

UVALDE COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended  
September 30, 2019

ISSUED BY  
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN  
COUNTY AUDITOR

Uvalde County, Texas  
Comprehensive Annual Financial Report  
For the Fiscal Year Ended September 30, 2019

TABLE OF CONTENTS

INTRODUCTORY SECTION

- i. Letter of Transmittal
- vi GFOA Certificate of Achievement
- vii. Organizational Chart
- viii. List of Elected and Appointed Officials
- ix. Map of Uvalde County

FINANCIAL SECTION

- 1. Independent Auditor's Report
- 3. Management's Discussion and Analysis

*Basic Financial Statements:*

Government-wide Financial Statements:

- 14. Statement of Net Position
- 15. Statement of Activities

Fund Financial Statements:

- 16. Balance Sheet - Governmental Funds
- 17. Reconciliation of the Government Funds
- 18. Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
- 19. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- 20. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - General Fund
- 22. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Road and Bridge Fund
- 23. Statement of Net Position - Proprietary Funds
- 24. Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds
- 25. Statement of Cash Flows - Proprietary Funds
- 27. Statement of Fiduciary Net Position - Fiduciary Funds

Notes to Financial Statements

- 28. Notes to the Financial Statements

Required Supplementary Information:

- 71. Employees Retirement System Information

Combining and Individual Fund Statements and Schedules:

- 73. Combining Balance Sheet - Non-major Governmental Funds
- 79. Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Governmental Funds

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:

- 85. Interest and Sinking
- 86. Archival Fee
- 87. Border Crime Prosecution
- 88. Constable No. 1 LEOSE Fund
- 89. Constable No. 4 LEOSE Fund
- 90. County Attorney Hot Check
- 91. County Court Preservation
- 92. County Court Technology
- 93. County Records Management
- 94. Court Reporters
- 95. Courthouse Security
- 96. D.A. Administrative
- 97. D.A. Fee
- 98. D.A. Forfeiture
- 99. District Clerk Records Management
- 100. District Court Records Preservation
- 101. District Court Records Archive
- 102. District Court Technology Fund
- 103. Economic Development
- 104. EMPG
- 105. Fairplex Department Fund
- 106. Family Protection Fee Fund
- 107. HAVA Grant Fund
- 108. Historical Commission
- 109. J.P. Technology
- 110. Jury
- 111. Law Library
- 112. Local Border Security
- 113. Nutrition Program
- 114. Records Management
- 115. Security Fees Fund
- 116. Sheriff Commissary
- 117. Sheriff Federal Forfeiture
- 118. Sheriff LEOSE
- 119. Sheriff State Forfeiture
- 120. Tobacco Settlement
- 121. Victims of Crime - DA

Agency Funds:

- 122. Combining Statement of Fiduciary Net Position
- 123. Combining Statement of Changes in Assets and Liabilities

## STATISTICAL SECTION

- 125. Net Position by Component
- 126. Changes in Net Position
- 128. Governmental General Tax Revenues by Source
- 129. Fund Balances of Governmental Funds
- 130. Changes in Fund Balances of Governmental Funds
- 132. General Governmental Tax Revenues by Source
- 133. Assessed and Estimated Actual Value of Property
- 134. Property Tax Rates -All Direct and Overlapping Governments
- 135. Principal Property Taxpayers
- 136. Property Tax Levies and Collections
- 137. Ratios of Outstanding Debt by Type
- 138. Ratios of Net General Bonded Debt Outstanding
- 139. Estimated Net Direct and Overlapping Debt
- 140. Computation of Legal Debt Margin
- 141. Demographic and Economic Statistics
- 142. Principal Employers
- 143. Full-time Equivalent County Government Employees by Function
- 144. Operating Indicators by Function
- 146. Capital Assets by Function

## INTRODUCTORY SECTION

## FINANCIAL SECTION



# COUNTY OF UVALDE

100 N. GETTY STREET  
UVALDE, TEXAS 78801

---

March 4, 2020

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

The Honorable Commissioners' Court, Uvalde County, Texas  
William R. Mitchell County Judge  
Randy Scheide County Commissioner, Precinct I  
Mariano Pargas County Commissioner, Precinct II  
Jerry Bates County Commissioner, Precinct III  
Ronnie Garza County Commissioner, Precinct IV

The Citizens of Uvalde County

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

Pursuant to that requirement, the comprehensive annual financial report of Uvalde County for the fiscal year ended September 30, 2019 is hereby issued.

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

Uvalde County's financial statements were audited by Beyer & Co, CPAs, 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, 2019 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 auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2019 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

### **Profile of the Government**

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

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

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



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

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

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

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

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

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

### **Factors Affecting Financial Condition**

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

**Local economy.** Tourism is a major part of the Uvalde County economic base, with most of this expansion having been in the Con Can area. The Uvalde County 4% hotel occupancy tax collection increased to \$660,034 in the fiscal year ended 9/30/2019. 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 continues to expand. Ten new RV rental spots were activated in 2019. Two additional eighteen foot fans were installed in the livestock area on the southeast side of the arena. Security cameras were installed across the Fairplex to provide additional safety. Revenue for this fiscal year was \$ 218,184 from 300 plus events resulting in over 450 venue rentals. The Fairplex continues to produce an economic multiplier effect in the county. The top five events held included the Palomino Fest & Pro Rodeo, the Briscoe Ranch BBQ Cook Off, the Cactus Jack PBR Bull Riding event, the Southwest Texas Junior College NIRA College Rodeo, and the Uvalde Area Chamber of Commerce Hunters Roundup.

Agriculture is still a mainstay in the area, although water restrictions have affected this industry. This results in the devaluation of land for property tax purposes. The total irrigated cropland acres is 60,539. The total dryland cropland is 59,536 acres. The total wildlife management is 102,465 acres.

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 1134.

The 212-bed Uvalde County Justice Center continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$2,111,596 during this fiscal year.

Starbucks, Kentucky Fried Chicken, Billy Bob Hamburgers, 830 Broadway Pizza and Open Range Bakery Café opened new stores in Uvalde during 2019.

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

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

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

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

**Pension and other post-employment benefits.** The County of Uvalde continues to provide retirement, disability, and death benefits for all full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The plan provisions are adopted by the Commissioners Court within the options available in the Texas State Statutes governing TCDRS. Members are vested after eight years of service but must leave accumulated contributions in the plan to receive employer contributions. The employee members' contribution rate as adopted by the Court is 7% of gross compensation. The County's 2018-2019 employer contribution rate is 9.77%. The County provides an option to employees to participate in COBRA benefits as required by law.

### **Awards and Acknowledgements**

The Government Finance Officers Association (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, 2018.

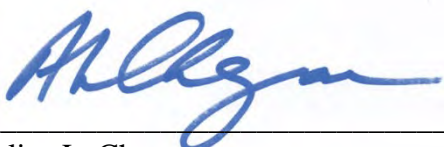
This was the 23<sup>rd</sup> consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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.

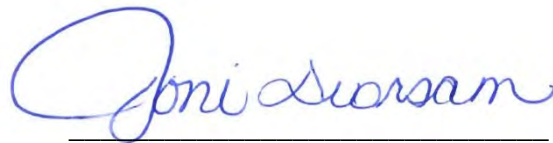
The preparation of this report is a direct result of the efficient and dedicated services of Beyer & Co, CPAs. The County Treasurer and County Auditor staff are critical in facilitating this report. Additionally, each Uvalde County Elected and Appointed Official along with their respective support staff 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**

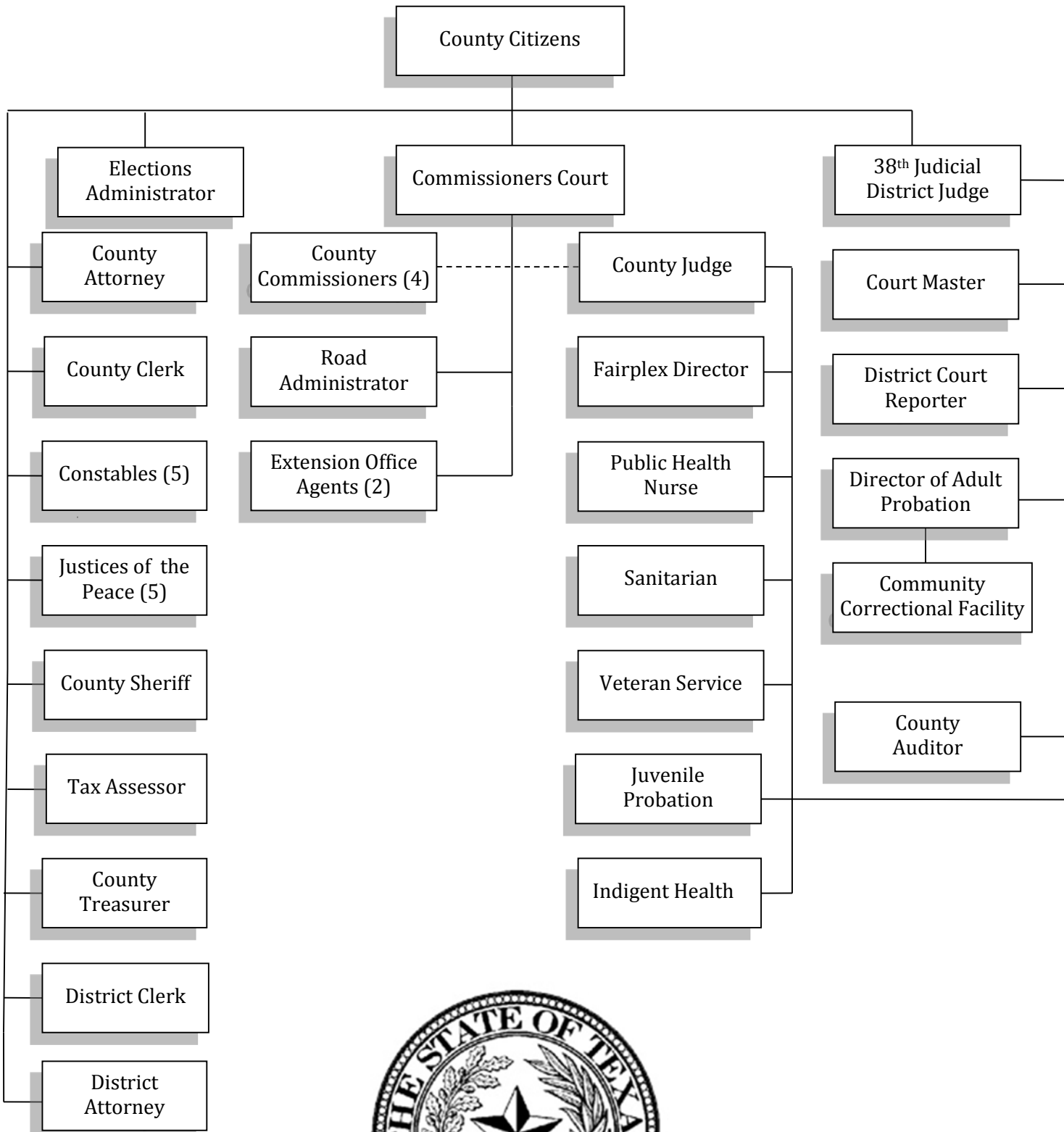
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2018**

*Christopher P. Morill*

Executive Director/CEO

# County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
SEPTEMBER 30, 2019**

**COMMISSIONERS COURT**

William R. Mitchell		County Judge
Randy Scheide		Commissioner Precinct No. 1
Mariano Pargas		Commissioner Precinct No. 2
Jerry Bates, Sr.		Commissioner Precinct No. 3
Raul T. Flores	Term Ended 12/31/2018	Commissioner Precinct NO. 4
Ronald (Ronnie) Garza	Term Started 1/1/2019	Commissioner Precinct No. 4

**DISTRICT COURT**

Camile G. DuBose		District Judge, 38 <sup>th</sup> Judicial District
Daniel Kindred		District Attorney
Mark Haby		District Attorney
Kelley Kimble		Associate Judge, TITLE IV
Christina Ovalle		District Clerk
Micah Gentry		District Court Reporter
Todd Winslow		Chief Probation Officer

**OTHER COUNTY OFFICIALS**

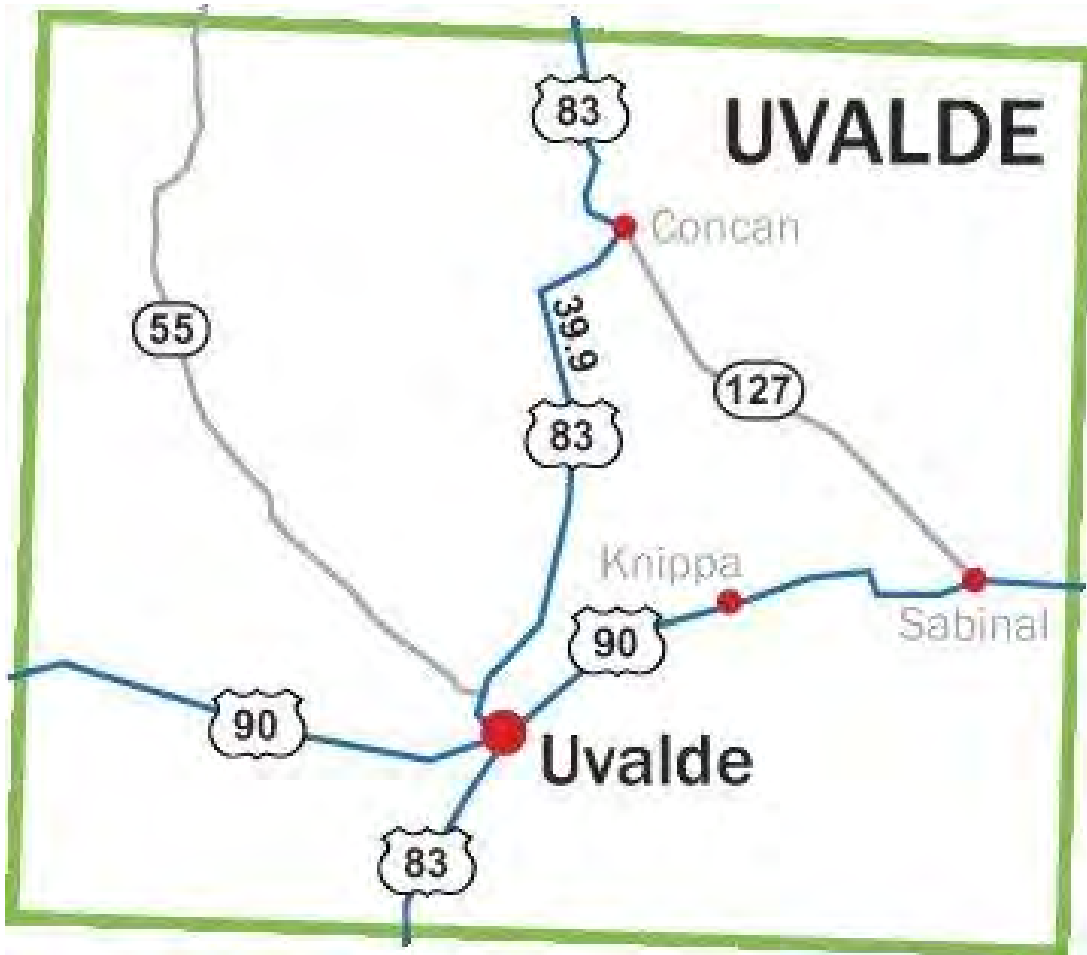
John Dodson		County Attorney
Joni Deorsam		County Treasurer
Rita C. Verstuyft		County Tax Assessor Collector
Donna M. Williams	Term Ended 12/31/2018	County Clerk
Valerie Del Toro Romero	Term Started 1/1/2019	County Clerk
Charles Mendeke		County Sheriff
Jesse Moreno		County Road Administrator
Dee Kirkpatrick		County Road Administrator
Terry Black, RN		County Public Health Nurse
Rick Coggins		County Sanitarian
Samantha Korzekwa		County Extension Agent
Malinda Flores		County Home Economics Agent
Alice L. Chapman		County Auditor
Melissa Jones Bradham		Elections Administrator
Wendy Speer		Fairplex Director

**JUSTICES OF THE PEACE**

Steve Kennedy		Precinct No. 1
Bobby McIntosh		Precinct No. 2
Bill Schaffer	Term Ended 12/31/2018	Precinct No. 3
Ernest (Ernie) Moore	Term Started 1/1/2019	Precinct No. 3
Eulalio (Lalo) Diaz		Precinct No. 4
Ernesto (Neto) Luna		Precinct No. 6

**CONSTABLES**

Johnny Field		Precinct No. 1
Weldon McCutcheon		Precinct No. 2
Jim Mangum		Precinct No. 3
David Valdez		Precinct No. 4
Robert Moss		Precinct No. 6



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

Wayne R. Beyer, C.P.A.

---

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

---

111 North Odem  
Sinton, Texas 78387

*Please reply to Pleasanton address*

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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



## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2019, and, the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Road and Bridge Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Employee Retirement System Information on pages 3–13 and 71-72 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's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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



BEYER & COMPANY  
Certified Public Accountants  
March 4, 2020

## 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, 2019.

### Financial Highlights

- . The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$18,350,412 (Net Position). Of this amount, \$4,425,259 (unrestricted Net Position) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total Net Position increased by \$947,071. While total revenues increased by \$863,669, total expenses increased by \$1,604,940.

The biggest increase in revenues was in charges for services which increased \$1,215,394; this increase was largely due to the inclusion of the hotel/motel fund into the general fund for the 2019 year. The total revenue from the hotel/motel for 2019 was \$784,927. Even though the hotel/motel fund inclusion increased charges for services, this fund inclusion also increases general administration expenses by \$1,113,934. The only true gain in revenues came from an increase in ad valorem taxes of \$240,159 and an increase in miscellaneous of \$132,055. The increase in ad valorem taxes was mainly due to an increase in land values and the increase in miscellaneous revenues was due mainly to an increase in collections from the Fairplex department fund of \$60,313 and an increase in jail telephone commissions of \$141,028. It is also noted that capital grants and contributions decreased by \$863,448 in 2019; this decrease occurred as a result of the County receiving less capital grant monies for 2019.

The expenses increased ratably amongst the different expense functions for 2019 except for health and welfare function which decreased by \$762,084 and the changes in deferred outflows and inflows of resources and net pension liability which increased overall payroll by \$725,671. The health and welfare function decrease occurred mainly as a result of a reduction in indigent healthcare expenses and a reduction in human resource expenses. The reduction in indigent healthcare expenses was \$310,920 and the reduction in human resources expenses was \$147,462. The Indigent Health and Human Resources decrease was due to greater surveillance and screening of potential applicants and reduction in capital murder cases, respectively. The changes in deferred outflows and inflows of resources and net pension liability which increased overall payroll by \$725,671 was a result of an increase in net pension liability of \$3,435,378 outpacing an increase in net difference between projected and actual earnings of \$2,684,598. Please note that the increase in net pension liability of \$3,435,378 helped contribute to the increase in the overall long-term liabilities of \$2,537,069.

