of the Peace leases a building to the County for Justice of the Peace use. The Justice of the Peace was paid \$6,873 in the 2015-2016 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2016.

C. Subsequent Events

On October 24, 2016, the Commissioner's Court approved an order authorizing the issuance of "Uvalde County, Texas General Obligation Refunding Bonds, Series 2016", levying an annual ad valorem tax, within the limitations prescribed by law, for the payment of the bonds; prescribing the form, terms, conditions, and resolving other matters incident and related to the issuance, sale and delivery of the bonds; authorizing the execution of a paying agent/registrar agreement, a purchase and investment letter, and an escrow and trust agreement, complying with the provisions of the depository trust company's letter of representations; authorizing the execution of any necessary engagement agreements with the County's financial advisors and/or bonds counsel; and providing an effective date.

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. Summary of TCDRS Funding Policy

Net Pension Liability/(Asset)

Net Pension Liability/(Asset)	December 31, 2014	December 31, 2015
Total pension liability	\$30,897,827	\$33,070,064
Fiduciary net position	29,660,547	29,754,815
Net pension liability/(asset)	1,237,280	3,315,249
Fiduciary net position as a % of total pension liability	96.00%	89.98%
Pensionable covered payroll	\$8,082,030	\$8,679,159
Net pension liability as a % of covered payroll	15.31%	38.20%

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. (1) Payroll is calculated based on contributions as reported to TCDRS.

Discount Rate

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

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

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

Other Key Actuarial Assumptions

Updated mortality assumptions were adopted in 2015. All other actuarial assumptions that determined the total pension liability as of December 31, 2015 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 B of this report (Actuarial Methods and Assumptions Used for GASB Calculations) for a listing of key assumptions used in the calculation of the total pension liability and other GASB 68 metrics.

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

	Beginning Date	Ending Date
Valuation date	Dec.31,2014	Dec.31,2015
Measurement date	Dec.31,2014	Dec. 31, 2015
Employer's fiscal year	October 1, 2015	September 30, 2016

Depletion of Plan Assets / GASB Discount Rate

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

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

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

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

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

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

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

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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

Projection of Fiduciary Net Position*

Calendar Year Ending**	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expenses*** (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (a)+(b)-(c)-(d)+(e)
2016	\$29,754,815	\$1,428,578	\$1,937,530	\$29,755	\$2,388,747	\$31,604,856
2017	31,604,856	1,351,364	1,711,873	31,605	2,544,422	33,757,164
2018	33,757,164	1,328,433	1,896,492	33,757	2,710,431	35,865,780
2019	35,865,780	1,332,247	2,059,395	35,866	2,874,828	37,977,594
2020	37,977,594	1,348,403	2,328,194	37,978	3,035,768	39,995,593
2021	39,995,593	1,361,530	2,489,220	39,996	3,193,272	42,021,180
2022	42,021,180	1,339,149	2,675,549	42,021	3,348,976	43,991,735
2023	43,991,735	1,314,653	2,909,732	43,992	3,498,241	45,850,904
2024	45,850,904	1,296,888	3,095,119	45,851	3,640,692	47,647,514
2025	47,647,514	1,283,768	3,239,895	47,648	3,779,876	49,423,616
2035	61,710,204	761,754	4,698,256	61,710	4,839,752	62,551,743
2045	64,596,740	168,706	5,452,906	64,597	5,019,927	64,267,870
2055	57,593,636	35,477	5,313,950	57,594	4,453,181	56,710,750
2065	52,568,004	2,216	3,803,687	52,568	4,104,959	52,818,924
2075	66,501,772	0	2,051,001	66,502	5,302,554	69,686,824
2085	121,336,578	0	692,649	121,337	9,795,938	130,318,531
2095	255,736,310	0	107,415	255,736	20,700,220	276,073,378

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

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

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

Changes in Net Pension Liability/ (Asset)

Changes in Net Pension Liability/ (Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2014	\$30,897,827	\$29,660,547	\$1,237,280
Changes for the year:			
Service cost	1,104,937		1,104,937
Interest on total pension liability(1)	2,501,430		2,501,430
Effect of plan changes (2)	(173,311)		(173,311)
Effect of economic/demographic gains or losses	(296,600)		(296,600)
Effect of assumptions changes or inputs	357,564		357,564
Refund of contributions	(139,425)	(139,425)	0
Benefit payments	(1,182,358)	(1,182,358)	0
Administrative expenses		(21,377)	21,377
Member contributions		607,541	(607,541)
Net investment income		(204,906)	204,906
Employer contributions		856,047	(856,047)
Other (3)	0	178,746	(178,746)
Balances as of December 31, 2015	\$33,070,064	\$29,754,815	\$3,315,249

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

(2) Reflects new annuity purchase rates applicable to all TCDRS employers effective January 1, 2018.

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

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	\$37,227,426	\$33,070,064	\$29,589,297
Fiduciary net position	29,754,815	29,754,815	29,754,815
Net pension liability/ (asset)	\$7,472,611	\$3,315,249	(\$165,517)

Pension Expense/ (Income)

Pension Expense/ (Income)	<u>January 1, 2015 to December 31, 2015</u>
Service cost	\$1,104,937
Interest on total pension liability ¹	2,501,430
Effect of plan changes	(173,311)
Administrative expenses	21,377
Member contributions	(607,541)
Expected investment return net of investment expenses	(2,435,762)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(130,891)
Recognition of assumption changes or inputs	89,391
Recognition of investment gains or losses	607,101
Other ²	(178,746)
Pension expense/ (income)	\$797,985

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

² Relates to allocation of system-wide items.

As of December 31, 2015, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/ Outflows of Resources	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$335,931	\$0
Changes of assumptions	0	268,173
Net difference between projected and actual earnings	0	2,349,435
Contributions made subsequent to measurement date: ³	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:	
2016	\$565,601
2017	565,601
2018	622,342
2019	528,134
2020	0
Thereafter	0

³ Any eligible employer contributions made subsequent to the measurement date through the employer's fiscal year end should be reflected as outlined in Appendix D of this report.

⁴ Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

Schedule of Deferred Inflows and Outflows of Resources

	Original Amount	Date Established	Original Recognition Period ⁽¹⁾	Amount Recognized in 12/31/2015 Expense ⁽¹⁾	Balance of Deferred Inflows 12/31/2015	Balance of Deferred Outflows 12/31/2015
<i>Investment (gains) or losses</i>						
	\$2,640,668	12/31/2015	5.0	\$528,134	\$0	\$2,112,535
	394,834	12/31/2014	5.0	78,967	0	236,901
<i>Economic/ demographic (gains) or losses</i>						
	(296,600)	12/31/2015	4.0	(74,150)	222,450	0
	(226,963)	12/31/2014	4.0	(56,741)	113,481	0
<i>Assumption changes or inputs</i>						
	357,564	12/31/2015	4.0	89,391	0	268,173
	0	12/31/2014	4.0	0	0	0
<i>Employer contributions made subsequent to measurement date (2)</i>						
				Employer Determined		

(1) *Investment (gains)/ losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the average remaining service life for all active, inactive, and retired members.*

(2) *Any eligible employer contributions made subsequent to the measurement date through the employer's fiscal year end should be reflected as outlined in Appendix D of this report.*

Appendix A - GASB 68 Plan Description for Uvalde County

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

- a. Uvalde County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCDRS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.
 - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Uvalde County contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2015 are shown in the chart on the prior page.
- e. The most recent comprehensive annual financial report for TCDRS can be found at the following link, www.tcdrs.org.

Membership Information

Members	Dec.31,2014	Dec. 31,2015
Number of inactive employees entitled to but not yet receiving benefits:	146	157
Number of active employees:	226	240
Average monthly salary *	\$2,946	\$3,062
Average age*:	44.72	44.01
Average length of service in years *	7.92	7.57
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients:	100	106
Average monthly benefit:	\$937	\$950

**Averages reported for all active and inactive employees. Average service includes all proportionate service.*

Contributions Made Subsequent to Measurement Date

GASB Statement No. 71 ("GASB 71"), *Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*, requires employer contributions made between the measurement date, which is the date used to determine an employer's net pension liability ("NPL"), and the employer's fiscal year end be reported as a deferred outflow of resources ("DOoR"). The statement "requires a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability."

For GASB valuation purposes, TCDRS' consulting actuary will compute each participating employer's NPL as of Dec. 31 of each year. Employers that have a fiscal year end other than Dec. 31 will need to account for pension contributions (employer; not employee contributions and group term life premiums) made between Dec. 31 and the employer's fiscal year end as a DOoR. These contributions will not be reported to you as part of this GASB report; employers can access their monthly employer activity statements, which display contributions made by the employer, along with any group term life premium offsets, via the TCDRS Employer Portal.

Summary of TCDRS Funding Policy

Texas County & District Retirement System Funding Policy

Effective as of the Dec. 31, 2014 valuation

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, 2015 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 4%, 5%, 6% or 7% 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.

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.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service cost	\$1,104,937	\$1,058,002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	2,501,430	2,338,210	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	{173,311}	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	357,564	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	{296,600}	{226,963}	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	2,172,237	1,953,888	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	30,897,827	<u>28,943,939</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$33,070,064</u>	<u>\$30,897,827</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$856,047	\$810,648	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	607,541	598,882	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	{204,906}	1,878,789	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,321,783)	{1,215,361}	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	{21,377}	{22,138}	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>178,746</u>	<u>{200,195}</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	94,267	1,850,625	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	29,660,547	<u>27,809,922</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$29,754,815</u>	<u>\$29,660,547</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$3,315,249</u>	<u>\$1,737,280</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	89.98%	96.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$8,679,159	\$8,082,030	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	38.20%	15.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution ⁽¹⁾	Actual Employer Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
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%
2015	855,765	856,047	(282)	8,679,159	9.9%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

Notes to Schedule

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	15.1 years (based on contribution rate calculated in 12/31/2015 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule*	No changes in plan provisions are reflected in the Schedule of Employer Contributions.

