

UVALDE COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2017

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR

Uvalde County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2017

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INTRODUCTORY SECTION



COUNTY OF UVALDE

100 N. GETTY STREET
UVALDE, TEXAS 78801

March 26, 2018

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

The Honorable Commissioners' Court, Uvalde County, Texas

William R. Mitchell	County Judge
Randy Scheide	County Commissioner, Precinct I
Mariano Pargas	County Commissioner, Precinct II
Jerry Bates	County Commissioner, Precinct III
Raul T. Flores	County Commissioner, Precinct IV

The Citizens of Uvalde County

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

Pursuant to that requirement, the County Auditor's Office is pleased to present the Comprehensive Annual Financial Report (CAFR) of Uvalde County, Texas for the fiscal year ended September 30, 2017 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., CPA's, licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Uvalde County for the fiscal year ended September 30, 2017 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2017 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

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

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

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

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

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

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

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

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

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

Factors Affecting Financial Condition

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

Local economy. Tourism is a major part of the economic base with most of this expansion having been in the Con Can area. The Uvalde County 4% hotel motel occupancy tax collection increased to \$812,258 in the 2017 fiscal year. The number of vendors involved in the hotel motel group has increased to over 50 in the past five year. Texas Hill Country River Region contracted for the management of these funds to improve the tourist traffic in the County. Another major project of THCRR is the oversight of the cleanliness of Uvalde County Rivers. Garner State Park is 10 miles from Con Can brought in over 400,000 visitors.

The Uvalde County Fairplex revenue for this year was \$155,492 from venue rentals. The Fairplex continues to produce an economic multiplier effect in the county. Over 270 events were hosted some of which included the Palomino Fest & Pro Rodeo, the Cactus Jack PBR Bull Riding event, and the Region 8 Junior High and High School Rodeo.

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

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

The Uvalde Memorial Hospital is expanding to a three story facility and making its trauma center a main focus. The Kate Marmion Cancer Center continues to be a vital regional facility for patients needing cancer care.

The 212-bed Uvalde County Justice Center continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,580,388 during this fiscal year.

Long-term financial planning. The Certificates of Obligations issued in 2009 for \$25M have seen eight 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.

The County is considering the creation of a Public Improvement District in the Con Can area, where a developer will bring in 126 homes on 28 acres with the roads being part of the County system.

Relevant Financial Policies

Financial Policy. The Uvalde County Commissioner's Court ensures financial stability within the County government by adopting proactive, responsible policies that allow the County to respond to growth and infrastructure needs while maintaining a high standard of County-provided services. The Financial Policy is intended as a guide for the members of Commissioner's Court in determining the impact of policies and funding decisions on future county services. The court will continue to act quickly in identifying early opportunities to reprioritize projects and investments and adjust policies where necessary.

Fund Balance Policy. The County has adopted a policy to maintain an appropriate level of fund balance. The level of the Unassigned Fund Balance for the General fund shall not be less than 18 to 25 percent.

Investment Policy. The objectives of the County’s investment policy are to match the suitability of investments to financial requirements; achieve safety of principal; maintain liquidity; diversify the portfolio by investment type, issuer and maturity sector; and to seek the highest possible yield within policy and cash flow constraints. The policy adheres to the statutory requirements of Local Government Code 116.112(a) and/or Title X, Chapter 2256, Section 2556.005 (f) and (g) of the Texas Government Code.

The conservative fiscal stewardship and county policies contributed to the affirmation of the County’s bond rating of “A” by Standard & Poor’s ratings through 2017. This rating enables the County to have lower interest rates when issuing bonds resulting in substantial savings to the taxpayers.

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, 2016.

This was the 21st 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., CPA’s. 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**

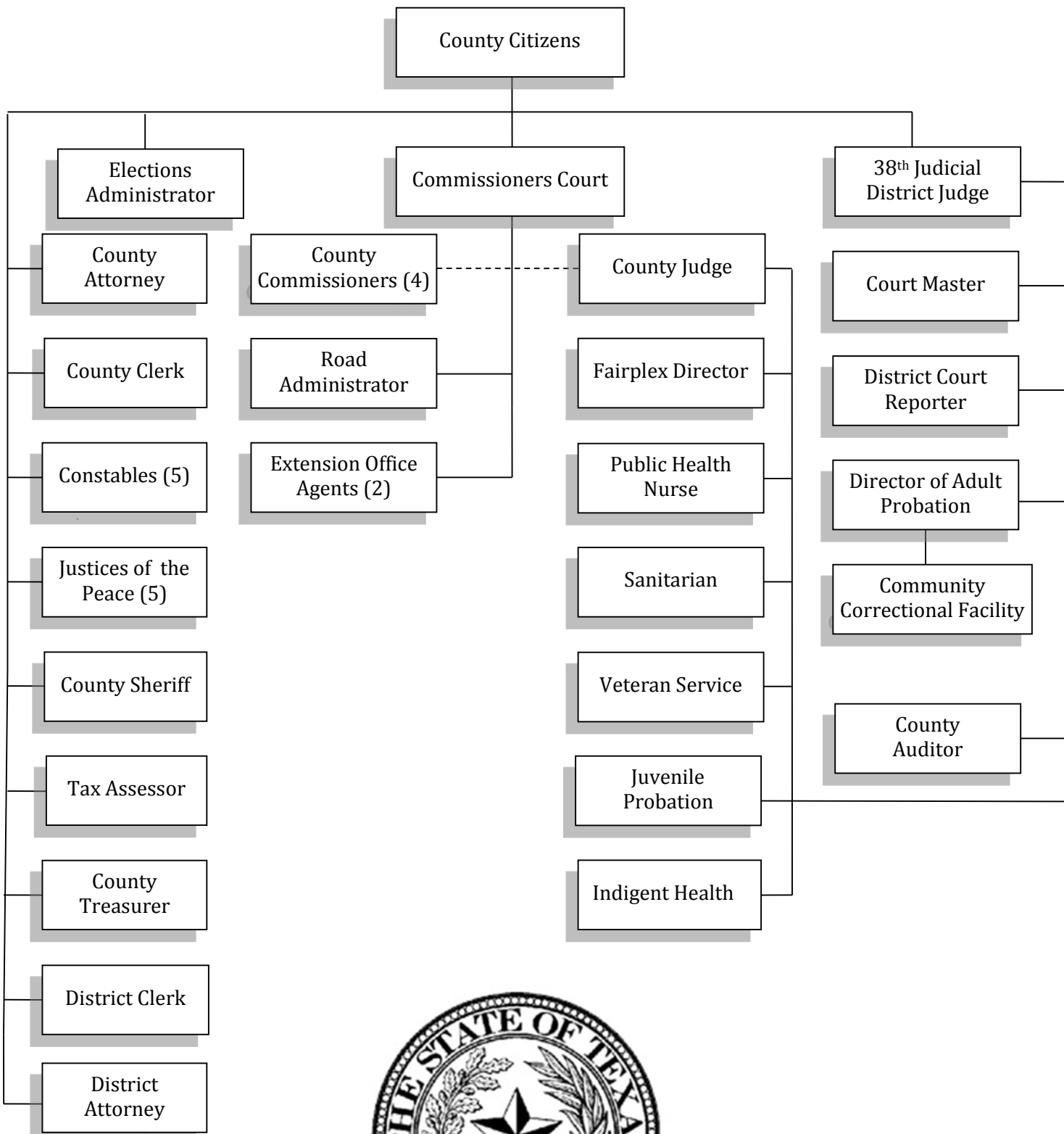
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2016

Christopher P. Morill

Executive Director/CEO

County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2017**

COMMISSIONERS COURT

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

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

DISTRICT COURT

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

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

OTHER COUNTY OFFICIALS

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

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

JUSTICES OF THE PEACE

Steve Kennedy
Bobby McIntosh
William Schaefer
Eulalio Diaz
Ernesto Luna

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

CONSTABLES

Johnny Field
Weldon McCutcheon
Jim Mangum
David Valdez
Robert Moss

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



FINANCIAL SECTION

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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Pleasanton, Texas 78064
Phone: (830) 569-8781 ~ Fax: (830) 569-6776
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 Commissioners' Court
Uvalde County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Road and Bridge Fund, and the Hotel/Motel Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Employee Retirement System Information on pages 4–14 and 66-70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Uvalde County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the budgetary comparison information, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2018, on our consideration of Uvalde County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Uvalde County, Texas' internal control over financial reporting and compliance.

Wayne R. Beyer

BEYER & COMPANY
Certified Public Accountants
March 23, 2018

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, 2017.

Financial Highlights

- . The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$15,714,999 (Net Position). Of this amount, \$2,214,400 (unrestricted Net Position) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total Net Position decreased by \$3,094,341. This decrease is attributable to the following. The total expenses increased by \$3,819,699 and the total revenues increased by \$1,806,725: the capital grant revenues increased by \$624,717, and the operating grant revenue decreased by \$455,062.

The ad valorem taxes increased by \$1,410,739 and the charges for services decreased by \$394,669. The property tax increase was due to an increase in values as a result of an upturn in the Eagle Ford Oil Shale. The decrease in charges for services was due to a decrease in federal prisoner housing. The decrease in operating grant revenues was due to a decrease in indigent defense grants, nutrition grants and local border security grants. Miscellaneous income increased by \$333,918. The increase in miscellaneous income was due to an increase in seizure income.

The increase in expenses was basically consistent throughout the various expense functions; however, the public safety function increased by \$1,168,325, the public transportation function increased by \$547,556, the public facilities function increased by \$769,194, and the judicial function increased by \$585,374. The increase in the public safety function was due primarily to an increase in jail and sheriff expenses, the increase in the public transportation function was due primarily to an increase in road maintenance, the increase in the public facilities function was due mainly to an increase in depreciation expense, and the increase in the judicial function was due mainly to an increase in court costs.

- . As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$3,925,925, a decrease of \$1,433,677 in comparison with the prior year. Approximately 26% of this total amount, \$1,019,467, is available for spending at the government's discretion (unassigned fund balance). The fund balance decrease was a result of an increase in expenditures of \$1,505,498. This increase in expenditures was due mainly to an increase in sheriff payroll, jail payroll, jail operating, and transportation costs.

- . At the end of the current fiscal year, the unassigned fund balance for the general fund was \$1,103,672 or 7 percent of total general fund expenditures, the total fund balance for the road and bridge fund was \$1,177,617 and was restricted and was 45 percent of total road and bridge fund expenditures, the total fund balance for the hotel/motel fund was \$369,541 and was restricted and was 39 percent of hotel/motel expenditures, the total fund balance for the interest and sinking fund was \$103,655 and was restricted and was 8 percent of total interest and sinking fund expenditures, and the total fund balance for the FEMA disaster fund was \$0 and was 0 percent of the FEMA fund expenditures.
- . Uvalde County, Texas' total short-term and long-term debt increased by \$394,911 (1.59 percent) during the current fiscal year. The key factor in this increase was the refunding loss of \$1,290,000.

Overview of the Financial Statements

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

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

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

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

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

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

The government-wide financial statements can be found on pages 15-16 of this report.

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

Governmental funds:

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

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

Uvalde County, Texas maintains fifty-three (53) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge fund, the hotel/motel fund, the interest and sinking fund, and the FEMA disaster fund; all of which are considered to be major funds. Data from the other forty-eight (48) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, the hotel/motel fund, and the interest and sinking fund; but did not adopt one for the FEMA disaster fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the border crimes prosecution fund, the CERTZ Grant fund, the DARE fund, the historical commission fund, the LEPC grant fund, the local border security fund, the narcotics intradiction fund, the sheriff seizure fund, the Stonegarden grant fund, the TIDC grant fund, the Uvalde estates septic fund, the colonia clearing 711315 fund, the CDBG grant 7215177 fund, the flood protection warning fund, and the Knippa water and septic fund.

The basic governmental fund financial statements can be found on pages 17-24 of this report.

Proprietary funds:

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

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

The basic proprietary fund financial statements can be found on pages 25-28 of this report.

Uvalde County, Texas also has five agency funds which are a fiduciary fund type can be found on page 29 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 30-65 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Uvalde County, Texas' progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 66-70 of this report.

The combining statements referred to earlier in connection with the nonmajor governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 71-76 of this report. The budget comparison schedules in connection with the nonmajor governmental funds can be found on pages 77-113 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 \$15,714,999 at the close of the most recent fiscal year.

A portion of Uvalde County, Texas' Net Position (70 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	
	2017	2016	2017	2016
Current and other Assets	\$6,125,087	\$8,149,590	\$6,125,087	\$8,149,590
Restricted Assets:	103,655	339,753	103,655	339,753
Capital Assets:	31,399,534	32,078,966	31,399,534	32,078,966
Total Assets	37,628,276	40,568,309	37,628,276	40,568,309
Total Deferred Outflows of Resources	4,474,398	3,741,932	4,474,398	3,741,932
Total Assets	\$42,102,674	\$44,310,241	\$42,102,674	\$44,310,241
Long-term liabilities	25,284,053	24,889,142	25,284,053	24,889,142
Other liabilities	590,678	611,759	590,678	611,759
Total Liabilities	25,874,731	25,500,901	25,874,731	25,500,901
Total Deferred Inflows of Resources	512,944	0	512,944	0
Net Investment in Capital Assets	10,953,807	10,832,763	10,953,807	10,832,763
Restricted	2,546,792	3,103,047	2,546,792	3,103,047
Unrestricted	2,214,400	4,873,530	2,214,400	4,873,530
Total Net Position	\$15,714,999	\$18,809,340	\$15,714,999	\$18,809,340

An additional portion of Uvalde County, Texas' Net Position (16 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted Net Position (\$2,214,400) may be used to meet the government on going obligations to citizens and creditors. At the end of the current fiscal year, Uvalde County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Uvalde County, Texas reported positive balances in Net Position, both for the government as a whole, as well as for its separate governmental activities.

There was a decrease of \$556,255 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. The reason for the decrease was due to bond refunding costs of \$422,206.

Governmental activities: Governmental activities decreased Uvalde County, Texas' Net Position by \$3,094,341, thereby accounting for 100 percent of the total decrease in the Net Position of Uvalde County, Texas. The reason for the decrease is attributable to the following. The total expenses increased by \$3,819,699 and the total revenues increased by \$1,806,725: the capital grant revenues increased by \$624,717, and the operating grant revenue decreased by \$455,062.

UVALDE COUNTY, TEXAS
CHANGE IN NET POSITION

	Governmental Activities		Total	
	2017	2016	2017	2016
Revenues:				
Program Revenues:				
Charges for Services	\$3,758,249	\$4,152,918	\$3,758,249	\$4,152,918
Operating Grants and Contributions	1,975,731	2,430,793	1,975,731	2,430,793
Capital Grants and Contributions	629,717	5,000	629,717	5,000
General Revenues:				
Maintenance and Operations Taxes	11,459,349	10,048,610	11,459,349	10,048,610
Sales Taxes	3,219,981	3,096,920	3,219,981	3,096,920
Other Taxes	812,258	661,155	812,258	661,155
Unrestricted Investment Earnings	39,571	26,653	39,571	26,653
Miscellaneous	567,844	233,926	567,844	233,926
Total Revenue	<u>22,462,700</u>	<u>20,655,975</u>	<u>22,462,700</u>	<u>20,655,975</u>
Expenses:				
General Administration	2,678,526	3,039,014	2,678,526	3,039,014
Legal	375,288	330,892	375,288	330,892
Judicial	2,764,818	2,179,444	2,764,818	2,179,444
Financial Administration	1,517,642	1,191,477	1,517,642	1,191,477
Public Facilities	1,946,278	1,177,084	1,946,278	1,177,084
Public Safety	7,466,032	6,297,707	7,466,032	6,297,707
Public Transportation	2,586,571	2,039,015	2,586,571	2,039,015
Environmental Protection	317,026	293,861	317,026	293,861
Culture and Recreation	1,301,002	980,122	1,301,002	980,122
Health and Welfare	3,464,874	3,091,014	3,464,874	3,091,014
Conservation - Agriculture	184,287	138,934	184,287	138,934
Interest and Fiscal Charges	954,697	978,778	954,697	978,778
Total Expenses	<u>25,557,041</u>	<u>21,737,342</u>	<u>25,557,041</u>	<u>21,737,342</u>
Increase in Net Position before transfers and special items	(3,094,341)	(1,081,367)	(3,094,341)	(1,081,367)
Transfers	0	0	0	0
Increase in Net Position	(3,094,341)	(1,081,367)	(3,094,341)	(1,081,367)
Net Position at 09/30/2016	<u>18,809,340</u>	<u>19,890,707</u>	<u>18,809,340</u>	<u>19,890,707</u>
Net Position at 09/30/2017	<u>\$15,714,999</u>	<u>\$18,809,340</u>	<u>\$15,714,999</u>	<u>\$18,809,340</u>

The government's total Net Position decreased by \$3,094,341. This decrease is attributable to the following. The total expenses increased by \$3,819,699 and the total revenues increased by \$1,806,725: the capital grant revenues increased by \$624,717, and the operating grant revenue decreased by \$455,062.