As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$5,860,312, an increase of \$714,593 in comparison with the prior year. Approximately 57% of this total amount, \$3,333,372, is available for spending at the government's discretion (unassigned fund balance). The fund balance increase was a result of ad valorem taxes increasing \$430,110, miscellaneous revenues increasing by \$132,055, and health and welfare expenses decreasing by \$762,084.

At the end of the current fiscal year, the unassigned fund balance for the general fund was \$3,387,874 or 20 percent of total general fund expenditures, the total fund balance for the road and bridge fund was \$1,122,924 and was restricted and was 40 percent of total road and bridge fund expenditures, the total fund balance for the hotel/motel fund was \$0 and was restricted and was 0 percent of hotel/motel expenditures, and the total fund balance for the interest and sinking fund was \$203,745 and was restricted and was 13 percent of total interest and sinking fund expenditures.

Uvalde County, Texas' total short-term and long-term debt increased by \$2,537,069 (11.29 percent) during the current fiscal year. The key factor in this increase was the increase in net pension liability of \$ 3,435,378.

## Overview of the Financial Statements

This discussion and analysis are 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 like a private-sector business.

The statement of Net Position presents information on all of Uvalde County, Texas' assets and liabilities, with the difference between the two reported as Net Position. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of Uvalde County, Texas is improving or deteriorating.

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

The government-wide financial statements distinguish functions of Uvalde County, Texas that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Uvalde County, Texas include general administration, public safety, environmental protection, public transportation, health and welfare, public facilities, legal, elections, financial administration, conservation, capital projects, culture and recreation, and employee insurance fund.

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

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

***Fund financial statements:*** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Uvalde County, Texas, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental funds:*

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

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

Uvalde County, Texas maintains fifty-two (52) 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 interest and sinking fund; all of which are considered to be major funds. Data from the other forty-eight (48) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, and the interest and sinking fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the river cleanup fund, the sheriff seizure fund, the Stonegarden grant Uvalde fund, the TIDC grant fund, the Uvalde estates septic fund, the FEMA disaster fund, the flood protection warning fund, the County Court restitution fund, the narcotics intradiction fund, the Stonegarden grant fund and the CDBG #7215177 fund.

The basic governmental fund financial statements can be found on pages 16-22 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 23-26 of this report.

Uvalde County, Texas also has five agency funds which are a fiduciary fund type can be found on page 27 of this report.

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-70 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 71-72 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 73-84 of this report. The budget comparison schedules in connection with the nonmajor governmental funds can be found on pages 85-121 of this report. The combining agency funds are presented immediately following the budget comparison schedules can be found on pages 122-124 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 \$18,350,412 at the close of the most recent fiscal year.

A portion of Uvalde County, Texas' Net Position (62 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	
	2019	2018	2019	2018
Current and other Assets	\$8,721,613	\$7,715,409	\$8,721,613	\$7,715,409
Restricted Assets:	203,745	170,339	203,745	170,339
Capital Assets:	30,097,452	30,666,961	30,097,452	30,666,961
Total Assets	39,022,810	38,552,709	39,022,810	38,552,709
Total Deferred Outflows of Resources	4,677,223	2,571,821	4,677,223	2,571,821
Total Assets	\$43,700,033	\$41,124,530	\$43,700,033	\$41,124,530
Long-term liabilities	24,999,715	22,462,646	24,999,715	22,462,646
Other liabilities	284,785	665,000	284,785	665,000
Total Liabilities	25,284,500	23,127,646	25,284,500	23,127,646
Total Deferred Inflows of Resources	65,121	593,543	65,121	593,543
Net Investment in Capital Assets	11,405,378	11,131,498	11,405,378	11,131,498
Restricted	2,519,775	3,049,158	2,519,775	3,049,158
Unrestricted	4,425,259	3,222,685	4,425,259	3,222,685
Total Net Position	\$18,350,412	\$17,403,341	\$18,350,412	\$17,403,341

An additional portion of Uvalde County, Texas' Net Position (14 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted Net Position (\$529,383) 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 well as for its separate governmental activities.

There was a decrease of \$529,383 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. The reason for the decrease was due to the inclusion of the Hotel/Motel fund into the General fund.

*Governmental activities:* Governmental activities increased Uvalde County, Texas' Net Position by \$947,071, thereby accounting for 100 percent of the total increase in the Net Position of Uvalde County, Texas. The reason for the increase is attributable to the following ad valorem taxes increased \$240,159, miscellaneous revenues increased by \$132,055, and health and welfare expenses decreased by \$762,084.

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

	Governmental Activities		Total	
	2019	2018	2019	2018
Revenues:				
Program Revenues:				
Charges for Services	\$5,330,534	\$4,115,140	\$5,330,534	\$4,115,140
Operating Grants and Contributions	2,054,135	1,965,525	2,054,135	1,965,525
Capital Grants and Contributions	200,499	1,063,947	200,499	1,063,947
General Revenues:				
Maintenance and Operations Taxes	12,969,149	12,728,990	12,969,149	12,728,990
Sales Taxes	3,763,454	3,693,297	3,763,454	3,693,297
Other Taxes	784,927	813,697	784,927	813,697
Unrestricted Investment Earnings	49,211	39,699	49,211	39,699
Miscellaneous	850,395	718,340	850,395	718,340
<b>Total Revenue</b>	<b>26,002,304</b>	<b>25,138,635</b>	<b>26,002,304</b>	<b>25,138,635</b>
Expenses:				
General Administration	3,147,751	2,699,199	3,147,751	2,699,199
Legal	396,340	377,978	396,340	377,978
Judicial	2,572,428	2,428,487	2,572,428	2,428,487
Financial Administration	1,599,937	1,323,260	1,599,937	1,323,260
Public Facilities	1,740,487	1,764,017	1,740,487	1,764,017
Public Safety	7,541,876	6,883,693	7,541,876	6,883,693
Public Transportation	2,598,540	2,005,490	2,598,540	2,005,490
Environmental Protection	332,428	325,637	332,428	325,637
Culture and Recreation	1,535,121	1,259,558	1,535,121	1,259,558
Health and Welfare	2,837,477	3,599,561	2,837,477	3,599,561
Conservation - Agriculture	187,685	170,430	187,685	170,430
Interest and Fiscal Charges	565,163	612,983	565,163	612,983
<b>Total Expenses</b>	<b>25,055,233</b>	<b>23,450,293</b>	<b>25,055,233</b>	<b>23,450,293</b>
Increase in Net Position before transfers and special items	947,071	1,688,342	947,071	1,688,342
Transfers	0	0	0	0
Increase in Net Position	947,071	1,688,342	947,071	1,688,342
Net Position at 09/30/2018 (restated)	17,403,341	15,714,999	17,403,341	15,714,999
Net Position at 09/30/2019	\$18,350,412	\$17,403,341	\$18,350,412	\$17,403,341

The government's total Net Position increased by \$947,071. While total revenues increased by \$863,669, total expenses increased by \$1,604,940.

The biggest increase in revenues was in charges for services which increased \$1,215,394; this increase was largely due to the inclusion of the hotel/motel fund into the general fund for the 2019 year. The total revenue from the hotel/motel for 2019 was \$784,927. Even though the hotel/motel fund inclusion increased charges for services, this fund inclusion also increases general administration expenses by \$1,113,934. The only true gain in revenues came from an increase in ad valorem taxes of \$240,159 and an increase in miscellaneous of \$132,055. The increase in ad valorem taxes was mainly due to an increase in land values and the increase in miscellaneous

revenues was due mainly to an increase in collections from the Fairplex department fund of \$60,313 and an increase in jail telephone commissions of \$141,028. It is also noted that capital grants and contributions decreased by \$863,448 in 2019; this decrease occurred as a result of the County receiving less capital grant monies for 2019.

The expenses increased ratably amongst the different expense functions for 2019 except for health and welfare function which decreased by \$762,084. This decrease occurred mainly as a result of a reduction in indigent healthcare expenses and a reduction in human resource expenses. The reduction in indigent healthcare expenses was \$310,920 and the reduction in human resources expenses was \$147,462. The Indigent Health and Human Resources decrease was due to greater surveillance and screening of potential applicants and reduction in capital murder cases, respectively.

In recap: The increase in net position of \$947,071 was a result of ad valorem taxes increasing \$240,159, miscellaneous revenues increasing by \$132,055, and health and welfare expenses decreasing by \$762,084.

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Government Activities:				
General Administration	\$3,147,751	\$299,330	\$38,195	\$0
Legal	396,340	7,979	23,333	
Judicial	2,572,428	1,566,371	841,122	
Financial Administration	1,599,937	244,673		
Public Facilities	1,740,487			200,499
Public Safety	7,541,876	2,106,460	518,861	
Public Transportation	2,598,540	1,062,851	34,396	
Environmental Protection	332,428			
Culture and Recreation	1,535,121			
Health and Welfare	2,837,477	42,870	598,228	
Conservation - Agriculture	187,685			
Interest and Fiscal Charges	565,163			
Total government activities	<u>\$25,055,233</u>	<u>\$5,330,534</u>	<u>\$2,054,135</u>	<u>\$200,499</u>

Revenues by Source - Governmental Activities

	Revenues	%
Charges for Services	\$5,330,534	20.50%
Operating Grants and Contributions	2,054,135	7.90%
Capital Grants and Contributions	200,499	0.77%
Maintenance and Operations Taxes	12,969,149	49.88%
Sales Taxes	3,763,454	14.47%
Other Taxes	784,927	3.02%
Unrestricted Investment Earnings	49,211	0.19%
Miscellaneous	850,395	3.27%
	<u>\$26,002,304</u>	<u>100.00%</u>



Except as provided above, expense increases/decreases were 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. 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 \$5,860,312, an increase of \$714,593 in comparison with the prior year. Approximately 57 percent of this total amount (\$3,333,372) 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 \$3,387,874, while total fund balance reached \$3,387,874. 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 20 percent of total general fund expenditures, while total fund balance represents 20 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund increased by \$1,458,727 during the current fiscal year. The primary reason for this increase is Ad Valorem Taxes increased by \$373,773, Charges for Services increased by \$206,128, Fines and Forfeitures increased by \$160,298, and Indigent Health and Human Resources decreased by \$310,920 and \$147,462, respectively. The property tax increase was due to an increase in land values. The Fines and Forfeitures increase was due to increased traffic surveillance on HWY 90. The Indigent Health and Human Resources decrease was due to greater surveillance and screening of potential applicants and reduction in capital murder cases, respectively. The Charges for Services increase is due to greater usage overall of the County's facilities.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$1,122,924. 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 40 percent of that same amount.

The fund balance of the road and bridge fund decreased by \$244,592 during the current year. The reason for this decrease was an increase in net transfers out of \$286,216.

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

The fund balance of the hotel/motel fund decreased by \$ 282,620 during the current year. The reason for this decrease was its inclusion into the general fund.

The interest and sinking fund had an unassigned fund balance of \$-0- while total fund balance reached \$203,745. As a measure of the interest and sinking fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total Interest and sinking fund expenditures, while total fund balance represents 13 percent of that same amount.

The fund balance of the interest and sinking fund increased by \$33,406 during the current year. The reason for this increase was an excess ad valorem taxes over debt service of \$33,406.

#### General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$1,755,454. This increase was mainly from an increase in budgetary expenditures of \$1,113,934 in Hotel/Motel Contractor, \$308,456 in Elections, \$227,595 in Indigent Health, and \$127,794 in Principal Retirement. The increase in indigent health was a result of an increase in indigent health claims from the Uvalde County citizenry. The increase in the Hotel/Motel Contractor was the inclusion of the Hotel/Motel activity into the General Fund. The increase in Elections was a result of a purchase of election equipment. The increase in the Principal Retirement was due to the issuance of a capital lease for election equipment.

The total general fund expenditures of \$17,055,151 were less than the budgeted expenditures of \$17,913,997 by \$858,846.

## Capital Asset and Debt Administration

### *Capital assets:*

Uvalde County, Texas' investment in capital assets for its governmental activities as of September 30, 2019, amounts to \$30,097,452 (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 1.86 percent.

The County had no major capital expenditures during the year.

Additional information on Uvalde County, Texas' capital assets can be found in note IV C on page 43 of this report.

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

	Governmental Activities		Total	
	2019	2018	2019	2018
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	0	0	0	0
Building and Improvements	24,002,471	24,529,847	24,002,471	24,529,847
Machinery and Equipment	707,437	577,158	707,437	577,158
Infrastructure	3,983,443	4,155,855	3,983,443	4,155,855
Total	<u>\$30,097,452</u>	<u>\$30,666,961</u>	<u>\$30,097,452</u>	<u>\$30,666,961</u>

*Long-term debt:*

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$19,565,000. Of this amount, \$19,565,000 comprises debt backed by the full faith and credit of Uvalde County, Texas.

	Beginning	Additions	Reductions	Ending	Summary	
					Noncurrent Liabilities	
<u>Governmental Activities:</u>	<u>Balance</u>			<u>Balance</u>	<u>Due Within</u>	<u>Due in More</u>
					<u>One Year</u>	<u>Than One Year</u>
Bonds Payable						
Total Bonds Payable	\$20,640,000		\$1,075,000	\$19,565,000	\$1,120,000	\$18,445,000
	20,640,000	0	1,075,000	19,565,000	1,120,000	18,445,000
Grand Total						
	\$20,640,000	\$0	\$1,075,000	\$19,565,000	\$1,120,000	\$18,445,000

Uvalde County, Texas' bonded debt decreased by \$1,075,000 (5 percent) during the current fiscal year. The key factor in this decrease was the payment of bond premiums of \$1,075,000. Additional information on Uvalde County, Texas' Long-term debt can be found in note IV F on pages 47-48 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Uvalde County may be affected by some of the provisions of Senate Bill 2 (the Texas Property Tax Reform and Transparency Act of 2019) as adopted by the 86<sup>th</sup> Legislature and signed by the governor. The ensuing budget process for Uvalde County should keep the no-new-revenue tax rate (effective tax rate) and stay within the 3.5% or lower allowed voter-approved-tax rate (roll back rate) causing an increased tightening of the departmental budgets for 2020-2021. This could force the lowering of the tax rate below the current Uvalde County tax rate in order to stay within the 3.5% cap. A proposed tax abatement being requested by a pending solar farm installation would reduce irrigated farmland values and possible lower collections.

**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, 2019

	Primary Government	
	Governmental Activities	Total
<b>ASSETS</b>		
Cash and Cash Equivalents	\$4,486,315	\$4,486,315
Receivables (net of allowance for uncollectibles)	4,235,298	4,235,298
Restricted Assets:		
Cash and Cash Equivalents	203,745	203,745
Capital Assets Not Being Depreciated:		
Land	1,404,101	1,404,101
Total Capital Assets Being Depreciated, Net		
Building and Improvements	24,002,471	24,002,471
Machinery and Equipment	707,437	707,437
Infrastructure	3,983,443	3,983,443
Total Assets	<u>\$39,022,810</u>	<u>\$39,022,810</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>GASB 68</b>		
Deferred Outflow of Resources-Contributions (after 12/31/18)	1,224,831	1,224,831
Net difference between projected and actual earnings	2,286,176	2,286,176
Changes of assumptions	103,865	103,865
Deferred loss on Bond Refunding	1,062,351	1,062,351
Total Deferred Outflows of Resources	<u>4,677,223</u>	<u>4,677,223</u>
<b>LIABILITIES:</b>		
Accounts Payable	\$206,032	\$206,032
Accrued Interest Payable	78,753	78,753
Noncurrent Liabilities:		
Due Within One Year	1,336,969	1,336,969
Due in More Than One Year	23,662,746	23,662,746
Total Liabilities	<u>25,284,500</u>	<u>25,284,500</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<b>GASB 68</b>		
Net difference between expected and actual earnings	65,121	65,121
Total Deferred Inflows of Resources	<u>65,121</u>	<u>65,121</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	11,405,378	11,405,378
Restricted		
Archives	401,359	401,359
County Clerk	48,107	48,107
Construction	14	14
Debt Service	227,363	227,363
Elections	298,635	298,635
Health	140,304	140,304
Judicial	13,141	13,141
Legal	267,928	267,928
Public Transportation	1,122,924	1,122,924
Unrestricted	4,425,259	4,425,259
Total Net Position	<u>\$18,350,412</u>	<u>\$18,350,412</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in	Net (Expense) Revenue and Changes in
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Primary Government						
Government Activities:						
General Administration	\$3,147,751	\$299,330	\$38,195	\$0	(\$2,810,226)	(\$2,810,226)
Legal	396,340	7,979	23,333		(365,028)	(365,028)
Judicial	2,572,428	1,566,371	868,841		(137,216)	(137,216)
Financial Administration	1,599,937	244,673			(1,355,264)	(1,355,264)
Public Facilities	1,740,487			200,499	(1,539,988)	(1,539,988)
Public Safety	7,541,876	2,106,460	518,861		(4,916,555)	(4,916,555)
Public Transportation	2,598,540	1,062,851	34,396		(1,501,293)	(1,501,293)
Environmental Protection	332,428				(332,428)	(332,428)
Culture and Recreation	1,535,121				(1,535,121)	(1,535,121)
Health and Welfare	2,837,477	42,870	570,509		(2,224,098)	(2,224,098)
Conservation - Agriculture	187,685				(187,685)	(187,685)
Interest and Fiscal Charges	565,163				(565,163)	(565,163)
Total Government Activities	<u>25,055,233</u>	<u>5,330,534</u>	<u>2,054,135</u>	<u>200,499</u>	<u>(17,470,065)</u>	<u>(17,470,065)</u>
Total Primary Government	<u>\$25,055,233</u>	<u>\$5,330,534</u>	<u>\$2,054,135</u>	<u>\$200,499</u>	<u>(17,470,065)</u>	<u>(17,470,065)</u>
General Revenues						
Property Taxes, Levies for General Purposes					12,969,149	12,969,149
Sales Taxes					3,763,454	3,763,454
Other Taxes					784,927	784,927
Unrestricted Investment Earnings					49,211	49,211
Miscellaneous					850,395	850,395
Total General Revenues and Transfers					<u>18,417,136</u>	<u>18,417,136</u>
Change in Net Position					947,071	947,071
Net Position - Beginning - Restated					<u>17,403,341</u>	<u>17,403,341</u>
Net Position - Ending					<u>\$18,350,412</u>	<u>\$18,350,412</u>

The accompanying notes are an integral part of this statement.



FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019

	General Fund	Road and Bridge	Hotel/ Motel Fund	Interest and Sinking Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents	\$2,537,544	\$1,184,957			\$1,126,944	\$4,849,445
Receivables (net of allowance for uncollectibles)	1,617,432	133,341			133,303	1,884,076
Restricted Assets:						
Cash and Cash Equivalents				203,745		203,745
<b>Total Assets</b>	<b>\$4,154,976</b>	<b>\$1,318,298</b>	<b>\$0</b>	<b>\$203,745</b>	<b>\$1,260,247</b>	<b>\$6,937,266</b>
<b>LIABILITIES AND FUND BALANCES:</b>						
<b>Liabilities</b>						
Accounts Payable	\$92,945	\$63,081			\$50,006	\$206,032
Bank Overdraft					64,472	64,472
<b>Total Liabilities</b>	<b>92,945</b>	<b>63,081</b>	<b>0</b>	<b>0</b>	<b>114,478</b>	<b>270,504</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Property Taxes	674,157	132,293				806,450
<b>Total Deferred Inflows of Resources</b>	<b>674,157</b>	<b>132,293</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>806,450</b>
<b>Fund Balances:</b>						
<b>Restricted</b>						
Archives					401,359	401,359
County Clerk					48,107	48,107
Construction					14	14
Debt Service				203,745	23,618	227,363
Elections					298,635	298,635
Health					140,304	140,304
Judicial					13,141	13,141
Legal					267,928	267,928
Public Transportation		1,122,924				1,122,924
<b>Committed</b>						
Culture and Recreation					7,165	7,165
Unassigned	3,387,874				(54,502)	3,333,372
<b>Total Fund Balance</b>	<b>3,387,874</b>	<b>1,122,924</b>	<b>0</b>	<b>203,745</b>	<b>1,145,769</b>	<b>5,860,312</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$4,154,976</b>	<b>\$1,318,298</b>	<b>\$0</b>	<b>\$203,745</b>	<b>\$1,260,247</b>	<b>\$6,937,266</b>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2019

Total Fund Balances - governmental funds balance sheet \$5,860,312

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

Capital assets used in governmental activities are not reported in the funds. 30,097,452

Deferred loss on Bond Refunding. 1,062,351

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. 5,900,973

Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles). 806,450

Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds. (25,078,468)

Internal Service fund is not reported in the funds. (298,658)

Net Position of Governmental Activities - Statement of Net Position \$18,350,412

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, 2019

	General Fund	Road and Bridge	Hotel/ Motel Fund	Interest and Sinking Fund	Other Governmental Funds	Total Governmental Funds
<i>REVENUES</i>						
Taxes						
Property	\$9,267,821	\$2,111,295		\$1,602,912		\$12,982,028
Sales	3,763,454					3,763,454
Other	784,927					784,927
Intergovernmental	435,665	34,396			1,784,573	2,254,634
Licenses and Permits		564,155				564,155
Charges for Services	2,841,324	498,696			223,935	3,563,955
Fines and Forfeitures	691,763					691,763
Interest	39,496	4,729		904	4,082	49,211
Miscellaneous	578,180	9,929			262,286	850,395
Total Revenues	<u>18,402,630</u>	<u>3,223,200</u>	<u>0</u>	<u>1,603,816</u>	<u>2,274,876</u>	<u>25,504,522</u>
<i>EXPENDITURES</i>						
Current:						
General Administration	3,236,946				61,797	3,298,743
Legal	326,561				49,664	376,225
Judicial	1,573,559				872,424	2,445,983
Financial Administration	1,545,449					1,545,449
Public Facilities	229,163				823,322	1,052,485
Public Safety	6,027,422				729,915	6,757,337
Public Transportation	32,758	2,514,804				2,547,562
Environmental Protection	83,224	243,853				327,077
Culture and Recreation	1,252,934	7,355			500	1,260,789
Health and Welfare	2,460,547				253,523	2,714,070
Conservation - Agriculture	158,794					158,794
Capital Projects -						
Capital Outlay and Other					596,719	596,719
Debt Service						
Principal Retirement	127,794	24,936		1,075,000		1,227,730
Interest Retirement	0	1,344		495,410		496,754
Total Expenditures	<u>17,055,151</u>	<u>2,792,292</u>	<u>0</u>	<u>1,570,410</u>	<u>3,387,864</u>	<u>24,805,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,347,479	430,908	0	33,406	(1,112,988)	698,805
<i>OTHER FINANCING SOURCES (USES):</i>						
Other Financing Sources - Capital Lease	308,458					308,458
Transfers In	558,788	0	276,168		882,660	1,717,616
Transfers Out	(755,998)	(675,500)	(558,788)		(20,000)	(2,010,286)
Total Other Financing Sources (Uses)	<u>111,248</u>	<u>(675,500)</u>	<u>(282,620)</u>	<u>0</u>	<u>862,660</u>	<u>15,788</u>
Net Changes in Fund Balances	1,458,727	(244,592)	(282,620)	33,406	(250,328)	714,593
Fund Balances - Beginning	1,929,147	1,367,516	282,620	170,339	1,396,097	5,145,719
Fund Balances - Ending	<u>\$3,387,874</u>	<u>\$1,122,924</u>	<u>\$0</u>	<u>\$203,745</u>	<u>\$1,145,769</u>	<u>\$5,860,312</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, 2019

Net Changes in Fund Balances - Total Governmental Funds	\$714,593
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.	(569,509)
<b>GASB</b>	
Deferred Outflow of Resources-Contribution. This is the change in these amounts this year.	36,433
Deferred Inflow-Differences between expected and actual experience. This is the change in these amounts this year.	130,000
Deferred Outflow-Changes of assumptions. This is the change in these amounts this year.	(141,324)
Deferred Outflow-Net difference between projected and actual earnings. This is the change in these amounts this year.	2,684,598
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.	510,661
Bond Refunding Loss Amortization	(75,883)
(Increase) decrease in compensated absences from beginning of period to end of period.	(20,963)
(Increase) decrease in accrued interest from beginning of period to end of period.	7,474
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(12,879)
Internal Service fund is not reported in the funds.	199,976
Capital Lease Proceeds	(308,458)
(Increase) decrease in Net Pension Liability from beginning of period to end of period.	(3,435,378)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>1,227,730</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$947,071</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, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<i>REVENUES</i>				
Taxes				
Property	\$9,525,610	\$9,578,760	\$9,267,821	(\$310,939)
Sales	3,100,000	4,042,745	3,763,454	(279,291)
Other Taxes	0	784,927	784,927	0
Intergovernmental	360,623	456,670	435,665	(21,005)
Charges for Services	2,405,972	3,058,277	2,841,324	(216,953)
Fines and Forfeitures	462,750	690,379	691,763	1,384
Interest	15,000	39,496	39,496	0
Miscellaneous	402,750	608,285	578,180	(30,105)
Total Revenues	16,272,705	19,259,539	18,402,630	(856,909)

*EXPENDITURES*

Current:

General Administration				
Commissioner's Court	142,637	142,637	140,902	1,735
Compliance Department	43,956	43,956	41,671	2,285
County Clerk	279,256	279,256	250,361	28,895
County Judge	262,381	265,345	265,085	260
County Surveyor	900	900		900
Elections	199,670	508,126	477,093	31,033
Liability Insurance	1,724,466	1,619,419	1,588,246	31,173
Non-Departmental	195,151	219,256	192,945	26,311
Payroll Taxes	228,744	228,744	193,835	34,909
Veteran's Service	87,160	87,160	86,808	352
Legal				
County Attorney	318,388	322,388	314,624	7,764
Legal Counsel	10,000	11,937	11,937	0
Judicial				
Courtmaster	600	600	331	269
District Attorney	273,794	284,467	282,666	1,801
District Clerk	280,837	299,476	278,127	21,349
District Compliance	42,179	42,179	35,287	6,892
District Court	341,831	348,485	335,753	12,732
Indigent Defense	38,404	36,904	36,394	510
Justice Center Judicial Area	36,142	36,142	26,134	10,008
Justice's of the Peace	566,291	583,661	578,867	4,794
Financial Administration				
Appraisal District	355,513	355,513	355,513	0
County Auditor	253,884	253,884	252,635	1,249
County Treasurer	249,994	269,258	264,345	4,913
Data Processing	356,780	470,600	360,518	110,082
Professional Services	30,300	30,300	30,160	140
Tax Assessor-Collector	255,519	287,429	282,278	5,151
Public Facilities				
Courthouse Building	300,098	300,098	229,163	70,935
Public Safety				
Adult Probation	71,240	71,240	59,782	11,458
Constables	240,025	240,025	235,922	4,103
D.P.S.	6,650	6,650	4,170	2,480
Emergency Management			339	(339)
EMS	205,800	205,800	205,800	0
Fire	47,200	47,783	47,783	0
Jail Payroll	2,362,483	2,350,875	2,171,861	179,014
Justice Center	1,230,978	1,222,110	1,234,767	(12,657)
Juvenile Probation	109,484	109,484	109,484	0
Old Jail Facility	156,335	31,335	10,305	21,030
Sheriff	465,793	444,153	462,070	(17,917)
Sheriff Payroll	1,524,198	1,524,198	1,485,139	39,059

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
Public Transportation				
Street Lights	\$37,000	\$36,417	\$32,758	\$3,659
Environmental Protection				
Sanitation	86,193	86,193	83,224	2,969
Culture and Recreation				
Libraries	139,000	139,000	139,000	0
Hotel/Motel Contractor		1,113,934	1,113,934	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	96,403	96,403	93,813	2,590
Community Resources	32,750	32,750	24,667	8,083
County Nutrition Program	18,500	18,500	18,500	0
Human Resources	406,204	406,205	366,128	40,077
Indigent Health	1,842,374	2,069,969	1,924,099	145,870
Conservation - Agriculture				
Agriculture Extension Service	123,218	123,219	110,294	12,925
Predator Control	48,500	48,500	48,500	0
Debt Service				
Principal Retirement	0	127,794	127,794	0
Interest Retirement				0
Total Expenditures	<u>16,158,543</u>	<u>17,913,997</u>	<u>17,055,151</u>	<u>858,846</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>114,162</u>	<u>1,345,542</u>	<u>1,347,479</u>	<u>1,937</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease		308,458	308,458	0
Transfers In	0	558,787	558,788	1
Transfers Out	(58,322)	(826,402)	(755,998)	70,404
Total Other Financing Sources (Uses)	<u>(58,322)</u>	<u>40,843</u>	<u>111,248</u>	<u>70,405</u>
Net Changes in Fund Balances	55,840	1,386,385	1,458,727	72,342
Fund Balances - Beginning	1,929,147	1,929,147	1,929,147	
Fund Balances - Ending	<u>\$1,984,987</u>	<u>\$3,315,532</u>	<u>\$3,387,874</u>	<u>\$72,342</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Property	\$2,140,414	\$2,158,400	\$2,111,295	(\$47,105)
Intergovernmental	33,834	34,424	34,396	(28)
Licenses and Permits	522,000	566,355	564,155	(2,200)
Charges for Services	89,000	499,926	498,696	(1,230)
Interest	700	4,729	4,729	0
Miscellaneous	0	1,259	9,929	8,670
Total Revenues	<u>2,785,948</u>	<u>3,265,093</u>	<u>3,223,200</u>	<u>(41,893)</u>
<b>EXPENDITURES</b>				
Current				
Parks				
Wes Cooksey Park	8,000	8,000	7,355	645
Public Transportation				
Road and Bridge	3,179,226	3,179,228	2,514,804	664,424
Environmental Protection				
Sanitation	264,530	264,530	243,853	20,677
Debt Service				
Principal Retirement	24,936	24,936	24,936	0
Interest Retirement	1,344	1,344	1,344	0
Total Expenditures	<u>3,478,036</u>	<u>3,478,038</u>	<u>2,792,292</u>	<u>685,746</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(692,088)	(212,945)	430,908	643,853
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	150,000	150,000	0	(150,000)
Transfers In				0
Transfers Out	(675,500)	(675,500)	(675,500)	0
Total Other Financing Sources (Uses)	<u>(525,500)</u>	<u>(525,500)</u>	<u>(675,500)</u>	<u>(150,000)</u>
Net Changes in Fund Balances	(1,217,588)	(738,445)	(244,592)	493,853
Fund Balances - Beginning	1,367,516	1,367,516	1,367,516	
Fund Balances - Ending	<u>\$149,928</u>	<u>\$629,071</u>	<u>\$1,122,924</u>	<u>\$493,853</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, 2019

	County Employee Insurance	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year	Current Year
<b>ASSETS</b>			
Current Assets			
Cash and Cash Equivalents	\$0	\$0	\$0
Receivables (net of allowance for uncollectibles)	0	24,079	0
Total Current Assets	0	24,079	0
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$24,079</b>	<b>\$0</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>			
Liabilities			
Current Liabilities (payable from current assets)			
Accounts Payable	\$0	\$0	\$0
Bank Overdraft	298,658	522,713	298,658
Total Current Liabilities	298,658	522,713	298,658
<b>Total Liabilities</b>	<b>298,658</b>	<b>522,713</b>	<b>298,658</b>
Unrestricted	(298,658)	(498,634)	(298,658)
<b>Total Net Position</b>	<b>(\$298,658)</b>	<b>(\$498,634)</b>	<b>(\$298,658)</b>

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, 2019

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
OPERATING REVENUES:			
Charges for Services	\$4,641,290	\$3,771,400	\$4,641,290
Total Operating Revenues	4,641,290	3,771,400	4,641,290
OPERATING EXPENSES:			
Other Services and Charges	4,733,984	4,178,006	4,733,984
Total Operating Expenses	4,733,984	4,178,006	4,733,984
Operating Income (Loss)	(92,694)	(406,606)	(92,694)
NON-OPERATING REVENUES (EXPENSES):			
Ad Valorem Taxes			
Total Non-Operating Revenues (Expenses)	0	0	0
Income Before Transfers	(92,694)	(406,606)	(92,694)
Transfers in	292,670	500,000	292,670
Change in Net Position	199,976	93,394	199,976
Total Net Position - Beginning	(498,634)	(592,028)	(498,634)
Total Net Position - Ending	(\$298,658)	(\$498,634)	(\$298,658)

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, 2019

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$4,665,369	\$3,747,321	\$4,665,369
Payments to Suppliers	(4,958,039)	(4,247,321)	(4,958,039)
Net Cash Provided (Used) By Operating Activities	<u>(292,670)</u>	<u>(500,000)</u>	<u>(292,670)</u>
Cash Flows from Non-Capital and Related Financing Activities			
Transfers In	292,670	500,000	292,670
Ad Valorem Taxes	0	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>292,670</u>	<u>500,000</u>	<u>292,670</u>
Cash Flows from Capital and Related Financing Activities			
State Grants	0	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities			
Interest Received	0	0	0
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Equivalents	0	0	0
Cash and Cash Equivalents at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(continued)

(continued)

	County Employee Insurance	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year	Current Year
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	(\$92,694)	(\$406,606)	(\$92,694)
Changes in Current Items			
Decrease (Increase) in Accounts Receivable	24,079	(24,079)	24,079
Increase (Decrease) in Accounts Payable	0	0	0
Increase (Decrease) in Bank Overdraft	(224,055)	(69,315)	(224,055)
Net Cash Provided (Used) by Operating Activities	<u>(\$292,670)</u>	<u>(\$500,000)</u>	<u>(\$292,670)</u>
Noncash Investing, Capital, and Financing Activities:			
None	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The above fund is an enterprise fund.

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

UVALDE COUNTY, TEXAS  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2019

**ASSETS**

Cash and Cash Equivalents	\$1,173,334
Receivables (net of allowance for uncollectibles)	<u>0</u>
Total Assets	<u><u>\$1,173,334</u></u>

**LIABILITIES:**

Accounts Payable	\$7,973
Due to Others	<u>1,165,361</u>
Total Liabilities	<u><u>\$1,173,334</u></u>

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

UVALDE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019

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. Fiduciary activities of the County are not included in these statements.

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

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

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

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

The government reports the following major governmental funds:

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

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

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

The interest and sinking fund are 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, 2019 and 10 percent of the delinquent outstanding property taxes at September 30, 2019.

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, 2019. 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, 2019 consisted of \$203,745 for debt service.

5. Capital Assets

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

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

The County had no major capital expenditures during the year.

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, comp. absence, 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 and comp. absences are 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, 2019, fund balances of the governmental funds are classified as follows:

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

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

**Unassigned** — All other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

As of September 30, 2019, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$401,359
County Clerk	48,107
Construction	14
Debt Service	227,363
Elections	298,635
Health	140,304
Judicial	13,141
Legal	267,928
Public Transportation	1,122,924
Committed	
Culture and Recreation	7,165
Unassigned	3,333,372
Total Fund Balance	<u>\$5,860,312</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 \$25,078,468 difference are as follows:

Bonds Payable	\$19,565,000
Capital Lease Payable	189,425
Accrued Interest Payable	78,753
Compensated Absences	276,313
Net Pension Liability	<u>4,968,977</u>
	<u>\$25,078,468</u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds" report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$30,097,452 difference are as follows:

Capital Assets Not Being Depreciated	\$1,404,101
Capital Assets Being Depreciated	40,242,523
Accumulated Depreciation	(11,549,172)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$30,097,452</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 \$806,450 difference are as follows:

Property Taxes Receivable	\$856,687
Allowance for Doubtful Accounts	<u>(50,237)</u>
Net	<u>\$806,450</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Justice of the Peace and Clerk fines and fees receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectible.)" Other elements of that reconciliation include GASB 68 deferrals. The details of this \$5,900,973 difference are as follows:

Fines and Fees Receivable	\$3,021,218
Allowance for Doubtful Accounts	(669,996)
<b>GASB 68</b>	
Deferred Outflow of Resources-Contributions (after 12/31/18)	1,224,831
Deferred Outflow-Differences between expected and actual experience	(65,121)
Deferred Outflow-Changes of assumptions	103,865
Deferred Inflow-Net difference between projected and actual earnings	<u>2,286,176</u>
Net	<u>\$5,900,973</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 (\$569,509) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$0
Capital Outlay - Additions - Being Depreciated	539,469
Capital Outlay - Reclassifications - Net	0
Depreciation Expense	(1,108,978)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u><u>(\$569,509)</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). Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, and the interest and sinking fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the CDBG 7215177 grant fund, the river cleanup fund, the sheriff seizure fund, the Stonegarden grant Uvalde fund, the TIDC grant fund, the Stonegarden grant, the Uvalde estates septic fund, the FEMA disaster fund, the flood protection warning fund, the County Court restitution fund, and the Narcotics Intradiction fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2019, 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, 2019 except for the D. A. Administrative fund which had a negative fund balance of \$20,063, the Victims of Crime DA fund which had a negative fund balance of \$12,483, the Local Border Security fund which had a deficit of \$21,956, and the County Employee Insurance fund which had a deficit fund equity of \$298,658. These deficits are expected to be liquidated by future resources of these funds.