Appendix B-Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2015 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Uvalde County December 31, 2015 Summary Valuation Report for further details.

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

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal (1)
Amortization Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	Same as funding valuation: See Appendix C
Salary Increases	Same as funding valuation: See Appendix C
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Uvalde County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Same as funding valuation: See Appendix C
Turnover	Same as funding valuation: See Appendix C
Mortality	Same as funding valuation: See Appendix C

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

Appendix C-Actuarial Methods and Assumptions Used for Funding Valuation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2015 financial reporting metrics are the same as those used in the December 31, 2015 actuarial valuation analysis for Uvalde County.

Following is a description of the assumptions used in the December 31, 2015 actuarial valuation analysis for Uvalde County. This information may also be found in the Uvalde County December 31, 2015 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 assumed long-term investment return of 8% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 8% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (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 for funding calculations	3.5%

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

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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 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 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.

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

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

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.

Capital Projects Funds

The Colonia Clearing 711315, 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, 2016

	SPECIAL REVENUE															DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER-VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH-NOLOGY	ECONOMIC DEVELOP-MENT FUND
	ARCHIVAL FEE	BORDER CRIME PROSE-CUTION	CERTZ GRANT	CONSTABLE NO. 1 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER-VATION	COUNTY COURT TECH-NOLOGY	COUNTY COUNTY ELECTION	COUNTY COUNTY RECORDS MANAGE-MENT	COURT COURT REPORTERS	COURT- HOUSE SECURITY	D.A. ADMINI-STRATIVE	D.A. FEE	D.A. FORFEI-TURE	D.A. DARE					
ASSETS																				
Cash and Cash Equivalents	\$180,670	\$40,416	\$17,561	\$4,310	\$10,549	\$6,970	\$2,705	\$0	\$92	\$21,893	\$57,812	\$163,729	\$1,404	\$31,955	\$0	\$8,650	\$6,401	\$12,496	\$268	\$30,994
Receivables (net of allowance for uncollectibles)			108,181																	132,450
Restricted Assets:																				
Cash and Cash Equivalents																				
Receivables (net of allowance for uncollectibles)																				
Total Assets	\$180,670	\$40,416	\$125,742	\$4,310	\$10,549	\$6,970	\$2,705	\$0	\$92	\$21,893	\$57,812	\$163,729	\$1,404	\$31,955	\$0	\$8,650	\$6,401	\$12,496	\$268	\$163,444
LIABILITIES AND FUND BALANCES																				
Liabilities																				
Accounts Payable		\$3,156			\$30							\$29,997	\$228					\$2,147		
Bank Overdraft																				
Total Liabilities	0	3,156	0	0	30	0	0	0	0	0	0	29,997	228	0	0	0	0	2,147	0	0
Fund Balances:																				
Restricted																				
Archives	180,670								92											
Construction																				
Economic Development																				
Elections																				
Health																				
Judicial																				
Legal				10,519		6,970	2,705			21,893		133,732	1,176	31,955		8,650	6,401	10,349	268	163,444
Public Facility																				
Public Safety		37,260	125,742	4,310							57,812				0					
Committed																				
Culture and Recreation																				
Unassigned																				
Total Fund Balances	180,670	37,260	125,742	4,310	10,519	6,970	2,705	0	92	21,893	57,812	133,732	1,176	31,955	0	8,650	6,401	10,349	268	163,444
TOTAL LIABILITIES AND FUND BALANCES	\$180,670	\$40,416	\$125,742	\$4,310	\$10,549	\$6,970	\$2,705	\$0	\$92	\$21,893	\$57,812	\$163,729	\$1,404	\$31,955	\$0	\$8,650	\$6,401	\$12,496	\$268	\$163,444

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

(continued)

SPECIAL
REVENUE

EMPG	FAIRPLEX DEPART- MENT FUND	FAMILY PROTECTION FEE FUND	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LOCAL BORDER SECURITY	NARCOTICS INTRA- DICTION FUND	NUTRITION PROGRAM	RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN GRANT	TIDC GRANT	TOBACCO SETTLEMENT	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME- DA
	\$0 8,198	\$52,869	\$480 \$24,958 1,340	\$3,577	\$7,333	\$44,262	\$4,451	\$0 22,278	\$6,270	\$27,965 10,236	\$95,293	\$15,871	\$78,448	\$48,838	\$917	\$3,786	\$0 22,363	9,620	\$41,736	\$0 14,675	\$0 7,537
	\$8,198	\$52,869	\$480 \$26,298	\$3,577	\$7,333	\$44,262	\$4,451	\$22,278	\$6,270	\$38,201	\$95,293	\$15,871	\$78,448	\$48,838	\$917	\$3,786	\$22,363	\$9,620	\$41,736	\$14,675	\$7,537
	\$388 7,810 8,198	\$42,034	0 0 0	0	\$987 987	\$22 22	\$450 450	22,278 22,278	0	\$9,305 9,305	0	0	\$903 903	0	0	0	22,363 22,363	5,460 5,460	\$14,917 14,917	14,675 14,675	3,500 3,500
	0	10,835	480	26,298	3,577	44,240	4,001	0	6,270	28,896	95,293	15,871	77,545	48,838	917	3,786	0	4,160	26,819	0	4,037
	\$8,198	\$52,869	\$480 \$26,298	\$3,577	\$7,333	\$44,262	\$4,451	\$22,278	\$6,270	\$38,201	\$95,293	\$15,871	\$78,448	\$48,838	\$917	\$3,786	\$22,363	\$9,620	\$41,736	\$14,675	\$7,537

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2016
 (continued)

	CAPITAL PROJECTS			TOTAL NON-MAJOR GOVERN- MENTAL
	COLONIA CLEARING	CDBG GRANT	MRGCD	
	711315	712371		
ASSETS				
Cash and Cash Equivalents	\$0	\$192,510	\$60,075	\$1,308,514
Receivables (net of allowance for uncollectibles)	8,406			345,284
Restricted Assets:				
Cash and Cash Equivalents				0
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$8,406	\$192,510	\$60,075	\$1,653,798
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable				\$104,564
Bank Overdraft				76,086
Total Liabilities	0	0	0	180,650
Fund Balances:				
Restricted				
Archives				276,055
Construction	8,406	192,510	60,075	260,991
Economic Development				0
Elections				26,298
Health				219,159
Judicial				295,073
Legal				18,680
Public Safety				10,835
Public Safety				362,480
Committed				
Culture and Recreation				3,577
Unassigned				0
Total Fund Balances	8,406	192,510	60,075	1,473,148
TOTAL LIABILITIES AND FUND BALANCES	\$8,406	\$192,510	\$60,075	\$1,653,798

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, 2016

	SPECIAL REVENUE															DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER-VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH-NOLOGY	ECONOMIC DEVELOP-MENT FUND
	ARCHIVAL FEE	BORDER CRIME PROSE-CUTION	CERTZ GRANT	CONSTABLE NO. 1 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER-VATION	COUNTY COURT TECH-NOLOGY	COUNTY RECORDS MANAGE-MENT	COURT REPORTERS	COURT- HOUSE SECURITY	D.A. ADMINI-STRATIVE	D.A. FEE	D.A. FORFEI-TURE	D.A. DARE						
REVENUES																				
Intergovernmental		\$155,096	\$235,777	\$665							\$716,748									
Charges for Services	40,970				851	1,460	803	10,424	3,611	15,372		225				1,468	3,894	4,245	288	
Interest					10			3			135	3	4,409			9				3,068
Miscellaneous											8,106									
Total Revenues	40,970	155,096	235,777	665	861	1,460	803	0	10,427	3,611	15,372	724,989	228	4,409	0	1,477	3,894	4,245	288	3,068
EXPENDITURES																				
Current:																				
General Administration																				
Non-Departmental																				
County Judge										240										
Economic Development																				10,000
Elections								579												
Records Management												14,783								
Legal																				
Check Collection					508															
Law Library																				
Judicial																				
District Attorney												659,782	1,046	31,993						
Judicial Justices of the Peace				190													2,147	734		
Public Facility																				
Fairplex Park																				
Public Safety																				
Sheriff		155,758	110,035								715				1,863					
Emergency Operations																				
Culture and Recreation																				
Historical Commission																				
Health and Welfare																				
Health																				
Capital Projects -																				
Capital Outlay and Other																				
Total Expenditures	0	155,758	110,035	190	508	0	240	579	14,783	0	715	659,782	1,046	31,993	1,863	0	0	2,147	734	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,970	(662)	125,742	475	353	1,460	563	(579)	(4,356)	3,611	14,657	65,207	(818)	(27,584)	(1,863)	1,477	3,894	2,098	(446)	(6,932)
OTHER FINANCING SOURCES (USES):																				
Transfers In									500											
Transfers Out																				
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	500	0	0	(1,477)	0	0	0	0	0	0	0	0
Net Changes in Fund Balances	40,970	(662)	125,742	475	353	1,460	563	(579)	(3,856)	3,611	14,657	63,730	(818)	(27,584)	(1,863)	1,477	3,894	2,098	(446)	(6,932)
Fund Balances - Beginning	139,700	37,922	0	3,835	10,166	5,510	2,142	579	3,948	18,282	43,155	70,002	1,994	59,539	1,863	7,173	2,507	8,251	714	170,376
Fund Balances - Ending	\$180,670	\$37,260	\$125,742	\$4,310	\$10,519	\$6,970	\$2,705	\$0	\$92	\$21,893	\$57,812	\$133,732	\$1,176	\$31,955	\$0	\$8,650	\$6,401	\$10,349	\$268	\$163,444

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

(continued)