The ad valorem taxes increased by \$1,410,739 and the charges for services decreased by \$394,669. The property tax increase was due to an increase in values as a result of an upturn in the Eagle Ford Oil Shale. The decrease in charges for services was due to a decrease in federal prisoner housing. The decrease in operating grant revenues was due to a decrease in indigent defense grants, nutrition grants and local border security grants. Miscellaneous income increased by \$333,918. The increase in miscellaneous income was due to an increase in seizure income.

The increase in expenses was basically consistent throughout the various expense functions; however, the public safety function increased by \$1,168,325, the public transportation function increased by \$547,556, the public facilities function increased by \$769,194, and the judicial function increased by \$585,374. The increase in the public safety function was due primarily to an increase in jail and sheriff expenses, the increase in the public transportation function was due primarily to an increase in road maintenance, the increase in the public facilities function was due mainly to an increase in depreciation expense, and the increase in the judicial function was due mainly to an increase in court costs.

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$2,678,526	\$245,007	\$55,211	\$0
Legal	375,288	13,999	23,333	
Judicial	2,764,818	559,723	859,054	
Financial Administration	1,517,642	309,279		
Public Facilities	1,946,278			629,717
Public Safety	7,466,032	1,965,660	566,575	
Public Transportation	2,586,571	624,731	33,740	
Environmental Protection	317,026			
Culture and Recreation	1,301,002			
Health and Welfare	3,464,874	39,850	437,818	
Conservation - Agriculture	184,287			
Interest and Fiscal Charges	954,697			
Total government activities	<u>\$25,557,041</u>	<u>\$3,758,249</u>	<u>\$1,975,731</u>	<u>\$629,717</u>

Revenues by source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$3,758,249	16.73%
Operating Grants and Contributions	1,975,731	8.80%
Capital Grants and Contributions	629,717	2.80%
Maintenance and Operations Taxes	11,459,349	51.02%
Sales Taxes	3,219,981	14.33%
Other Taxes	812,258	3.62%
Unrestricted Investment Earnings	39,571	0.18%
Miscellaneous	567,844	2.53%
	<u>\$22,462,700</u>	<u>100.00%</u>

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

Financial Analysis of the Government's Funds

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

Governmental funds:

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

As of the end of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$3,925,925, a decrease of \$1,433,677 in comparison with the prior year. Approximately 26 percent of this total amount (\$1,005,506) constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Uvalde County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,103,672, while total fund balance reached \$1,103,672. 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 7 percent of total general fund expenditures, while total fund balance represents 7 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund decreased by \$613,692 during the current fiscal year. The primary reason for this decrease is an increase in sheriff payroll, jail payroll, and jail operating costs.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$1,177,617. 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 45 percent of that same amount.

The fund balance of the road and bridge fund decreased by \$116,106 during the current year. The reason for this decrease was an increase in transportation costs.

The hotel/motel fund had an unassigned fund balance of \$-0- while total fund balance reached \$369,541. 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 39 percent of that same amount.

The fund balance of the hotel/motel fund decreased by \$166,073 during the current year. The reason for this decrease was the increase in expenditures of \$318,861.

The interest and sinking fund had an unassigned fund balance of \$-0- while total fund balance reached \$103,655. 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 8 percent of that same amount.

The fund balance of the interest and sinking fund decreased by \$236,098 during the current year. The reason for this decrease was bond refunding costs of \$422,206.

The FEMA Disaster fund is a capital reimbursement grant and therefore any analysis would be impracticable.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$929,733. This increase was mainly from an increase in budgetary expenditures of \$80,000 in jail payroll, \$386,000 in the justice center, \$68,200 in courthouse building, \$160,297 in appraisal district, \$101,000 in non-departmental, and \$105,000 in sheriff. The increase in jail payroll was a result of an increase in inmate housing and transportation. The increase in the justice center department was a result of an increase in inmate medical costs. The increase in the courthouse building department was a result of an increase in maintenance expenditures and renovation costs. The increase in the appraisal district department was an increase in the local appraisal district costs. The increase in non departmental was due to an increase in sheriff sale expenditures. The increase in the sheriff department was an increase in law enforcement.

The total general fund expenditures of \$15,545,795 were less than the budgeted expenditures of \$15,772,607 by \$226,812.

Capital Asset and Debt Administration

Capital assets:

Uvalde County, Texas' investment in capital assets for its governmental activities as of September 30, 2017, amounts to \$31,399,534 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, and infrastructure items such as roads and bridges. The total decrease in Uvalde County, Texas' investment in capital assets for the current fiscal year was 2.12 percent.

The county had no major capital expenditures during the year however; the County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$5,000 which has been capitalized into construction in progress.

Additional information on Uvalde County, Texas' capital assets can be found in note IV C on page 46 of this report.

UVALDE COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Total	
	2017	2016	2017	2016
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	651,736	651,736	651,736	651,736
Building and improvements	24,957,330	25,347,349	24,957,330	25,347,349
Machinery and equipment	562,331	696,140	562,331	696,140
Infrastructure	3,824,036	3,979,640	3,824,036	3,979,640
Total	<u>\$31,399,534</u>	<u>\$32,078,966</u>	<u>\$31,399,534</u>	<u>\$32,078,966</u>

Long-term debt:

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$21,670,000. Of this amount, \$21,670,000 comprises debt backed by the full faith and credit of Uvalde County, Texas.

	Beginning	Additions	Reductions	Bond Refunding		Ending	Summary	
				Additions	Reductions		Noncurrent Liabilities	
<u>Governmental Activities:</u>	Balance					Balance	Due Within	Due in More
							One Year	Than One Year
Bonds Payable								
Total Bonds Payable	\$21,125,000		\$745,000	\$19,510,000	\$18,220,000	\$21,670,000	\$1,030,000	\$20,640,000
	21,125,000	0	745,000	19,510,000	18,220,000	21,670,000	1,030,000	20,640,000
Grand Total								
	\$21,125,000	\$0	\$745,000	\$19,510,000	\$18,220,000	\$21,670,000	\$1,030,000	\$20,640,000

Uvalde County, Texas' bonded short-term and long-term debt increased by \$545,000 (3 percent) during the current fiscal year. The key factor in this increase was bond refunding loss of \$1,290,000. Additional information on Uvalde County, Texas' Long-term debt can be found in note IV F on pages 48-49 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2017 budget and tax rates. One of those factors is the economy. The County's population growth during 1998-2017 averaged annual gains of .6 percent. Unemployment during that time increased to about 5.50 percent.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	Primary Government	
	Governmental	
	Activities	Total
ASSETS		
Cash and Cash Equivalents	\$2,135,434	\$2,135,434
Receivables (net of allowance for uncollectibles)	3,989,653	3,989,653
Restricted Assets:		
Cash and Cash Equivalents	103,655	103,655
Capital Assets Not Being Depreciated:		
Land	1,404,101	1,404,101
Construction in Progress	651,736	651,736
Total Capital Assets Being Depreciated, Net Building and Improvements	24,957,330	24,957,330
Machinery and Equipment	562,331	562,331
Infrastructure	3,824,036	3,824,036
Total Assets	<u>\$37,628,276</u>	<u>\$37,628,276</u>
DEFERRED OUTFLOWS OF RESOURCES		
GASB 68		
Deferred Outflow of Resources-Contributions (after 12/31/16)	1,176,190	1,176,190
Changes of assumptions	178,782	178,782
Net difference between projected and actual earnings	1,905,309	1,905,309
Deferred loss on Bond Refunding	1,214,117	1,214,117
Total Deferred Outflows of Resources	<u>4,474,398</u>	<u>4,474,398</u>
LIABILITIES:		
Accounts Payable	\$497,367	\$497,367
Accrued Interest Payable	93,311	93,311
Noncurrent Liabilities:		
Due Within One Year	1,217,375	1,217,375
Due in More Than One Year	24,066,678	24,066,678
Total Liabilities	<u>25,874,731</u>	<u>25,874,731</u>
DEFERRED INFLOWS OF RESOURCES		
GASB 68		
Net difference between projected and actual earnings	512,944	512,944
Total Deferred Inflows of Resources	<u>512,944</u>	<u>512,944</u>
NET POSITION		
Net Investment in Capital Assets	10,953,807	10,953,807
Restricted		
Archives	332,749	332,749
Construction	93,850	93,850
Debt Service	103,655	103,655
Elections	27,564	27,564
Health	182,871	182,871
Judicial	164,502	164,502
Legal	32,770	32,770
Public Transportation	1,608,831	1,608,831
Unrestricted	2,214,400	2,214,400
Total Net Position	<u>\$15,714,999</u>	<u>\$15,714,999</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Governmental Activities	Net (Expense) Revenue and Changes in Total
			Operating Grants and Contributions	Capital Grants and Contributions		
Primary Government						
Government Activities:						
General Administration	\$2,678,526	\$245,007	\$55,211	\$0	(\$2,378,308)	(\$2,378,308)
Legal	375,288	13,999	23,333		(337,956)	(337,956)
Judicial	2,764,818	559,723	859,054		(1,346,041)	(1,346,041)
Financial Administration	1,517,642	309,279			(1,208,363)	(1,208,363)
Public Facilities	1,946,278			629,717	(1,316,561)	(1,316,561)
Public Safety	7,466,032	1,965,660	566,575		(4,933,797)	(4,933,797)
Public Transportation	2,586,571	624,731	33,740		(1,928,100)	(1,928,100)
Environmental Protection	317,026				(317,026)	(317,026)
Culture and Recreation	1,301,002				(1,301,002)	(1,301,002)
Health and Welfare	3,464,874	39,850	437,818		(2,987,206)	(2,987,206)
Conservation - Agriculture	184,287				(184,287)	(184,287)
Interest and Fiscal Charges	954,697				(954,697)	(954,697)
Total Government Activities	<u>25,557,041</u>	<u>3,758,249</u>	<u>1,975,731</u>	<u>629,717</u>	<u>(19,193,344)</u>	<u>(19,193,344)</u>
Total Primary Government	<u>\$25,557,041</u>	<u>\$3,758,249</u>	<u>\$1,975,731</u>	<u>\$629,717</u>	<u>(19,193,344)</u>	<u>(19,193,344)</u>
General Revenues						
Property Taxes, Levies for General Purposes					11,459,349	11,459,349
Sales Taxes					3,219,981	3,219,981
Other Taxes					812,258	812,258
Unrestricted Investment Earnings					39,571	39,571
Miscellaneous					567,844	567,844
Total General Revenues and Transfers					<u>16,099,003</u>	<u>16,099,003</u>
Change in Net Position					<u>(3,094,341)</u>	<u>(3,094,341)</u>
Net Position - Beginning					18,809,340	18,809,340
Net Position - Ending					<u>\$15,714,999</u>	<u>\$15,714,999</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	General Fund	Road and Bridge	Hotel/Motel Fund	Interest and Sinking Fund	FEMA Disaster	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$665,581	\$1,178,287	\$552,727	\$0	\$0	\$1,116,010	\$3,512,605
Receivables (net of allowance for uncollectibles)	1,226,795	113,226			530,750	363,661	2,234,432
Restricted Assets:							
Cash and Cash Equivalents				103,655			103,655
Total Assets	\$1,892,376	\$1,291,513	\$552,727	\$103,655	\$530,750	\$1,479,671	\$5,850,692
LIABILITIES AND FUND BALANCES:							
Liabilities							
Accounts Payable	\$259,673	\$670	\$183,186			\$53,838	\$497,367
Bank Overdraft					530,750	254,393	785,143
Total Liabilities	259,673	670	183,186	0	530,750	308,231	1,282,510
DEFERRED INFLOWS OF RESOURCES							
Deferred Property Taxes	529,031	113,226					642,257
Total Deferred Inflows of Resources	529,031	113,226	0	0	0	0	642,257
Fund Balances:							
Restricted							
Archives						332,749	332,749
Construction						93,850	93,850
Debt Service				103,655			103,655
Elections						27,564	27,564
Health						182,871	182,871
Judicial						164,502	164,502
Legal						32,770	32,770
Public Transportation		1,177,617				431,214	1,608,831
Committed							
Culture and Recreation			369,541			4,086	373,627
Unassigned	1,103,672					(98,166)	1,005,506
Total Fund Balance	1,103,672	1,177,617	369,541	103,655	0	1,171,440	3,925,925
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,892,376	\$1,291,513	\$552,727	\$103,655	\$530,750	\$1,479,671	\$5,850,692

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, 2017

Total Fund Balances - governmental funds balance sheet	\$3,925,925
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.	31,399,534
Deferred loss on Bond Refunding.	1,214,117
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	4,502,558
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	642,257
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(25,377,364)
Internal Service fund is not reported in the funds.	<u>(592,028)</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$15,714,999</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General Fund	Road and Bridge	Hotel/ Motel Fund	Interest and Sinking Fund	FEMA Disaster	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes							
Property	\$7,955,098	\$2,030,031		\$1,449,082		\$0	\$11,434,211
Sales	3,219,981						3,219,981
Other			812,258				812,258
Intergovernmental	444,305	33,740			530,750	1,596,653	2,605,448
Licenses and Permits		529,197					529,197
Charges for Services	2,756,190	95,534				211,712	3,063,436
Fines and Forfeitures	468,071						468,071
Interest	21,852	2,500	1,060	519		13,640	39,571
Miscellaneous	383,606	1,245				182,993	567,844
Total Revenues	<u>15,249,103</u>	<u>2,692,247</u>	<u>813,318</u>	<u>1,449,601</u>	<u>530,750</u>	<u>2,004,998</u>	<u>22,740,017</u>
EXPENDITURES							
Current:							
General Administration	2,676,724					69,564	2,746,288
Legal	312,824					35,255	348,079
Judicial	1,605,913					982,806	2,588,719
Financial Administration	1,446,332						1,446,332
Public Facilities	381,509					817,197	1,198,706
Public Safety	6,077,424					546,883	6,624,307
Public Transportation	40,782	2,367,632					2,408,414
Environmental Protection	82,250	227,569					309,819
Culture and Recreation	139,000	6,869	939,391			1,500	1,086,760
Health and Welfare	2,597,531					231,459	2,828,990
Conservation - Agriculture	151,264						151,264
Capital Projects -							
Capital Outlay and Other					590,825	98,967	689,792
Debt Service							
Principal Retirement	33,309	22,167		745,000			800,476
Interest Retirement	933	4,116		518,493			523,542
Total Expenditures	<u>15,545,795</u>	<u>2,628,353</u>	<u>939,391</u>	<u>1,263,493</u>	<u>590,825</u>	<u>2,783,631</u>	<u>23,751,488</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(296,692)	63,894	(126,073)	186,108	(60,075)	(778,633)	(1,011,471)
OTHER FINANCING SOURCES (USES):							
Refunding Bond Issuance Cost				(422,206)			(422,206)
Transfers In						644,066	644,066
Transfers Out	(317,000)	(180,000)	(40,000)			(107,066)	(644,066)
Total Other Financing Sources (Uses)	<u>(317,000)</u>	<u>(180,000)</u>	<u>(40,000)</u>	<u>(422,206)</u>	<u>0</u>	<u>537,000</u>	<u>(422,206)</u>
Net Changes in Fund Balances	(613,692)	(116,106)	(166,073)	(236,098)	(60,075)	(241,633)	(1,433,677)
Fund Balances - Beginning	1,717,364	1,293,723	535,614	339,753	60,075	1,413,073	5,359,602
Fund Balances - Ending	<u>\$1,103,672</u>	<u>\$1,177,617</u>	<u>\$369,541</u>	<u>\$103,655</u>	<u>\$0</u>	<u>\$1,171,440</u>	<u>\$3,925,925</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, 2017

Net Changes in Fund Balances - Total Governmental Funds	(\$1,433,677)
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.	(679,432)
Increase (decrease) in Deferred loss on Bond Refunding.	
GASB	
Deferred Outflow of Resources-Contribution. This is the change in these amounts this year.	51,867
Deferred Outflow-Differences between expected and actual experience. This is the change in these amounts this year.	(2,862,380)
Deferred Outflow-Changes of assumptions. This is the change in these amounts this year.	(89,391)
Deferred Inflow-Net difference between projected and actual earnings. This is the change in these amounts this year.	1,905,309
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.	(302,455)
Bond Refunding Loss Amortization	(75,883)
(Increase) decrease in compensated absences from beginning of period to end of period.	68,782
(Increase) decrease in accrued interest from beginning of period to end of period.	66,934
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	25,138
Internal Service fund is not reported in the funds.	(595,460)
(Increase) decrease in Net Pension Liability from beginning of period to end of period.	25,831
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>800,476</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u><u>(\$3,094,341)</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$8,792,198	\$8,792,198	\$7,955,098	(\$837,100)
Sales	2,900,000	2,900,000	3,219,981	319,981
Intergovernmental	349,274	418,562	444,305	25,743
Charges for Services	2,349,994	2,505,748	2,756,190	250,442
Fines and Forfeitures	434,500	434,450	468,071	33,621
Interest	25,000	25,000	21,852	(3,148)
Miscellaneous	416,200	406,200	383,606	(22,594)
Total Revenues	15,267,166	15,482,158	15,249,103	(233,055)