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

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

Policies Governing Deposits and Investments:

The County had no investments at September 30, 2019. In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

*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, 2019, the government's bank balance of \$7,340,203 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 \$15,899,053 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	\$716,054	\$140,633		\$856,687
Sales Tax	579,529			579,529
Fines			24,388	24,388
Intergovernmental	3,021,218			3,021,218
Other	363,746	1,048	108,915	473,709
Gross receivables	4,680,547	141,681	133,303	4,955,531
Less: Allowance for uncollectibles	711,893	8,340		720,233
Net total receivables	<u>\$3,968,654</u>	<u>\$133,341</u>	<u>\$133,303</u>	<u>\$4,235,298</u>

## C. Capital Assets

Capital asset activity for the year ended September 30, 2019 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				0
Total capital assets not being depreciated:	<u>1,404,101</u>	<u>0</u>	<u>0</u>	<u>1,404,101</u>
Capital assets being depreciated:				
Building and Improvements	29,562,643	66,658		29,629,301
Machinery, Equipment and Vehicles	3,942,160	472,811	6,000	4,408,971
Infrastructure	6,204,251			6,204,251
Total capital assets being depreciated:	<u>39,709,054</u>	<u>539,469</u>	<u>6,000</u>	<u>40,242,523</u>
Less: Accumulated Depreciation for:				
Building and Improvements	5,032,796	594,034		5,626,830
Machinery, Equipment and Vehicles	3,365,002	342,532	6,000	3,701,534
Infrastructure	2,048,396	172,412		2,220,808
Total Accumulated Depreciation	<u>10,446,194</u>	<u>1,108,978</u>	<u>6,000</u>	<u>11,549,172</u>
Total Capital Assets Depreciated, Net	<u>29,262,860</u>	<u>(569,509)</u>	<u>0</u>	<u>28,693,351</u>
Governmental Activities capital assets, Net	<u>\$30,666,961</u>	<u>(\$569,509)</u>	<u>\$0</u>	<u>\$30,097,452</u>

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

Governmental activities	
General Administration	\$118,978
Judicial	3,030
Public Facilities	148,148
Public Safety	486,034
Public Transportation	86,899
Culture and Recreation	243,628
Health and Welfare	14,476
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$1,108,978</u>

### Construction commitments

The County had no major capital expenditures during the year.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2019.

There were no advances at September 30, 2019.

The interfund transfers are as follows:

<b>TRANSFER OUT</b>	<b>TRANSFER IN</b>					<b>TOTAL</b>
	<b>GENERAL FUND</b>	<b>ROAD AND BRIDGE FUND</b>	<b>HOTEL/MOTEL FUND</b>	<b>COUNTY EMPLOYEE INSURANCE FUNDS</b>	<b>OTHER GOVERNMENTAL FUNDS</b>	
GENERAL FUND	\$0	\$0	\$276,168	\$292,670	\$187,160	\$755,998
ROAD AND BRIDGE FUND		675,500				675,500
HOTEL/MOTEL FUND	558,788					558,788
OTHER GOVERNMENTAL FUNDS		20,000				20,000
<b>TOTALS</b>	<b>\$558,788</b>	<b>\$695,500</b>	<b>\$276,168</b>	<b>\$292,670</b>	<b>\$187,160</b>	<b>\$2,010,286</b>

The general fund transferred \$292,670 to the County Employee Insurance fund, \$276,168 to the Hotel/Motel fund, and \$187,160 to various other non-major funds, for operating capital. The road and bridge fund transferred \$675,000 to various road and bridge funds for operating capital. The hotel/motel fund transferred \$558,788 to the general fund to include the fund to the general fund. The non-major funds transferred \$20,000 to the road and bridge fund. 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 \$68,458 for the year ended September 30, 2019. There are no scheduled rate increases.

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

<u>Year Ending Sep. 30</u>	<u>Amount</u>
2020	\$ 55,386
2021	42,514
2022	22,821
2023	1,098
<b>Total</b>	<b><u>\$121,819</u></b>

Rent expenditures were \$75,965 for the year ended September 30, 2019. Sublease rental income was \$0 for the year ended September 30, 2019. Rental income was \$0 for the year ended September 30, 2019.

F. Long-Term Debt

Certificates of Obligation

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

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – 2009 C.O. Bonds	3.00 – 5.00%	\$ 560,000
Governmental activities – 2016 C.O. Bonds	.75 – 2.65%	\$ 9,305,000
Governmental activities – 2017 C.O. Bonds	2.375%	\$ 9,700,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2020	\$1,120,000	\$452,936
2021	1,150,000	420,651
2022	1,175,000	394,785
2023	1,195,000	368,031
2024	1,225,000	340,390
2025-2029	6,570,000	1,257,353
2030-2034	7,130,000	460,163
TOTALS	<u>\$19,565,000</u>	<u>\$3,694,309</u>

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

Assets acquired through capital lease is as follows:

Asset:	GENERAL	PUBLIC	TOTAL
	ADMINISTRATION	TRANSPORTATION	
	ELECTION	CASE	
	EQUIPMENT	COMPACTION	
Cost	\$308,458	\$93,005	\$401,463
Less: Accumulated Depreciation	61,692	74,405	136,097
Total	\$246,766	\$18,600	\$265,366

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2019, is as follows:

Year Ending Sep. 30	ELECTION	CASE	Total
	EQUIPMENT	COMPACTION	
	Amount	Amount	
2020	\$50,000	\$8,762	\$58,762
2021	50,000		50,000
2022	50,000		50,000
2023	50,000		50,000
Total	200,000	8,762	208,762
Less: Amount Representing Interest	19,336	1	19,337
Present Value of Minimum Lease Payments	\$180,664	\$8,761	\$189,425

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

Changes in long-term liabilities:

	Beginning	Additions	Reductions	Ending	Summary	
					Due Within	Due in More
	Balance			Balance	One Year	Than One Year
<u>Governmental Activities:</u>						
Bonds Payable	\$20,640,000		\$1,075,000	\$19,565,000	\$1,120,000	\$18,445,000
Capital Lease Payable	33,697	308,458	152,730	189,425	51,182	138,243
Net Pension Liability	1,533,599	3,435,378		4,968,977		4,968,977
Compensated Absences Payable	255,350	276,313	255,350	276,313	165,787	110,526
Grand Total	\$22,462,646	\$4,020,149	\$1,483,080	\$24,999,715	\$1,336,969	\$23,662,746

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2019-20 year is 60% or \$165,787. The government-wide statement of activities includes \$1,336,969 as "noncurrent liabilities, due within one year". The general fund and the road and bridge fund were used in prior years to liquidate pension liabilities.



V. Other Information

A. Risk Management

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

Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and number of payouts), 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 claim's liability estimate.

	Year ended <u>09/30/19</u>	Year ended <u>09/30/18</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurring 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

Uvalde County maintains a self-funded stop/loss health insurance plan for active employees and their eligible dependents. The stop/loss amounts for the year 2019 were \$45,000 per individual and \$3,204,060 aggregate. The stop/loss amounts for the year 2020 are \$45,000 per individual and \$3,429,523 aggregate. Costs are recorded in the fund from which the employees' compensation is paid.

5. Unemployment Compensation Insurance

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

B. Related Party Transaction

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

The related party transactions were as follows:

A commissioner has borrowed money from the economic development fund. He owes \$9,114 at September 30, 2019. He paid \$4,800 in the 2018-2019 year.

A Justice of the Peace leases a building to the County for Justice of the Peace use. The Justice of the Peace was paid \$2,100 in the 2018-2019 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2019.

A County Attorney leases a building to the County for Justice of the Peace use. The County Attorney was paid \$19,895 in the 2018-2019 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2019.

C. Subsequent Events

On October 15, 2019, the Court awarded a fire truck bid to Siddons Martin Emergency Group in the amount of \$349,749.51. Awarded the bid for two (2) used rubber tire, single drum, vibratory rollers to RDO at a per unit rate of \$83,463.64 for a total cost of \$166,927.28, and awarded a bid to NPE for one (1) new pneumatic roller for a total cost of \$87,574.97. (All three rollers are to finance with Government Capital with annual payments of \$88,172.28 for 3 years.)

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.

*Efrain E. Sanchez v. Uvalde County Sheriff's Department in the United States District Court for the Western District of Texas – Del Rio Division, Civil Action No. 2:19-cv-00019-AM-VRG* – This case concerns an incident which occurred on January 30, 2018 when Plaintiff was being transported to the Uvalde County Jail. While in transport to the Uvalde County Jail but having stopped over at the Victoria County Justice Center, the transport vehicle tapped a concrete pillar. Plaintiff, who was located in the transport vehicle, is claiming that he was injured as a result of the incident. The records indicate that Plaintiff Sanchez was not injured and did not receive any medical attention while at the Uvalde County Jail from January 30, 2018 to the date of his release, February 23, 2018. The County has filed a motion to dismiss Plaintiff's claims for failure to state a cause of action. The case is currently before the United States District Court. The County's risk of exposure is unknown at the audit report date.

E. Other post employment benefits

None

F. Tax abatements

Uvalde County executed an agreement with OCI ALAMO 5 LLC (a Solar Farm) to provide a 70% tax abatement for business Property and Improvements constructed, expanded, or acquired for a period of ten years provided the Improvements once constructed, shall constitute fixtures and shall remain in place and operational, to the extent commercially reasonable until at least twenty (20) years after the date the Certificate for such Improvements is provided by the Company. The incentive period began in the year ended September 30, 2014. The abatement amounted to \$590,332 for the fiscal year ended September 30, 2019.

OCI Solar shall install or shall cause to be installed the Project, and operate and maintain the Project, upon the Site for sale of generated solar energy.

OCI Solar is investing an amount up to approximately two hundred eighty-three million and zero one hundredths dollar (\$283,000,000.00).

This Agreement is authorized by Chapter 312 of the Texas Tax Code, as amended, and by the "Uvalde County Guidelines and Criteria for Tax Abatement.

The County finds that the terms of the abatement are within its Guidelines & Criteria, subject to any exceptions approved by the Commissioners Court, and that the approval of this Agreement will not have any substantial, long-term, adverse effect upon the provision of County's services or its tax base. The Commissioners Court also finds that OCI Solar's planned use of the Site inside the Reinvestment Zone does not constitute a hazard to public safety, health, or morals.

The occurrence of any of the following events during the Term of Agreement shall be deemed a default: failure to comply with the agreement, failure to pay ad valorem taxes, or cessation of operations. Upon default, the County is entitled to recapture one hundred percent (100%) of taxes already actually abated under this Agreement.

G. Prior Period Adjustments

The County has determined that certain transactions were recorded incorrectly in a prior year. The County had a prior period adjustment whereby governmental activities' Net Position was restated as follows: The beginning GASB 34 Receivables for the District Clerk were increased by \$83,552 due to an error in the software system. The restatement had the corresponding effect on the beginning Net Position, as follows:

	<b>Net Assets Position, as Previously Reported</b>	<b>District Clerk Receivables GASB 34 Restatement</b>	<b>Net Assets Position, As Restated</b>
<b>Governmental Activities:</b>			
Net Assets	\$17,319,789	\$83,552	\$17,403,341
<b>Total Governmental Activities</b>	<b>\$17,319,789</b>	<b>\$83,552</b>	<b>\$17,403,341</b>

## H. Summary of TCDRS Funding Policy

### Net Pension Liability/ (Asset)

Net Pension Liability/ (Asset)	<u>December 31, 2017</u>	<u>December 31, 2018</u>
Total pension liability	\$38,155,683	\$40,898,947
Fiduciary net position	36,622,084	35,929,970
Net pension liability/ (asset)	1,533,599	4,968,977
Fiduciary net position as a % of total pension liability	95.98%	87.85%
Pensionable covered payroll <sup>(1)</sup>	\$9,694,913	\$9,842,046
Net pension liability as a % of covered payroll	15.82%	50.49%

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

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

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

#### Discount Rate

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

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

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

#### Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

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

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

	Beginning Date	Ending Date
Valuation date	December 31, 2017	December 31, 2018
Measurement date	December 31, 2017	December 31, 2018
Employer's fiscal year	October 1, 2018	September 30, 2019

## Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2019 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2018. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 - December 31, 2016 for more details.

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

## Depletion of Plan Assets/GASB Discount Rate

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

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

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

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

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

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

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

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



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

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

## Projection of Fiduciary Net Position

<b>Projection of Fiduciary Net Position</b>						
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)
2019	\$35,929,970	\$1,710,306	\$2,468,585	\$35,930	\$2,878,788	\$38,014,549
2020	38,014,549	1,663,466	2,208,758	38,015	3,056,014	40,487,257
2021	40,487,257	1,680,404	2,431,282	40,487	3,248,042	42,943,933
2022	42,943,933	1,707,608	2,673,287	42,944	3,438,405	45,373,715
2023	45,373,715	1,728,047	3,003,363	45,374	3,622,824	47,675,850
2024	47,675,850	1,760,378	3,176,878	47,676	3,803,599	50,015,273
2025	50,015,273	1,740,525	3,330,283	50,015	3,986,119	52,361,618
2026	52,361,618	1,722,491	3,526,121	52,362	4,167,587	54,673,213
2027	54,673,213	1,708,421	3,739,681	54,673	4,345,695	56,932,975
2028	56,932,975	1,699,349	3,915,540	56,933	4,521,302	5,918,153
2038	74,579,691	1,057,928	5,538,293	74,580	5,860,071	75,884,818
2048	80,938,842	184,730	6,435,387	80,939	6,304,609	80,911,856
2058	79,983,195	45,838	6,146,915	79,983	6,233,180	80,035,316
2068	88,897,021	3,247	4,508,726	88,897	7,018,209	91,320,854
2078	135,681,662	0	2,496,459	135,682	10,885,688	143,935,210
2088	265,597,107	0	852,678	265,597	21,468,957	285,947,789
2098	565,895,490	0	98,807	565,895	45,811,138	611,041,926

**Changes in Net Pension Liability / (Asset)**

<b>Changes in Net Pension Liability / (Asset)</b>	Total Pension	Fiduciary	Net Pension
	Liability	Net Position	Liability / (Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2018	\$38,155,683	\$36,622,084	\$1,533,599
Changes of the year:			
Service cost	1,261,703		\$1,261,703
Interest on total pension liability	3,128,399		\$3,128,399
Effect of plan changes	0		\$0
Effect of economic/demographic gains or losses	(24,915)		(\$24,915)
Effect of assumptions changes or inputs	0		\$0
Refund of contributions	(101,163)	(101,163)	\$0
Benefit payments	(1,520,760)	(1,520,760)	\$0
Administrative expenses		(28,859)	\$28,859
Member contributions		688,943	(\$688,943)
Net investment income		(682,098)	\$682,098
Employer contributions		947,705	(\$947,705)
Other	0	4,117	(\$4,117)
Balances as of December 31, 2018	\$40,898,946	\$35,929,970	\$4,968,977

**Sensitivity Analysis**

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

	<b>1% Decrease 7.10%</b>	<b>Current Discount Rate 8.10%</b>	<b>1% Increase 9.10%</b>
Total pension liability	\$46,045,716	\$40,898,947	\$36,551,186
Fiduciary net position	35,929,970	35,929,970	35,929,970
Net pension liability/(asset)	\$10,115,746	\$4,968,977	\$621,216

**Pension Expense / (Income)**

**Pension Expense / (Income)**

**January 1, 2018 to  
December 31, 2018**

Service cost	\$1,261,703
Interest on total pension liability	3,128,399
Effect of plan changes	0
Administrative expenses	28,859
Member contributions	(688,943)
Expected investment return net of investment expenses	(2,965,991)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(154,915)
Recognition of assumption changes or inputs	141,324
Recognition of investment gains or losses	963,491
Other	(4,117)
Pension expense	\$1,709,810

As of December 31, 2018, the deferred inflows and outflows of resources are as follows:

**Deferred Inflows/Outflows of Resources**

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$121,320	\$56,199
Changes of assumptions	0	103,865
Net difference between projected and actual earnings	0	2,286,176
Contributions made subsequent to measurement date	N/A	Employer determined

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

Year ending December 31:

2019	\$855,692
2020	430,192
2021	309,419
2022	729,617
2023	0
Thereafter	0

Note: The contributions made after the measurement date of the net pension/OPEB liability or collective net pension/OPEB liability by the County was \$1,224,831.

**Schedule of Deferred Inflows and Outflows of Resources**

Expense / (Income) Calculation				Balances of Deferred Inflows and Outflows as of 12/31/2018	
Original Amount (a)	Date Established (b)	Original Recognition Period (c)	Amount Recognized for 2018 (a) / (c)	Inflows	Outflows
<b>Investment (gains) or losses</b>					
\$3,648,089	12/31/2018	5.0	\$729,618	\$0	\$2,918,471
(2,069,859)	12/31/2017	5.0	(413,972)	1,241,915	0
203,718	12/31/2016	5.0	40,744	0	81,487
2,640,668	12/31/2015	5.0	528,134	0	528,133
394,834	12/31/2014	5.0	78,967	0	0
<b>Economic/demographic (gains) or losses</b>					
(24,915)	12/31/2018	4.0	(6,229)	18,686	0
112,397	12/31/2017	4.0	28,099	0	56,199
(410,538)	12/31/2016	4.0	(102,635)	102,634	0
(296,600)	12/31/2015	4.0	(74,150)	0	0
(226,963)	12/31/2014	4.0	0	0	0
<b>Assumption changes or inputs</b>					
0	12/31/2018	4.0	0	0	0
207,731	12/31/2017	4.0	51,933	0	103,865
0	12/31/2016	4.0	0	0	0
357,564	12/31/2015	4.0	89,391	0	0
0	12/31/2014	4.0	0	0	0

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

	Year Ended December 31					
	2018	2017	2016	2015	2014	2013 - 2009
Total Pension Liability						
Service cost	\$1,261,703	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A
Interest on total pension liability	3,128,399	2,892,635	2,672,417	2,501,430	2,338,210	N/A
Effect of plan changes	0	0	0	(173,311)	0	N/A
Effect of assumption changes or inputs	0	207,731	0	357,564	0	N/A
Effect of economic/demographic (gains) or losses	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A
Benefit payments/refunds of contributions	<u>(1,621,923)</u>	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>
Net change in total pension liability	2,743,264	2,981,322	2,104,297	2,172,237	1,953,888	<u>N/A</u>
Total pension liability, beginning	<u>38,155,683</u>	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$40,898,947</u>	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,827</u>	<u>N/A</u>
Fiduciary Net Position						
Employer contributions	\$947,705	\$926,498	\$899,467	\$856,047	\$810,648	N/A
Member contributions	688,943	685,945	656,481	607,541	598,882	N/A
Investment income net of investment expenses	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A
Benefit payments/refunds of contributions	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Administrative expenses	(28,859)	(24,355)	(23,933)	(21,377)	(22,138)	N/A
Other	<u>4,117</u>	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>
Net change in fiduciary net position	(692,114)	4,737,141	2,130,128	94,267	1,850,625	N/A
Fiduciary net position, beginning	<u>36,622,084</u>	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$35,929,970</u>	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,814</u>	<u>\$29,660,547</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$4,968,977</u>	<u>\$1,533,599</u>	<u>\$3,289,418</u>	<u>\$3,315,249</u>	<u>\$1,237,280</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	87.85%	95.98%	90.65%	89.98%	96.00%	N/A
Pensionable covered payroll	\$9,842,046	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A
Net pension liability/(asset) as % of covered payroll	50.49%	15.82%	35.07%	38.20%	15.31%	N/A

**Schedule of Employer Contributions**

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2009	\$478,440	\$478,440	\$0	\$6,422,010	7.5%
2010	577,799	577,799	0	6,687,491	8.6%
2011	580,261	580,261	0	6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	0	9,842,046	9.6%

**Notes to Schedule**

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method Remaining	Level percentage of payroll, closed
Amortization Period Asset	13.5 years (based on contribution rate calculated in 12/31/2018 valuation) 5-year
Valuation Method Inflation	smoothed market
Salary Increases Investment	2.75%
Rate of Return Retirement	Varies by age and service. 4.9% average over career including inflation.
Age	8.00%, net of administrative and investment expenses, including inflation
Mortality	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.  130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected.  2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule.  2016: No changes in plan provisions were reflected in the Schedule.  2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.  2018: No changes in plan provisions were reflected in the Schedule.