SPECIAL
REVENUE

EMPG	FAIRPLEX	FAMILY	SPECIAL REVENUE																	VICTIMS OF CRIME- DA	
	DEPART- MENT FUND	PROTECTION FEE FUND	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LOCAL BORDER SECURITY	NARCOTICS INTRA- DICTION FUND	NUTRITION PROGRAM	RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN GRANT	TIDC GRANT	TOBACCO SETTLEMENT		UVALDE ESTATES SEPTIC
\$42,991		1,530	\$1,340		11,180	\$4,930	13,265	\$125,367		\$164,446							\$96,802	\$354,145	\$43,074		\$45,500
				5		6,214					41,870	2,769	56,878							431,176	
	154,062		10,376	2,000		50					111	14	73			14				24	
42,991	154,062	1,530	11,716	2,005	11,180	11,194	13,265	125,367	0	164,446	41,981	2,783	56,951	10,197	0	6,974	96,802	354,145	43,074	431,200	45,500
											53,609							349,985			
						10,239	29,152														
		1,450			8,745							1,270									42,940
	691,224																				
68,490								125,367					39,162	32,006			103,203				
				5,973																	
										171,518										81,398	431,200
68,490	691,224	1,450	0	5,973	8,745	10,239	29,152	125,367	0	171,518	53,609	1,270	39,162	32,006	0	0	103,203	349,985	81,398	431,200	42,940
(25,499)	(537,162)	80	11,716	(3,968)	2,435	955	(15,887)	0	0	(7,072)	(11,628)	1,513	17,789	(21,809)	0	6,974	(6,401)	4,160	(38,324)	0	2,560
	566,851						20,000			15,000				17,430							1,477
																(17,430)					
0	566,851	0	0	0	0	0	20,000	0	0	15,000	0	0	0	17,430	0	(17,430)	0	0	0	0	1,477
(25,499)	29,689	80	11,716	(3,968)	2,435	955	4,113	0	0	7,928	(11,628)	1,513	17,789	(4,379)	0	(10,456)	(6,401)	4,160	(38,324)	0	4,037
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	917	14,242	6,401	0	65,143	0	0
\$0	\$10,835	\$480	\$26,298	\$3,577	\$6,346	\$44,240	\$4,001	\$0	\$6,270	\$28,896	\$95,293	\$15,871	\$77,545	\$48,838	\$917	\$3,786	\$0	\$4,160	\$26,819	\$0	\$4,037

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016
 (continued)

	CAPITAL PROJECTS			TOTAL
	COLONIA	CDBG		NON-MAJOR
	CLEARING	GRANT	MRGCD	GOVERN- MENTAL
	711315	712371		
REVENUES				
Intergovernmental			\$60,075	\$2,046,956
Charges for Services				648,493
Interest				7,928
Miscellaneous				191,701
Total Revenues	0	0	60,075	2,895,078
EXPENDITURES				
Current:				
General Administration				
Non-Departmental				349,985
Records Management				240
Records Management				10,000
Records Management				579
Records Management				68,392
Legal				
Check Collection				508
Law Library				39,391
Judicial				
District Attorney				735,761
Judicial				4,521
Justices of the Peace				10,015
Public Facility				
Fairplex Park				691,224
Public Safety				
Sheriff				568,109
Emergency Operations				68,490
Culture and Recreation				
Historical Commission				5,973
Health and Welfare				
Health				684,116
Capital Projects -				
Capital Outlay and Other				0
Total Expenditures	0	0	0	3,237,304
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	0	60,075	(342,226)
OTHER FINANCING SOURCES (USES):				
Transfers In	8,406			629,664
Transfers Out		(155,500)		(174,407)
Total Other Financing Sources (Uses)	8,406	(155,500)	0	455,257
Net Changes in Fund Balances	8,406	(155,500)	60,075	113,031
Fund Balances - Beginning	0	348,010	0	1,360,117
Fund Balances - Ending	\$8,406	\$192,510	\$60,075	\$1,473,148

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$1,283,224	\$1,366,022	\$1,288,703	(\$77,319)
Interest	0	721	722	1
Total Revenues	<u>1,283,224</u>	<u>1,366,743</u>	<u>1,289,425</u>	<u>(77,318)</u>
EXPENDITURES				
Debt Service				
Principal Retirement	705,000	705,000	705,000	0
Interest Retirement	979,494	979,494	979,494	0
Total Expenditures	<u>1,684,494</u>	<u>1,684,494</u>	<u>1,684,494</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(401,270)</u>	<u>(317,751)</u>	<u>(395,069)</u>	<u>(77,318)</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	(401,270)	(317,751)	(395,069)	(77,318)
Fund Balances - Beginning	734,822	734,822	734,822	
Fund Balances - Ending	<u>\$333,552</u>	<u>\$417,071</u>	<u>\$339,753</u>	<u>(\$77,318)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$35,000	\$35,000	\$40,970	\$5,970
Total Revenues	35,000	35,000	40,970	5,970
EXPENDITURES				
Current:				
General Administration				
Records Management	135,000	135,000	0	135,000
Total Expenditures	135,000	135,000	0	135,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	(100,000)	40,970	140,970
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(100,000)	(100,000)	40,970	140,970
Fund Balances - Beginning	139,700	139,700	139,700	
Fund Balances - Ending	\$39,700	\$39,700	\$180,670	\$140,970

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$100,690	\$155,096	\$155,096	\$0
Total Revenues	100,690	155,096	155,096	0
EXPENDITURES				
Current				
Public Safety				
Sheriff	101,190	160,665	155,758	4,907
Total Expenditures	101,190	160,665	155,758	4,907
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(5,569)	(662)	4,907
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	(5,569)	(662)	4,907
Fund Balances - Beginning	37,922	37,922	37,922	
Fund Balances - Ending	\$37,422	\$32,353	\$37,260	\$4,907

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$750	\$750	\$665	(\$85)
Total Revenues	750	750	665	(85)
EXPENDITURES				
Current:				
Judicial				
Judicial	4,250	4,250	190	4,060
Total Expenditures	4,250	4,250	190	4,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,500)	(3,500)	475	3,975
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	(3,500)	(3,500)	475	3,975
Fund Balances - Beginning	3,835	3,835	3,835	
Fund Balances - Ending	\$335	\$335	\$4,310	\$3,975

UVALDE COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,500	\$2,540	\$851	(\$1,689)
Interest	21	21	10	(11)
Total Revenues	<u>2,521</u>	<u>2,561</u>	<u>861</u>	<u>(1,700)</u>
EXPENDITURES				
Current:				
Legal				
Check Collection	12,521	12,521	508	12,013
Total Expenditures	<u>12,521</u>	<u>12,521</u>	<u>508</u>	<u>12,013</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(10,000)</u>	<u>(9,960)</u>	<u>353</u>	<u>10,313</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	(10,000)	(9,960)	353	10,313
Fund Balances - Beginning	10,166	10,166	10,166	
Fund Balances - Ending	<u>\$166</u>	<u>\$206</u>	<u>\$10,519</u>	<u>\$10,313</u>

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$900	\$900	\$1,460	\$560
Total Revenues	900	900	1,460	560
EXPENDITURES				
Current:				
General Administration				
County Judge	5,400	5,400	0	5,400
Total Expenditures	5,400	5,400	0	5,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,500)	(4,500)	1,460	5,960
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,500)	(4,500)	1,460	5,960
Fund Balances - Beginning	5,510	5,510	5,510	
Fund Balances - Ending	\$1,010	\$1,010	\$6,970	\$5,960

UVALDE COUNTY, TEXAS
 COUNTY COURT TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$700	\$700	\$803	\$103
Total Revenues	700	700	803	103
EXPENDITURES				
Current:				
General Administration				
County Judge	2,200	2,200	240	1,960
Total Expenditures	2,200	2,200	240	1,960
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,500)	563	2,063
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,500)	(1,500)	563	2,063
Fund Balances - Beginning	2,142	2,142	2,142	
Fund Balances - Ending	\$642	\$642	\$2,705	\$2,063

UVALDE COUNTY, TEXAS
 COUNTY ELECTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
General Administration				
Elections	500	579	579	0
Total Expenditures	500	579	579	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(579)	(579)	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	(500)	(579)	(579)	0
Fund Balances - Beginning	579	579	579	
Fund Balances - Ending	\$79	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Charges for Services	\$8,850	\$10,630	\$10,424	(\$206)
Interest	12	12	3	(9)
Total Revenues	8,862	10,642	10,427	(215)
EXPENDITURES				
Current:				
General Administration				
Records Management	13,862	19,562	14,783	4,779
Total Expenditures	13,862	19,562	14,783	4,779
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(8,920)	(4,356)	4,564
OTHER FINANCING SOURCES (USES):				
Transfers In	0	500	500	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	500	500	0
Net Changes in Fund Balances	(5,000)	(8,420)	(3,856)	4,564
Fund Balances - Beginning	3,948	3,948	3,948	
Fund Balances - Ending	(\$1,052)	(\$4,472)	\$92	\$4,564

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,600	\$3,600	\$3,611	\$11
Total Revenues	3,600	3,600	3,611	11
EXPENDITURES				
Current:				
Judicial				
Court Reporters	18,600	18,600	0	18,600
Total Expenditures	18,600	18,600	0	18,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	3,611	18,611
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)	3,611	18,611
Fund Balances - Beginning	18,282	18,282	18,282	
Fund Balances - Ending	\$3,282	\$3,282	\$21,893	\$18,611

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$13,100	\$13,100	\$15,372	\$2,272
Total Revenues	13,100	13,100	15,372	2,272
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	43,100	43,100	715	42,385
Total Expenditures	43,100	43,100	715	42,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	(30,000)	14,657	44,657
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(30,000)	(30,000)	14,657	44,657
Fund Balances - Beginning	43,155	43,155	43,155	
Fund Balances - Ending	\$13,155	\$13,155	\$57,812	\$44,657