EXPENDITURES

Current:

General Administration				
Commissioner's Court	140,810	141,165	139,939	1,226
Compliance Department	46,410	46,410	44,312	2,098
County Clerk	305,618	305,618	268,238	37,380
County Judge	265,245	265,245	264,066	1,179
County Surveyor	1,000	1,000	93	907
Elections	200,278	231,700	218,879	12,821
Liability Insurance	1,343,545	1,245,926	1,220,030	25,896
Non-Departmental	179,141	280,141	270,142	9,999
Payroll Taxes	163,000	178,000	167,301	10,699
Veteran's Service	77,298	77,298	83,724	(6,426)
Legal				
County Attorney	318,387	318,387	308,324	10,063
Legal Counsel	10,000	10,000	4,500	5,500
Judicial				
Courtmaster	2,600	2,600	2,054	546
District Attorney	276,121	286,704	286,460	244
District Clerk	279,190	279,190	274,665	4,525
District Compliance	38,890	38,890	37,540	1,350
District Court	352,905	354,690	346,884	7,806
Indigent Defense	36,359	36,359	35,891	468
Justice Center Judicial Area	38,721	38,721	27,075	11,646
Justice's of the Peace	563,364	563,364	595,344	(31,980)
Financial Administration				
Appraisal District	250,000	410,297	403,579	6,718
County Auditor	247,561	247,561	246,255	1,306
County Treasurer	248,487	248,487	240,460	8,027
Data Processing	271,500	302,844	275,317	27,527
Professional Services	26,800	27,300	27,160	140
Tax Assessor-Collector	255,127	255,605	253,561	2,044
Public Facilities				
Courthouse Building	326,401	394,601	381,509	13,092
Public Safety				
Adult Probation	81,240	71,240	76,648	(5,408)
Constables	236,318	237,206	233,741	3,465
D.P.S.	6,950	6,950	5,831	1,119
Emergency Management	24,500	24,500	24,500	0
EMS	205,800	205,800	205,800	0
Fire	61,200	61,200	58,700	2,500
Jail Payroll	2,193,510	2,273,510	2,233,621	39,889
Justice Center	934,138	1,320,138	1,232,375	87,763
Juvenile Probation	109,484	109,484	109,484	0
Old Jail Facility	156,154	156,154	12,193	143,961
Sheriff	355,653	460,653	411,721	48,932
Sheriff Payroll	1,488,375	1,507,875	1,472,810	35,065

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Transportation				
Street Lights	\$33,000	\$37,000	\$40,782	(\$3,782)
Environmental Protection				
Sanitation	84,790	84,790	82,250	2,540
Culture and Recreation				
Libraries	139,000	139,000	139,000	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	95,728	95,728	91,915	3,813
Community Resources	19,250	19,250	17,000	2,250
County Nutrition Program	18,500	18,500	18,500	0
Human Resources	392,366	413,366	380,121	33,245
Indigent Health	1,713,064	1,713,064	2,056,655	(343,591)
Conservation - Agriculture				
Agriculture Extension Service	121,014	121,014	110,764	10,250
Predator Control	40,500	40,500	40,500	0
Debt Service				
Principal Retirement	33,309	33,309	33,309	0
Interest Retirement	933	933	933	0
Total Expenditures	<u>14,842,874</u>	<u>15,772,607</u>	<u>15,545,795</u>	<u>226,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>424,292</u>	<u>(290,449)</u>	<u>(296,692)</u>	<u>(6,243)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Transfers Out	(307,000)	(307,000)	(317,000)	(10,000)
Total Other Financing Sources (Uses)	<u>(307,000)</u>	<u>(307,000)</u>	<u>(317,000)</u>	<u>(10,000)</u>
Net Changes in Fund Balances	117,292	(597,449)	(613,692)	(16,243)
Fund Balances - Beginning	1,717,364	1,717,364	1,717,364	0
Fund Balances - Ending	<u>\$1,834,656</u>	<u>\$1,119,915</u>	<u>\$1,103,672</u>	<u>(\$16,243)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$1,989,452	\$1,989,452	\$2,030,031	\$40,579
Intergovernmental	0	14,823	33,740	18,917
Licenses and Permits	472,000	472,000	529,197	57,197
Charges for Services	89,000	89,000	95,534	6,534
Interest	0	0	2,500	2,500
Miscellaneous	0	0	1,245	1,245
Total Revenues	<u>2,550,452</u>	<u>2,565,275</u>	<u>2,692,247</u>	<u>126,972</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	7,000	7,000	6,869	131
Public Transportation				
Road and Bridge	2,275,787	2,275,787	2,367,632	(91,845)
Environmental Protection				
Sanitation	260,306	260,306	227,569	32,737
Debt Service				
Principal Retirement	22,167	22,167	22,167	0
Interest Retirement	4,113	4,113	4,116	(3)
Total Expenditures	<u>2,569,373</u>	<u>2,569,373</u>	<u>2,628,353</u>	<u>(58,980)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,921)	(4,098)	63,894	67,992
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	150,000	150,000	0	(150,000)
Transfers Out	(180,000)	(180,000)	(180,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(180,000)</u>	<u>(150,000)</u>
Net Changes in Fund Balances	(48,921)	(34,098)	(116,106)	(82,008)
Fund Balances - Beginning	1,293,723	1,293,723	1,293,723	0
Fund Balances - Ending	<u>\$1,244,802</u>	<u>\$1,259,625</u>	<u>\$1,177,617</u>	<u>(\$82,008)</u>

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

UVALDE COUNTY, TEXAS
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Other	\$525,000	\$525,000	\$812,258	\$287,258
Interest	600	600	1,060	460
Total Revenues	<u>525,600</u>	<u>525,600</u>	<u>813,318</u>	<u>287,718</u>
EXPENDITURES				
Culture and Recreation				
Culture and Recreation	1,005,600	1,005,600	939,391	66,209
Total Expenditures	<u>1,005,600</u>	<u>1,005,600</u>	<u>939,391</u>	<u>66,209</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(480,000)</u>	<u>(480,000)</u>	<u>(126,073)</u>	<u>353,927</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(40,000)	(40,000)	(40,000)	0
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
Net Changes in Fund Balances	(520,000)	(520,000)	(166,073)	353,927
Fund Balances - Beginning	535,614	535,614	535,614	0
Fund Balances - Ending	<u>\$15,614</u>	<u>\$15,614</u>	<u>\$369,541</u>	<u>\$353,927</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, 2017

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$0	\$106,626	\$0
Receivables (net of allowance for uncollectibles)	0	0	0
Total Current Assets	<u>0</u>	<u>106,626</u>	<u>0</u>
TOTAL ASSETS	<u>\$0</u>	<u>\$106,626</u>	<u>\$0</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS			
Liabilities			
Current Liabilities (payable from current assets)			
Accounts Payable	\$0	\$103,194	\$0
Bank Overdraft	592,028		592,028
Total Current Liabilities	<u>592,028</u>	<u>103,194</u>	<u>592,028</u>
Total Liabilities	<u>592,028</u>	<u>103,194</u>	<u>592,028</u>
Unrestricted	(592,028)	3,432	(592,028)
Total Net Position	<u>(\$592,028)</u>	<u>\$3,432</u>	<u>(\$592,028)</u>

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

UVALDE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
OPERATING REVENUES:			
Charges for Services	\$3,137,416	\$3,686,570	\$3,137,416
Total Operating Revenues	<u>3,137,416</u>	<u>3,686,570</u>	<u>3,137,416</u>
OPERATING EXPENSES:			
Other Services and Charges	3,732,876	4,191,144	3,732,876
Total Operating Expenses	<u>3,732,876</u>	<u>4,191,144</u>	<u>3,732,876</u>
Operating Income (Loss)	<u>(595,460)</u>	<u>(504,574)</u>	<u>(595,460)</u>
NON-OPERATING REVENUES (EXPENSES):			
Ad Valorem Taxes			
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>
Income Before Transfers	(595,460)	(504,574)	(595,460)
Transfers in		500,000	
Change in Net Position	<u>(595,460)</u>	<u>(4,574)</u>	<u>(595,460)</u>
Total Net Position - Beginning	<u>3,432</u>	<u>8,006</u>	<u>3,432</u>
Total Net Position - Ending	<u><u>(\$592,028)</u></u>	<u><u>\$3,432</u></u>	<u><u>(\$592,028)</u></u>

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$3,137,416	\$3,686,570	\$3,137,416
Payments to Suppliers	(3,244,042)	(4,088,025)	(3,244,042)
Net Cash Provided (Used) By Operating Activities	<u>(106,626)</u>	<u>(401,455)</u>	<u>(106,626)</u>
Cash Flows from Non-Capital and Related Financing Activities			
Transfers In	0	500,000	0
Ad Valorem Taxes	0	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>0</u>	<u>500,000</u>	<u>0</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	(106,626)	98,545	(106,626)
Cash and Cash Equivalents at Beginning of Year	<u>106,626</u>	<u>8,081</u>	<u>106,626</u>
Cash and Cash Equivalents at End of Year (continued)	<u>\$0</u>	<u>\$106,626</u>	<u>\$0</u>

(continued)

	County Employee Insurance	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year	Current Year
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	(\$595,460)	(\$504,574)	(\$595,460)
Changes in Current Items			
Decrease (Increase) in Accounts Receivable	0	0	0
Increase (Decrease) in Accounts Payable	(103,194)	103,119	(103,194)
Increase (Decrease) in Bank Overdraft	592,028	0	592,028
Net Cash Provided (Used) by Operating Activities	<u>(\$106,626)</u>	<u>(\$401,455)</u>	<u>(\$106,626)</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, 2017

ASSETS

Cash and Cash Equivalents	\$1,267,028
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u>\$1,267,028</u>

LIABILITIES:

Accounts Payable	\$64
Due to Others	1,266,964
Total Liabilities	<u>\$1,267,028</u>

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

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

I. Summary of Significant Accounting Policies

A. Reporting entity

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

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

The government reports the following major governmental funds:

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

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

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

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

The FEMA disaster grant accounts for monies used to rebuild County roads devastated by flood.

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, 2017 and 10 percent of the delinquent outstanding property taxes at September 30, 2017.

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, 2017. 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, 2017 consisted of \$103,655 for debt service.

5. Capital Assets

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

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the government values these capital assets at the estimated fair value of the item at the date of its donation; 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 however, the County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$5,000 which has been capitalized into construction in progress.

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

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

6. Compensated Absences

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

7. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Balances – Governmental Funds

As of September 30, 2017, fund balances of the governmental funds are classified as follows:

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

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

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

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

As of September 30, 2017, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$332,749
Construction	93,850
Debt Service	103,655
Elections	27,564
Health	182,871
Judicial	164,502
Legal	32,770
Public Transportation	1,608,831
Committed	
Culture and Recreation	373,627
Unassigned	<u>1,005,506</u>
Total Fund Balance	<u><u>\$3,925,925</u></u>

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

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

9. Comparative data/reclassifications

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

10. Deferred outflows/inflows of resources

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

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

The County reports unearned revenue on its fund financial statements. Unearned revenues arise when potential revenue does not meet both the “measureable” and “available” criteria for recognition in the current period (fund financial statements). Unearned revenues also arise when resources are unearned by the County and received before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures (fund financial statements and government-wide financial statements). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the applicable financial statement and revenue is recognized. Pursuant to GASB 65 we have included deferred ad valorem taxes as deferred inflows in the fund financial statements and amounts deferred under GASB 68.

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 \$25,377,364 difference are as follows:

Bonds Payable	\$21,670,000
Capital Lease Payable	65,727
Accrued Interest Payable	93,311
Compensated absences	258,908
Net Pension Liability	<u>3,289,418</u>
	<u>\$25,377,364</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 \$31,399,534 difference are as follows:

Capital Assets Not Being Depreciated	\$2,055,837
Capital Assets Being Depreciated	39,110,911
Accumulated Depreciation	(9,767,214)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$31,399,534</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 \$642,257 difference are as follows:

Property Taxes Receivable	\$678,346
Allowance for Doubtful Accounts	<u>(36,089)</u>
Net	<u>\$642,257</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$4,502,558 difference are as follows:

Fines and Fees receivable	\$2,230,389
Allowance for Doubtful Accounts	(475,168)
GASB 68	
Deferred Outflow of Resources-Contributions (after 12/31/16)	1,176,190
Deferred Outflow-Differences between expected and actual experience	(512,944)
Deferred Outflow-Changes of assumptions	178,782
Deferred Inflow-Net difference between projected and actual earnings	<u>1,905,309</u>
Net	<u>\$4,502,558</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 (\$679,432) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$0
Capital Outlay - Additions - Being Depreciated	334,924
Capital Outlay - Reclassifications - Net	0
Depreciation Expense	(1,014,356)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u><u>(\$679,432)</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, the hotel/motel fund, and the interest and sinking fund; but did not adopt one for the FEMA disaster fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the border crimes prosecution fund, the CERTZ Grant fund, the the DARE fund, the historical commission fund, the LEPC grant fund, the local border security fund, the narcotics intradiction fund, the sheriff seizure fund, the stonegarden grant fund, the TIDC grant fund, the uvalde estates septic fund, the colonia clearing 711315 fund, the CDBG grant 7215177 fund, the flood protection warning fund, and the knippa water and septic fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2017, expenditures did not exceed appropriations in any function nor in any fund except for the following:

Road and Bridge fund expenditures of \$2,628,353 exceeded budgeted expenditures of \$2,569,373 by \$58,980.

EMPG fund expenditures of \$101,945 exceeded budgeted expenditures of \$76,196 by \$25,749.

Nutrition Program fund expenditures of \$201,647 exceeded budgeted expenditures of \$173,201 by \$28,446.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2017 except for the D. A. Administrative fund which had a negative fund balance of \$16,450, the Fairplex Department fund which had a negative fund balance of \$62,052, the Nutrition Program fund which had a negative fund balance of \$19,664, and the County Employee Insurance fund which had a deficit fund equity of \$592,028. These deficits are expected to be liquidated by future resources of these funds.

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

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

Policies Governing Deposits and Investments:

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

The County had no investments at September 30, 2017.

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, 2017, the government's bank balance of \$5,648,851 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 \$13,244,123 and the FDIC coverage is \$250,000.

B. Receivables

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

	General	Road and Bridge	MRGCD	Other Governmental Funds	Total
<u>Receivables</u>					
Property Taxes	\$558,770	\$119,576			\$678,346
Sales Tax	544,284				544,284
Fines	2,230,389				2,230,389
Intergovernmental			530,750	225,482	756,232
Other	153,480			138,179	291,659
Gross receivables	3,486,923	119,576	530,750	363,661	4,500,910
Less: Allowance for uncollectibles	504,907	6,350			511,257
Net total receivables	<u>\$2,982,016</u>	<u>\$113,226</u>	<u>\$530,750</u>	<u>\$363,661</u>	<u>\$3,989,653</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2017 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,404,101	\$0	\$0	\$1,404,101
Construction in Progress	651,736			651,736
Total capital assets not being depreciated:	<u>2,055,837</u>	<u>0</u>	<u>0</u>	<u>2,055,837</u>
Capital assets being depreciated:				
Building and Improvements	29,197,421	197,141		29,394,562
Machinery, Equipment and Vehicles	4,024,864	137,783	146,318	4,016,329
Infrastructure	5,700,020	0	0	5,700,020
Total capital assets being depreciated:	<u>38,922,305</u>	<u>334,924</u>	<u>146,318</u>	<u>39,110,911</u>
Less: Accumulated Depreciation for:				
Building and Improvements	3,850,072	587,160		4,437,232
Machinery, Equipment and Vehicles	3,328,724	271,592	146,318	3,453,998
Infrastructure	1,720,380	155,604		1,875,984
Total Accumulated Depreciation	<u>8,899,176</u>	<u>1,014,356</u>	<u>146,318</u>	<u>9,767,214</u>
Total Capital Assets Depreciated, Net	<u>30,023,129</u>	<u>(679,432)</u>	<u>0</u>	<u>29,343,697</u>
Governmental Activities capital assets, Net	<u>\$32,078,966</u>	<u>(\$679,432)</u>	<u>\$0</u>	<u>\$31,399,534</u>

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

Governmental activities	
General Administration	\$50,161
Judicial	12,573
Financial Administration	2,443
Public Facilities	158,029
Public Safety	439,683
Public Transportation	83,968
Culture and Recreation	243,628
Health and Welfare	16,086
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$1,014,356</u>

Construction commitments

The county had no major capital expenditures during the year however; the County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$5,000 which has been capitalized into construction in progress.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2017.