## 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) TCERS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCERS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.
  - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
  - 5) Benefit terms are established under the TCERS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Uvalde County contribution rate is based on the TCERS funding policy adopted by the TCERS Board of Trustees and must conform with the TCERS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2018 are shown in the Schedule of Employer Contributions.
- e. The most recent comprehensive annual financial report for TCERS can be found at the following link, [www.tcdrs.org](http://www.tcdrs.org).

### Membership Information

Members	Dec.31,2017	Dec.31,2018
Number of inactive employees entitled to but not yet receiving benefits:	170	176
Number of active employees:	250	269
Average monthly salary*:	\$3,235	\$3,194
Average age*:	45.75	45.29
Average length of service in years*:	9.90	9.71

### Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of benefit recipients:	113	115
Average monthly benefit:	\$1,075	\$1,143

*\*Averages reported for active employees.*

## **Appendix B-Actuarial Methods and Assumptions Used for GASB Calculations**

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2018 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Uvalde County December 31, 2018 Summary Valuation Report for further details.

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

<b>Valuation Timing</b>	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.
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Amortization Method</b>	
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
<b>Asset Valuation Method</b>	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
<b>Inflation</b>	Same as funding valuation: See Appendix C
<b>Salary Increases Investment</b>	Same as funding valuation: See Appendix C
<b>Rate of Return Cost-of-Living</b>	8.10% (Gross of administrative expenses)
<b>Adjustments</b>	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.
<b>Retirement Age</b>	Same as funding valuation: See Appendix C
<b>Turnover</b>	Same as funding valuation: See Appendix C
<b>Mortality</b>	Same as funding valuation: See Appendix C

## Appendix C-Actuarial Methods and Assumptions Used for Funding Valuation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2016 financial reporting metrics are the same as those used in the December 31, 2018 actuarial valuation analysis for Uvalde County.

The following is a description of the assumptions used in the December 31, 2018 actuarial valuation analysis for Uvalde County. This information may also be found in the Uvalde County December 31, 2018 Summary Valuation Report.

### Economic Assumptions

#### TCDRS system-wide economic assumptions:

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

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

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

#### Employer-specific economic assumptions:

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

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

**Table 1**  
**Merit Salary Increases\***

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

**Demographic Assumptions**

**TCDRS system-wide demographic assumptions:**

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

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

**Table 2  
Annual Rates of Disability\***

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

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

**Mortality**

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

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

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

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

Age	Male	Female
40-44	4.5%	4.5%
45-49	9.0	9.0
50	10.0	10.0
51	9.0	9.0
52	9.0	9.0
53	9.0	9.0
54	10.0	10.0
55	10.0	10.0
56	10.0	10.0
57	10.0	10.0
58	12.0	12.0
59	12.0	12.0
60	12.0	12.0
61	12.0	12.0

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

\* *Deferred members are assumed to retire (100% probability) at the later of:*  
*a) age 60*  
*b) earliest retirement eligibility.*

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

**Employer-specific demographic assumptions:**

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

**Table 4**  
**Annual Rates of Termination**

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

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

**Table 5  
Probability of Withdrawal**

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

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



REQUIRED SUPPLEMENTARY INFORMATION

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

	Year Ended December 31					2013 - 2009
	2018	2017	2016	2015	2014	
Total Pension Liability						
Service cost	\$1,261,703	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A
Interest on total pension liability	3,128,399	2,892,635	2,672,417	2,501,430	2,338,210	N/A
Effect of plan changes	0	0	0	(173,311)	0	N/A
Effect of assumption changes or inputs	0	207,731	0	357,564	0	N/A
Effect of economic/demographic (gains) or losses	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A
Benefit payments/refunds of contributions	<u>(1,621,923)</u>	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>
Net change in total pension liability	2,743,264	2,981,322	2,104,297	2,172,237	1,953,888	<u>N/A</u>
Total pension liability, beginning	<u>38,155,683</u>	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$40,898,947</u>	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,827</u>	<u>N/A</u>
Fiduciary Net Position						
Employer contributions	\$947,705	\$926,498	\$899,467	\$856,047	\$810,648	N/A
Member contributions	688,943	685,945	656,481	607,541	598,882	N/A
Investment income net of investment expenses	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A
Benefit payments/refunds of contributions	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Administrative expenses	(28,859)	(24,355)	(23,933)	(21,377)	(22,138)	N/A
Other	<u>4,117</u>	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>
Net change in fiduciary net position	(692,114)	4,737,141	2,130,128	94,267	1,850,625	N/A
Fiduciary net position, beginning	<u>36,622,084</u>	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$35,929,970</u>	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,814</u>	<u>\$29,660,547</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$4,968,977</u>	<u>\$1,533,599</u>	<u>\$3,289,418</u>	<u>\$3,315,249</u>	<u>\$1,237,280</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	87.85%	95.98%	90.65%	89.98%	96.00%	N/A
Pensionable covered payroll	\$9,842,046	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A
Net pension liability/(asset) as % of covered payroll	50.49%	15.82%	35.07%	38.20%	15.31%	N/A

**Schedule of Employer Contributions**

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2009	\$478,440	\$478,440	\$0	\$6,422,010	7.5%
2010	577,799	577,799	0	6,687,491	8.6%
2011	580,261	580,261	0	6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	0	9,842,046	9.6%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

## Non-major Governmental Funds

### *Special Revenue Funds*

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

#### JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

## SPECIAL REVENUE FUNDS

(continued)

### OTHER SPECIAL REVENUE FUNDS

The Other Special Revenue Funds consist of other funds that account for 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, records management, County records management, Archival fee, District Court records archival, District Court preservation, and the District Clerk records management accounts for fees and other funds used for records management purposes.

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

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

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

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

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

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

The HAVA Grant Fund is to purchase electronic voting equipment.

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

The TIDC Fund is to help with indigent defense.

The Fairplex Department Fund administers the Fairplex Park.

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

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

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

Nutrition fund provides nutrition assistance to elderly people.

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

The County Court Restitution fund is used to make whole certain crime victims.

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

SPECIAL REVENUE FUNDS

(continued)

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

***Capital Projects Funds***

The FEMA Disaster fund, the Flood Protection Warning fund, and the CDBG Grant 7215177 fund account for monies to assist in construction needs of the County.

UVALDE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2019

	ARCHIVAL FEE	BORDER CRIME PROSE- CUTION	CONSTABLE NO. 1 LEOSE FUND	CONSTABLE NO. 4 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION
<b>ASSETS</b>						
Cash and Cash Equivalents	\$252,370	\$72,832	\$4,322	\$99	\$10,695	\$11,230
Receivables (net of allowance for uncollectibles)						
Total Assets	<u>\$252,370</u>	<u>\$72,832</u>	<u>\$4,322</u>	<u>\$99</u>	<u>\$10,695</u>	<u>\$11,230</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable		\$2,281				
Bank Overdraft						
Total Liabilities	<u>0</u>	<u>2,281</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>						
<b>Restricted</b>						
Archives	252,370					
Construction						
County Clerk						
Elections						
Health						
Judicial						11,230
Legal					10,695	
Public Safety		70,551	4,322	99		
<b>Committed</b>						
Culture and Recreation						
<b>Unassigned</b>						
Total Fund Balances	<u>252,370</u>	<u>70,551</u>	<u>4,322</u>	<u>99</u>	<u>10,695</u>	<u>11,230</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$252,370</u>	<u>\$72,832</u>	<u>\$4,322</u>	<u>\$99</u>	<u>\$10,695</u>	<u>\$11,230</u>

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

(continued)



SPECIAL  
REVENUE

COUNTY COURT TECH- NOLOGY	COUNTY COURT RESTI- TUTION	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE
\$5,620	\$14	\$19,426	\$6,304	\$41,038		\$395	\$12,875	\$3,223	\$14,666	\$14,619
\$5,620	\$14	\$19,426	\$6,304	\$41,038	\$0	\$395	\$12,875	\$3,223	\$14,666	\$14,619

				\$42	\$14,418					
					5,645					
0	0	0	0	42	20,063	0	0	0	0	0

		19,426								
	14									
5,620			6,304			395	12,875	3,223	14,666	14,619
				40,996						
					(20,063)					
5,620	14	19,426	6,304	40,996	(20,063)	395	12,875	3,223	14,666	14,619
\$5,620	\$14	\$19,426	\$6,304	\$41,038	\$0	\$395	\$12,875	\$3,223	\$14,666	\$14,619

UVALDE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2019  
 (continued)

	DISTRICT COURT TECH- NOLOGY	ECONOMIC DEVELOP- MENT FUND	EMPG	FAIRPLEX DEPART- MENT FUND	FAMILY PROTECTION FEE FUND	HAVA GRANT
<b>ASSETS</b>						
Cash and Cash Equivalents	\$1,271	\$34,194	\$9,894	\$62,350	\$179	\$23,618
Receivables (net of allowance for uncollectibles)		94,240				
Total Assets	\$1,271	\$128,434	\$9,894	\$62,350	\$179	\$23,618
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable			\$351	\$27,505		
Bank Overdraft						
Total Liabilities	0	0	351	27,505	0	0
<b>Fund Balances:</b>						
<b>Restricted</b>						
Archives						
Construction						
County Clerk						
Elections						23,618
Health		128,434				
Judicial	1,271				179	
Legal						
Public Safety			9,543	34,845		
<b>Committed</b>						
Culture and Recreation						
<b>Unassigned</b>						
Total Fund Balances	1,271	128,434	9,543	34,845	179	23,618
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,271</b>	<b>\$128,434</b>	<b>\$9,894</b>	<b>\$62,350</b>	<b>\$179</b>	<b>\$23,618</b>

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

(continued)

SPECIAL  
REVENUE

HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LEPC GRANT	LOCAL BORDER SECURITY	NARCOTICS INTRA- DICTION	NUTRITION PROGRAM	RECORDS MANAGEMENT	RIVER CLEANUP FUND
\$7,119	\$17,389	\$33,147	\$2,782	\$46		\$6,270	\$55,910	\$129,563	
					24,388				
\$7,119	\$17,389	\$33,147	\$2,782	\$46	\$24,388	\$6,270	\$55,910	\$129,563	\$0
	\$144	\$2,100	\$336				\$2,546		
					46,344				
0	144	2,100	336	0	46,344	0	2,546	0	0
								129,563	
							53,364		
	17,245	31,047							
			2,446						
						6,270			
7,119				46					
					(21,956)				
7,119	17,245	31,047	2,446	46	(21,956)	6,270	53,364	129,563	0
\$7,119	\$17,389	\$33,147	\$2,782	\$46	\$24,388	\$6,270	\$55,910	\$129,563	\$0

UVALDE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2019  
 (continued)

	SPECIAL REVENUE					
	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE
	<b>ASSETS</b>					
Cash and Cash Equivalents	\$21,643	\$71,554	\$19,895	\$5,281	\$917	\$2,861
Receivables (net of allowance for uncollectibles)						
Total Assets	<u>\$21,643</u>	<u>\$71,554</u>	<u>\$19,895</u>	<u>\$5,281</u>	<u>\$917</u>	<u>\$2,861</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	\$13	\$270				
Bank Overdraft						
Total Liabilities	<u>13</u>	<u>270</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>						
Restricted						
Archives						
Construction						
County Clerk						
Elections						
Health						
Judicial	21,630					
Legal						
Public Safety		71,284	19,895	5,281	917	2,861
Committed						
Culture and Recreation						
Unassigned						
Total Fund Balances	<u>21,630</u>	<u>71,284</u>	<u>19,895</u>	<u>5,281</u>	<u>917</u>	<u>2,861</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$21,643</u>	<u>\$71,554</u>	<u>\$19,895</u>	<u>\$5,281</u>	<u>\$917</u>	<u>\$2,861</u>

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

						CAPITAL PROJECTS			TOTAL
STONE GARDEN GRANT	STONE GARDEN GRANT	TIDC GRANT	TOBACCO SETTLEMENT	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA	FEMA DISASTER	CDBG NO. 7215177	FLOOD PROTECTION WARNING	NON-MAJOR GOVERNMENTAL
	\$1,064		\$102,162				\$48,107		\$1,126,944
				14,675					133,303
\$0	\$1,064	\$0	\$102,162	\$14,675	\$0	\$0	\$48,107	\$0	\$1,260,247
									\$50,006
					12,483				64,472
0	0	0	0	0	12,483	0	0	0	114,478
									401,359
									48,107
									14
									23,618
									298,635
									140,304
									13,141
1,064									267,928
									7,165
					(12,483)				(54,502)
0	1,064	0	102,162	14,675	(12,483)	0	48,107	0	1,145,769
\$0	\$1,064	\$0	\$102,162	\$14,675	\$0	\$0	\$48,107	\$0	\$1,260,247

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BORDER CRIME ARCHIVAL FEE	CONSTABLE NO. 1 PROSE- CUTION LEOSE FUND	CONSTABLE NO. 4 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION
<i>REVENUES</i>					
Intergovernmental		\$339,726	\$682		
Charges for Services	40,480			240	1,140
Interest				33	
Miscellaneous					
Total Revenues	40,480	339,726	682	273	1,140
<i>EXPENDITURES</i>					
Current:					
General Administration					
Economic Development					
Elections					
Records Management	44,061				
Legal					
Check Collection				535	
Law Library					
Judicial					
District Attorney					
Judicial					
Justices of the Peace					
Public Facility					
Fairplex Park					
Public Safety					
Sheriff		316,017	1,348	452	
Emergency Operations					
Culture and Recreation					
Historical Commission					
Health and Welfare					
Health					
Capital Projects -					
Capital Outlay and Other					
Total Expenditures	44,061	316,017	1,348	535	0
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	(3,581)	23,709	(666)	(452)	1,140
<i>OTHER FINANCING SOURCES (USES):</i>					
Transfers In					
Transfers Out					
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Changes in Fund Balances	(3,581)	23,709	(666)	(452)	1,140
Fund Balances - Beginning	255,951	46,842	4,988	10,957	10,090
Fund Balances - Ending	\$252,370	\$70,551	\$4,322	\$99	\$11,230

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

SPECIAL  
REVENUE

COUNTY COURT TECHNOLOGY	COUNTY COURT RESTITUTION	COUNTY RECORDS MANAGEMENT	COURT REPORTERS	COURT-HOUSE SECURITY	D.A. ADMINISTRATIVE	D.A. FEE	D.A. FORFEITURE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESERVATION	DISTRICT COURT RECORDS ARCHIVE
					\$769,432					
766		8,388	3,255	17,572		75		1,345	2,731	3,063
		66				3	1,794	15		
	14				8,623		630			
766	14	8,454	3,255	17,572	778,055	78	2,424	1,360	2,731	3,063

		7,993	3,292		796,271	453	3,893		2,953		5,046
--	--	-------	-------	--	---------	-----	-------	--	-------	--	-------

60,704

0	0	7,993	3,292	60,704	796,271	453	3,893	2,953	0	5,046
---	---	-------	-------	--------	---------	-----	-------	-------	---	-------

766	14	461	(37)	(43,132)	(18,216)	(375)	(1,469)	(1,593)	2,731	(1,983)
-----	----	-----	------	----------	----------	-------	---------	---------	-------	---------

80,000

0	0	0	0	0	80,000	0	0	0	0	0
766	14	461	(37)	(43,132)	61,784	(375)	(1,469)	(1,593)	2,731	(1,983)
4,854		18,965	6,341	84,128	(81,847)	770	14,344	4,816	11,935	16,602
\$5,620	\$14	\$19,426	\$6,304	\$40,996	(\$20,063)	\$395	\$12,875	\$3,223	\$14,666	\$14,619

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019  
 (continued)

	DISTRICT COURT TECH- NOLOGY	ECONOMIC DEVELOP- MENT FUND	EMPG	FAIRPLEX DEPART- MENT FUND	FAMILY PROTECTION FEE FUND	HAVA GRANT
<i>REVENUES</i>						
Intergovernmental			\$39,958			
Charges for Services	412				900	
Interest		1,404				
Miscellaneous				244,472		
Total Revenues	412	1,404	39,958	244,472	900	0
<i>EXPENDITURES</i>						
Current:						
General Administration						
Economic Development		373				
Elections						1,170
Records Management						
Legal						
Check Collection						
Law Library						
Judicial						
District Attorney						
Judicial					963	
Justices of the Peace						
Public Facility						
Fairplex Park				823,322		
Public Safety						
Sheriff						
Emergency Operations			94,918			
Culture and Recreation						
Historical Commission						
Health and Welfare						
Health						
Capital Projects -						
Capital Outlay and Other						
Total Expenditures	0	373	94,918	823,322	963	1,170
Excess (Deficiency) of Revenues Over (Under)						
Expenditures	412	1,031	(54,960)	(578,850)	(63)	(1,170)
<i>OTHER FINANCING SOURCES (USES):</i>						
Transfers In			55,500	620,000		
Transfers Out						
Total Other Financing Sources (Uses)	0	0	55,500	620,000	0	0
Net Changes in Fund Balances	412	1,031	540	41,150	(63)	(1,170)
Fund Balances - Beginning	859	127,403	9,003	(6,305)	242	24,788
Fund Balances - Ending	\$1,271	\$128,434	\$9,543	\$34,845	\$179	\$23,618

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



SPECIAL  
REVENUE

HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LEPC GRANT	LOCAL BORDER SECURITY	NARCOTICS INTRA- DICTION	NUTRITION PROGRAM	RECORDS MANAGEMENT	RIVER CLEANUP FUND
		\$9,452		\$7,818	\$27,095		\$197,749		
20	14,288	2,933	11,585					45,730	
2,000		105				6,270		330	
2,020	14,288	12,490	11,585	7,818	27,095	6,270	197,749	46,060	0
								16,193	
		21,517	27,612						
	10,047								
					49,051				
				7,772					
500									
							228,899		
500	10,047	21,517	27,612	7,772	49,051	0	228,899	16,193	0
1,520	4,241	(9,027)	(16,027)	46	(21,956)	6,270	(31,150)	29,867	0
							78,322		32,653
0	0	0	0	0	0	0	78,322	0	32,653
1,520	4,241	(9,027)	(16,027)	46	(21,956)	6,270	47,172	29,867	32,653
5,599	13,004	40,074	18,473	0	0		6,192	99,696	(32,653)
\$7,119	\$17,245	\$31,047	\$2,446	\$46	(\$21,956)	\$6,270	\$53,364	\$129,563	\$0

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019  
 (continued)