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$740,116	\$724,223	\$716,748	(\$7,475)
Interest	100	100	135	35
Miscellaneous	2,000	8,105	8,106	1
Total Revenues	<u>742,216</u>	<u>732,428</u>	<u>724,989</u>	<u>(7,439)</u>
EXPENDITURES				
Current:				
Judicial				
District Attorney	748,541	748,541	659,782	88,759
Total Expenditures	<u>748,541</u>	<u>748,541</u>	<u>659,782</u>	<u>88,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,325)</u>	<u>(16,113)</u>	<u>65,207</u>	<u>81,320</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	0	(1,477)	(1,477)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(1,477)</u>	<u>(1,477)</u>	<u>0</u>
Net Changes in Fund Balances	(6,325)	(17,590)	63,730	81,320
Fund Balances - Beginning	70,002	70,002	70,002	
Fund Balances - Ending	<u>\$63,677</u>	<u>\$52,412</u>	<u>\$133,732</u>	<u>\$81,320</u>

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$200	\$200	\$225	\$25
Interest	5	5	3	(2)
Total Revenues	205	205	228	23
EXPENDITURES				
Current:				
Judicial				
District Attorney	1,205	1,205	1,046	159
Total Expenditures	1,205	1,205	1,046	159
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	(818)	182
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)	(818)	182
Fund Balances - Beginning	1,994	1,994	1,994	
Fund Balances - Ending	\$994	\$994	\$1,176	\$182

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$4,408	\$4,409	\$1
Miscellaneous				0
Total Revenues	0	4,408	4,409	1
EXPENDITURES				
Current				
Judicial				
District Attorney	50,000	50,000	31,993	18,007
Total Expenditures	50,000	50,000	31,993	18,007
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(45,592)	(27,584)	18,008
OTHER FINANCING SOURCES (USES):				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50,000)	(45,592)	(27,584)	18,008
Fund Balances - Beginning	59,539	59,539	59,539	
Fund Balances - Ending	\$9,539	\$13,947	\$31,955	\$18,008

UVALDE COUNTY, TEXAS

DARE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	1,200	1,863	1,863	0
Total Expenditures	1,200	1,863	1,863	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200)	(1,863)	(1,863)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,200)	(1,863)	(1,863)	0
Fund Balances - Beginning	1,863	1,863	1,863	
Fund Balances - Ending	\$663	\$0	\$0	\$0

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,200	\$1,200	\$1,468	\$268
Interest	12	12	9	(3)
Total Revenues	1,212	1,212	1,477	265
EXPENDITURES				
Current:				
General Administration				
Records Management	6,212	6,212	0	6,212
Total Expenditures	6,212	6,212	0	6,212
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	1,477	6,477
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(5,000)	1,477	6,477
Fund Balances - Beginning	7,173	7,173	7,173	
Fund Balances - Ending	\$2,173	\$2,173	\$8,650	\$6,477

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,100	\$3,100	\$3,894	\$794
Total Revenues	3,100	3,100	3,894	794
EXPENDITURES				
Current:				
Judicial				
Records Management	15,100	15,100	0	15,100
Total Expenditures	15,100	15,100	0	15,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(12,000)	3,894	15,894
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,000)	(12,000)	3,894	15,894
Fund Balances - Beginning	2,507	2,507	2,507	
Fund Balances - Ending	(\$9,493)	(\$9,493)	\$6,401	\$15,894

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,500	\$3,500	\$4,245	\$745
Total Revenues	3,500	3,500	4,245	745
EXPENDITURES				
Current:				
General Administration				
Records Management	10,500	10,500	2,147	8,353
Total Expenditures	10,500	10,500	2,147	8,353
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	(7,000)	2,098	9,098
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(7,000)	(7,000)	2,098	9,098
Fund Balances - Beginning	8,251	8,251	8,251	
Fund Balances - Ending	\$1,251	\$1,251	\$10,349	\$9,098

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$400	\$400	\$288	(\$112)
Total Revenues	400	400	288	(112)
EXPENDITURES				
Current:				
General Administration				
Records Management	1,100	1,100	734	366
Total Expenditures	1,100	1,100	734	366
Excess (Deficiency) of Revenues Over (Under) Expenditures	(700)	(700)	(446)	254
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(700)	(700)	(446)	254
Fund Balances - Beginning	714	714	714	
Fund Balances - Ending	\$14	\$14	\$268	\$254

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$2,950	\$2,950	\$3,068	\$118
Miscellaneous				0
Total Revenues	2,950	2,950	3,068	118
EXPENDITURES				
Current				
General Administration				
Economic Development	31,950	31,950	10,000	21,950
Total Expenditures	31,950	31,950	10,000	21,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,000)	(29,000)	(6,932)	22,068
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(29,000)	(29,000)	(6,932)	22,068
Fund Balances - Beginning	170,376	170,376	170,376	
Fund Balances - Ending	\$141,376	\$141,376	\$163,444	\$22,068

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$56,680	\$56,680	\$42,991	(\$13,689)
Total Revenues	56,680	56,680	42,991	(13,689)
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	68,680	69,962	68,490	1,472
Total Expenditures	68,680	69,962	68,490	1,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(13,282)	(25,499)	(12,217)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,000)	(13,282)	(25,499)	(12,217)
Fund Balances - Beginning	25,499	25,499	25,499	
Fund Balances - Ending	\$13,499	\$12,217	\$0	(\$12,217)

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Miscellaneous	\$205,000	\$211,295	154,062	(\$57,233)
Total Revenues	205,000	211,295	154,062	(57,233)
EXPENDITURES				
Current:				
Public Facility				
Fairplex Park	706,861	791,271	691,224	100,047
Total Expenditures	706,861	791,271	691,224	100,047
Excess (Deficiency) of Revenues Over (Under) Expenditures	(501,861)	(579,976)	(537,162)	42,814
OTHER FINANCING SOURCES (USES):				
Transfers In	501,851	555,488	566,851	11,363
Transfers Out				0
Total Other Financing Sources (Uses)	501,851	555,488	566,851	11,363
Net Changes in Fund Balances	(10)	(24,488)	29,689	54,177
Fund Balances - Beginning	(18,854)	(18,854)	(18,854)	
Fund Balances - Ending	(\$18,864)	(\$43,342)	\$10,835	\$54,177

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,300	\$1,300	\$1,530	\$230
Total Revenues	1,300	1,300	1,530	230
EXPENDITURES				
Current:				
Judicial				
Judicial	1,450	1,450	1,450	0
Total Expenditures	1,450	1,450	1,450	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150)	(150)	80	230
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(150)	(150)	80	230
Fund Balances - Beginning	400	400	400	
Fund Balances - Ending	\$250	\$250	\$480	\$230

UVALDE COUNTY, TEXAS
HAVA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$0	\$1,340	\$1,340
Miscellaneous	0	9,752	10,376	624
Total Revenues	0	9,752	11,716	1,964
EXPENDITURES				
Current:				
General Administration				
Elections	15,000	15,000	0	15,000
Total Expenditures	15,000	15,000	0	15,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(5,248)	11,716	16,964
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)	(5,248)	11,716	16,964
Fund Balances - Beginning	14,582	14,582	14,582	
Fund Balances - Ending	(\$418)	\$9,334	\$26,298	\$16,964

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$0	\$6	\$5	(\$1)
Miscellaneous	0	1,999	2,000	1
Total Revenues	0	2,005	2,005	0
EXPENDITURES				
Current:				
Culture and Recreation				
Historical Commission	0	5,974	5,973	1
Total Expenditures	0	5,974	5,973	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(3,969)	(3,968)	1
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(3,969)	(3,968)	1
Fund Balances - Beginning	7,545	7,545	7,545	
Fund Balances - Ending	\$7,545	\$3,576	\$3,577	\$1

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$9,000	\$11,180	\$11,180	\$0
Total Revenues	9,000	11,180	11,180	0
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	9,500	13,234	8,745	4,489
Total Expenditures	9,500	13,234	8,745	4,489
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(2,054)	2,435	4,489
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)	(2,054)	2,435	4,489
Fund Balances - Beginning	3,911	3,911	3,911	
Fund Balances - Ending	\$3,411	\$1,857	\$6,346	\$4,489

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$4,300	\$6,214	\$6,214	\$0
Intergovernmental	5,000	5,000	4,930	(70)
Interest	100	100	50	(50)
Total Revenues	9,400	11,314	11,194	(120)
EXPENDITURES				
Current:				
Judicial				
Jury	44,400	44,400	10,239	34,161
Total Expenditures	44,400	44,400	10,239	34,161
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(33,086)	955	34,041
OTHER FINANCING SOURCES (USES):				
Transfers In		0	0	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(35,000)	(33,086)	955	34,041
Fund Balances - Beginning	43,285	43,285	43,285	
Fund Balances - Ending	\$8,285	\$10,199	\$44,240	\$34,041

UVALDE COUNTY, TEXAS
 LAW LIBRARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$10,000	\$10,000	\$13,265	\$3,265
Total Revenues	10,000	10,000	13,265	3,265
EXPENDITURES				
Current:				
Legal				
Law Library	30,010	30,010	29,152	858
Total Expenditures	30,010	30,010	29,152	858
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,010)	(20,010)	(15,887)	4,123
OTHER FINANCING SOURCES (USES):				
Transfers In	20,000	20,000	20,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	20,000	20,000	20,000	0
Net Changes in Fund Balances	(10)	(10)	4,113	4,123
Fund Balances - Beginning	(112)	(112)	(112)	
Fund Balances - Ending	(\$122)	(\$122)	\$4,001	\$4,123