There were no advances at September 30, 2017.

The interfund transfers are as follows:

TRANSFER OUT	TRANSFER IN	
	OTHER GOVERN- MENTAL FUNDS	TOTAL
GENERAL FUND	\$317,000	\$317,000
ROAD AND BRIDGE FUND	180,000	180,000
HOTEL/MOTEL FUND	40,000	40,000
OTHER GOVERNMENTAL FUNDS	107,066	107,066
TOTALS	<u>\$644,066</u>	<u>\$644,066</u>

The general fund transferred \$252,000 to the Fairplex fund for operating capital, and \$65,000 to various other non major funds. The road and bridge fund transferred \$180,000 to the Fairplex fund for operating capital. The hotel/motel fund transferred \$40,000 to the Fairplex fund for operating capital. All of the above transfers are non-recurring.

E. Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$69,910 for the year ended September 30, 2017. There are no scheduled rate increases.

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

Year Ending Sep. 30	<u>Amount</u>
2018	\$ 57,270
2019	37,475
2020	8,317
2021	<u>3,586</u>
Total	<u>\$106,648</u>

Rent expenditures were \$74,615 for the year ended September 30, 2017. Sublease rental income was \$0 for the year ended September 30, 2017.

F. Long-Term Debt

Certificates of Obligation

The government issued Certificates of Obligation, in the Amount of \$25,000,000 which is to provide funds for the construction of a new Convention Center, a new Jail, a 4-H Center, and an Amphitheater. The Certificates of Obligation are serviced by the jail facility debt service fund. The security pledged for the bonds is ad valorem taxes. These bonds were partially refunded in 2017 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 is \$1,815,184.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – 2009 C.O. Bonds	3.00 – 5.00%	\$ 2,160,000
Governmental activities – 2016 C.O. Bonds	.75 – 2.65%	\$ 9,605,000
Governmental activities – 2017 C.O. Bonds	2.375%	\$ 9,905,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2018	\$1,030,000	\$1,354,833
2019	1,075,000	1,311,161
2020	1,120,000	(121,064)
2021	1,150,000	420,651
2022	1,175,000	394,785
2023-2027	6,275,000	1,554,831
2028-2032	6,890,000	793,064
2033-2034	2,955,000	78,042
TOTALS	<u>\$21,670,000</u>	<u>\$5,786,303</u>

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

Assets acquired through capital leases are as follows:

Asset:	PUBLIC SAFETY	PUBLIC TRANSPORTATION	TOTAL
	TWO SHERIFF VEHICLES	CASE COMPACTION	
Cost	\$93,592	\$93,005	\$186,597
Less: Accumulated Depreciation	56,279	37,202	93,481
Total	\$37,313	\$55,803	\$93,116

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2017, were as follows:

Year Ending Sep. 30	TWO TAHOES	CASE COMPACTION	
	Amount	Amount	
2018	\$8,561	\$26,286	\$34,847
2019		26,287	26,287
2020		8,762	8,762
Total	8,561	61,335	69,896
Less: Amount Representing Interest	51	4,119	4,170
Present Value of Minimum Lease Payments	\$8,510	\$57,216	\$65,726

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

Changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Bond Refunding		Ending Balance	Summary Noncurrent Liabilities	
				Additions	Reductions		Due Within One Year	Due in More Than One Year
<u>Governmental Activities:</u>								
Bonds Payable	\$21,125,000		\$745,000	\$19,510,000	\$18,220,000	\$21,670,000	\$1,030,000	\$20,640,000
Capital Lease Payable	121,203		55,476			65,727	32,030	33,697
Net Pension Liability	3,315,249		25,831			3,289,418		3,289,418
Compensated Absences Payable	327,690	127,832	196,614			258,908	155,345	103,563
Grand Total	\$24,889,142	\$127,832	\$1,022,921	\$19,510,000	\$18,220,000	\$25,284,053	\$1,217,375	\$24,066,678

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2017-18 year is 60% or \$155,345. The government-wide statement of activities includes \$1,217,375 as "noncurrent liabilities, due within one year".

V. Other Information

A. Risk Management

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

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

	Year ended <u>09/30/17</u>	Year ended <u>09/30/16</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Payments	<u>-0-</u>	<u>-0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

1. General Liability Insurance

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

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

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

2. Property and Casualty Insurance

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

3. Workers' Compensation Insurance

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

4. Group Health and Life Insurance

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

5. Unemployment Compensation Insurance

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

B. Related Party Transaction

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

The related party transactions were as follows:

A commissioner has borrowed money from the economic development fund. He owes \$17,632 at September 30, 2017. He paid \$4,800 in the 2016-2017 year.

A Justice of the Peace leases a building to the County for Justice of the Peace use. The Justice of the Peace was paid \$8,400 in the 2016-2017 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2017.

C. Subsequent Events

On February 26, 2018, the Commissioners Court accepted TxCDBG funding in the amount of \$500,000 for water and sewer improvements in the City of Knippa area.

D. Contingent Liabilities

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

The government was a defendant in the following lawsuit:

Civil Action No. 2:15-CV-0070-AM-CW - Garcia, a former Sheriff's Sergeant, brought the federal complaint alleging violations of his First Amendment Rights pursuant to 42 U.S.C. § 1983 concerning his termination on 4/23/2015 Plaintiff claimed a whistleblower cause of action under state law. Evidence revealed that Plaintiff was on a vendetta to sabotage the career of a fellow deputy. Plaintiff did not allege a First Amendment violation under current case law. Defendants asserted Plaintiff has failed to allege in good faith a report of a violation of law under the Whistleblower Act. The case was settled on or about 1/23/2018 for \$180,000 in lieu of a week-long federal trial. The settlement will include a statement of No Liability on behalf of Uvalde County; that Uvalde County and Sheriff Mendeke did not violate Plaintiff's First Amendment rights; nor was Plaintiff a Whistleblower.

E. Other post employment benefits

None

F. Tax abatements

An agreement with a Solar Farm to provide a 70% tax abatement for business Property and Improvements constructed, expanded, or acquired for a period of ten years provided the Improvements once constructed, shall constitute fixtures and shall remain in place and operational, to the extent commercially reasonable until at least twenty (20) years after the date the Certificate for such Improvements is provided by the Company. The incentive period began in the year ended September 30, 2014. The abatement amounted to \$590,332 for the fiscal year ended September 30, 2017.

G. Summary of TCDRS Funding Policy

Net Pension Liability / (Asset)

Net Pension Liability / (Asset)	<u>December 31, 2015</u>	<u>December 31, 2016</u>
Total pension liability	\$33,070,064	\$35,174,361
Fiduciary net position	29,754,815	31,884,943
Net pension liability/ (asset)	3,315,249	3,289,418
Fiduciary net position as a% of total pension liability	89.98%	90.65%
Pensionable covered payroll ⁽¹⁾	\$8,679,159	\$9,378,300
Net pension liability as a % of covered payroll	38.20%	35.07%

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

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

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

Discount Rate

Discount rate ⁽²⁾	8.10%	8.10%
Long-term expected rate of return, net of investment expense ²	8.10%	8.10%
Municipal bond rate ⁽³⁾	Does not apply	Does not apply

⁽²⁾ 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.

⁽³⁾ The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply. See page 6 of this report for further details.

Other Key Actuarial Assumptions

Updated mortality assumptions were adopted in 2015. All other actuarial assumptions that determined the total pension liability as of December 31, 2016 were based on the results of an actuarial experience study for the period January 1, 2009 - December 31, 2012, except where required to be different by GASB 68.

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

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

	Beginning Date	Ending Date
Valuation date	December 31, 2015	December 31, 2016
Measurement date	December 31, 2015	December 31, 2016
Employer's fiscal year	October 1, 2016	September 30, 2017

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.

Projection of Fiduciary Net Position*

Calendar Year Ending **	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expenses*** (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (a)+(b)-(c)-(d)+(e)
2017	\$31,884,943	\$1,513,774	\$2,153,743	\$31,885	\$2,556,000	\$33,769,089
2018	33,769,089	1,447,036	1,932,587	33,769	2,714,673	35,964,442
2019	35,964,442	1,434,732	2,107,591	35,964	2,884,971	38,140,590
2020	38,140,590	1,430,838	2,324,028	38,141	3,052,403	40,261,662
2021	40,261,662	1,434,928	2,483,127	40,262	3,217,970	42,391,172
2022	42,391,172	1,405,344	2,673,860	42,391	3,381,627	44,461,892
2023	44,461,892	1,372,964	2,924,431	44,462	3,538,037	46,404,000
2024	46,404,000	1,352,868	3,066,392	46,404	3,688,835	48,332,906
2025	48,332,906	1,334,262	3,219,284	48,333	3,838,189	50,237,740
2026	50,237,740	1,319,404	3,385,089	50,238	3,985,230	52,107,047
2036	64,568,370	789,153	4,837,767	64,568	5,066,697	65,521,885
2046	67,291,975	185,202	5,812,925	67,292	5,224,492	66,821,452
2056	58,285,355	39,520	5,709,898	58,285	4,493,620	57,050,312
2066	48,043,866	2,476	4,183,123	48,044	3,723,625	47,538,800
2076	51,756,598	0	2,293,032	51,757	4,099,169	53,510,979
2086	86,783,591	0	787,479	86,784	6,994,753	92,904,082
2096	180,269,594	0	126,214	180,270	14,589,666	194,552,777

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

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

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

Changes in Net Pension Liability / (Asset)

Changes in Net Pension Liability / (Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2015	\$33,070,064	\$29,754,815	\$3,315,249
Changes for the year:			
Service cost	1,250,557		1,250,557
Interest on total pension liability ⁽¹⁾	2,672,417		2,672,417
Effect of plan changes ⁽²⁾	0		0
Effect of economic/demographic gains or losses	(410,538)		(410,538)
Effect of assumptions changes or inputs	0		0
Refund of contributions	(158,545)	(158,545)	0
Benefit payments	(1,249,595)	(1,249,595)	0
Administrative expenses		(23,933)	23,933
Member contributions		656,481	(656,481)
Net investment income		2,203,508	(2,203,508)
Employer contributions		899,467	(899,467)
Other ⁽³⁾	0	(197,256)	197,256
Balances as of December 31, 2016	\$35,174,361	\$31,884,943	\$3,289,418

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

⁽²⁾ No plan changes valued.

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

Sensitivity Analysis

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

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$39,574,321	\$35,174,361	\$31,497,732
Fiduciary net position	<u>31,884,943</u>	<u>31,884,943</u>	<u>31,884,943</u>
Net pension liability/ (asset)	\$7,689,378	\$3,289,418	(\$387,211)

Pension Expense / (Income)

Pension Expense/ (Income)	<u>January 1, 2016 to December 31, 2016</u>
Service cost	\$1,250,557
Interest on total pension liability ⁽¹⁾	2,672,417
Effect of plan changes	0
Administrative expenses	23,933
Member contributions	(656,481)
Expected investment return net of investment expenses	(2,407,226)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(233,525)
Recognition of assumption changes or inputs	89,391
Recognition of investment gains or losses	647,844
Other ⁽²⁾	197,256
Pension expense/ (income)	<u>\$1,584,166</u>

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

⁽²⁾ Relates to allocation of system-wide items.

As of December 31, 2016, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/ Outflows of Resources	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$512,944	\$0
Changes of assumptions	0	178,782
Net difference between projected and actual earnings	0	1,905,309
Contributions made subsequent to measurement date ⁽³⁾	N/A	Employer determined

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

Year ended December 31:	
2017	\$503,710
2018	560,451
2019	466,243
2020	40,744
2021	0
Thereafter ⁽⁴⁾	0

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

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

Schedule of Deferred Inflows and Outflows of Resources

Expense / (Income) Calculation					Balances of Deferred Inflows and Outflows as of 12/31/2016	
Original Amount (a)	Date Established (b)	Original Recognition Period (1) (c)	Amount Recognized for 2016 (1) (a)+ (c)	Inflows	Outflows	
<i>Investment (gains) or losses</i>						
\$203,718	12/31/2016	5.0	\$40,744	\$0	\$162,974	
2,640,668	12/31/2015	5.0	528,134	0	1,584,401	
394,834	12/31/2014	5.0	78,967	0	157,934	
 <i>Economic/ demographic (gains) or losses</i>						
(410,538)	12/31/2016	4.0	(102,635)	307,904	0	
(296,600)	12/31/2015	4.0	(74,150)	148,300	0	
(226,963)	12/31/2014	4.0	(56,741)	56,741	0	
 <i>Assumption changes or inputs</i>						
0	12/31/2016	4.0	0	0	0	
357,564	12/31/2015	4.0	89,391	0	178,782	
0	12/31/2014	4.0	0	0	0	

Employer contributions made subsequent to measurement date (2)

-----Employer Determined-----

- (1) *Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the average remaining service life for all active, inactive, and retired members.*
- (2) *Any eligible employer contributions made subsequent to the measurement date through the employer's fiscal year end should be reflected as deferred outflows as outlined in Appendix D of this report.*

GASB 68 Plan Description for Uvalde County

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

- a. Uvalde County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCDRS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.
 - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Uvalde County contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2016 are shown in the Schedule of Employer Contributions.
- e. The most recent comprehensive annual financial report for TCDRS can be found at the following link, www.tcdrs.org.

Membership Information

Members	Dec. 31, 2015	Dec.31,2016
Number of inactive employees entitled to but not yet receiving benefits:	157	155
Number of active employees:	240	248
Average monthly salary *:	\$3,062	\$3,145
Average age*:	45.51	45.64
Average length of service in years*:	9.60	9.55

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of benefit recipients:	106	112
Average monthly benefit:	\$950	\$1,037

**Averages reported for active employees. They differ from the prior year's report, which included all active and inactive members. Average service includes all proportionate service.*

Summary of TCDRS Funding Policy

Texas County & District Retirement System Funding Policy

Effective as of the Dec. 31, 2014 valuation

Introduction

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

This policy documents the current funding policies in effect for the Dec. 31, 2016 actuarial valuation as established by state law, administrative rule and action by the TCDRS Board of Trustees (the board). The policy serves as a comprehensive funding overview and complies with the GASB reporting requirements for an agent multiple-employer plan.

TCDRS funding overview

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

- The deposit rate for employees is 4%, 5%, 6% or 7% of compensation, as adopted by the employer's governing body.
- Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.
- Investment income funds a large part of the benefits employees earn.

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

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

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

Methodology for determining employer contribution rates

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

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

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

Actuarial cost method

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

Amortization policy

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

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

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

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

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

Asset valuation method

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

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

Actuarial assumptions

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

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

Oversight

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

Review of actuarial assumptions

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

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

Review of employer contribution rates

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

Review and modification of funding policy

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

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service cost	\$1,250,557	\$1,104,937	\$1,058,002	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	2,672,417	2,501,430	2,338,210	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	(173,311)	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	0	357,564	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(410,538)	(296,600)	(226,963)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	2,104,297	2,172,237	1,953,888	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,827</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$899,467	\$856,047	\$810,648	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	656,481	607,541	598,882	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	2,203,508	(204,906)	1,878,789	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,408,140)	(1,321,783)	(1,215,361)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(23,933)	(21,377)	(22,138)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in fiduciary net position	2,130,128	94,267	1,850,625	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$31,884,943</u>	<u>\$29,754,815</u>	<u>\$29,660,547</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability/ (asset), ending = (a) - (b)	<u>\$3,289,418</u>	<u>\$3,315,249</u>	<u>\$1,237,280</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	90.65%	89.98%	96.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$9,378,300	\$8,679,159	\$8,082,030	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability/(asset) as % of covered payroll	35.07%	38.20%	15.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution ⁽¹⁾	Actual Employer Contribution ⁽¹⁾	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽²⁾	Actual Contribution as a % of Covered Payroll
2007	\$425,704	\$425,704	\$0	\$5,327,956	8.0%
2008	443,322	443,322	0	5,926,762	7.5%
2009	478,440	478,440	0	6,422,010	7.5%
2010	577,799	577,799	0	6,687,491	8.6%
2011	580,261	580,261	0	6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%

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

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

Notes to Schedule

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

Methods and assumptions used to determine contribution rates:

Actuarial	Cost	Method	Entry Age
Amortization		Method	Level percentage of payroll, closed
Remaining Amortization Period			14.4 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset	Valuation	Method	5-year smoothed market
Inflation			3.0%
Salary	Increases		Varies by age and service. 4.9% average over career including inflation.
Investment rate of Return			8.00%, net of investment expenses, including inflation
Retirement Age			Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality			In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*			2015: No changes in plan provisions. 2016: No changes in plan provisions.

**Only changes effective 2015 and later are shown in the Notes to Schedule.*

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, 2016 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Uvalde County December 31, 2016 Summary Valuation Report for further details.

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

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

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

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, 2016 actuarial valuation analysis for Uvalde County.