	SPECIAL REVENUE					
	SECURITY		SHERIFF			SHERIFF
	FEEES FUND	SHERIFF COMMISSARY	FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	STATE FORFEITURE
<i>REVENUES</i>						
Intergovernmental				\$4,400		
Charges for Services	3,557	65,475				
Interest	62	219				31
Miscellaneous						
Total Revenues	3,619	65,694	0	4,400	0	31
<i>EXPENDITURES</i>						
Current:						
General Administration						
Economic Development						
Elections						
Records Management						
Legal						
Check Collection						
Law Library						
Judicial						
District Attorney						
Judicial						
Justices of the Peace	1,311					
Public Facility						
Fairplex Park						
Public Safety						
Sheriff		61,176	10,674	545		273
Emergency Operations						
Culture and Recreation						
Historical Commission						
Health and Welfare						
Health						
Capital Projects -						
Capital Outlay and Other						
Total Expenditures	1,311	61,176	10,674	545	0	273
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,308	4,518	(10,674)	3,855	0	(242)
<i>OTHER FINANCING SOURCES (USES):</i>						
Transfers In						
Transfers Out						
Total Other Financing Sources (Uses)	0	0	0	0	0	0
Net Changes in Fund Balances	2,308	4,518	(10,674)	3,855	0	(242)
Fund Balances - Beginning	19,322	66,766	30,569	1,426	917	3,103
Fund Balances - Ending	\$21,630	\$71,284	\$19,895	\$5,281	\$917	\$2,861

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

						CAPITAL PROJECTS			TOTAL
STONE GARDEN GRANT	STONE GARDEN GRANT	TIDC GRANT	TOBACCO SETTLEMENT	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA	FEMA DISASTER	CDBG NO. 7215177	FLOOD PROTECTION WARNING	NON-MAJOR GOVERNMENTAL
	\$99,182		\$60,860		\$27,719	\$20,003	\$48,107	\$132,390	\$1,784,573
									223,935
			277						4,082
0	99,182	0	61,137	0	27,719	20,003	48,107	132,390	2,274,876
									373
									1,170
									60,254
									535
									49,129
					40,202				840,819
									20,247
									11,358
									823,322
28,867	98,118								627,225
									102,690
									500
			24,624						253,523
		1,510				462,819		132,390	596,719
28,867	98,118	1,510	24,624	0	40,202	462,819	0	132,390	3,387,864
(28,867)	1,064	(1,510)	36,513	0	(12,483)	(442,816)	48,107	0	(1,112,988)
		1,510		14,675					882,660
			(20,000)						(20,000)
0	0	1,510	(20,000)	14,675	0	0	0	0	862,660
(28,867)	1,064	0	16,513	14,675	(12,483)	(442,816)	48,107	0	(250,328)
28,867			85,649			442,816			1,396,097
\$0	\$1,064	\$0	\$102,162	\$14,675	(\$12,483)	\$0	\$48,107	\$0	\$1,145,769

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

UVALDE COUNTY, TEXAS  
INTEREST AND SINKING FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Property	\$1,498,529	\$1,642,373	\$1,602,912	(\$39,461)
Interest	0	904	904	0
Total Revenues	<u>1,498,529</u>	<u>1,643,277</u>	<u>1,603,816</u>	<u>(39,461)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal Retirement	1,075,000	1,075,000	1,075,000	0
Interest Retirement	495,342	495,425	495,410	15
Total Expenditures	<u>1,570,342</u>	<u>1,570,425</u>	<u>1,570,410</u>	<u>15</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(71,813)</u>	<u>72,852</u>	<u>33,406</u>	<u>(39,446)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding Bond Issuance Cost				0
Refunding Bond Discount				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(71,813)	72,852	33,406	(39,446)
Fund Balances - Beginning	<u>170,339</u>	<u>170,339</u>	<u>170,339</u>	
Fund Balances - Ending	<u>\$98,526</u>	<u>\$243,191</u>	<u>\$203,745</u>	<u>(\$39,446)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$30,000	\$40,480	\$40,480	\$0
Total Revenues	30,000	40,480	40,480	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	235,000	235,000	44,061	190,939
Total Expenditures	235,000	235,000	44,061	190,939
Excess (Deficiency) of Revenues Over (Under) Expenditures	(205,000)	(194,520)	(3,581)	190,939
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(205,000)	(194,520)	(3,581)	190,939
Fund Balances - Beginning	255,951	255,951	255,951	
Fund Balances - Ending	\$50,951	\$61,431	\$252,370	\$190,939

UVALDE COUNTY, TEXAS  
 BORDER CRIME PROSECUTION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$347,242	\$347,242	\$339,726	(\$7,516)
Total Revenues	347,242	347,242	339,726	(7,516)
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	347,242	347,241	316,017	31,224
Total Expenditures	347,242	347,241	316,017	31,224
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1	23,709	23,708
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	1	23,709	23,708
Fund Balances - Beginning	46,842	46,842	46,842	
Fund Balances - Ending	\$46,842	\$46,843	\$70,551	\$23,708

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$500	\$500	\$682	\$182
Total Revenues	500	500	682	182
<b>EXPENDITURES</b>				
Current:				
Judicial				
Judicial	5,400	5,400	1,348	4,052
Total Expenditures	5,400	5,400	1,348	4,052
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,900)	(4,900)	(666)	4,234
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,900)	(4,900)	(666)	4,234
Fund Balances - Beginning	4,988	4,988	4,988	
Fund Balances - Ending	\$88	\$88	\$4,322	\$4,234



UVALDE COUNTY, TEXAS  
 CONSTABLE NO. 4 LEOSE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$670	\$670	\$0	(\$670)
Total Revenues	670	670	0	(670)
<b>EXPENDITURES</b>				
Current:				
Judicial				
Judicial	670	670	452	218
Total Expenditures	670	670	452	218
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(452)	(452)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	(452)	(452)
Fund Balances - Beginning	551	551	551	
Fund Balances - Ending	\$551	\$551	\$99	(\$452)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$1,000	\$1,000	\$240	(\$760)
Interest	0	33	33	0
Total Revenues	1,000	1,033	273	(760)
<b>EXPENDITURES</b>				
Current:				
Legal				
Check Collection	11,000	11,000	535	10,465
Total Expenditures	11,000	11,000	535	10,465
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(9,967)	(262)	9,705
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(9,967)	(262)	9,705
Fund Balances - Beginning	10,957	10,957	10,957	
Fund Balances - Ending	\$957	\$990	\$10,695	\$9,705

UVALDE COUNTY, TEXAS  
COUNTY COURT PRESERVATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$1,500	\$1,500	\$1,140	(\$360)
Total Revenues	1,500	1,500	1,140	(360)
<b>EXPENDITURES</b>				
Current:				
General Administration				
County Judge	11,000	11,000		11,000
Total Expenditures	11,000	11,000	0	11,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,500)	(9,500)	1,140	10,640
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(9,500)	(9,500)	1,140	10,640
Fund Balances - Beginning	10,090	10,090	10,090	
Fund Balances - Ending	\$590	\$590	\$11,230	\$10,640

UVALDE COUNTY, TEXAS  
COUNTY COURT TECHNOLOGY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$1,500	\$1,500	\$766	(\$734)
Total Revenues	1,500	1,500	766	(734)
<b>EXPENDITURES</b>				
Current:				
General Administration				
County Judge	6,100	6,100	0	6,100
Total Expenditures	6,100	6,100	0	6,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,600)	(4,600)	766	5,366
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,600)	(4,600)	766	5,366
Fund Balances - Beginning	4,854	4,854	4,854	
Fund Balances - Ending	\$254	\$254	\$5,620	\$5,366

UVALDE COUNTY, TEXAS  
 COUNTY RECORDS MANAGEMENT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$8,700	\$8,700	\$8,388	(\$312)
Interest	0	0	66	66
Total Revenues	8,700	8,700	8,454	(246)
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	18,700	18,700	7,993	10,707
Total Expenditures	18,700	18,700	7,993	10,707
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	461	10,461
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(10,000)	461	10,461
Fund Balances - Beginning	18,965	18,965	18,965	
Fund Balances - Ending	\$8,965	\$8,965	\$19,426	\$10,461

UVALDE COUNTY, TEXAS  
 COURT REPORTERS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$3,600	\$3,600	\$3,255	(\$345)
Total Revenues	3,600	3,600	3,255	(345)
<b>EXPENDITURES</b>				
Current:				
Judicial				
Court Reporters	9,600	9,600	3,292	6,308
Total Expenditures	9,600	9,600	3,292	6,308
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(6,000)	(37)	5,963
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(6,000)	(6,000)	(37)	5,963
Fund Balances - Beginning	6,341	6,341	6,341	
Fund Balances - Ending	\$341	\$341	\$6,304	\$5,963

UVALDE COUNTY, TEXAS  
 COURTHOUSE SECURITY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$14,950	\$14,950	\$17,572	\$2,622
Total Revenues	14,950	14,950	17,572	2,622
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Emergency Operations	96,705	96,705	60,704	36,001
Total Expenditures	96,705	96,705	60,704	36,001
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,755)	(81,755)	(43,132)	38,623
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(81,755)	(81,755)	(43,132)	38,623
Fund Balances - Beginning	84,128	84,128	84,128	
Fund Balances - Ending	\$2,373	\$2,373	\$40,996	\$38,623

UVALDE COUNTY, TEXAS  
D.A. ADMINISTRATIVE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$716,994	\$769,487	\$769,432	(\$55)
Interest				0
Miscellaneous	2,700	8,623	8,623	0
Total Revenues	719,694	778,110	778,055	(55)
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Attorney	766,026	816,543	796,271	20,272
Total Expenditures	766,026	816,543	796,271	20,272
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,332)	(38,433)	(18,216)	20,217
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	0	80,000	80,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	80,000	80,000	0
Net Changes in Fund Balances	(46,332)	41,567	61,784	20,217
Fund Balances - Beginning	(81,847)	(81,847)	(81,847)	
Fund Balances - Ending	(\$128,179)	(\$40,280)	(\$20,063)	\$20,217



UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$0	\$75	\$75	\$0
Interest	0	3	3	0
Total Revenues	0	78	78	0
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Attorney	900	900	453	447
Total Expenditures	900	900	453	447
Excess (Deficiency) of Revenues Over (Under) Expenditures	(900)	(822)	(375)	447
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(900)	(822)	(375)	447
Fund Balances - Beginning	770	770	770	
Fund Balances - Ending	(\$130)	(\$52)	\$395	\$447

UVALDE COUNTY, TEXAS

D. A. FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$0	\$2,424	\$2,424	\$0
Total Revenues	0	2,424	2,424	0
<b>EXPENDITURES</b>				
Current				
Judicial				
District Attorney	10,000	10,000	3,893	6,107
Total Expenditures	10,000	10,000	3,893	6,107
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(7,576)	(1,469)	6,107
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(7,576)	(1,469)	6,107
Fund Balances - Beginning	14,344	14,344	14,344	
Fund Balances - Ending	\$4,344	\$6,768	\$12,875	\$6,107

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$1,400	\$1,400	\$1,345	(\$55)
Interest	0	0	16	16
Total Revenues	1,400	1,400	1,361	(39)
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	4,900	4,900	2,954	1,946
Total Expenditures	4,900	4,900	2,954	1,946
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,500)	(3,500)	(1,593)	1,907
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,500)	(3,500)	(1,593)	1,907
Fund Balances - Beginning	4,816	4,816	4,816	
Fund Balances - Ending	\$1,316	\$1,316	\$3,223	\$1,907

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$2,500	\$2,500	2,731	\$231
Total Revenues	2,500	2,500	2,731	231
<b>EXPENDITURES</b>				
Current:				
Judicial				
Records Management	13,500	13,500	0	13,500
Total Expenditures	13,500	13,500	0	13,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,000)	(11,000)	2,731	13,731
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(11,000)	(11,000)	2,731	13,731
Fund Balances - Beginning	11,935	11,935	11,935	
Fund Balances - Ending	\$935	\$935	\$14,666	\$13,731

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$2,800	\$2,800	\$3,063	\$263
Total Revenues	2,800	2,800	3,063	263
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	17,800	17,800	5,046	12,754
Total Expenditures	17,800	17,800	5,046	12,754
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	(1,983)	13,017
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(15,000)	(15,000)	(1,983)	13,017
Fund Balances - Beginning	16,602	16,602	16,602	
Fund Balances - Ending	\$1,602	\$1,602	\$14,619	\$13,017

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$200	\$200	\$412	\$212
Total Revenues	200	200	412	212
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	900	900	0	900
Total Expenditures	900	900	0	900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(700)	(700)	412	1,112
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(700)	(700)	412	1,112
Fund Balances - Beginning	859	859	859	
Fund Balances - Ending	\$159	\$159	\$1,271	\$1,112

UVALDE COUNTY, TEXAS  
 ECONOMIC DEVELOPMENT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$2,300	\$2,366	\$1,404	(\$962)
Miscellaneous	0	0	0	0
Total Revenues	2,300	2,366	1,404	(962)
<b>EXPENDITURES</b>				
Current				
General Administration				
Economic Development	3,800	3,800	373	3,427
Total Expenditures	3,800	3,800	373	3,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,434)	1,031	2,465
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,500)	(1,434)	1,031	2,465
Fund Balances - Beginning	127,403	127,403	127,403	
Fund Balances - Ending	\$125,903	\$125,969	\$128,434	\$2,465

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$43,250	\$43,250	\$39,958	(\$3,292)
Total Revenues	43,250	43,250	39,958	(3,292)
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Emergency Operations	98,750	98,750	94,918	3,832
Total Expenditures	98,750	98,750	94,918	3,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,500)	(55,500)	(54,960)	540
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	55,500	55,500	55,500	0
Total Other Financing Sources (Uses)	55,500	55,500	55,500	0
Net Changes in Fund Balances	0	0	540	540
Fund Balances - Beginning	9,003	9,003	9,003	
Fund Balances - Ending	\$9,003	\$9,003	\$9,543	\$540



UVALDE COUNTY, TEXAS  
 FAIRPLEX DEPARTMENT FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous	\$212,465	\$253,842	\$244,472	(\$9,370)
Total Revenues	212,465	253,842	244,472	(9,370)
<b>EXPENDITURES</b>				
Current:				
Public Facility				
Fairplex Park	824,771	850,182	823,322	26,860
Total Expenditures	824,771	850,182	823,322	26,860
Excess (Deficiency) of Revenues Over (Under) Expenditures	(612,306)	(596,340)	(578,850)	17,490
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	620,000	620,000	620,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	620,000	620,000	620,000	0
Net Changes in Fund Balances	7,694	23,660	41,150	17,490
Fund Balances - Beginning	(6,305)	(6,305)	(6,305)	
Fund Balances - Ending	\$1,389	\$17,355	\$34,845	\$17,490

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$1,000	\$1,000	\$900	(\$100)
Total Revenues	1,000	1,000	900	(100)
<b>EXPENDITURES</b>				
Current:				
Judicial				
Judicial	1,050	1,050	963	87
Total Expenditures	1,050	1,050	963	87
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50)	(50)	(63)	(13)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50)	(50)	(63)	(13)
Fund Balances - Beginning	242	242	242	
Fund Balances - Ending	\$192	\$192	\$179	(\$13)

UVALDE COUNTY, TEXAS  
HAVA GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous				\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Elections	24,000	24,000	1,170	22,830
Total Expenditures	24,000	24,000	1,170	22,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,000)	(24,000)	(1,170)	22,830
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(24,000)	(24,000)	(1,170)	22,830
Fund Balances - Beginning	24,788	24,788	24,788	
Fund Balances - Ending	\$788	\$788	\$23,618	\$22,830

UVALDE COUNTY, TEXAS  
HISTORICAL COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$0	\$20	\$20	\$0
Miscellaneous	0	2,000	2,000	0
Total Revenues	0	2,020	2,020	0
<b>EXPENDITURES</b>				
Current				
Culture and Recreation				
Historical Commission	0	500	500	0
Total Expenditures	0	500	500	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,520	1,520	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	1,520	1,520	0
Fund Balances - Beginning	5,599	5,599	5,599	
Fund Balances - Ending	\$5,599	\$7,119	\$7,119	\$0

UVALDE COUNTY, TEXAS

J.P. TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$11,000	\$14,288	\$14,288	\$0
Total Revenues	11,000	14,288	14,288	0
<b>EXPENDITURES</b>				
Current:				
Judicial				
Justices of the Peace	18,000	18,000	10,047	7,953
Total Expenditures	18,000	18,000	10,047	7,953
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	(3,712)	4,241	7,953
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(7,000)	(3,712)	4,241	7,953
Fund Balances - Beginning	13,004	13,004	13,004	
Fund Balances - Ending	\$6,004	\$9,292	\$17,245	\$7,953

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$3,200	\$3,200	\$2,933	(\$267)
Intergovernmental	4,000	9,452	9,452	0
Interest	75	75	104	29
Total Revenues	<u>7,275</u>	<u>12,727</u>	<u>12,489</u>	<u>(238)</u>
<b>EXPENDITURES</b>				
Current:				
Judicial				
Jury	42,275	42,275	21,516	20,759
Total Expenditures	<u>42,275</u>	<u>42,275</u>	<u>21,516</u>	<u>20,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,000)</u>	<u>(29,548)</u>	<u>(9,027)</u>	<u>20,521</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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	(35,000)	(29,548)	(9,027)	20,521
Fund Balances - Beginning	40,074	40,074	40,074	
Fund Balances - Ending	<u>\$5,074</u>	<u>\$10,526</u>	<u>\$31,047</u>	<u>\$20,521</u>

UVALDE COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$9,000	\$11,700	\$11,585	(\$115)
Total Revenues	9,000	11,700	11,585	(115)
<b>EXPENDITURES</b>				
Current:				
Legal				
Law Library	19,000	27,612	27,612	0
Total Expenditures	19,000	27,612	27,612	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(15,912)	(16,027)	(115)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(15,912)	(16,027)	(115)
Fund Balances - Beginning	18,473	18,473	18,473	
Fund Balances - Ending	\$8,473	\$2,561	\$2,446	(\$115)

UVALDE COUNTY, TEXAS  
 LOCAL BORDER SECURITY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$41,199	\$48,450	\$27,095	(\$21,355)
Total Revenues	41,199	48,450	27,095	(21,355)
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	41,199	51,546	49,051	2,495
Total Expenditures	41,199	51,546	49,051	2,495
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(3,096)	(21,956)	(18,860)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(3,096)	(21,956)	(18,860)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$3,096)	(\$21,956)	(\$18,860)



UVALDE COUNTY, TEXAS  
 NUTRITION PROGRAM  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$126,347	\$197,580	\$197,748	\$168
Miscellaneous				0
Total Revenues	126,347	197,580	197,748	168
<b>EXPENDITURES</b>				
Current:				
Health and Welfare				
Health	204,668	237,575	228,898	8,677
Total Expenditures	204,668	237,575	228,898	8,677
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,321)	(39,995)	(31,150)	8,845
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	78,322	78,322	78,322	0
Total Other Financing Sources (Uses)	78,322	78,322	78,322	0
Net Changes in Fund Balances	1	38,327	47,172	8,845
Fund Balances - Beginning	6,192	6,192	6,192	
Fund Balances - Ending	\$6,193	\$44,519	\$53,364	\$8,845