UVALDE COUNTY, TEXAS
 LOCAL BORDER SECURITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$193,858	\$125,367	(\$68,491)
Total Revenues	0	193,858	125,367	(68,491)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	0	125,368	125,367	1
Total Expenditures	0	125,368	125,367	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	68,490	0	(68,490)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	68,490	0	(68,490)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$68,490	\$0	(\$68,490)

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

UVALDE COUNTY, TEXAS
 NUTRITION PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Intergovernmental	\$130,525	\$154,235	\$164,446	\$10,211
Miscellaneous	15,000	15,000	15,000	0
Total Revenues	145,525	169,235	179,446	10,211
EXPENDITURES				
Current:				
Health and Welfare				
Health	170,525	195,107	171,518	23,589
Total Expenditures	170,525	195,107	171,518	23,589
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(25,872)	7,928	33,800
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(25,000)	(25,872)	7,928	33,800
Fund Balances - Beginning	20,968	20,968	20,968	
Fund Balances - Ending	(\$4,032)	(\$4,904)	\$28,896	\$33,800

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$35,300	\$42,068	41,870	(\$198)
Interest	100	100	111	11
Total Revenues	<u>35,400</u>	<u>42,168</u>	<u>41,981</u>	<u>(187)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	130,400	130,400	53,609	76,791
Total Expenditures	<u>130,400</u>	<u>130,400</u>	<u>53,609</u>	<u>76,791</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(95,000)</u>	<u>(88,232)</u>	<u>(11,628)</u>	<u>76,604</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	(95,000)	(88,232)	(11,628)	76,604
Fund Balances - Beginning	106,921	106,921	106,921	
Fund Balances - Ending	<u>\$11,921</u>	<u>\$18,689</u>	<u>\$95,293</u>	<u>\$76,604</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,200	\$2,200	\$2,769	\$569
Interest	22	22	14	(8)
Total Revenues	<u>2,222</u>	<u>2,222</u>	<u>2,783</u>	<u>561</u>
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	15,222	15,222	1,270	13,952
Total Expenditures	<u>15,222</u>	<u>15,222</u>	<u>1,270</u>	<u>13,952</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,000)</u>	<u>(13,000)</u>	<u>1,513</u>	<u>14,513</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	(13,000)	(13,000)	1,513	14,513
Fund Balances - Beginning	14,358	14,358	14,358	
Fund Balances - Ending	<u>\$1,358</u>	<u>\$1,358</u>	<u>\$15,871</u>	<u>\$14,513</u>

UVALDE COUNTY, TEXAS
 SHERIFF COMMISSARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$53,250	\$53,250	\$56,878	\$3,628
Interest	125	125	73	(52)
Total Revenues	<u>53,375</u>	<u>53,375</u>	<u>56,951</u>	<u>3,576</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	118,375	118,375	39,162	79,213
Total Expenditures	<u>118,375</u>	<u>118,375</u>	<u>39,162</u>	<u>79,213</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(65,000)</u>	<u>(65,000)</u>	<u>17,789</u>	<u>82,789</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(65,000)	(65,000)	17,789	82,789
Fund Balances - Beginning	59,756	59,756	59,756	
Fund Balances - Ending	<u>(\$5,244)</u>	<u>(\$5,244)</u>	<u>\$77,545</u>	<u>\$82,789</u>

UVALDE COUNTY, TEXAS
 SHERIFF FEDERAL FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$0	\$0	\$10,197	\$10,197
Total Revenues	0	0	10,197	10,197
EXPENDITURES				
Current:				
Public Safety				
Sheriff	1,000	33,007	32,006	1,001
Total Expenditures	1,000	33,007	32,006	1,001
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(33,007)	(21,809)	11,198
OTHER FINANCING SOURCES (USES):				
Transfers In	0	17,430	17,430	0
Total Other Financing Sources (Uses)	0	17,430	17,430	0
Net Changes in Fund Balances	(1,000)	(15,577)	(4,379)	11,198
Fund Balances - Beginning	53,217	53,217	53,217	
Fund Balances - Ending	\$52,217	\$37,640	\$48,838	\$11,198

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$35	\$35	\$14	(\$21)
Miscellaneous	5,300	6,960	6,960	0
Total Revenues	5,335	6,995	6,974	(21)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,335	6,995	6,974	(21)
OTHER FINANCING SOURCES (USES):				
Transfers In	(10,335)	(19,765)	(17,430)	2,335
Total Other Financing Sources (Uses)	(10,335)	(19,765)	(17,430)	2,335
Net Changes in Fund Balances	(5,000)	(12,770)	(10,456)	2,314
Fund Balances - Beginning	14,242	14,242	14,242	
Fund Balances - Ending	\$9,242	\$1,472	\$3,786	\$2,314

UVALDE COUNTY, TEXAS
 STONEGARDEN GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$74,438	\$96,802	\$22,364
Total Revenues	0	74,438	96,802	22,364
EXPENDITURES				
Current				
Public Safety				
Sheriff	0	103,207	103,203	4
Total Expenditures	0	103,207	103,203	4
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(28,769)	(6,401)	22,368
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	(28,769)	(6,401)	22,368
Fund Balances - Beginning	6,401	6,401	6,401	
Fund Balances - Ending	\$6,401	(\$22,368)	\$0	\$22,368

UVALDE COUNTY, TEXAS
TIDC GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$344,524	\$354,145	\$9,621
Total Revenues	0	344,524	354,145	9,621
EXPENDITURES				
Current:				
General Administration				
Non-Departmental	0	349,985	349,985	0
Total Expenditures	0	349,985	349,985	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(5,461)	4,160	9,621
OTHER FINANCING SOURCES (USES):				
Transfers In	0			0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(5,461)	4,160	9,621
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$5,461)	\$4,160	\$9,621

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$35,000	\$43,073	\$43,074	\$1
Total Revenues	35,000	43,073	43,074	1
EXPENDITURES				
Current:				
Health and Welfare				
Health	85,000	123,175	81,398	41,777
Total Expenditures	85,000	123,175	81,398	41,777
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(80,102)	(38,324)	41,778
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)	(80,102)	(38,324)	41,778
Fund Balances - Beginning	65,143	65,143	65,143	
Fund Balances - Ending	\$15,143	(\$14,959)	\$26,819	\$41,778

UVALDE COUNTY, TEXAS
 UVALDE ESTATES SEPTIC
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$0	\$424,000	\$431,176	\$7,176
Interest	0	24	24	0
Total Revenues	0	424,024	431,200	7,176
EXPENDITURES				
Current:				
Health and Welfare				
Septic	0	431,200	431,200	0
Total Expenditures	0	431,200	431,200	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(7,176)	0	7,176
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	(7,176)	0	7,176
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$7,176)	\$0	\$7,176

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$43,103	\$43,397	\$45,500	\$2,103
Miscellaneous				0
Total Revenues	43,103	43,397	45,500	2,103
EXPENDITURES				
Current:				
Judicial				
District Clerk	43,103	43,103	42,940	163
Total Expenditures	43,103	43,103	42,940	163
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	294	2,560	2,266
OTHER FINANCING SOURCES (USES):				
Transfers In	0	1,477	1,477	0
Total Other Financing Sources (Uses)	0	1,477	1,477	0
Net Changes in Fund Balances	0	1,771	4,037	2,266
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$1,771	\$4,037	\$2,266

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0		\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
General Administration Non-Departmental	5,000	348,010	0	348,010
Total Expenditures	5,000	348,010	0	348,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(348,010)	0	348,010
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	0	(155,500)	(155,500)	0
Total Other Financing Sources (Uses)	0	(155,500)	(155,500)	0
Net Changes in Fund Balances	(5,000)	(503,510)	(155,500)	348,010
Fund Balances - Beginning	348,010	348,010	348,010	
Fund Balances - Ending	\$343,010	(\$155,500)	\$192,510	\$348,010

AGENCY FUNDS

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2016

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS						
Cash and Cash Equivalents	\$200,422	\$1,573	\$2,599	\$3,750	\$1,235,306	\$1,443,650
Receivables (net of allowance for uncollectibles)	0		0	0		0
Total Assets	\$200,422	\$1,573	\$2,599	\$3,750	\$1,235,306	\$1,443,650
LIABILITIES:						
Accounts Payable	\$86,024		\$3,745	\$3,745		\$93,514
Due to Others	114,398	1,573	(1,146)	5	1,235,306	1,350,136
Total Liabilities	\$200,422	\$1,573	\$2,599	\$3,750	\$1,235,306	\$1,443,650

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>STATE FEES</u>			BALANCE 9/30/2016
	BALANCE 10/1/2015	ADDITIONS	DEDUCTIONS	
ASSETS				
Cash and Cash Equivalents	\$150,459	\$393,941	\$343,978	\$200,422
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$150,459</u>	<u>\$393,941</u>	<u>\$343,978</u>	<u>\$200,422</u>

LIABILITIES:				
Accounts Payable	\$0	\$86,024		\$86,024
Due to Others	150,459	307,917	343,978	114,398
Total Liabilities	<u>\$150,459</u>	<u>\$393,941</u>	<u>\$343,978</u>	<u>\$200,422</u>

	<u>CASH BOND</u>			BALANCE 9/30/2016
	BALANCE 10/1/2015	ADDITIONS	DEDUCTIONS	
ASSETS				
Cash and Cash Equivalents	\$1,949	\$0	\$376	\$1,573
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,949</u>	<u>\$0</u>	<u>\$376</u>	<u>\$1,573</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	1,949	0	376	1,573
Total Liabilities	<u>\$1,949</u>	<u>\$0</u>	<u>\$376</u>	<u>\$1,573</u>

	<u>DISTRICT ATTORNEY RESTITUTION CLEARING</u>			BALANCE 9/30/2016
	BALANCE 10/1/2015	ADDITIONS	DEDUCTIONS	
ASSETS				
Cash and Cash Equivalents	\$2,599			\$2,599
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$2,599</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,599</u>