Following is a description of the assumptions used in the December 31, 2016 actuarial valuation analysis for Uvalde County. This information may also be found in the Uvalde County December 31, 2016 Summary Valuation Report.

Economic Assumptions

TCDRS system-wide economic assumptions:

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

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

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee. (See Table 1 for Merit Salary Increases.)

Employer-specific economic assumptions:

Growth in membership	0.0%
Payroll growth for funding calculations	3.5%

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

Non-major Governmental Funds

Special Revenue Funds

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

JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS

(continued)

OTHER SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

The HAVA Grant Fund is to purchase electronic voting equipment.

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

The TIDC Fund is to help with indigent defense.

The Fairplex Department Fund administers the Fairplex Park.

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

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

Constable No. 1 LEOSE fund accounts for monies to help further the prevention of crime in the county.

Nutrition fund provides nutrition assistance to elderly people.

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

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

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

Capital Projects Funds

The Colonia Clearing 711315 fund, the CDBG Grant 7215177 fund, the Flood Protection Warning fund, the Knippa Water and Septics fund, and the CDBG Grant 712371 fund account for monies to assist in construction needs of the County.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2017

SPECIAL
 REVENUE

	ARCHIVAL	BORDER CRIME PROSECUTION	CERTZ GRANT	CONSTABLE NO. 1 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY COURT TECH- NOLOGY	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONOMIC DEVELOP- MENT FUND	EMPG
ASSETS																				
Cash and Cash Equivalents	\$214,970	\$59,946	\$115,716	\$4,310	\$10,594	\$8,620	\$3,491	\$10,271	\$24,192	\$72,343	\$2,750	\$1,057	\$21,011		\$9,887	\$9,482	\$13,815	\$604	\$9,603	\$0
Receivables (net of allowance for uncollectibles)																			123,504	42,527
Restricted Assets:																				
Cash and Cash Equivalents																				
Receivables (net of allowance for uncollectibles)																				
Total Assets	\$214,970	\$59,946	\$115,716	\$4,310	\$10,594	\$8,620	\$3,491	\$10,271	\$24,192	\$72,343	\$2,750	\$1,057	\$21,011	\$0	\$9,887	\$9,482	\$13,815	\$604	\$133,107	\$42,527
LIABILITIES AND FUND BALANCES																				
Liabilities																				
Accounts Payable		\$271							\$721		\$19,200									\$1,307
Bank Overdraft																				41,220
Total Liabilities	0	271	0	0	0	0	0	0	721	0	19,200	0	0	0	0	0	0	0	0	42,527
Fund Balances:																				
Restricted																				
Archives	214,970							10,271												
Construction																				
Economic Development																				
Elections																				
Health																				
Judicial						8,620	3,491		23,471			1,057	21,011		9,887	9,482	13,815	604	133,107	
Legal					10,594															
Public Facility																				
Public Safety		59,675	115,716	4,310						72,343										
Committed																				
Culture and Recreation																				
Unassigned											(16,450)									
Total Fund Balances	214,970	59,675	115,716	4,310	10,594	8,620	3,491	10,271	23,471	72,343	(16,450)	1,057	21,011	0	9,887	9,482	13,815	604	133,107	0
TOTAL LIABILITIES AND FUND BALANCES	\$214,970	\$59,946	\$115,716	\$4,310	\$10,594	\$8,620	\$3,491	\$10,271	\$24,192	\$72,343	\$2,750	\$1,057	\$21,011	\$0	\$9,887	\$9,482	\$13,815	\$604	\$133,107	\$42,527

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

(continued)

SPECIAL REVENUE

FAIRPLEX DEPARTMENT FUND	FAMILY PROTECTION FEE FUND	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LEPC GRANT	LOCAL BORDER SECURITY	NARCOTICS INTRA-DICTION FUND	NUTRITION PROGRAM	RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF SHERIFF LEOSE	SHERIFF SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN GRANT	TIDC GRANT	TOBACCO SETTLEMENT	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA
\$0	\$177	\$26,224 1,340	\$4,086	\$7,250	\$45,402	\$14,314	\$27,325	\$0 27,451		\$0 39,120	\$107,508	\$17,385	\$75,786	\$43,550	\$7,998	\$917	\$10,152	\$0 15,839	9,620	\$49,830	\$0 14,675	\$0 7,537
\$0	\$177	\$27,564	\$4,086	\$7,250	\$45,402	\$14,314	\$27,325	\$27,451	\$0	\$39,120	\$107,508	\$17,385	\$75,786	\$43,550	\$7,998	\$917	\$10,152	\$15,839	\$9,620	\$49,830	\$14,675	\$7,537
\$27,426				\$170	\$22	\$248				\$3,888			\$519								\$66	
34,626								27,451		54,896								1,878	1,510		14,675	4,495
62,052	0	0	0	170	22	248	0	27,451	0	58,784	0	0	519	0	0	0	0	1,878	1,510	66	14,675	4,495
		27,564									107,508											
	177			7,080	45,380							17,385									49,764	3,042
						14,066													8,110			
							27,325						75,267	43,550	7,998	917	10,152	13,961				
			4,086																			
(62,052)										(19,664)												
(62,052)	177	27,564	4,086	7,080	45,380	14,066	27,325	0	0	(19,664)	107,508	17,385	75,267	43,550	7,998	917	10,152	13,961	8,110	49,764	0	3,042
\$0	\$177	\$27,564	\$4,086	\$7,250	\$45,402	\$14,314	\$27,325	\$27,451	\$0	\$39,120	\$107,508	\$17,385	\$75,786	\$43,550	\$7,998	\$917	\$10,152	\$15,839	\$9,620	\$49,830	\$14,675	\$7,537

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

	CAPITAL PROJECTS					TOTAL NON-MAJOR GOVERN- MENTAL
	COLONIA CLEARING 711315	CDBG GRANT 7215177	CDBG GRANT 712371	FLOOD PROTECTION WARNING	KNIPPA WATER AND SEPTICS	
ASSETS						
Cash and Cash Equivalents	\$0	\$0	\$85,444	\$0	\$0	\$1,116,010
Receivables (net of allowance for uncollectibles)	8,406	48,107		10,210	15,325	363,661
Restricted Assets:						
Cash and Cash Equivalents						0
Receivables (net of allowance for uncollectibles)						0
Total Assets	\$8,406	\$48,107	\$85,444	\$10,210	\$15,325	\$1,479,671
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable						\$53,838
Bank Overdraft		48,107		10,210	15,325	254,393
Total Liabilities	0	48,107	0	10,210	15,325	308,231
Fund Balances:						
Restricted						
Archives						332,749
Construction	8,406		85,444			93,850
Economic Development						0
Elections						27,564
Health						182,871
Judicial						164,502
Legal						32,770
Public Safety						0
Public Safety						431,214
Committed						
Culture and Recreation						4,086
Unassigned						(98,166)
Total Fund Balances	8,406	0	85,444	0	0	1,171,440
TOTAL LIABILITIES AND FUND BALANCES	\$8,406	\$48,107	\$85,444	\$10,210	\$15,325	\$1,479,671

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	SPECIAL REVENUE																			
	BORDER	CONSTABLE		COUNTY	COUNTY	COUNTY	COUNTY	COURT		COURT-	D.A.	D.A.	D.A.	DISTRICT	DISTRICT	DISTRICT	DISTRICT	ECONOMIC		
	ARCHIVAL	CRIME	CERTZ	NO. 1	ATTORNEY	COURT	COURT	RECORDS	COURT	HOUSE	ADMINI-	D.A.	FORFEI-	CLERK	COURT	COURT	COURT	DEVELOP-	EMPG	
FEE	PROSE- CUTION	GRANT	LEOSE FUND	HOT CHECK	PRESER- VATION	TECH- NOLOGY	MANAGE- MENT	REPORTERS	SECURITY	STRATIVE	FEE	TURE	DARE	MANAGEMENT	PRESER- VATION	RECORDS ARCHIVE	TECH- NOLOGY	MENT FUND		
REVENUES																				
Intergovernmental		\$196,480	\$22,788							\$728,593										\$101,945
Charges for Services	40,900				1,220	1,650	786	10,446	3,031	14,551		150			1,220	3,081	3,466	336		
Interest					18			11				132	4	10,457	17				2,563	
Miscellaneous											2,988		2,633							
Total Revenues	40,900	196,480	22,788	0	1,238	1,650	786	10,457	3,031	14,551	731,713	154	13,090	0	1,237	3,081	3,466	336	2,563	101,945
EXPENDITURES																				
Current:																				
General Administration																				
Non-Departmental																				
County Judge																				
Economic Development																				32,900
Elections																				
Records Management	6,600							278												
Legal																				
Check Collection					1,163															
Law Library																				
Judicial																				
District Attorney											901,895	273	24,034							
Judicial									1,453											
Justices of the Peace																				
Public Facility																				
Fairplex Park																				
Public Safety																				
Sheriff		174,065	32,814								20									
Emergency Operations																				101,945
Culture and Recreation																				
Historical Commission																				
Health and Welfare																				
Health																				
Capital Projects -																				
Capital Outlay and Other																				
Total Expenditures	6,600	174,065	32,814	0	1,163	0	0	278	1,453	20	901,895	273	24,034	0	0	0	0	0	32,900	101,945
Excess (Deficiency) of Revenues Over (Under)																				
Expenditures	34,300	22,415	(10,026)	0	75	1,650	786	10,179	1,578	14,531	(170,182)	(119)	(10,944)	0	1,237	3,081	3,466	336	(30,337)	0
OTHER FINANCING SOURCES (USES):																				
Transfers In											20,000									
Transfers Out																				
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	0	0	20,000	0	0	0	0	0	0	0	0	0
Net Changes in Fund Balances	34,300	22,415	(10,026)	0	75	1,650	786	10,179	1,578	14,531	(150,182)	(119)	(10,944)	0	1,237	3,081	3,466	336	(30,337)	0
Fund Balances - Beginning	180,670	37,260	125,742	4,310	10,519	6,970	2,705	92	21,893	57,812	133,732	1,176	31,955	0	8,650	6,401	10,349	268	163,444	0
Fund Balances - Ending	\$214,970	\$59,675	\$115,716	\$4,310	\$10,594	\$8,620	\$3,491	\$10,271	\$23,471	\$72,343	(\$16,450)	\$1,057	\$21,011	\$0	\$9,887	\$9,482	\$13,815	\$604	\$133,107	\$0

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

(continued)

SPECIAL REVENUE

FAIRPLEX DEPARTMENT FUND	FAMILY PROTECTION FUND	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	COUNTY ELECTION	LOCAL BORDER SECURITY	NARCOTICS INTRA-DICTION FUND	NUTRITION PROGRAM	RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN GRANT	TIDC GRANT	TOBACCO SETTLEMENT	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA
	1,147			10,355	\$7,174	12,779	\$45,500	\$70,561		\$128,087	41,106	2,575	57,661		\$7,998			\$89,853	\$3,950	\$52,757		\$42,000
165,244		1,978	9	2,000	92						183	24	121				9					
165,244	1,147	1,978	2,009	10,355	12,518	12,779	45,500	70,561	0	128,087	41,289	2,599	57,782	0	7,998	0	8,159	89,853	3,950	52,757	0	42,000
		712									29,074											
				11,378		22,714																42,995
	1,450			9,621								1,085										
817,197								70,561	6,270					60,060	5,288		1,793	75,892				
							18,175															
			1,500																			
										201,647											29,812	
817,197	1,450	712	1,500	9,621	11,378	22,714	18,175	70,561	6,270	201,647	29,074	1,085	60,060	5,288	0	0	1,793	75,892	0	29,812	0	42,995
(651,953)	(303)	1,266	509	734	1,140	(9,935)	27,325	0	(6,270)	(73,560)	12,215	1,514	(2,278)	(5,288)	7,998	0	6,366	13,961	3,950	22,945	0	(995)
579,066						20,000				25,000												
579,066	0	0	0	0	0	20,000	0	0	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0
(72,887)	(303)	1,266	509	734	1,140	10,065	27,325	0	(6,270)	(48,560)	12,215	1,514	(2,278)	(5,288)	7,998	0	6,366	13,961	3,950	22,945	0	(995)
10,835	480	26,298	3,577	6,346	44,240	4,001	0	0	6,270	28,896	95,293	15,871	77,545	48,838	0	917	3,786	0	4,160	26,819	0	4,037
(\$62,052)	\$177	\$27,564	\$4,086	\$7,080	\$45,380	\$14,066	\$27,325	\$0	\$0	(\$19,664)	\$107,508	\$17,385	\$75,267	\$43,550	\$7,998	\$917	\$10,152	\$13,961	\$8,110	\$49,764	\$0	\$3,042

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

	CAPITAL PROJECTS					TOTAL NON-MAJOR GOVERN- MENTAL
	COLONIA CLEARING	CDBG GRANT	CDBG GRANT	FLOOD PROTECTION WARNING	KNIPPA WATER AND SEPTICS	
	711315	7215177	712371			
REVENUES						
Intergovernmental		\$48,107		\$10,210	\$40,650	\$1,596,653
Charges for Services						211,712
Interest						13,640
Miscellaneous						182,993
Total Revenues	0	48,107	0	10,210	40,650	2,004,998
EXPENDITURES						
Current:						
General Administration						
Non-Departmental						0
Records Management						0
Records Management						32,900
Records Management						712
Records Management						35,952
Legal						
Check Collection						1,163
Law Library						34,092
Judicial						
District Attorney						969,197
Judicial						2,903
Justices of the Peace						10,706
Public Facility						
Fairplex Park						817,197
Public Safety						
Sheriff						426,763
Emergency Operations						120,120
Culture and Recreation						
Historical Commission						1,500
Health and Welfare						
Health						231,459
Capital Projects -						
Capital Outlay and Other		48,107		10,210	40,650	98,967
Total Expenditures	0	48,107	0	10,210	40,650	2,783,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0	0	(778,633)
OTHER FINANCING SOURCES (USES):						
Transfers In						644,066
Transfers Out			(107,066)			(107,066)
Total Other Financing Sources (Uses)	0	0	(107,066)	0	0	537,000
Net Changes in Fund Balances	0	0	(107,066)	0	0	(241,633)
Fund Balances - Beginning	8,406		192,510			1,413,073
Fund Balances - Ending	\$8,406	\$0	\$85,444	\$0	\$0	\$1,171,440

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

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

UVALDE COUNTY, TEXAS
INTEREST AND SINKING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$1,451,328	\$1,451,328	\$1,449,082	(\$2,246)
Interest	500	500	519	19
Total Revenues	<u>1,451,828</u>	<u>1,451,828</u>	<u>1,449,601</u>	<u>(2,227)</u>
EXPENDITURES				
Debt Service				
Principal Retirement	745,000	745,000	745,000	0
Interest Retirement	943,244	943,244	518,493	424,751
Total Expenditures	<u>1,688,244</u>	<u>1,688,244</u>	<u>1,263,493</u>	<u>424,751</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(236,416)</u>	<u>(236,416)</u>	<u>186,108</u>	<u>422,524</u>
OTHER FINANCING SOURCES (USES):				
Refunding Bond Issuance Cost			(227,440)	(227,440)
Refunding Bond Discount			(194,766)	(194,766)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(422,206)</u>	<u>(422,206)</u>
Net Changes in Fund Balances	(236,416)	(236,416)	(236,098)	318
Fund Balances - Beginning	339,753	339,753	339,753	
Fund Balances - Ending	<u>\$103,337</u>	<u>\$103,337</u>	<u>\$103,655</u>	<u>\$318</u>

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

UVALDE COUNTY, TEXAS
 ARCHIVAL FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$35,000	\$35,000	\$40,900	\$5,900
Total Revenues	35,000	35,000	40,900	5,900
EXPENDITURES				
Current:				
General Administration				
Records Management	110,132	110,132	6,600	103,532
Total Expenditures	110,132	110,132	6,600	103,532
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,132)	(75,132)	34,300	109,432
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(75,132)	(75,132)	34,300	109,432
Fund Balances - Beginning	180,670	180,670	180,670	
Fund Balances - Ending	\$105,538	\$105,538	\$214,970	\$109,432

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Judicial				
Judicial	3,000	3,000	0	3,000
Total Expenditures	3,000	3,000	0	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,000)	0	3,000
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,000)	(3,000)	0	3,000
Fund Balances - Beginning	4,310	4,310	4,310	
Fund Balances - Ending	\$1,310	\$1,310	\$4,310	\$3,000

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$600	\$600	\$1,220	\$620
Interest	0	0	18	18
Total Revenues	600	600	1,238	638
EXPENDITURES				
Current:				
Legal				
Check Collection	5,600	5,600	1,163	4,437
Total Expenditures	5,600	5,600	1,163	4,437
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	75	5,075
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(5,000)	75	5,075
Fund Balances - Beginning	10,519	10,519	10,519	
Fund Balances - Ending	\$5,519	\$5,519	\$10,594	\$5,075