UVALDE COUNTY, TEXAS  
 RECORDS MANAGEMENT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$35,600	\$45,437	45,730	\$293
Interest	150	150	331	181
Total Revenues	<u>35,750</u>	<u>45,587</u>	<u>46,061</u>	<u>474</u>
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	85,751	85,751	16,194	69,557
Total Expenditures	<u>85,751</u>	<u>85,751</u>	<u>16,194</u>	<u>69,557</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(50,001)</u>	<u>(40,164)</u>	<u>29,867</u>	<u>70,031</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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	(50,001)	(40,164)	29,867	70,031
Fund Balances - Beginning	99,696	99,696	99,696	
Fund Balances - Ending	<u>\$49,695</u>	<u>\$59,532</u>	<u>\$129,563</u>	<u>\$70,031</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$2,500	\$2,500	\$3,557	\$1,057
Interest	0	0	62	62
Total Revenues	2,500	2,500	3,619	1,119
<b>EXPENDITURES</b>				
Current:				
Judicial				
Justice of the Peace	17,500	17,500	1,311	16,189
Total Expenditures	17,500	17,500	1,311	16,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	2,308	17,308
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(15,000)	(15,000)	2,308	17,308
Fund Balances - Beginning	19,322	19,322	19,322	
Fund Balances - Ending	\$4,322	\$4,322	\$21,630	\$17,308

UVALDE COUNTY, TEXAS  
SHERIFF COMMISSARY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$53,800	\$68,746	\$65,475	(\$3,271)
Interest	0	0	219	219
Total Revenues	53,800	68,746	65,694	(3,052)
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	118,800	118,801	61,176	57,625
Total Expenditures	118,800	118,801	61,176	57,625
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,000)	(50,055)	4,518	54,573
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(65,000)	(50,055)	4,518	54,573
Fund Balances - Beginning	66,766	66,766	66,766	
Fund Balances - Ending	\$1,766	\$16,711	\$71,284	\$54,573

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous				\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	35,000	35,000	10,674	24,326
Total Expenditures	35,000	35,000	10,674	24,326
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(35,000)	(10,674)	24,326
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(35,000)	(35,000)	(10,674)	24,326
Fund Balances - Beginning	30,569	30,569	30,569	
Fund Balances - Ending	(\$4,431)	(\$4,431)	\$19,895	\$24,326

UVALDE COUNTY, TEXAS  
 SHERIFF LEASE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$4,500	\$4,500	\$4,400	(\$100)
Total Revenues	4,500	4,500	4,400	(100)
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	6,000	6,000	545	5,455
Total Expenditures	6,000	6,000	545	5,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,500)	3,855	5,355
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,500)	(1,500)	3,855	5,355
Fund Balances - Beginning	1,426	1,426	1,426	
Fund Balances - Ending	(\$74)	(\$74)	\$5,281	\$5,355

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$0	\$31	\$31	\$0
Miscellaneous				0
Total Revenues	0	31	31	0
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	5,000	5,000	273	4,727
Total Expenditures	5,000	5,000	273	4,727
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(4,969)	(242)	4,727
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(4,969)	(242)	4,727
Fund Balances - Beginning	3,103	3,103	3,103	
Fund Balances - Ending	(\$1,897)	(\$1,866)	\$2,861	\$4,727

UVALDE COUNTY, TEXAS  
 TOBACCO SETTLEMENT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$45,000	\$60,860	\$60,860	\$0
Miscellaneous	0	277	277	0
Total Revenues	45,000	61,137	61,137	0
<b>EXPENDITURES</b>				
Current:				
Health and Welfare				
Health	59,000	77,055	24,624	52,431
Total Expenditures	59,000	77,055	24,624	52,431
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,000)	(15,918)	36,513	52,431
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out	(20,000)	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	(20,000)	(20,000)	(20,000)	0
Net Changes in Fund Balances	(34,000)	(35,918)	16,513	52,431
Fund Balances - Beginning	85,649	85,649	85,649	
Fund Balances - Ending	\$51,649	\$49,731	\$102,162	\$52,431



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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$43,700	\$43,700	\$27,719	(\$15,981)
Miscellaneous				0
Total Revenues	43,700	43,700	27,719	(15,981)
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Clerk	43,700	43,700	40,202	3,498
Total Expenditures	43,700	43,700	40,202	3,498
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(12,483)	(12,483)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	(12,483)	(12,483)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$0	(\$12,483)	(\$12,483)

AGENCY FUNDS

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2019

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
<b>ASSETS</b>						
Cash and Cash Equivalents	\$217,679	\$4,276	\$1,699	\$4,408	\$945,272	\$1,173,334
Receivables (net of allowance for uncollectibles)	0		0	0		0
Total Assets	\$217,679	\$4,276	\$1,699	\$4,408	\$945,272	\$1,173,334
<b>LIABILITIES:</b>						
Accounts Payable	\$1,223		\$3,375	\$3,375		\$7,973
Due to Others	216,456	4,276	(1,676)	1,033	945,272	1,165,361
Total Liabilities	\$217,679	\$4,276	\$1,699	\$4,408	\$945,272	\$1,173,334

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>STATE FEES</u>			
	BALANCE			BALANCE
	10/1/2018	ADDITIONS	DEDUCTIONS	9/30/2019
<b>ASSETS</b>				
Cash and Cash Equivalents	\$183,653	\$434,848	\$400,822	\$217,679
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$183,653</u>	<u>\$434,848</u>	<u>\$400,822</u>	<u>\$217,679</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$92,643	\$1,223	\$92,643	\$1,223
Due to Others	91,010	433,625	308,179	216,456
Total Liabilities	<u>\$183,653</u>	<u>\$434,848</u>	<u>\$400,822</u>	<u>\$217,679</u>

	<u>CASH BOND</u>			
	BALANCE			BALANCE
	10/1/2018	ADDITIONS	DEDUCTIONS	9/30/2019
<b>ASSETS</b>				
Cash and Cash Equivalents	\$2,345	\$1,931		\$4,276
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$2,345</u>	<u>\$1,931</u>	<u>\$0</u>	<u>\$4,276</u>

<b>LIABILITIES:</b>				
Accounts Payable				0
Due to Others	2,345	1,931	0	4,276
Total Liabilities	<u>\$2,345</u>	<u>\$1,931</u>	<u>\$0</u>	<u>\$4,276</u>

	<u>DISTRICT ATTORNEY RESTITUTION CLEARING</u>			
	BALANCE			BALANCE
	10/1/2018	ADDITIONS	DEDUCTIONS	9/30/2019
<b>ASSETS</b>				
Cash and Cash Equivalents	\$1,699			\$1,699
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,699</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,699</u>

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

	<u>ARREST FEES</u>			
	BALANCE			BALANCE
	10/1/2018	ADDITIONS	DEDUCTIONS	9/30/2019
<b>ASSETS</b>				
Cash and Cash Equivalents	\$3,575	\$18,662	\$17,829	\$4,408
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$3,575</u>	<u>\$18,662</u>	<u>\$17,829</u>	<u>\$4,408</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$3,375			\$3,375
Due to Others	200	18,662	17,829	1,033
Total Liabilities	<u>\$3,575</u>	<u>\$18,662</u>	<u>\$17,829</u>	<u>\$4,408</u>

	<u>COUNTY OFFICER ACCOUNTS</u>			
	BALANCE			BALANCE
	10/1/2018	ADDITIONS	DEDUCTIONS	9/30/2019
<b>ASSETS</b>				
Cash and Cash Equivalents	\$850,842	\$94,430		\$945,272
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$850,842</u>	<u>\$94,430</u>	<u>\$0</u>	<u>\$945,272</u>

<b>LIABILITIES:</b>				
Accounts Payable				0
Due to Others	850,842	94,430	0	945,272
Total Liabilities	<u>\$850,842</u>	<u>\$94,430</u>	<u>\$0</u>	<u>\$945,272</u>

	<u>TOTAL</u>			
	BALANCE			BALANCE
	10/1/2018	ADDITIONS	DEDUCTIONS	9/30/2019
<b>ASSETS</b>				
Cash and Cash Equivalents	#####	\$549,871	\$418,651	#####
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>#####</u>	<u>\$549,871</u>	<u>\$418,651</u>	<u>#####</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$96,018	\$1,223	\$92,643	\$4,598
Due to Others	946,096	548,648	326,008	1,168,736
Total Liabilities	<u>#####</u>	<u>\$549,871</u>	<u>\$418,651</u>	<u>#####</u>

## STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
Financial Trends	125
. <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	128
. <i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.</i>	
Debt Capacity	137
. <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	141
. <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	144
. <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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Investment in Capital Assets	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378
Restricted	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158	2,519,775
Unrestricted	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400	3,222,685	4,425,259
Total governmental activities Net Position	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$18,350,412
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	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378
Restricted	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158	2,519,775
Unrestricted	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400	3,222,685	4,425,259
Total primary government Net Position	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$18,350,412

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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses</b>										
Governmental activities:										
General Administration	\$2,395,282	\$2,290,702	\$2,799,516	\$2,266,660	\$2,429,606	2,608,573	3,039,014	\$2,678,526	\$2,699,199	\$3,147,751
Legal	1,625,026	1,694,639	1,711,659	332,512	337,165	342,443	330,892	375,288	377,978	396,340
Judicial	311,580	340,849	333,096	1,775,438	1,874,433	2,012,104	2,179,444	2,764,818	2,428,487	2,572,428
Financial Administration	883,669	918,623	944,856	1,053,731	1,086,309	1,100,725	1,191,477	1,517,642	1,323,260	1,599,937
Public Facilities	293,503	364,925	569,845	609,017	839,826	1,202,439	1,177,084	2,248,171	1,764,017	1,740,487
Public Safety	3,965,954	3,863,201	4,799,253	5,211,178	5,496,018	5,923,329	6,297,707	7,466,032	6,883,693	7,541,876
Public Transportation	1,789,823	1,746,835	1,664,712	2,040,059	1,841,697	1,914,400	2,039,015	2,586,571	2,005,490	2,598,540
Enviromental Protection	249,259	214,166	226,313	253,775	265,226	272,304	293,861	317,026	325,637	332,428
Culture and Recreation	146,947	294,075	716,237	724,517	840,657	744,652	980,122	1,301,002	1,259,558	1,535,121
Health and Welfare	1,611,904	1,703,238	2,160,950	2,089,402	2,319,934	2,440,310	3,091,014	3,464,874	3,599,561	2,837,477
Conservation - Agriculture	135,096	100,923	106,302	130,077	136,788	145,781	138,934	184,287	170,430	187,685
Interest and Fiscal Charges	17,045	16,624	9,797	1,179,270	1,032,452	1,008,022	978,778	954,697	612,983	565,163
Total governmental activities expenses	13,425,088	13,548,800	16,042,536	17,665,636	18,500,111	19,715,082	21,737,342	25,858,934	23,450,293	25,055,233
Total primary government expenses	\$ 13,425,088	\$ 13,548,800	\$ 16,042,536	\$ 17,665,636	\$ 18,500,111	\$ 19,715,082	\$ 21,737,342	\$ 25,858,934	\$ 23,450,293	\$ 25,055,233
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General Administration	\$170,745	\$194,897	\$62,349	\$96,787	\$225,962	\$237,796	\$229,476	\$245,007	\$281,452	\$299,330
Judicial	396,094	476,525	171,187	1,259,629	8,776	8,457	19,192	13,999	5,665	7,979
Legal	40,259	23,601	9,473	6,608	1,095,915	751,713	548,803	559,723	916,813	1,566,371
Financial Administration	111,134	132,151	146,187	160,259	192,975	193,169	202,072	309,279	212,295	244,673
Public Facilities										
Public Safety	284,577	154,022	924,347	1,771,289	1,359,335	1,969,389	2,003,946	1,965,660	1,921,691	2,106,460
Public Transportation	640,429	652,358	660,750	678,520	675,418	652,396	679,736	624,731	649,373	1,062,851
Enviromental Protection										
Culture and Recreation										
Health and Welfare	40,954	42,676	37,891	42,399	42,560	98,906	469,693	39,850	44,299	42,870
Conservation - Agriculture										
Operating grants and contributions	1,238,968	2,115,538	1,667,309	1,731,470	599,888	1,730,845	2,430,793	1,975,731	1,965,525	2,054,135
Capital grants and contributions	4,434	1,084,455	505,711	393,271	1,485,089	8,406	5,000	931,610	1,063,947	200,499
Total governmental activities program revenues	2,927,594	4,876,223	4,185,204	6,140,232	5,685,918	5,651,077	6,588,711	6,665,590	7,061,060	7,585,168
Total primary government program revenues	\$ 2,927,594	\$ 4,876,223	\$ 4,185,204	\$ 6,140,232	\$ 5,685,918	\$ 5,651,077	\$ 6,588,711	\$ 6,665,590	\$ 7,061,060	\$ 7,585,168

(continued)



(continued)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (expense)/revenue										
Governmental activities	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)
Total primary government net expense	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	8,526,946	9,229,742	9,331,532	9,544,013	10,013,695	10,256,498	10,048,610	11,459,349	12,728,990	12,969,149
Sales Taxes	2,154,211	2,624,124	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454
Other Taxes	43,326	375,293	340,895	468,281	504,191	570,747	661,155	812,258	813,697	784,927
Unrestricted Investment Earnings	491,656	202,167	57,814	43,686	47,456	35,751	26,653	39,571	39,699	49,211
Miscellaneous	1,035,074	797,043	276,174	553,568	658,548	499,994	233,926	567,844	718,340	850,395
Total governmental activities	12,251,213	13,228,369	12,991,714	13,620,714	14,195,368	14,425,406	14,067,264	16,099,003	17,994,023	18,417,136
Total primary government	\$12,251,213	\$13,228,369	\$12,991,714	\$13,620,714	\$14,195,368	\$14,425,406	\$14,067,264	\$16,099,003	\$17,994,023	\$18,417,136
Change in Net Position										
Governmental activities	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071
Total primary government	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071

*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
2010	8,526,946	2,154,211	43,326	\$10,724,483
2011	9,229,742	2,517,976	375,293	\$12,123,011
2012	9,331,532	2,985,299	340,895	\$12,657,726
2013	9,544,013	3,011,166	468,281	\$13,023,460
2014	10,013,695	2,971,478	504,191	\$13,489,364
2015	10,256,498	3,062,416	570,747	\$13,889,661
2016	10,048,610	3,096,920	661,155	\$13,806,685
2017	11,459,349	3,219,981	812,528	\$15,491,858
2018	12,728,990	3,693,297	813,697	\$17,235,984
2019	12,969,149	3,763,454	784,927	\$17,517,530

(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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General fund										
Unspendable	\$0	\$0	\$0	\$0	\$56,126	\$4,154	\$0	\$0	\$0	\$0
Unassigned		1,411,210	1,735,963	2,401,429	2,273,472	2,722,091	1,717,364	1,103,672	1,929,147	3,387,874
Unreserved	692,044	0	0	0	0	0	0	0	0	0
Total general fund	<u>\$692,044</u>	<u>\$1,411,210</u>	<u>\$1,735,963</u>	<u>\$2,401,429</u>	<u>\$2,329,598</u>	<u>\$2,726,245</u>	<u>\$1,717,364</u>	<u>\$1,103,672</u>	<u>\$1,929,147</u>	<u>\$3,387,874</u>
All other governmental funds										
Reserved	\$18,185,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted		8,126,234	2,611,010	2,128,101	3,094,986	1,326,669	3,103,047	2,546,792	3,049,158	2,519,775
Committed		264,753	185,716	307,113	364,547	7,165	539,191	373,627	288,219	7,165
Unassigned		(131,987)	(311,016)	(48,294)	(46,381)	0	0	(98,166)	(120,805)	(54,502)
Unreserved, reported in: Special revenue funds	1,485,991									
Total all other governmental funds	<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>\$1,333,834</u>	<u>\$3,642,238</u>	<u>\$2,822,253</u>	<u>\$3,216,572</u>	<u>\$2,472,438</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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes										
Property	\$ 8,456,627	\$9,107,773	\$9,317,175	\$9,651,347	\$9,994,765	\$10,387,884	\$10,072,991	\$11,434,211	\$12,551,918	\$12,982,028
Sales	2,154,211	2,624,125	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454
Other	43,326	375,293	340,895	468,281	504,191	570,747	661,155	812,258	813,697	784,927
Intergovernmental	1,243,402	3,199,993	2,173,020	2,124,741	2,084,977	1,739,251	2,435,793	2,907,341	3,029,472	2,254,634
Licenses and Permits	571,502	580,523	579,403	584,603	577,195	564,660	556,118	529,197	570,174	564,155
Charges for Services	962,463	836,924	1,687,778	2,566,296	2,339,777	3,008,032	3,433,951	3,063,436	2,928,161	3,563,955
Fines and Forfeitures	391,997	380,824	330,273	325,682	463,155	504,849	490,832	468,071	531,465	691,763
Interest	491,656	202,167	57,814	43,686	47,456	35,751	26,653	39,571	39,699	49,211
Miscellaneous	752,891	539,201	517,837	546,503	857,737	717,061	739,318	567,844	718,340	850,395
Total revenues	15,068,075	17,846,823	17,989,494	19,322,305	19,840,731	20,590,651	21,513,731	23,041,910	24,876,223	25,504,522
Expenditures										
Current:										
General Administration	2,371,602	2,281,526	2,691,360	2,262,464	2,408,946	2,597,286	3,073,153	2,746,288	2,668,932	3,298,743
Legal	309,699	338,968	333,096	332,512	337,165	345,388	345,642	348,079	373,803	376,225
Judicial	1,625,026	1,694,639	1,722,000	1,779,589	1,908,584	2,019,585	2,245,531	2,588,719	2,399,029	2,445,983
Financial Administration	884,539	912,084	938,317	1,047,192	1,089,884	1,117,670	1,224,957	1,446,332	1,310,385	1,545,449
Public Facilities	222,776	192,488	402,075	525,878	815,707	981,938	1,028,390	1,198,706	919,538	1,052,485
Public Safety	4,026,527	3,952,383	4,522,453	4,795,628	5,044,492	5,738,777	6,169,360	6,624,307	6,639,186	6,757,337
Public Transportation	1,741,717	2,044,847	2,076,580	1,929,416	1,846,220	1,912,698	2,070,890	2,408,414	1,911,066	2,547,562
Environmental Protection	249,259	227,616	222,951	250,413	261,864	269,574	297,025	309,819	324,514	327,077
Culture and Recreation	146,947	294,075	572,320	492,408	606,515	506,021	802,826	1,086,760	1,009,298	1,260,789
Health and Welfare	1,602,539	1,693,873	2,154,873	2,129,770	2,320,297	2,444,153	3,117,092	2,828,990	3,173,380	2,714,070
Conservation - Agriculture	135,096	100,923	106,302	130,077	132,275	138,805	135,203	151,264	158,437	158,794
Capital outlay	6,486,734	13,074,401	5,901,841	1,379,205	437,662	103,810	0	991,685	662,647	596,719
Debt service										
Principal	226,031	670,551	707,340	638,656	640,000	689,944	751,268	800,476	1,062,030	1,227,730
Interest	1,492,107	1,110,294	1,086,522	1,062,421	1,036,719	1,012,488	984,653	523,542	544,184	496,754
Tax Anticipation Notes - Issuance Cost										
Total expenditures	21,520,599	28,588,668	23,438,030	18,755,629	18,886,330	19,878,137	22,245,990	24,053,381	23,156,429	24,805,717
Excess of revenues over (under) expenditures (continued)	(6,452,524)	(10,741,845)	(5,448,536)	566,676	954,401	712,514	(732,259)	(1,011,471)	1,719,794	698,805