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

	<u>ARREST FEES</u>			
	BALANCE 10/1/2015	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2016
ASSETS				
Cash and Cash Equivalents	\$5,340	\$14,939	\$16,529	\$3,750
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$5,340</u>	<u>\$14,939</u>	<u>\$16,529</u>	<u>\$3,750</u>

LIABILITIES:				
Accounts Payable	\$0	\$3,745		\$3,745
Due to Others	5,340	11,194	16,529	5
Total Liabilities	<u>\$5,340</u>	<u>\$14,939</u>	<u>\$16,529</u>	<u>\$3,750</u>

	<u>COUNTY OFFICER ACCOUNTS</u>			
	BALANCE 10/1/2015	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2016
ASSETS				
Cash and Cash Equivalents	\$1,292,460	\$0	\$57,154	\$1,235,306
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,292,460</u>	<u>\$0</u>	<u>\$57,154</u>	<u>\$1,235,306</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	1,292,460	0	57,154	1,235,306
Total Liabilities	<u>\$1,292,460</u>	<u>\$0</u>	<u>\$57,154</u>	<u>\$1,235,306</u>

	<u>TOTAL</u>			
	BALANCE 10/1/2015	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2016
ASSETS				
Cash and Cash Equivalents	\$1,452,807	\$408,880	\$418,037	\$1,443,650
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>\$1,452,807</u>	<u>\$408,880</u>	<u>\$418,037</u>	<u>\$1,443,650</u>

LIABILITIES:				
Accounts Payable	\$0	\$89,769	\$0	\$89,769
Due to Others	1,452,807	319,111	418,037	1,353,881
Total Liabilities	<u>\$1,452,807</u>	<u>\$408,880</u>	<u>\$418,037</u>	<u>\$1,443,650</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities										
Investment in Capital Assets	\$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	\$10,832,763
Restricted	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047
Unrestricted	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	4,873,530
Total governmental activities Net Position	\$7,066,401	\$7,828,042	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340
Business-type activities										
Investment in Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0	0	0	0	0
Total business-type activities Net Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary government										
Investment in Capital Assets	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763
Restricted	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047
Unrestricted	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	4,873,530
Total primary government Net Position	\$7,066,401	\$7,828,042	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340

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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental activities:										
General Administration	\$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	\$3,039,014
Judicial	1,234,168	1,312,975	1,499,166	1,625,026	1,694,639	1,711,659	332,512	337,165	342,443	330,892
Legal	251,895	275,286	309,458	311,580	340,849	333,096	1,775,438	1,874,433	2,012,104	2,179,444
Financial Administration	723,117	701,088	833,634	883,669	918,623	944,856	1,053,731	1,086,309	1,100,725	1,191,477
Public Facilities	265,573	216,665	343,399	293,503	364,925	569,845	609,017	839,826	1,202,439	1,177,084
Public Safety	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	6,297,707
Public Transportation	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	2,039,015
Environmental Protection	177,237	189,585	199,914	249,259	214,166	226,313	253,775	265,226	272,304	293,861
Culture and Recreation	151,355	112,374	136,142	146,947	294,075	716,237	724,517	840,657	744,652	980,122
Health and Welfare	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	3,091,014
Conservation - Agriculture	112,034	106,452	136,524	135,096	100,923	106,302	130,077	136,788	145,781	138,934
Interest and Fiscal Charges	104,911	63,404	39,562	17,045	16,624	9,797	1,179,270	1,032,452	1,008,022	978,778
Total governmental activities expenses	10,943,398	12,379,872	12,955,155	13,425,088	13,548,800	16,042,536	17,665,636	18,500,111	19,715,082	21,737,342
Total primary government expenses	\$ 10,943,398	\$ 12,379,872	\$ 12,955,155	\$ 13,425,088	\$ 13,548,800	\$ 16,042,536	\$ 17,665,636	\$ 18,500,111	\$ 19,715,082	\$ 21,737,342
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$237,472	\$436,786	\$196,949	\$170,745	\$194,897	\$62,349	\$96,787	\$225,962	\$237,796	\$229,476
Judicial	1,179,891	820,732		396,094	476,525	171,187	1,259,629	8,776	8,457	19,192
Legal	27,911	50,185	58,545	40,259	23,601	9,473	6,608	1,095,915	751,713	548,803
Financial Administration		109,389	110,366	111,134	132,151	146,187	160,259	192,975	193,169	202,072
Public Facilities										0
Public Safety	161,911	283,680	26,579	284,577	154,022	924,347	1,771,289	1,359,335	1,969,389	2,003,946
Public Transportation	751,447	682,676	667,510	640,429	652,358	660,750	678,520	675,418	652,396	679,736
Environmental Protection										0
Culture and Recreation										0
Health and Welfare	56,578	53,722	33,918	40,954	42,676	37,891	42,399	42,560	98,906	469,693
Conservation - Agriculture										0
Operating grants and contributions	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	2,430,793
Capital grants and contributions	170,219	619,480	398,255	4,434	1,084,455	505,711	393,271	1,485,089	8,406	5,000
Total governmental activities program revenues	3,587,243	4,324,918	2,820,926	2,927,594	4,876,223	4,185,204	6,140,232	5,685,918	5,651,077	6,588,711
Total primary government program revenues	\$ 3,587,243	\$ 4,324,918	\$ 2,820,926	\$ 2,927,594	\$ 4,876,223	\$ 4,185,204	\$ 6,140,232	\$ 5,685,918	\$ 5,651,077	\$ 6,588,711

(continued)

(continued)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Net (expense)/revenue										
Governmental activities	(\$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)	(\$15,148,631)
Total primary government net expense	(\$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)	(\$15,148,631)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	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	10,048,610
Sales Taxes	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	3,096,920
Other Taxes	21,498	0	0	43,326	375,293	340,895	468,281	504,191	570,747	661,155
Unrestricted Investment Earnings	136,938	80,009	301,999	491,656	202,167	57,814	43,686	47,456	35,751	26,653
Miscellaneous	421,023	503,482	1,513,970	1,035,074	797,043	276,174	553,568	658,548	499,994	233,926
Total governmental activities	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	14,067,264
Total primary government	\$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	\$14,067,264
Change in Net Position										
Governmental activities	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)
Total primary government	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)

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
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
2016	10,048,610	3,096,920	661,155	13,806,685

(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)									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General fund										
Unspendable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,126	\$4,154	\$0
Unassigned					1,411,210	1,735,963	2,401,429	2,273,472	2,722,091	1,717,364
Unreserved	(173,555)	215,248	789,982	692,044	0	0	0	0	0	0
Total general fund	<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>	<u>\$1,717,364</u>
All other governmental funds										
Reserved	\$190,387	\$327,048	\$24,124,126	\$18,185,471	\$0	\$0	\$0	\$0	\$0	\$0
Restricted					8,126,234	2,611,010	2,128,101	3,094,986	1,633,476	3,103,047
Committed					264,753	185,716	307,113	364,547	3,577	539,191
Unassigned					(131,987)	(311,016)	(48,294)	(46,381)	0	0
Unreserved, reported in:										
Special revenue funds	1,676,286	1,458,810	1,832,796	1,485,991						
Total all other governmental funds	<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>\$1,637,053</u>	<u>\$3,642,238</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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes										
Property	\$ 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	\$10,072,991
Sales	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	3,096,920
Other	21,498	0	0	43,326	375,293	340,895	468,281	504,191	570,747	661,155
Intergovernmental	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	2,435,793
Licenses and Permits	603,724	620,230	594,218	571,502	580,523	579,403	584,603	577,195	564,660	556,118
Charges for Services	870,338	1,030,887	944,479	962,463	836,924	1,687,778	2,566,296	2,339,777	3,008,032	3,433,951
Fines and Forfeitures	426,058	420,392	422,204	391,997	380,824	330,273	325,682	463,155	504,849	490,832
Interest	136,938	80,009	301,999	491,656	202,167	57,814	43,686	47,456	35,751	26,653
Miscellaneous	627,817	465,785	1,146,771	752,891	539,201	517,837	546,503	857,737	717,061	739,318
Total revenues	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	21,513,731
Expenditures										
Current:										
General Administration	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	3,073,153
Legal	255,748	270,755	307,477	309,699	338,968	333,096	332,512	337,165	345,388	345,642
Judicial	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	2,245,531
Financial Administration	723,117	721,317	833,634	884,539	912,084	938,317	1,047,192	1,089,884	1,117,670	1,224,957
Public Facilities	149,560	184,319	167,601	222,776	192,488	402,075	525,878	815,707	981,938	1,028,390
Public Safety	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	6,169,360
Public Transportation	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	2,070,890
Environmental Protection	177,237	189,585	194,857	249,259	227,616	222,951	250,413	261,864	269,574	297,025
Culture and Recreation	151,355	112,374	136,142	146,947	294,075	572,320	492,408	606,515	506,021	802,826
Health and Welfare	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	3,117,092
Conservation - Agriculture	112,034	106,452	136,524	135,096	100,923	106,302	130,077	132,275	138,805	135,203
Capital outlay	169,165	392,721	1,865,400	6,486,734	13,074,401	5,901,841	1,379,205	437,662	103,810	0
Debt service										
Principal	233,893	169,149	105,280	226,031	670,551	707,340	638,656	640,000	689,944	751,268
Interest	77,117	51,492	32,187	1,492,107	1,110,294	1,086,522	1,062,421	1,036,719	1,012,488	984,653
Tax Anticipation Notes - Issuance Cost	24,500	21,250	137,406							
Total expenditures	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	22,245,990
Excess of revenues over (under) expenditures	381,945	192,338	(198,526)	(6,452,524)	(10,741,845)	(5,448,536)	566,676	954,401	712,514	(732,259)

(continued)