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$950	\$950	\$1,650	\$700
Total Revenues	950	950	1,650	700
EXPENDITURES				
Current:				
General Administration				
County Judge	6,950	6,950	0	6,950
Total Expenditures	6,950	6,950	0	6,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(6,000)	1,650	7,650
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(6,000)	(6,000)	1,650	7,650
Fund Balances - Beginning	6,970	6,970	6,970	
Fund Balances - Ending	\$970	\$970	\$8,620	\$7,650

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$700	\$700	\$786	\$86
Total Revenues	700	700	786	86
EXPENDITURES				
Current:				
General Administration				
County Judge	2,700	2,700	0	2,700
Total Expenditures	2,700	2,700	0	2,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(2,000)	786	2,786
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,000)	(2,000)	786	2,786
Fund Balances - Beginning	2,705	2,705	2,705	
Fund Balances - Ending	\$705	\$705	\$3,491	\$2,786

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$8,400	\$8,400	\$10,446	\$2,046
Interest	12	12	11	(1)
Total Revenues	<u>8,412</u>	<u>8,412</u>	<u>10,457</u>	<u>2,045</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	11,400	11,400	278	11,122
Total Expenditures	<u>11,400</u>	<u>11,400</u>	<u>278</u>	<u>11,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,988)</u>	<u>(2,988)</u>	<u>10,179</u>	<u>13,167</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0			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	(2,988)	(2,988)	10,179	13,167
Fund Balances - Beginning	92	92	92	
Fund Balances - Ending	<u>(\$2,896)</u>	<u>(\$2,896)</u>	<u>\$10,271</u>	<u>\$13,167</u>

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,300	\$3,300	\$3,031	(\$269)
Total Revenues	<u>3,300</u>	<u>3,300</u>	<u>3,031</u>	<u>(269)</u>
EXPENDITURES				
Current:				
Judicial				
Court Reporters	23,300	23,300	1,453	21,847
Total Expenditures	<u>23,300</u>	<u>23,300</u>	<u>1,453</u>	<u>21,847</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>1,578</u>	<u>21,578</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(20,000)	(20,000)	1,578	21,578
Fund Balances - Beginning	21,893	21,893	21,893	
Fund Balances - Ending	<u>\$1,893</u>	<u>\$1,893</u>	<u>\$23,471</u>	<u>\$21,578</u>

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$13,000	\$13,000	\$14,551	\$1,551
Total Revenues	13,000	13,000	14,551	1,551
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	58,000	58,000	20	57,980
Total Expenditures	58,000	58,000	20	57,980
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,000)	(45,000)	14,531	59,531
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(45,000)	(45,000)	14,531	59,531
Fund Balances - Beginning	57,812	57,812	57,812	
Fund Balances - Ending	\$12,812	\$12,812	\$72,343	\$59,531

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$694,095	\$694,095	\$728,593	\$34,498
Interest	100	100	132	32
Miscellaneous	2,000	2,000	2,988	988
Total Revenues	<u>696,195</u>	<u>696,195</u>	<u>731,713</u>	<u>35,518</u>
EXPENDITURES				
Current:				
Judicial				
District Attorney	748,544	909,544	901,895	7,649
Total Expenditures	<u>748,544</u>	<u>909,544</u>	<u>901,895</u>	<u>7,649</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(52,349)</u>	<u>(213,349)</u>	<u>(170,182)</u>	<u>43,167</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	20,000	20,000
Transfers Out	0			0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
Net Changes in Fund Balances	(52,349)	(213,349)	(150,182)	63,167
Fund Balances - Beginning	133,732	133,732	133,732	
Fund Balances - Ending	<u>\$81,383</u>	<u>(\$79,617)</u>	<u>(\$16,450)</u>	<u>\$63,167</u>

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$200	\$200	\$150	(\$50)
Interest	5	5	4	(1)
Total Revenues	205	205	154	(51)
EXPENDITURES				
Current:				
Judicial				
District Attorney	1,205	1,205	273	932
Total Expenditures	1,205	1,205	273	932
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	(119)	881
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,000)	(1,000)	(119)	881
Fund Balances - Beginning	1,176	1,176	1,176	
Fund Balances - Ending	\$176	\$176	\$1,057	\$881

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0		\$10,457	\$10,457
Miscellaneous	0	0	2,633	2,633
Total Revenues	0	0	13,090	13,090
EXPENDITURES				
Current				
Judicial				
District Attorney	35,558	35,558	24,034	11,524
Total Expenditures	35,558	35,558	24,034	11,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,558)	(35,558)	(10,944)	24,614
OTHER FINANCING SOURCES (USES):				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(35,558)	(35,558)	(10,944)	24,614
Fund Balances - Beginning	31,955	31,955	31,955	
Fund Balances - Ending	(\$3,603)	(\$3,603)	\$21,011	\$24,614

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,200	\$1,200	\$1,220	\$20
Interest	12	12	17	5
Total Revenues	<u>1,212</u>	<u>1,212</u>	<u>1,237</u>	<u>25</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	6,212	6,212	0	6,212
Total Expenditures	<u>6,212</u>	<u>6,212</u>	<u>0</u>	<u>6,212</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>1,237</u>	<u>6,237</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(5,000)	(5,000)	1,237	6,237
Fund Balances - Beginning	8,650	8,650	8,650	
Fund Balances - Ending	<u>\$3,650</u>	<u>\$3,650</u>	<u>\$9,887</u>	<u>\$6,237</u>

UVALDE COUNTY, TEXAS
DISTRICT COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$2,500	\$2,500	\$3,081	\$581
Total Revenues	2,500	2,500	3,081	581
EXPENDITURES				
Current:				
Judicial				
Records Management	6,500	6,500	0	6,500
Total Expenditures	6,500	6,500	0	6,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	3,081	7,081
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,000)	(4,000)	3,081	7,081
Fund Balances - Beginning	6,401	6,401	6,401	
Fund Balances - Ending	\$2,401	\$2,401	\$9,482	\$7,081

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,000	\$3,000	\$3,466	\$466
Total Revenues	3,000	3,000	3,466	466
EXPENDITURES				
Current:				
General Administration				
Records Management	13,000	13,000	0	13,000
Total Expenditures	13,000	13,000	0	13,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	3,466	13,466
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(10,000)	3,466	13,466
Fund Balances - Beginning	10,349	10,349	10,349	
Fund Balances - Ending	\$349	\$349	\$13,815	\$13,466

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$200	\$200	\$336	\$136
Total Revenues	200	200	336	136
EXPENDITURES				
Current:				
General Administration				
Records Management	250	250	0	250
Total Expenditures	250	250	0	250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50)	(50)	336	386
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50)	(50)	336	386
Fund Balances - Beginning	268	268	268	
Fund Balances - Ending	\$218	\$218	\$604	\$386

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$2,900	\$2,900	\$2,563	(\$337)
Miscellaneous				0
Total Revenues	2,900	2,900	2,563	(337)
EXPENDITURES				
Current				
General Administration				
Economic Development	32,900	32,900	32,900	0
Total Expenditures	32,900	32,900	32,900	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	(30,000)	(30,337)	(337)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(30,000)	(30,000)	(30,337)	(337)
Fund Balances - Beginning	163,444	163,444	163,444	
Fund Balances - Ending	\$133,444	\$133,444	\$133,107	(\$337)

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$61,680	\$62,930	\$101,945	\$39,015
Total Revenues	61,680	62,930	101,945	39,015
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	73,680	76,196	101,945	(25,749)
Total Expenditures	73,680	76,196	101,945	(25,749)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(13,266)	0	13,266
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,000)	(13,266)	0	13,266
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	(\$12,000)	(\$13,266)	\$0	\$13,266

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$215,000	\$215,000	165,244	(\$49,756)
Total Revenues	<u>215,000</u>	<u>215,000</u>	<u>165,244</u>	<u>(49,756)</u>
EXPENDITURES				
Current:				
Public Facility Fairplex Park	810,500	820,500	817,197	3,303
Total Expenditures	<u>810,500</u>	<u>820,500</u>	<u>817,197</u>	<u>3,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(595,500)</u>	<u>(605,500)</u>	<u>(651,953)</u>	<u>(46,453)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	593,000	593,000	579,066	(13,934)
Transfers Out				0
Total Other Financing Sources (Uses)	<u>593,000</u>	<u>593,000</u>	<u>579,066</u>	<u>(13,934)</u>
Net Changes in Fund Balances	(2,500)	(12,500)	(72,887)	(60,387)
Fund Balances - Beginning	10,835	10,835	10,835	
Fund Balances - Ending	<u>\$8,335</u>	<u>(\$1,665)</u>	<u>(\$62,052)</u>	<u>(\$60,387)</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,300	\$1,300	\$1,147	(\$153)
Total Revenues	<u>1,300</u>	<u>1,300</u>	<u>1,147</u>	<u>(153)</u>
EXPENDITURES				
Current:				
Judicial				
Judicial	1,450	1,450	1,450	0
Total Expenditures	<u>1,450</u>	<u>1,450</u>	<u>1,450</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(150)</u>	<u>(150)</u>	<u>(303)</u>	<u>(153)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(150)	(150)	(303)	(153)
Fund Balances - Beginning	480	480	480	
Fund Balances - Ending	<u>\$330</u>	<u>\$330</u>	<u>\$177</u>	<u>(\$153)</u>

UVALDE COUNTY, TEXAS
HAVA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Miscellaneous	0	0	1,978	1,978
Total Revenues	0	0	1,978	1,978
EXPENDITURES				
Current:				
General Administration				
Elections	14,000	14,000	712	13,288
Total Expenditures	14,000	14,000	712	13,288
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,000)	(14,000)	1,266	15,266
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(14,000)	(14,000)	1,266	15,266
Fund Balances - Beginning	26,298	26,298	26,298	
Fund Balances - Ending	\$12,298	\$12,298	\$27,564	\$15,266

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$11,000	\$11,000	\$10,355	(\$645)
Total Revenues	11,000	11,000	10,355	(645)
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	16,000	16,000	9,621	6,379
Total Expenditures	16,000	16,000	9,621	6,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	734	5,734
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(5,000)	734	5,734
Fund Balances - Beginning	6,346	6,346	6,346	
Fund Balances - Ending	\$1,346	\$1,346	\$7,080	\$5,734

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$5,000	\$5,000	\$5,252	\$252
Intergovernmental	5,000	5,000	7,174	2,174
Interest	85	85	92	7
Total Revenues	<u>10,085</u>	<u>10,085</u>	<u>12,518</u>	<u>2,433</u>
EXPENDITURES				
Current:				
Judicial				
Jury	45,085	45,085	11,378	33,707
Total Expenditures	<u>45,085</u>	<u>45,085</u>	<u>11,378</u>	<u>33,707</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,000)</u>	<u>(35,000)</u>	<u>1,140</u>	<u>36,140</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		0	0	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)	(35,000)	1,140	36,140
Fund Balances - Beginning	44,240	44,240	44,240	
Fund Balances - Ending	<u>\$9,240</u>	<u>\$9,240</u>	<u>\$45,380</u>	<u>\$36,140</u>

UVALDE COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$10,500	\$10,500	\$12,779	\$2,279
Total Revenues	10,500	10,500	12,779	2,279
EXPENDITURES				
Current:				
Legal				
Law Library	30,650	30,650	22,714	7,936
Total Expenditures	30,650	30,650	22,714	7,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,150)	(20,150)	(9,935)	10,215
OTHER FINANCING SOURCES (USES):				
Transfers In	20,000	20,000	20,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	20,000	20,000	20,000	0
Net Changes in Fund Balances	(150)	(150)	10,065	10,215
Fund Balances - Beginning	4,001	4,001	4,001	
Fund Balances - Ending	\$3,851	\$3,851	\$14,066	\$10,215

UVALDE COUNTY, TEXAS
 NUTRITION PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$138,201	\$140,451	\$128,087	(\$12,364)
Miscellaneous				0
Total Revenues	<u>138,201</u>	<u>140,451</u>	<u>128,087</u>	<u>(12,364)</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health	173,201	173,201	201,647	(28,446)
Total Expenditures	<u>173,201</u>	<u>173,201</u>	<u>201,647</u>	<u>(28,446)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,000)</u>	<u>(32,750)</u>	<u>(73,560)</u>	<u>(40,810)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	25,000	25,000	25,000	0
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Net Changes in Fund Balances	(10,000)	(7,750)	(48,560)	(40,810)
Fund Balances - Beginning	28,896	28,896	28,896	
Fund Balances - Ending	<u>\$18,896</u>	<u>\$21,146</u>	<u>(\$19,664)</u>	<u>(\$40,810)</u>

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$38,700	\$38,700	41,106	\$2,406
Interest	200	200	183	(17)
Total Revenues	<u>38,900</u>	<u>38,900</u>	<u>41,289</u>	<u>2,389</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	128,900	113,360	29,074	84,286
Total Expenditures	<u>128,900</u>	<u>113,360</u>	<u>29,074</u>	<u>84,286</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(90,000)</u>	<u>(74,460)</u>	<u>12,215</u>	<u>86,675</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(90,000)	(74,460)	12,215	86,675
Fund Balances - Beginning	95,293	95,293	95,293	
Fund Balances - Ending	<u>\$5,293</u>	<u>\$20,833</u>	<u>\$107,508</u>	<u>\$86,675</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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,200	\$2,200	\$2,575	\$375
Interest	15	15	24	9
Total Revenues	<u>2,215</u>	<u>2,215</u>	<u>2,599</u>	<u>384</u>
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	12,215	12,215	1,085	11,130
Total Expenditures	<u>12,215</u>	<u>12,215</u>	<u>1,085</u>	<u>11,130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>1,514</u>	<u>11,514</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(10,000)	(10,000)	1,514	11,514
Fund Balances - Beginning	15,871	15,871	15,871	
Fund Balances - Ending	<u>\$5,871</u>	<u>\$5,871</u>	<u>\$17,385</u>	<u>\$11,514</u>

UVALDE COUNTY, TEXAS
 SHERIFF COMMISSARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$65,300	\$65,300	\$57,661	(\$7,639)
Interest	75	75	121	46
Total Revenues	<u>65,375</u>	<u>65,375</u>	<u>57,782</u>	<u>(7,593)</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	130,375	130,375	60,060	70,315
Total Expenditures	<u>130,375</u>	<u>130,375</u>	<u>60,060</u>	<u>70,315</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(65,000)</u>	<u>(65,000)</u>	<u>(2,278)</u>	<u>62,722</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(65,000)	(65,000)	(2,278)	62,722
Fund Balances - Beginning	77,545	77,545	77,545	
Fund Balances - Ending	<u>\$12,545</u>	<u>\$12,545</u>	<u>\$75,267</u>	<u>\$62,722</u>

UVALDE COUNTY, TEXAS
 SHERIFF FEDERAL FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	35,000	35,000	5,288	29,712
Total Expenditures	35,000	35,000	5,288	29,712
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(35,000)	(5,288)	29,712
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(35,000)	(35,000)	(5,288)	29,712
Fund Balances - Beginning	48,838	48,838	48,838	
Fund Balances - Ending	\$13,838	\$13,838	\$43,550	\$29,712

UVALDE COUNTY, TEXAS
 SHERIFF LEOSE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$500	\$500	\$7,998	\$7,498
Total Revenues	500	500	7,998	7,498
EXPENDITURES				
Current:				
Public Safety				
Sheriff	1,500	1,500	0	1,500
Total Expenditures	1,500	1,500	0	1,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	7,998	8,998
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,000)	(1,000)	7,998	8,998
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	(\$1,000)	(\$1,000)	\$7,998	\$8,998

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$10	\$10	\$9	(\$1)
Miscellaneous	0	8,150	8,150	0
Total Revenues	10	8,160	8,159	(1)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	20	1,793	1,793	0
Total Expenditures	20	1,793	1,793	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10)	6,367	6,366	(1)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10)	6,367	6,366	(1)
Fund Balances - Beginning	3,786	3,786	3,786	
Fund Balances - Ending	\$3,776	\$10,153	\$10,152	(\$1)

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$45,000	\$52,757	\$52,757	\$0
Total Revenues	45,000	52,757	52,757	0
EXPENDITURES				
Current:				
Health and Welfare				
Health	80,000	99,953	29,812	70,141
Total Expenditures	80,000	99,953	29,812	70,141
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(47,196)	22,945	70,141
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(35,000)	(47,196)	22,945	70,141
Fund Balances - Beginning	26,819	26,819	26,819	
Fund Balances - Ending	(\$8,181)	(\$20,377)	\$49,764	\$70,141

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$43,200	\$43,200	\$42,000	(\$1,200)
Miscellaneous				0
Total Revenues	<u>43,200</u>	<u>43,200</u>	<u>42,000</u>	<u>(1,200)</u>
EXPENDITURES				
Current:				
Judicial				
District Clerk	43,200	43,200	42,995	205
Total Expenditures	<u>43,200</u>	<u>43,200</u>	<u>42,995</u>	<u>205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(995)</u>	<u>(995)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	0	0	(995)	(995)
Fund Balances - Beginning	4,037	4,037	4,037	
Fund Balances - Ending	<u>\$4,037</u>	<u>\$4,037</u>	<u>\$3,042</u>	<u>(\$995)</u>