(continued)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Other financing sources (uses)										
Other Financing Sources - Bond Proceeds										
Other Financing Sources - Notes Payable	69,126	48,549								
Other Financing Sources - Capital Lease						93,592				
Refunding Bond Issuance Cost							93,005	(422,206)	0	308,458
Transfers In	248,957	32,699	403,170	603,977	473,848	624,082	629,664	644,066	856,728	1,717,616
Transfers Out	(248,957)	(32,699)	(403,170)	(603,977)	(473,848)	(674,082)	(1,129,664)	(644,066)	(1,356,728)	(2,010,286)
Total other financing sources (uses)	69,126	48,549	0	0	0	43,592	(406,995)	(422,206)	(500,000)	15,788
Net change in fund balances	<u>\$ (6,383,398)</u>	<u>\$(10,693,296)</u>	<u>\$ (5,448,536)</u>	<u>\$ 566,676</u>	<u>\$ 954,401</u>	<u>\$ 756,106</u>	<u>\$ (1,139,254)</u>	<u>\$ (1,433,677)</u>	<u>\$ 1,219,794</u>	<u>\$ 714,593</u>
Debt service as a percentage of noncapital expenditures	11.67%	8.17%	10.78%	9.86%	9.22%	8.76%	7.95%	5.58%	7.04%	7.11%

(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
2010	\$8,456,627	2,154,211	43,326	10,654,164
2011	9,107,773	2,517,976	375,293	12,001,042
2012	9,317,175	2,985,299	340,895	12,643,369
2013	9,651,347	3,011,166	468,281	13,130,794
2014	9,994,765	2,971,478	504,191	13,470,434
2015	10,387,884	3,062,416	570,747	14,021,047
2016	10,072,991	3,096,920	661,155	13,831,066
2017	11,434,211	3,219,981	812,258	15,466,450
2018	12,551,918	3,693,297	813,697	17,058,912
2019	12,982,028	3,763,454	784,927	17,530,409

(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	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	REAL PROPERTY	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		TOTAL ESTIMATED ACTUAL VALUE
2010	1,202,560,970	1,202,560,970	178,667,005	178,667,005	130,115,980	1,381,227,975	1,381,227,975	0.7667	100%
2011	1,194,806,818	1,194,806,818	187,469,968	187,469,968	135,841,935	1,382,276,786	1,382,276,786	0.7629	100%
2012	1,207,001,955	1,207,001,955	195,228,329	195,228,329	134,546,898	1,402,230,284	1,402,230,284	0.7627	100%
2013	1,237,569,581	1,237,569,581	220,008,572	220,008,572	145,355,429	1,457,578,153	1,457,578,153	0.7626	100%
2014	1,263,263,823	1,263,263,823	231,846,611	231,846,611	147,218,678	1,495,110,434	1,495,110,434	0.7517	100%
2015	1,598,487,879	1,598,487,879	301,873,280	301,873,280	148,516,942	1,900,361,159	1,900,361,159	0.7052	100%
2016	1,898,358,190	1,898,358,190	514,078,559	514,078,559	151,079,502	2,412,436,749	2,412,436,749	0.7052	100%
2017	2,047,774,298	2,047,774,298	510,705,954	510,705,954	331,274,372	2,558,480,252	2,558,480,252	0.7409	100%
2018	2,074,251,483	2,074,251,483	428,179,628	428,179,628	282,536,341	2,502,431,111	2,502,431,111	0.7359	100%
2019	2,200,360,131	2,200,360,131	430,601,538	430,601,538	284,929,810	2,630,961,669	2,630,961,669	0.7508	100%

(1) Source: Uvalde County Appraisal District

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

LEVY YEAR	DIRECT RATE		INDIRECT RATE											TOTAL TAX RATE
	UVALDE COUNTY	CITIES		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				
2010	0.7667	0.5934	0.6134	0.1300	0.0164	1.1627	1.1090	0.8700	1.0400	1.0400	1.1700	1.0029	9.5145	
2011	0.7629	0.5928	0.6270	0.1300	0.0162	1.2427	1.1000	0.8700	1.0400	1.0400	1.1700	1.0044	9.5960	
2012	0.7627	0.6309	0.6270	0.1300	0.0161	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0088	9.8482	
2013	0.7626	0.6265	0.6468	0.1300	0.0156	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0082	9.8624	
2014	0.7517	0.7840	0.7095	0.1300	0.0156	1.2243	1.3100	0.8700	1.0400	1.2150	1.1700	0.1000	9.3201	
2015	0.7052	0.7840	0.5915	0.1300	0.0150	1.2800	1.3100	0.9300	1.0400	1.2120	1.1700	0.1000	9.2677	
2016	0.7052	0.7840	0.5791	0.1600	0.0120	1.3200	1.3100	0.9800	1.0400	1.2050	1.1700	0.1000	9.3653	
2017	0.7409	0.7840	0.6105	0.1652	0.0120	1.3200	1.3100	1.0700	1.0400	1.2000	1.1700	0.0977	9.5203	
2018	0.7369	0.6999	0.6105	0.1652	0.0122	1.2723	1.3100	1.0700	1.0400	1.2000	1.1700	0.1000	9.3870	
2019	0.7508	0.6999	0.6105	0.1614	0.0126	1.2214	1.2085	1.0000	0.9700	1.1300	1.0683	0.1000	8.9334	

Source: Uvalde County Appraisal District



UVALDE COUNTY, TEXAS  
 PRINCIPAL PROPERTY TAXPAYERS  
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2019		2010		PERCENT OF ASSESSED VALUATION
	2019 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2010 ASSESSED VALUATION	
CED ALAMO 5 LLC	45,192,760	1	1.77%		0.00%
UNION PACIFIC RAILROAD CO	44,785,641	2	1.75%	17,983,340	1.24%
AEP TEXAS INC	29,973,049	3	1.17%	8,482,030	0.59%
WALMART REALTY ESTATE	14,782,153	4	0.58%	16,048,422	1.11%
MARTIN MARIETTA	13,603,958	5	0.53%	7,761,830	0.54%
VULCAN CONSTRUCTION	11,727,506	6	0.46%	7,901,360	0.55%
LCRA TRANSMISSION SRVCS	10,768,764	7	0.42%		0.00%
BRISCOE RANCH INC.	9,025,703	8	0.35%	8,386,176	0.58%
INTERURBAN BROWNSTONE LLC	8,500,000	9	0.33%		0.00%
WEISMAN EQUIPMENT	8,162,100	10	0.32%		0.00%
TOTALS	<u>\$196,521,634</u>		<u>7.68%</u>	<u>\$66,563,158</u>	<u>4.60%</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		AMOUNT	PERCENTAGE
			OF LEVY			OF LEVY
2010	\$8,248,482	\$7,878,924	95.52%	\$361,553	\$8,240,477	99.90%
2011	8,981,239	8,583,920	95.58%	380,247	8,964,167	99.81%
2012	9,572,177	9,182,554	95.93%	372,264	9,554,818	99.82%
2013	9,595,452	9,276,297	96.67%	301,596	9,577,893	99.82%
2014	9,733,999	9,332,285	95.87%	381,050	9,713,335	99.79%
2015	9,841,416	9,562,933	97.17%	251,467	9,814,400	99.73%
2016	9,926,552	9,607,070	96.78%	292,466	9,873,959	99.47%
2017	11,213,388	10,893,906	97.15%	266,889	11,113,380	99.11%
2018	12,426,589	11,997,925	96.55%	328,656	12,242,722	98.52%
2019	12,750,517	12,356,830	96.91%			

(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			
2010	0	84,461	143,539	24,880,000	25,108,000	3.53%	951
2011	0	46,525	109,474	24,330,000	24,485,999	3.44%	927
2012	0	21,790	6,868	23,750,000	23,778,658	3.56%	899
2013	0	0	0	23,140,000	23,140,000	2.49%	865
2014	0	0	0	22,500,000	22,500,000	2.13%	836
2015	0	73,648	0	21,830,000	21,903,648	2.37%	808
2016	0	121,203	0	21,125,000	21,246,203	2.00%	771
2017	0	65,727	0	21,670,000	21,735,727	2.10%	797
2018	0	33,697	0	20,640,000	20,673,697	2.07%	762
2019	0	189,424	0	19,565,000	19,754,424	1.85%	736

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

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

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

FISCAL YEAR ENDED (1)	ASSESSED VALUATIONS	POPULATION	(1) BONDED DEBT	LESS DEBT SERVICE FUNDS	TOTAL	RATIO NET GENERAL BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2010	1,381,227,975	26,405	24,880,000	233,964	24,646,036	1.78%	933.39
2011	1,382,276,786	26,405	24,330,000	70,127	24,259,873	1.76%	918.76
2012	1,402,230,284	26,461	23,750,000	168,872	23,581,128	1.68%	891.17
2013	1,457,578,153	26,752	23,140,000	317,950	22,822,050	1.57%	853.10
2014	1,495,110,434	26,926	22,500,000	550,470	21,949,530	1.47%	815.18
2015	1,900,361,159	27,117	21,830,000	734,822	21,095,178	1.11%	777.93
2016	2,412,436,749	27,560	21,125,000	339,753	20,785,247	0.86%	754.18
2017	2,558,480,252	27,285	21,670,000	103,655	21,566,345	0.84%	790.41
2018	2,502,431,111	27,132	20,640,000	170,339	20,469,661	0.82%	754.45
2019	2,630,961,669	26,846	19,565,000	203,745	19,361,255	0.74%	721.20

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

UVALDE COUNTY, TEXAS  
 ESTIMATED NET DIRECT AND OVERLAPPING DEBT  
 AS OF SEPTEMBER 30, 2019  
 (UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$19,565,000	9/30/2019	100.00%	19,565,000		\$19,565,000
CITY OF UVALDE	21,215,000	9/30/2019	100.00%	21,215,000		\$21,215,000
SOUTHWEST TEXAS JUNIOR COLLEGE	23,490,000	9/30/2019	100.00%	23,490,000		\$23,490,000
UVALDE ISD	14,408,996	9/30/2019	80.52%	11,602,124		\$11,602,124
SABINAL ISD	715,000	9/30/2019	100.00%	715,000		\$715,000
CITY OF SABINAL	230,000	9/30/2019	100.00%	230,000		\$230,000
UTOPIA ISD	0	9/30/2019	100.00%	0		\$0
KNIPPA ISD	<u>3,330,000</u>	9/30/2019	100.00%	<u>3,330,000</u>		<u>\$3,330,000</u>
SUBTOTAL	<u>82,953,996</u>			<u>80,147,124</u>	<u>0</u>	<u>80,147,124</u>
TOTAL	<u>\$82,953,996</u>			<u>\$80,147,124</u>	<u>\$0</u>	<u>\$80,147,124</u>

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

Note: Above debt only includes general bonded debt.

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

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

UVALDE COUNTY, TEXAS  
 COMPUTATION OF LEGAL DEBT MARGIN  
 SEPTEMBER 30, 2019  
 Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Assessed Value of Real Property	\$130,115,980	\$1,381,227,975	\$1,382,276,786	\$1,402,230,284	\$1,457,578,153	\$1,495,110,434	\$1,900,361,159	\$2,412,436,749	\$2,558,480,252	\$2,502,431,111
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	32,528,995	345,306,994	345,569,197	350,557,571	364,394,538	373,777,609	475,090,290	603,109,187	639,620,063	625,607,778
Total bonded debt	24,880,000	24,330,000	23,750,000	23,140,000	22,500,000	21,830,000	21,125,000	21,670,000	20,640,000	19,565,000
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
	(24,880,000)	(24,330,000)	(23,750,000)	(23,140,000)	(22,500,000)	(21,830,000)	(21,125,000)	(21,670,000)	(20,640,000)	(19,565,000)
LEGAL DEBT MARGIN	\$7,648,995	\$320,976,994	\$321,819,197	\$327,417,571	\$341,894,538	\$351,947,609	\$453,965,290	\$581,439,187	\$618,980,063	\$606,042,778

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
2010	26,405	711,149,000	26,932	32.0	15.9	6,121	9.1%
2011	26,405	711,149,000	26,932	33.1	15.9	6,062	8.9%
2012	26,461	667,822,718	25,238	33.1	15.9	5,573	8.6%
2013	26,752	931,042,000	34,803	35.0	16.1	5,954	8.0%
2014	26,926	1,057,818,000	39,286	34.4	16.1	6,000	5.5%
2015	27,117	924,320,000	34,086	35.0	16.1	8,099	4.4%
2016	27,560	1,062,921,000	38,568	35.0	16.1	7,751	5.1%
2017	27,285	1,035,597,000	37,955	31.6	16.1	7,309	4.2%
2018	27,132	998,375,000	39,011	33.8	16.1	5,886*	4.3%
2019	26,846	1,066,457,350	39,725	34.3	16.1	5617*	4.3%

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

UVALDE COUNTY, TEXAS  
 PRINCIPAL EMPLOYERS  
 CURRENT YEAR  
 (UNAUDITED)

Employer	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	757	1	2.96%	721	1	2.60%
UVALDE MEMORIAL HOSPITAL	492	2	1.92%	325	5	1.17%
SWTJC	352	3	1.38%	650	2	2.35%
HEB	240	4	0.94%			
WALMART	230	5	0.90%	500	3	1.81%
COUNTY OF UVALDE	199	6	0.78%	133	8	0.48%
CITY OF UVALDE	166	7	0.65%	150	9	0.54%
AMISTAD NURSING HOME	108	8	0.42%	180	7	0.65%
ATDS	93	9	0.36%			
CONT. TIRE PROVING GROUNDS	81	10	0.32%			
	<u>2,718</u>		<u>10.62%</u>	<u>2,659</u>		<u>9.60%</u>

Source: Per US Labor Department



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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administration	9	9	6	6	6	6	6	6	6	6
Legal	12	12	17	17	13	13	16	16	16	16
Judicial	23	23	29	29	32	30	30	30	30	30
Election Administrator								2	2	2
Financial Administration										
County Auditor	3	3	3	3	4	4	4	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	7	7	5	5	5
Public Facilities	2	2	5	5	8	7	11	11	11	11
Public Safety										
Jail	21	22	48	48	45	44	44	44	44	48
Sheriff	18	18	22	22	21	23	24	24	25	26
Other	6	6	11	11	8	9	8	8	8	9
Public Transportation	17	17	16	16	17	17	17	17	17	17
Environmental Protection			4	4	4	4	4	4	4	4
Sanitation	5	5	1	1	1	1	1	1	1	1
Culture and Recreation										
Libraries	0	0	0	0	0	0	0	0	0	0
Health and Welfare	2	2	2	2	3	3	3	3	3	3
Conservation - Agriculture	2	2	3	3	3	3	3	3	3	3
<b>Total</b>	<b>131</b>	<b>132</b>	<b>178</b>	<b>178</b>	<b>176</b>	<b>175</b>	<b>182</b>	<b>182</b>	<b>183</b>	<b>189</b>

Source: Various County Departments

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>JUSTICE SYSTEM</b>										
County Courts										
Civil Cases										
Filed	27	36	20	24	28	37	41	96	70	45
Disposed	26	32	20	25	26	13	15	38	61	37
Criminal Cases										
Filed	625	402	288	357	507	425	459	479	401	569
Appealed	21	13	11	0	0	0	0	0	0	0
Motions to Revoke	192	197	140	21	0	0	0	0	0	6
Disposed	912	635	616	618	502	506	432	464	393	447
Probate Cases										
Filed	53	43	60	81	0	0	0	0	0	0
Hearings	44	44	69	61	0	0	0	0	0	0
Mental Health Cases										
Filed	0	1	0	0	1	0	0	0	0	0
Hearings	0	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	30	39	20	38	40	21	15	28	28	19
Disposed	21	22	49	39	33		12	0	0	0
District Courts										
Civil Cases										
New cases filed	437	260	482	664	343	291	246	212	214	255
Other cases reaching docket	2	15	9	0	0	0	0	0	0	0
Disposed	413	258	553	733	356	306	218	232	28	215
Criminal Cases										
Filed	169	223	116	220	169	170	194	244	146	152
Motions to revoke	139	61	82	61	29	65	50	71	13	139
Disposed	141	284	287	202	287	244	316	311	78	349
Juvenile Cases										
New petitions filed	0	0	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0	0	0
Other cases added	0	0	0	0	0	0	0	0	0	0
Disposed	0	0	0	0	0	0	0	0	0	0

Function (continued)	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>JUSTICE SYSTEM (continued)</b>										
Justice of the Peace Courts										
Civil Cases										
New cases filed	237	177	177	160	170	172	62	119	124	152
Appealed	0	0	0	0	1	1	0	0	0	0
Disposed	3	5	53	170	327	166	71	100	94	92
Criminal Cases										
Traffic cases filed	2,332	1,744	1,048	1,396	1,557	2,187	2,483	2,632	4,038	4715
Non traffic cases filed	770	857	731	817	1,509	1,671	1,221	949	916	1373
Appealed	12	3	0	7	7	19	7	0	0	19
Disposed	2,031	1,506	1,331	1,944	2,097	3,364	2,467	1,911	2,732	3272
Public Safety										
Physical Arrests	393	529	268	519	498	695	292	299	265	556
Traffic Violations	459	393	430	256	1130	1160	848	849	1915	3335
Corrections & Rehabilitations										
Inmates housed(average # per month)	76	80	445	125	122	160	190	190	179	186
Juvenile Referrals	239	184	128	165	150	126	131	206	204	132
Health and Human Services										
Public Health										
Immunizations	N/A	N/A	3044	3096	NA	NA	4442	4442	5600	6735
Patient Contacts	N/A	N/A	2097	2105	NA	NA	3276	3239	3350	3699
Environmental health										
Septic Tank permits	85	82	84	107	123	127	104	109	108	120
Septic Tank Inspections	75	72	81	94	109	117	99	100	100	109
Community & Economic Development										
Extension Service										
4-H youth participants	823	916	900	212	203	240	233	225	218	227

Source: Various County Departments

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety</b>										
Sheriff										
Jails	1	1	1	1	2	2	4	4	4	4
Patrol Units	19	22	10	12	12	13	15	18	27	24
Pick ups									6	5
<b>Highways &amp; Streets</b>										
Paved	136	137	137	139	139	139	145	146	146	147
Unpaved	175	175	175	173	173	173	167	167	167	166
<b>Culture &amp; Recreation</b>										
Parks Acreage	6	6	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3	3	3
Fairplex				1	1	1	1	1	1	1
<b>Transportation</b>										
Caterpillars	4	4	4	4	4	7	7	7	7	10
Dump Trucks	5	5	5	5	5	5	2	5	5	5
Pickup Trucks	8	12	12	12	12	12	14	14	14	15
Automobiles	1	1	1	1	1	0	0	0	0	0
Buildings	1	1	1	1	1	3	3	3	8	8
<b>Other County Departments</b>										
Pickup Trucks	1	2	2	3	3	3	3	3	3	3
Automobiles	1	1	1	1	1	1	2	2	2	4

Source: Various County Departments