(continued)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	16,415	115,650							93,592	93,005
Transfers In	215,000	74,260	261,903	248,957	32,699	403,170	603,977	473,848	624,082	629,664
Transfers Out	(590,000)	(74,260)	(461,903)	(248,957)	(32,699)	(403,170)	(603,977)	(473,848)	(674,082)	(1,129,664)
Total other financing sources (uses)	<u>(358,585)</u>	<u>115,650</u>	<u>24,944,324</u>	<u>69,126</u>	<u>48,549</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,592</u>	<u>(406,995)</u>
Net change in fund balances	<u>\$ 23,360</u>	<u>\$ 307,988</u>	<u>\$ 24,745,798</u>	<u>\$ (6,383,398)</u>	<u>\$ (10,693,296)</u>	<u>\$ (5,448,536)</u>	<u>\$ 566,676</u>	<u>\$ 954,401</u>	<u>\$ 756,106</u>	<u>\$ (1,139,254)</u>
Debt service as a percentage of noncapital expenditures	7.42%	3.94%	1.77%	11.67%	8.17%	10.78%	9.86%	9.22%	8.76%	7.95%

(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
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
2016	10,072,991	3,096,920	661,155	13,831,066

(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		
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%
2015	1,598,487,879	1,598,487,879	301,873,280	301,873,280	148,516,942	1,900,361,159	1,900,361,159	0.7052	100%

(1) Source: Uvalde County Appraisal District

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

LEVY YEAR	DIRECT RATE	INDIRECT RATE										
	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		
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
2015	0.7052	0.7840	0.5915	0.1300	0.0150	1.2800	1.3100	0.9300	1.0400	1.2120	1.1700	0.1000

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2016		2007		PERCENT OF ASSESSED VALUATION	
	2015 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2006 ASSESSED VALUATION		RANK
Union Pacific Railroad	\$30,947,403	1	\$0	\$17,837,964	2	\$0
OCI ALAMO 5 LLC	27,886,302	2	1.47%			0.00%
AEP Texas Central	26,386,492	3	1.39%	11,184,090	3	0.82%
AEP Electrical Transmission	20,531,135	4	1.08%			
Martin Marietta Materials	17,522,995	5	0.92%	7,135,380	7	0.53%
Bailey Four Canyon Ranch, LTD	16,681,658	6	0.88%			
Walmart Realty	15,760,050	7	0.83%			
Williamson Dickie Mfg. Co.	9,706,478	8	0.51%	5,353,020	9	0.39%
Brisco Ranch, Inc.	9,355,709	9	0.49%	8,109,515	5	0.60%
Interurban Brownstone	7,770,000	10	0.41%			
Walmart Stores				17,837,964	1	1.31%
Southwestern Bell Telephone Co.				10,969,160	4	0.81%
Vulcan Construction				7,342,860	6	0.54%
First State Bank of Uvalde				6,157,146	8	0.45%
General Tire, Inc.				4,988,323	10	0.37%
TOTALS	<u>\$182,548,222</u>		<u>3.12%</u>	<u>\$96,915,422</u>		<u>4.47%</u>

Source: Uvalde County Appraisal District

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

FISCAL YEAR ENDED	TAX LEVY	COLLECTED WITHIN YEAR OF LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2007	\$5,402,648	\$5,139,603	95.13%	\$251,234	\$5,390,837	99.78%
2008	5,854,920	5,605,521	95.74%	237,228	5,842,749	99.79%
2009	6,446,971	6,119,910	94.93%	311,568	6,431,478	99.76%
2010	8,248,482	7,878,924	95.52%	347,369	8,226,293	99.73%
2011	8,981,239	8,583,920	95.58%	372,141	8,956,061	99.72%
2012	9,572,177	9,182,554	95.93%	357,878	9,540,432	99.67%
2013	9,595,452	9,276,297	96.67%	286,480	9,562,777	99.66%
2014	9,733,999	9,332,285	95.87%	347,865	9,680,150	99.45%
2015	9,841,416	9,562,933	97.17%	166,415	9,729,348	98.86%
2016	9,926,552	9,607,070	96.78%			

(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			
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	73,648	0	21,830,000	21,903,648	2.37%	808
2016	0	121,203	0	21,125,000	21,246,203	2.00%	771

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 137 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
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
2016	1,900,361,159	27,560	21,125,000	339,753	20,785,247	1.09%	754.18

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, 2016
 (UNAUDITED)

TAXING BODY	NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$21,125,000	9/30/2016	100.00%	\$0	\$21,125,000	\$21,125,000
CITY OF UVALDE	27,330,000	9/30/2016	100.00%	27,330,000		27,330,000
SOUTHWEST TEXAS JUNIOR COLLEGE	27,690,000	9/30/2016	100.00%	27,690,000		27,690,000
UVALDE ISD	17,359,996	8/31/2016	64.95%	11,275,317		11,275,317
SABINAL ISD	980,000	8/31/2016	100.00%	980,000		980,000
CITY OF SABINAL	350,000	8/31/2016	100.00%	350,000		350,000
UTOPIA ISD	NONE	8/31/2016	100.00%	NONE		NONE
KNIPPA ISD	3,715,000	8/31/2016	100.00%	3,715,000		3,715,000
SUBTOTAL	<u>98,549,996</u>			<u>71,340,317</u>	<u>21,125,000</u>	<u>92,465,317</u>
TOTAL	<u><u>\$98,549,996</u></u>			<u><u>\$71,340,317</u></u>	<u><u>\$21,125,000</u></u>	<u><u>\$92,465,317</u></u>

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

Note: Above debt only includes general bonded debt.

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

UVALDE COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 SEPTEMBER 30, 2016
 Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Assessed Value of Real Property	\$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	\$1,900,361,159
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	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	475,090,290
Total bonded debt	0	0	25,000,000	24,880,000	24,330,000	23,750,000	23,140,000	22,500,000	21,830,000	21,125,000
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	(25,000,000)	(24,880,000)	(24,330,000)	(23,750,000)	(23,140,000)	(22,500,000)	(21,830,000)	(21,125,000)
LEGAL DEBT MARGIN	\$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	\$453,965,290

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
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%
2016	27,560	1,062,921,000	38,568	35.0	16.1	7,751	5.1%

Data sources

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

UVALDE COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR
 (UNAUDITED)

Employer	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	721	1	6.26%	780	1	7.05%
SWTJC	650	2	5.65%	650	2	5.87%
WALMART	280	3	2.43%	500	3	4.52%
HEB	210	4	1.82%			0.00%
UVALDE MEMORIAL HOSPITAL	455	5	3.95%	430	4	3.89%
WILLIAMSON DICKIE	188	6	1.63%	188	5	1.70%
AMISTAD NURSING HOME	180	7	1.56%	180	6	1.63%
COUNTY OF UVALDE	176	8	1.53%	125	9	
CITY OF UVALDE	160	9	1.39%	163	7	1.47%
VULCAN MATERIALS	150	10	1.30%	150	8	
SIERRA INDUSTRIES				125	9	1.13%
	<u>3,170</u>		<u>27.53%</u>	<u>3,291</u>		<u>27.26%</u>

Source: Per US Labor Department

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2015
General Administration	9	9	9	9	9	6	6	6	6	6
Legal	11	12	12	12	12	17	17	13	13	16
Judicial	20	20	23	23	23	29	29	32	30	30
Financial Administration										
County Auditor	2	2	3	3	3	3	3	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	7	7	7	7	7
Public Facilities	2	2	2	2	2	5	5	8	7	11
Public Safety										
Jail	19	19	19	21	22	48	48	45	44	44
Sheriff	18	18	18	18	18	22	22	21	23	24
Other	6	6	6	6	6	11	11	8	9	8
Public Transportation	17	17	17	17	17	16	16	17	17	17
Environmental Protection										
Sanitation	5	5	5	5	5	1	1	1	1	1
Culture and Recreation										
Libraries	0	0	0	0	0	0	0	0	0	0
Health and Welfare	2	2	2	2	2	2	2	3	3	3
Conservation - Agriculture	3	3	3	2	2	3	3	3	3	3
Total	125	126	130	131	132	178	178	176	175	182

Source: Various County Departments

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	54	4	32	27	36	20	24	28	37	41
Disposed	52	4	34	36	32	20	25	26	13	15
Criminal Cases										
Filed	681	43	729	625	402	288	357	507	425	459
Appealed	0	0	0	21	13	11	0	0	0	0
Motions to Revoke	257	18	218	192	197	140	21	0	0	0
Disposed	1,319	87	1,055	912	635	616	618	502	506	432
Probate Cases										
Filed	77	6	66	53	43	60	81	0	0	0
Hearings	68	9	2	44	44	69	61	0	0	0
Mental Health Cases										
Filed	0	0	2	0	1	0	0	1	0	0
Hearings	0	0	2	0	0	0	0	0	0	0
Juvenile Cases										
Filed	72	2	27	30	39	20	38	40	21	15
Disposed	38	4	29	21	22	49	39	33		12
District Courts										
Civil Cases										
New cases filed	622	536	545	437	260	482	664	343	291	246
Other cases reaching docket	0	32	16	2	15	9	0	0	0	0
Disposed	499	610	512	413	258	553	733	356	306	218
Criminal Cases										
Filed	181	280	166	169	223	116	220	169	170	194
Motions to revoke	69	0	117	139	61	82	61	29	65	50
Disposed	267	454	415	141	284	287	202	287	244	316
Juvenile Cases										
New petitions filed	0	0	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0	0	0
Other cases added	0	0	0	0	0	0	0	0	0	0
Disposed	0	0	0	0	0	0	0	0	0	0