UVALDE COUNTY, TEXAS
 CDBG GRANT NO. 712371
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
General Administration Non-Departmental	71,510	71,510	0	71,510
Total Expenditures	71,510	71,510	0	71,510
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,510)	(71,510)	0	71,510
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	(121,000)	(121,000)	(107,066)	13,934
Total Other Financing Sources (Uses)	(121,000)	(121,000)	(107,066)	13,934
Net Changes in Fund Balances	(192,510)	(192,510)	(107,066)	85,444
Fund Balances - Beginning	192,510	192,510	192,510	
Fund Balances - Ending	\$0	\$0	\$85,444	\$85,444

AGENCY FUNDS

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2017

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS						
Cash and Cash Equivalents	\$246,552	\$2,631	\$1,699	\$6,170	\$1,009,976	\$1,267,028
Receivables (net of allowance for uncollectibles)	0		0	0		0
Total Assets	<u>\$246,552</u>	<u>\$2,631</u>	<u>\$1,699</u>	<u>\$6,170</u>	<u>\$1,009,976</u>	<u>\$1,267,028</u>
LIABILITIES:						
Accounts Payable	\$64		\$0	\$0		\$64
Due to Others	246,488	2,631	1,699	6,170	1,009,976	1,266,964
Total Liabilities	<u>\$246,552</u>	<u>\$2,631</u>	<u>\$1,699</u>	<u>\$6,170</u>	<u>\$1,009,976</u>	<u>\$1,267,028</u>

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>STATE FEES</u>			
	BALANCE 10/1/2016	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2017
ASSETS				
Cash and Cash Equivalents	\$200,422	\$361,153	\$315,023	\$246,552
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$200,422</u>	<u>\$361,153</u>	<u>\$315,023</u>	<u>\$246,552</u>

LIABILITIES:				
Accounts Payable	\$86,024	\$64	\$86,024	\$64
Due to Others	114,398	361,089	228,999	246,488
Total Liabilities	<u>\$200,422</u>	<u>\$361,153</u>	<u>\$315,023</u>	<u>\$246,552</u>

	<u>CASH BOND</u>			
	BALANCE 10/1/2016	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2017
ASSETS				
Cash and Cash Equivalents	\$1,573	\$1,058	\$0	\$2,631
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,573</u>	<u>\$1,058</u>	<u>\$0</u>	<u>\$2,631</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	1,573	1,058	0	2,631
Total Liabilities	<u>\$1,573</u>	<u>\$1,058</u>	<u>\$0</u>	<u>\$2,631</u>

	<u>DISTRICT ATTORNEY RESTITUTION CLEARING</u>			
	BALANCE 10/1/2016	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2017
ASSETS				
Cash and Cash Equivalents	\$2,599	\$0	\$900	\$1,699
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$2,599</u>	<u>\$0</u>	<u>\$900</u>	<u>\$1,699</u>

LIABILITIES:				
Accounts Payable	\$0			\$0
Due to Others	2,599	0	900	1,699
Total Liabilities	<u>\$2,599</u>	<u>\$0</u>	<u>\$900</u>	<u>\$1,699</u>

	<u>ARREST FEES</u>			
	BALANCE 10/1/2016	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2017
ASSETS				
Cash and Cash Equivalents	\$3,750	\$14,236	\$11,816	\$6,170
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$3,750</u>	<u>\$14,236</u>	<u>\$11,816</u>	<u>\$6,170</u>

LIABILITIES:				
Accounts Payable	\$3,745		\$3,745	\$0
Due to Others	5	14,236	8,071	6,170
Total Liabilities	<u>\$3,750</u>	<u>\$14,236</u>	<u>\$11,816</u>	<u>\$6,170</u>

	<u>COUNTY OFFICER ACCOUNTS</u>			
	BALANCE 10/1/2016	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2017
ASSETS				
Cash and Cash Equivalents	\$1,235,306	\$0	\$225,330	\$1,009,976
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,235,306</u>	<u>\$0</u>	<u>\$225,330</u>	<u>\$1,009,976</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	1,235,306	0	225,330	1,009,976
Total Liabilities	<u>\$1,235,306</u>	<u>\$0</u>	<u>\$225,330</u>	<u>\$1,009,976</u>

	<u>TOTAL</u>			
	BALANCE 10/1/2016	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2017
ASSETS				
Cash and Cash Equivalents	\$1,443,650	\$376,447	\$553,069	\$1,267,028
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>\$1,443,650</u>	<u>\$376,447</u>	<u>\$553,069</u>	<u>\$1,267,028</u>

LIABILITIES:				
Accounts Payable	\$89,769	\$64	\$89,769	\$64
Due to Others	1,353,881	376,383	463,300	1,266,964
Total Liabilities	<u>\$1,443,650</u>	<u>\$376,447</u>	<u>\$553,069</u>	<u>\$1,267,028</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	121
. <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	124
. <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	133
. <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	137
. <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	140
. <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

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

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
Investment in Capital Assets	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807
Restricted	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792
Unrestricted	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400
Total governmental activities Net Position	\$7,828,042	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999
Business-type activities										
Investment in Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0	0	0	0	0
Total business-type activities Net Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary government										
Investment in Capital Assets	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807
Restricted	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792
Unrestricted	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400
Total primary government Net Position	\$7,828,042	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999

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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
General Administration	\$2,475,662	\$2,175,201	\$2,395,282	\$2,290,702	\$2,799,516	\$2,266,660	\$2,429,606	2,608,573	3,039,014	\$2,678,526
Judicial	1,312,975	1,499,166	1,625,026	1,694,639	1,711,659	332,512	337,165	342,443	330,892	375,288
Legal	275,286	309,458	311,580	340,849	333,096	1,775,438	1,874,433	2,012,104	2,179,444	2,764,818
Financial Administration	701,088	833,634	883,669	918,623	944,856	1,053,731	1,086,309	1,100,725	1,191,477	1,517,642
Public Facilities	216,665	343,399	293,503	364,925	569,845	609,017	839,826	1,202,439	1,177,084	1,946,278
Public Safety	3,261,145	3,745,852	3,965,954	3,863,201	4,799,253	5,211,178	5,496,018	5,923,329	6,297,707	7,466,032
Public Transportation	2,170,918	2,050,350	1,789,823	1,746,835	1,664,712	2,040,059	1,841,697	1,914,400	2,039,015	2,586,571
Environmental Protection	189,585	199,914	249,259	214,166	226,313	253,775	265,226	272,304	293,861	317,026
Culture and Recreation	112,374	136,142	146,947	294,075	716,237	724,517	840,657	744,652	980,122	1,301,002
Health and Welfare	1,494,318	1,485,953	1,611,904	1,703,238	2,160,950	2,089,402	2,319,934	2,440,310	3,091,014	3,464,874
Conservation - Agriculture	106,452	136,524	135,096	100,923	106,302	130,077	136,788	145,781	138,934	184,287
Interest and Fiscal Charges	63,404	39,562	17,045	16,624	9,797	1,179,270	1,032,452	1,008,022	978,778	954,697
Total governmental activities expenses	12,379,872	12,955,155	13,425,088	13,548,800	16,042,536	17,665,636	18,500,111	19,715,082	21,737,342	25,557,041
Total primary government expenses	\$ 12,379,872	\$ 12,955,155	\$ 13,425,088	\$ 13,548,800	\$ 16,042,536	\$ 17,665,636	\$ 18,500,111	\$ 19,715,082	\$ 21,737,342	\$ 25,557,041
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$436,786	\$196,949	\$170,745	\$194,897	\$62,349	\$96,787	\$225,962	\$237,796	\$229,476	\$245,007
Judicial	820,732		396,094	476,525	171,187	1,259,629	8,776	8,457	19,192	13,999
Legal	50,185	58,545	40,259	23,601	9,473	6,608	1,095,915	751,713	548,803	559,723
Financial Administration	109,389	110,366	111,134	132,151	146,187	160,259	192,975	193,169	202,072	309,279
Public Facilities										
Public Safety	283,680	26,579	284,577	154,022	924,347	1,771,289	1,359,335	1,969,389	2,003,946	1,965,660
Public Transportation	682,676	667,510	640,429	652,358	660,750	678,520	675,418	652,396	679,736	624,731
Environmental Protection										
Culture and Recreation										
Health and Welfare	53,722	33,918	40,954	42,676	37,891	42,399	42,560	98,906	469,693	39,850
Conservation - Agriculture										
Operating grants and contributions	1,268,268	1,328,804	1,238,968	2,115,538	1,667,309	1,731,470	599,888	1,730,845	2,430,793	1,975,731
Capital grants and contributions	619,480	398,255	4,434	1,084,455	505,711	393,271	1,485,089	8,406	5,000	629,717
Total governmental activities program revenues	4,324,918	2,820,926	2,927,594	4,876,223	4,185,204	6,140,232	5,685,918	5,651,077	6,588,711	6,363,697
Total primary government program revenues	\$ 4,324,918	\$ 2,820,926	\$ 2,927,594	\$ 4,876,223	\$ 4,185,204	\$ 6,140,232	\$ 5,685,918	\$ 5,651,077	\$ 6,588,711	\$ 6,363,697

(continued)

(continued)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Net (expense)/revenue										
Governmental activities	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)
Total primary government net expense	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	5,994,722	6,608,518	8,526,946	9,229,742	9,331,532	9,544,013	10,013,695	10,256,498	10,048,610	11,459,349
Sales Taxes	2,238,382	2,278,750	2,154,211	2,624,124	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981
Other Taxes	0	0	43,326	375,293	340,895	468,281	504,191	570,747	661,155	812,258
Unrestricted Investment Earnings	80,009	301,999	491,656	202,167	57,814	43,686	47,456	35,751	26,653	39,571
Miscellaneous	503,482	1,513,970	1,035,074	797,043	276,174	553,568	658,548	499,994	233,926	567,844
Total governmental activities	8,816,595	10,703,237	12,251,213	13,228,369	12,991,714	13,620,714	14,195,368	14,425,406	14,067,264	16,099,003
Total primary government	\$8,816,595	\$10,703,237	\$12,251,213	\$13,228,369	\$12,991,714	\$13,620,714	\$14,195,368	\$14,425,406	\$14,067,264	\$16,099,003
Change in Net Position										
Governmental activities	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)
Total primary government	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)

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
2008	\$5,994,722	\$2,238,382	\$0	\$8,233,104
2009	6,608,518	2,278,750	0	8,887,268
2010	8,526,946	2,154,211	43,326	10,724,483
2011	9,229,742	2,517,976	375,293	12,123,011
2012	9,331,532	2,985,299	340,895	12,657,726
2013	9,544,013	3,011,166	468,281	13,023,460
2014	10,013,695	2,971,478	504,191	13,489,364
2015	10,256,498	3,062,416	570,747	13,889,661
2016	10,048,610	3,096,920	661,155	13,806,685
2017	11,459,349	3,219,981	812,258	15,491,588

(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)									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General fund										
Unspendable	\$0	\$0	\$0	\$0	\$0	\$0	\$56,126	\$4,154	\$0	\$0
Unassigned				1,411,210	1,735,963	2,401,429	2,273,472	2,722,091	1,717,364	1,103,672
Unreserved	215,248	789,982	692,044	0	0	0	0	0	0	0
Total general fund	<u>\$215,248</u>	<u>\$789,982</u>	<u>\$692,044</u>	<u>\$1,411,210</u>	<u>\$1,735,963</u>	<u>\$2,401,429</u>	<u>\$2,329,598</u>	<u>\$2,726,245</u>	<u>\$1,717,364</u>	<u>\$1,103,672</u>
All other governmental funds										
Reserved	\$327,048	\$24,124,126	\$18,185,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted				8,126,234	2,611,010	2,128,101	3,094,986	1,281,272	3,103,047	2,546,792
Committed				264,753	185,716	307,113	364,547	4,086	539,191	373,627
Unassigned				(131,987)	(311,016)	(48,294)	(46,381)	0	0	(98,166)
Unreserved, reported in:										
Special revenue funds	1,458,810	1,832,796	1,485,991							
Total all other governmental funds	<u>\$1,785,858</u>	<u>\$25,956,922</u>	<u>\$19,671,462</u>	<u>\$8,259,000</u>	<u>\$2,485,710</u>	<u>\$2,386,920</u>	<u>\$3,413,152</u>	<u>\$1,285,358</u>	<u>\$3,642,238</u>	<u>\$2,822,253</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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes										
Property	\$ 5,848,288	\$ 6,523,213	\$ 8,456,627	\$9,107,773	\$9,317,175	\$9,651,347	\$9,994,765	\$10,387,884	\$10,072,991	\$11,434,211
Sales	2,238,382	2,278,750	2,154,211	2,624,125	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981
Other	0	0	43,326	375,293	340,895	468,281	504,191	570,747	661,155	812,258
Intergovernmental	1,887,748	2,169,527	1,243,402	3,199,993	2,173,020	2,124,741	2,084,977	1,739,251	2,435,793	2,605,448
Licenses and Permits	620,230	594,218	571,502	580,523	579,403	584,603	577,195	564,660	556,118	529,197
Charges for Services	1,030,887	944,479	962,463	836,924	1,687,778	2,566,296	2,339,777	3,008,032	3,433,951	3,063,436
Fines and Forfeitures	420,392	422,204	391,997	380,824	330,273	325,682	463,155	504,849	490,832	468,071
Interest	80,009	301,999	491,656	202,167	57,814	43,686	47,456	35,751	26,653	39,571
Miscellaneous	465,785	1,146,771	752,891	539,201	517,837	546,503	857,737	717,061	739,318	567,844
Total revenues	12,591,721	14,381,161	15,068,075	17,846,823	17,989,494	19,322,305	19,840,731	20,590,651	21,513,731	22,740,017
Expenditures										
Current:										
General Administration	2,419,891	2,177,377	2,371,602	2,281,526	2,691,360	2,262,464	2,408,946	2,597,286	3,073,153	2,746,288
Legal	270,755	307,477	309,699	338,968	333,096	332,512	337,165	345,388	345,642	348,079
Judicial	1,312,975	1,499,166	1,625,026	1,694,639	1,722,000	1,779,589	1,908,584	2,019,585	2,245,531	2,588,719
Financial Administration	721,317	833,634	884,539	912,084	938,317	1,047,192	1,089,884	1,117,670	1,224,957	1,446,332
Public Facilities	184,319	167,601	222,776	192,488	402,075	525,878	815,707	981,938	1,028,390	1,198,706
Public Safety	3,180,345	3,715,814	4,026,527	3,952,383	4,522,453	4,795,628	5,044,492	5,738,777	6,169,360	6,624,307
Public Transportation	1,797,491	1,794,234	1,741,717	2,044,847	2,076,580	1,929,416	1,846,220	1,912,698	2,070,890	2,408,414
Environmental Protection	189,585	194,857	249,259	227,616	222,951	250,413	261,864	269,574	297,025	309,819
Culture and Recreation	112,374	136,142	146,947	294,075	572,320	492,408	606,515	506,021	802,826	1,086,760
Health and Welfare	1,469,267	1,476,588	1,602,539	1,693,873	2,154,873	2,129,770	2,320,297	2,444,153	3,117,092	2,828,990
Conservation - Agriculture	106,452	136,524	135,096	100,923	106,302	130,077	132,275	138,805	135,203	151,264
Capital outlay	392,721	1,865,400	6,486,734	13,074,401	5,901,841	1,379,205	437,662	103,810	0	689,792
Debt service										
Principal	169,149	105,280	226,031	670,551	707,340	638,656	640,000	689,944	751,268	800,476
Interest	51,492	32,187	1,492,107	1,110,294	1,086,522	1,062,421	1,036,719	1,012,488	984,653	523,542
Tax Anticipation Notes - Issuance Cost	21,250	137,406								
Total expenditures	12,399,383	14,579,687	21,520,599	28,588,668	23,438,030	18,755,629	18,886,330	19,878,137	22,245,990	23,751,488
Excess of revenues over (under) expenditures	192,338	(198,526)	(6,452,524)	(10,741,845)	(5,448,536)	566,676	954,401	712,514	(732,259)	(1,011,471)

(continued)