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Function (continued)										
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	138	269	92	237	177	177	160	170	172	62
Appealed	0	1	5	0	0	0	0	1	1	0
Disposed	1	2	151	3	5	53	170	327	166	71
Criminal Cases										
Traffic cases filed	1,821	1,431	2,873	2,332	1,744	1,048	1,396	1,557	2,187	2,483
Non traffic cases filed	2,061	2,166	815	770	857	731	817	1,509	1,671	1,221
Appealed	4	3	5	12	3	0	7	7	19	7
Disposed	2,659	2,449	2,104	2,031	1,506	1,331	1,944	2,097	3,364	2,467
Public Safety										
Physical Arrests	1698	1775	1885	393	529	268	519	498	695	292
Traffic Violations	398	276	155	459	393	430	256	1130	1160	848
Corrections & Rehabilitations										
Inmates housed(average # per month)	80	80	82	76	80	445	125	122	160	190
Juvenile Referrals	400	307	258	239	184	128	165	150	126	131
Health and Human Services										
Public Health										
Immunizations	5515	N/A	5353	N/A	N/A	3044	3096	NA	NA	4442
Patient Contacts	9174	N/A	2128	N/A	N/A	2097	2105	NA	NA	3276
Environmental health										
Septic Tank permits	106	98	76	85	82	84	107	123	127	104
Septic Tank Inspections	73	79	65	75	72	81	94	109	117	99
Community & Economic Development										
Extension Service										
4-H youth participants	259	284	256	823	916	900	212	203	240	233

Source: Various County Departments

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety										
Sheriff										
Jails	1	1	1	1	1	1	1	2	2	4
Patrol Units	22	22	22	19	22	10	12	12	13	15
Highways & Streets										
Paved	108	108	108	136	137	137	139	139	139	145
Unpaved	223	223	223	175	175	175	173	173	173	167
Culture & Recreation										
Parks Acreage	6	6	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3	3	3
Fairplex	3	3	3	3	3	3	1	1	1	1
Transportation										
Caterpillars	4	4	4	4	4	4	4	4	7	7
Dump Trucks	5	5	5	5	5	5	5	5	5	2
Pickup Trucks	8	8	8	8	12	12	12	12	12	14
Automobiles	1	1	1	1	1	1	1	1	0	0
Buildings	1	1	1	1	1	1	1	1	3	3
Other County Departments										
Pickup Trucks	1	1	1	1	2	2	3	3	3	3
Automobiles	1	1	1	1	1	1	1	1	1	2

Source: Various County Departments

SINGLE AUDIT SECTION

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	GRANTOR'S/ PASS-THROUGH GRANTOR'S NUMBER	AWARD AMOUNT	PROGRAM EXPENDI- TURES
FEDERAL ASSISTANCE				
U.S. Department of Housing and Urban Development				
Passed Through				
Texas Department of Agriculture (TDA)				
Community Development Block Grants/ States Program (M)				
	14.228			
Colonia Construction		712371	469,570	\$5,000
Colonia Construction		713115	500,000	424,000
Water Improvements		7215037	350,000	348,685
County Road Improvements		7215117	350,000	0
				<u>777,685</u>
Total U.S. Department of Housing and Urban Development				<u>777,685</u>
U.S. Department of Homeland Security				
Passed Through				
Governors Office				
Homeland Security Grant Program HSGP (NM)	97.057			31,204
Passed Through				
Direct				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (NM) Year 2016	97.036			60,075
Total U.S. Department of Homeland Security				<u>91,279</u>
U.S. Department of Health and Human Services				
Passed Through				
Middle Rio Grande Development Council				
Special Programs for the Aging - Title III, Part C - Nutrition Services TITLE III-C (NM)	93.045			116,331
Passed Through				
Texas Department of State Health Services				
Preventative Health Services Block Grant (NM) Year 2016	93.991	2016-002127-00		31,449
Passed Through				
Office of the Attorney General				
Child Support Enforcement-Title IV-D (NM) Fiscal Year 2016	93.563			5,408
Total U.S. Department of Health and Human Services				<u>153,188</u>
TOTAL NON-STIMULUS PROGRAMS				<u>1,022,152</u>
STIMULUS PROGRAMS				
U.S. Department of Justice				
Direct				
Recovery Act – Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program (NM)	16.810	None		13,230
Total U.S. Department of Justice				<u>13,230</u>
Total Federal Assistance				<u>\$1,035,382</u>

CFDA=CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE NUMBER

M=MAJOR PROGRAM
NM=NONMAJOR PROGRAM

See Accompanying Notes to Schedule of Federal Financial Assistance

UVALDE COUNTY, TEXAS
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016

Federal Financial Assistance
Federal Grantor: U.S. Department of Housing and Urban Development
Pass Through Grantor: Texas Department of Agriculture (TDA)
CFDA Number: 14.228
Project Number: 712371
Contract Period: 11/01/2012 to 10/31/2014

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE					
Federal	\$469,570	\$464,570		\$5,000	\$0
Local	1,969,632		2,243,905		(274,273)
TOTAL REVENUE:	2,439,202	464,570	5,000	2,243,905	0 (274,273)
EXPENSES					
Federal					
Senior Centers -Construction	64,125	64,125			0
Senior Centers -Engineering	5,130	5,130			0
Neighborhood Facilities -Construction	350,315	350,315			0
General Administration	50,000	45,000	5,000		0
State					
Senior Centers -Construction	0		779		(779)
Neighborhood Facilities -Construction	1,817,860		2,242,689		(424,829)
Neighborhood Facilities -Engineering	151,772		437		151,335
TOTAL EXPENSES	2,439,202	464,570	5,000	2,243,905	0 (274,273)
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016

Federal Financial Assistance
 Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture (TDA)
 CFDA Number: 14.228
 Project Number: 713115
 Contract Period: 1/22/2014 to 1/22/2016

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
BUDGET					
REVENUE					
Federal	\$500,000	\$48,915	\$424,000		\$27,085
Local	25,000			7,500	17,500
TOTAL REVENUE:	525,000	48,915	424,000	7,500	44,585
EXPENSES					
Federal					
Rehab - Unit residential Sewer - Construction	374,000	6,300	340,615		27,085
Rehab - Unit residential Sewer - Engineering	90,000	42,615	47,385		0
General Administration	36,000		36,000		0
State					
Rehab - Unit residential Sewer - Construction	11,000			11,472	(472)
Rehab - Unit residential Sewer - Engineering	0				0
General Administration	14,000		7,500	6,500	0
TOTAL EXPENSES	525,000	48,915	424,000	17,972	26,613
Excess Revenue over Expenditures	\$0	\$0	\$0	(\$17,972)	\$17,972

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016

Federal Financial Assistance
 Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture (TDA)
 CFDA Number: 14.228
 Project Number: 7215037
 Contract Period: 6/15/2015 to 6/14/2016

	FEDERAL		VARIANCE	
	BUDGET	PRIOR YEAR		CURRENT YEAR
REVENUE				
Federal	\$350,000		\$348,685	\$1,315
TOTAL REVENUE:	350,000	0	348,685	1,315
EXPENSES				
Federal				
Water Improvements - Construction	258,700		258,685	15
Water Improvements - Engineering	49,700		48,400	1,300
General Administration	41,600		41,600	0
TOTAL EXPENSES	350,000	0	348,685	1,315
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016

Federal Financial Assistance
 Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture (TDA)
 CFDA Number: 14.228
 Project Number: 7215117
 Contract Period: 5/19/2016 to 2/18/2017

	FEDERAL		VARIANCE
	BUDGET	PRIOR YEAR	
REVENUE			
Federal	\$350,000		\$350,000
TOTAL REVENUE:	350,000	0	0
EXPENSES			
Federal			
Street Improvements - Construction	301,893		301,893
General Administration	48,107		48,107
TOTAL EXPENSES	350,000	0	0
Excess Revenue over Expenditures	\$0	\$0	\$0

BEYER & Co.
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Judge and Commissioner's Court
Uvalde County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas' basic financial statements and have issued our report thereon dated March 5, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Uvalde County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Uvalde County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Uvalde County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wayne R. Beyer

BEYER & COMPANY
Certified Public Accountants
March 5, 2017

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Judge and Commissioner's Court
Uvalde County, Texas

Report on Compliance for Each Major Federal Program

We have audited Uvalde County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas' major federal programs for the year ended September 30, 2016. Uvalde County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Uvalde County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Uvalde County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Uvalde County, Texas' compliance.

Opinion on Each Major Federal Program

In our opinion, Uvalde County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

Report on Internal Control over Compliance

Management of Uvalde County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Uvalde County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Wayne R. Beyer

BEYER & COMPANY
Certified Public Accountants
March 5, 2017

UVALDE COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

General

The accompanying Schedule of Expenditure of Federal Awards presents the activity of all Uvalde County, Texas's Federal grants for the year ended September 30, 2016. This report is intended for the information of Uvalde County, Texas, and Federal awarding agencies, and is not intended to be used and should not be used by anyone other than these specified parties.

Basis of Accounting

The Schedule of Expenditure of Federal Awards is presented using the modified accrual basis of accounting.

Non Cash Grants

Uvalde County received no non-cash grants for the year ended September 30, 2016.

UVALDE COUNTY, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal

There were no prior audit findings for Federal Awards.

UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses a unmodified opinion on the financial statements of the Uvalde County, Texas.
2. There was no significant deficiency disclosed during the audit described in 2016-1 below. There was no material weakness disclosed during the audit.
3. There were no instances of noncompliance material to the financial statements of the Uvalde County, Texas, which would be required to be reported in accordance with Government Auditing Standards.
4. There was no significant deficiency over major Federal award programs disclosed during the audit. There was no material weakness over major Federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major Federal award programs for Uvalde County, Texas expresses an unmodified opinion on all major Federal programs.
6. There were no audit findings that are required to be reported in accordance with the Uniform Guidance.
7. The programs tested as major programs: Community Development Block Grants/States Program– CFDA 14.228.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Uvalde County did not qualify as a low-risk auditee.