(continued)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Other financing sources (uses)										
Other Financing Sources - Bond Proceeds		25,000,000								
Other Financing Sources - Notes Payable		144,324	69,126	48,549						
Other Financing Sources - Capital Lease	115,650							93,592		
Refunding Bond Issuance Cost									93,005	(422,206)
Transfers In	74,260	261,903	248,957	32,699	403,170	603,977	473,848	624,082	629,664	644,066
Transfers Out	(74,260)	(461,903)	(248,957)	(32,699)	(403,170)	(603,977)	(473,848)	(674,082)	(1,129,664)	(644,066)
Total other financing sources (uses)	115,650	24,944,324	69,126	48,549	0	0	0	43,592	(406,995)	(422,206)
Net change in fund balances	\$ 307,988	\$ 24,745,798	\$ (6,383,398)	\$ (10,693,296)	\$ (5,448,536)	\$ 566,676	\$ 954,401	\$ 756,106	\$ (1,139,254)	\$ (1,433,677)
Debt service as a percentage of noncapital expenditures	3.94%	1.77%	11.67%	8.17%	10.78%	9.86%	9.22%	8.76%	7.95%	5.65%

(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
2008	\$5,848,288	\$2,238,382	\$0	\$8,086,670
2009	6,523,213	2,278,750	0	8,801,963
2010	8,456,627	2,154,211	43,326	10,654,164
2011	9,107,773	2,517,976	375,293	12,001,042
2012	9,317,175	2,985,299	340,895	12,643,369
2013	9,651,347	3,011,166	468,281	13,130,794
2014	9,994,765	2,971,478	504,191	13,470,434
2015	10,387,884	3,062,416	570,747	14,021,047
2016	11,434,211	3,219,981	812,258	15,466,450
2017	11,434,211	3,219,981	812,258	15,466,450

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

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

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS REAL PROPERTY	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED	ASSESSED VALUE	ESTIMATED		ASSESSED VALUE	ESTIMATED		
		ACTUAL VALUE		ACTUAL VALUE			ACTUAL VALUE		
2007	\$1,184,474,567	\$1,184,474,567	\$173,257,218	\$173,257,218	\$118,887,538	\$1,357,731,785	\$1,357,731,785	0.5662	100%
2008	1,261,455,354	1,261,455,354	185,146,527	185,146,527	133,501,881	1,446,601,881	1,446,601,881	0.7162	100%
2009	1,152,368,991	1,152,368,991	184,530,001	184,530,001	125,705,424	1,336,898,992	1,336,898,992	0.7667	100%
2010	1,202,560,970	1,202,560,970	178,667,005	178,667,005	130,115,980	1,381,227,975	1,381,227,975	0.7629	100%
2011	1,194,806,818	1,194,806,818	187,469,968	187,469,968	135,841,935	1,382,276,786	1,382,276,786	0.7629	100%
2012	1,207,001,955	1,207,001,955	195,228,329	195,228,329	134,546,898	1,402,230,284	1,402,230,284	0.7627	100%
2013	1,237,569,581	1,237,569,581	220,008,572	220,008,572	145,335,429	1,457,578,153	1,457,578,153	0.7626	100%
2014	1,263,263,823	1,263,263,823	231,846,611	231,846,611	147,218,678	1,495,110,434	1,495,110,434	0.7517	100%
2015	1,598,487,879	1,598,487,879	301,873,280	301,873,280	148,516,942	1,900,361,159	1,900,361,159	0.7052	100%
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%

(1) Source: Uvalde County Appraisal District

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

LEVY YEAR	DIRECT RATE		INDIRECT RATE										TOTAL TAX RATE
	UVALDE COUNTY	CITIES UVALDE SABINAL	SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS KNIPPA SABINAL UTOPIA LEAKEY				NUECES CANYON	ESD NO. 1		
2007	0.5662	0.4544 0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877	8.8966	
2008	0.5662	0.4544 0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877	8.8966	
2009	0.7162	0.5466 0.5697	0.1300	0.0165	1.1697	1.1090	0.8850	1.0400	1.0400	1.1700	0.9526	9.3452	
2010	0.7667	0.5934 0.6134	0.1300	0.0164	1.1627	1.1090	0.8700	1.0400	1.0400	1.1700	1.0029	9.5145	
2011	0.7629	0.5928 0.6270	0.1300	0.0162	1.2427	1.1000	0.8700	1.0400	1.0400	1.1700	1.0044	9.5960	
2012	0.7627	0.6309 0.6270	0.1300	0.0161	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0044	9.8438	
2013	0.7626	0.6265 0.6468	0.1300	0.0156	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0082	9.8624	
2014	0.7517	0.7840 0.7095	0.1300	0.0156	1.2243	1.3100	0.8700	1.0400	1.1000	1.1700	0.1000	9.2051	
2015	0.7052	0.7840 0.5915	0.1300	0.0150	1.2800	1.3100	0.9300	1.0400	1.2120	1.1700	0.1000	9.2677	
2016	0.7409	0.7840 0.6105	0.1652	0.0120	1.3200	1.3100	1.0700	1.0400	1.2000	1.1700	0.0977	9.5203	

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2017		2008		PERCENT OF ASSESSED VALUATION	
	2016 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2007 ASSESSED VALUATION		
CED ALAMO 5 LLC	255,000,001	1	10.57%		0.00%	
AEP TEXAS CENTRAL CO	44,895,342	2	1.86%	7,807,100	6	0.58%
UNION PACIFIC RAILROAD CO	32,931,398	3	1.37%	13,511,620	2	1.00%
MARTIN MARIETTA MATERIALS	15,286,273	4	0.63%	7,743,100	7	0.57%
WALMART REALTY ESTATE	14,898,670	5	0.62%	17,166,499	1	1.26%
BRISCOE RANCH INC	9,328,440	6	0.39%	8,172,035	5	0.60%
VULCAN CONSTRUCTION	8,971,114	7	0.37%	8,396,820	4	0.62%
WILLIAMSON DICKIE MFG	9,706,478	8	0.40%			0.00%
WEISMAN EQUIPMENT CO	8,047,807	9	0.33%			0.00%
INTERURBAN BROWNSTONE	7,770,000	10	0.32%			0.00%
TOTALS	<u>\$406,835,523</u>		<u>16.86%</u>	<u>\$62,797,174</u>		<u>4.63%</u>

Source: Uvalde County Appraisal District

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

FISCAL YEAR ENDED	TAX LEVY	COLLECTED WITHIN YEAR OF LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2008	\$5,854,920	\$5,605,521	95.74%	\$234,610	\$5,840,131	99.75%
2009	6,446,971	6,119,910	94.93%	332,880	6,452,790	100.09%
2010	8,248,482	7,878,924	95.52%	353,869	8,232,793	99.81%
2011	8,981,239	8,583,920	95.58%	379,364	8,963,284	99.80%
2012	9,572,177	9,182,554	95.93%	363,795	9,546,349	99.73%
2013	9,595,452	9,276,297	96.67%	285,723	9,562,020	99.65%
2014	9,733,999	9,332,285	95.87%	342,414	9,674,699	99.39%
2015	9,841,416	9,562,933	97.17%	149,467	9,712,400	98.69%
2016	9,926,552	9,573,819	96.45%	223,717	9,573,819	96.45%
2017	11,213,388	10,893,906	97.15%			

(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			
2008	\$700,000	\$225,861	\$0	\$0	\$925,861	0.14%	34
2009	0	134,421	130,485	25,000,000	25,264,906	3.78%	912
2010	0	84,461	143,539	24,880,000	25,108,000	3.53%	951
2011	0	46,525	109,474	24,330,000	24,485,999	3.44%	927
2012	0	21,790	6,868	23,750,000	23,778,658	3.56%	899
2013	0	0	0	23,140,000	23,140,000	2.49%	865
2014	0	0	0	22,500,000	22,500,000	2.13%	836
2015	0	73,648	0	21,830,000	21,903,648	2.37%	808
2016	0	121,203	0	21,125,000	21,246,203	2.00%	771
2017	0	65,727	0	21,670,000	21,735,727	2.10%	797

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
2008	\$1,357,731,785	27,326	0	97,289	(97,289)	0.00%	0.00
2009	1,446,601,881	27,695	25,000,000	166,985	24,833,015	1.72%	896.66
2010	1,336,898,992	26,405	24,880,000	233,964	24,646,036	1.84%	933.39
2011	1,381,227,975	26,405	24,330,000	70,127	24,259,873	1.76%	918.76
2012	1,382,276,786	26,461	23,750,000	168,872	23,581,128	1.71%	891.17
2013	1,402,230,284	26,752	23,140,000	317,950	22,822,050	1.63%	853.10
2014	1,457,578,153	26,926	22,500,000	550,470	21,949,530	1.51%	815.18
2015	1,495,110,434	27,117	21,830,000	734,822	21,095,178	1.41%	777.93
2016	1,900,361,159	27,560	21,125,000	339,753	20,785,247	1.09%	754.18
2017	2,412,436,749	27,285	21,670,000	103,655	21,566,345	0.89%	790.41

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, 2017
(UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT	
COUNTY OF UVALDE	\$21,735,727	9/30/2017	100.00%	\$0	\$21,735,727	\$21,735,727	COUNTY OF UVALDE
CITY OF UVALDE	25,325,000	9/30/2017	100.00%	25,325,000		25,325,000	CITY OF UVALDE
SOUTHWEST TEXAS JUNIOR COLLEGE	26,315,000	9/30/2017	100.00%	26,315,000		26,315,000	SOUTHWEST TEXAS JUNIOR COLLEGE
UVALDE ISD	15,224,996	8/31/2017	64.95%	9,888,635		9,888,635	UVALDE ISD
SABINAL ISD	890,000	8/31/2017	100.00%	890,000		890,000	SABINAL ISD
CITY OF SABINAL	310,000	8/31/2017	100.00%	310,000		310,000	CITY OF SABINAL
UTOPIA ISD	NONE	8/31/2017	100.00%	NONE		NONE	UTOPIA ISD
KNIPPA ISD	3,585,000	8/31/2017	100.00%	3,585,000		3,585,000	KNIPPA ISD
SUBTOTAL	<u>93,385,723</u>			<u>66,313,635</u>	<u>21,735,727</u>	<u>88,049,362</u>	
TOTAL	<u><u>\$93,385,723</u></u>			<u><u>\$66,313,635</u></u>	<u><u>\$21,735,727</u></u>	<u><u>\$88,049,362</u></u>	

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

Note: Above debt only includes general bonded debt.

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

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

UVALDE COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 SEPTEMBER 30, 2017
 Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Assessed Value of Real Property	\$1,357,731,785	\$1,446,601,881	\$1,336,898,992	\$1,381,227,975	\$1,382,276,786	\$1,402,230,284	\$1,457,578,153	\$1,495,110,434	\$1,900,361,159	\$2,412,436,749
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	339,432,946	361,650,470	334,224,748	345,306,994	345,569,197	350,557,571	364,394,538	373,777,609	475,090,290	603,109,187
Total bonded debt	0	25,000,000	24,880,000	24,330,000	23,750,000	23,140,000	22,500,000	21,830,000	21,125,000	21,670,000
Less: Revenue bonds	0	0	0	0	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	0	0	0	0	0
	0	(25,000,000)	(24,880,000)	(24,330,000)	(23,750,000)	(23,140,000)	(22,500,000)	(21,830,000)	(21,125,000)	(21,670,000)
LEGAL DEBT MARGIN	\$339,432,946	\$336,650,470	\$309,344,748	\$320,976,994	\$321,819,197	\$327,417,571	\$341,894,538	\$351,947,609	\$453,965,290	\$581,439,187

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
2008	27,326	\$645,606,000	23,626	33.1	15.9	6,007	5.8%
2009	27,695	668,161,000	24,126	32.2	15.9	6,103	6.4%
2010	26,405	711,149,000	26,932	32.0	15.9	6,121	9.1%
2011	26,405	711,149,000	26,932	33.1	15.9	6,062	8.9%
2012	26,461	667,822,718	25,238	33.1	15.9	5,573	8.6%
2013	26,752	931,042,000	34,803	35.0	16.1	5,954	8.0%
2014	26,926	1,057,818,000	39,286	34.4	16.1	6,000	5.5%
2015	27,117	924,320,000	34,086	35.0	16.1	8,099	4.4%
2016	27,560	1,062,921,000	38,568	35.0	16.1	7,751	5.1%
2017	27,285	1,035,597,000	37,955	31.6	16.1	7,309	4.2%

Data sources

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

UVALDE COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR
 (UNAUDITED)

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	770	1	6.69%	721	1	6.52%
SWTJC	650	2	5.65%	650	2	5.87%
UVALDE MEMORIAL HOSPITAL	478	3	4.15%	325	5	2.94%
WALMART	286	4	2.48%	500	3	4.52%
HEB	210	5	1.82%			
WILLIAMSON DICKIE	200	6	1.74%	380		3.43%
COUNTY OF UVALDE	182	7	1.58%	133	9	1.20%
AMISTAD NURSING HOME	180	8	1.56%	180	6	1.63%
CITY OF UVALDE	169	9	1.47%	150	7	1.36%
VULCAN MATERIALS	150	10	1.30%	150	8	1.36%
	<u>3,275</u>		<u>28.45%</u>	<u>3,189</u>		<u>28.82%</u>

Source: Per US Labor Department

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

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Administration	9	9	9	9	6	6	6	6	6	6
Legal	12	12	12	12	17	17	13	13	16	16
Judicial	20	23	23	23	29	29	32	30	30	30
Election Administrator										2
Financial Administration										
County Auditor	2	3	3	3	3	3	4	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	7	7	7	7	5
Public Facilities	2	2	2	2	5	5	8	7	11	11
Public Safety										
Jail	19	19	21	22	48	48	45	44	44	44
Sheriff	18	18	18	18	22	22	21	23	24	24
Other	6	6	6	6	11	11	8	9	8	8
Public Transportation	17	17	17	17	16	16	17	17	17	17
Environmental Protection					4	4	4	4	4	4
Sanitation	5	5	5	5	1	1	1	1	1	1
Culture and Recreation										
Libraries	0	0	0	0	0	0	0	0	0	0
Health and Welfare	2	2	2	2	2	2	3	3	3	3
Conservation - Agriculture	3	3	2	2	3	3	3	3	3	3
Total	126	130	131	132	178	178	176	175	182	182

Source: Various County Departments

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

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	4	32	27	36	20	24	28	37	41	96
Disposed	4	34	36	32	20	25	26	13	15	38
Criminal Cases										
Filed	43	729	625	402	288	357	507	425	459	479
Appealed	0	0	21	13	11	0	0	0	0	0
Motions to Revoke	18	218	192	197	140	21	0	0	0	0
Disposed	87	1,055	912	635	616	618	502	506	432	464
Probate Cases										
Filed	6	66	53	43	60	81	0	0	0	0
Hearings	9	2	44	44	69	61	0	0	0	0
Mental Health Cases										
Filed	0	2	0	1	0	0	1	0	0	0
Hearings	0	2	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	2	27	30	39	20	38	40	21	15	28
Disposed	4	29	21	22	49	39	33		12	0
District Courts										
Civil Cases										
New cases filed	536	545	437	260	482	664	343	291	246	212
Other cases reaching docket	32	16	2	15	9	0	0	0	0	0
Disposed	610	512	413	258	553	733	356	306	218	232
Criminal Cases										
Filed	280	166	169	223	116	220	169	170	194	244
Motions to revoke	0	117	139	61	82	61	29	65	50	71
Disposed	454	415	141	284	287	202	287	244	316	311
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)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	269	92	237	177	177	160	170	172	62	119
Appealed	1	5	0	0	0	0	1	1	0	0
Disposed	2	151	3	5	53	170	327	166	71	100
Criminal Cases										
Traffic cases filed	1,431	2,873	2,332	1,744	1,048	1,396	1,557	2,187	2,483	2,632
Non traffic cases filed	2,166	815	770	857	731	817	1,509	1,671	1,221	949
Appealed	3	5	12	3	0	7	7	19	7	0
Disposed	2,449	2,104	2,031	1,506	1,331	1,944	2,097	3,364	2,467	1,911
Public Safety										
Physical Arrests	1775	1885	393	529	268	519	498	695	292	299
Traffic Violations	276	155	459	393	430	256	1130	1160	848	849
Corrections & Rehabilitations										
Inmates housed(average # per month)	80	82	76	80	445	125	122	160	190	190
Juvenile Referrals	307	258	239	184	128	165	150	126	131	206
Health and Human Services										
Public Health										
Immunizations	N/A	5353	N/A	N/A	3044	3096	NA	NA	4442	4442
Patient Contacts	N/A	2128	N/A	N/A	2097	2105	NA	NA	3276	3239
Environmental health										
Septic Tank permits	98	76	85	82	84	107	123	127	104	109
Septic Tank Inspections	79	65	75	72	81	94	109	117	99	100
Community & Economic Development										
Extension Service										
4-H youth participants	284	256	823	916	900	212	203	240	233	225

Source: Various County Departments

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

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety										
Sheriff										
Jails	1	1	1	1	1	1	2	2	4	4
Patrol Units	22	22	19	22	10	12	12	13	15	18
Highways & Streets										
Paved	108	108	136	137	137	139	139	139	145	146
Unpaved	223	223	175	175	175	173	173	173	167	167
Culture & Recreation										
Parks Acreage	6	6	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3	3	3
Fairplex	3	3	3	3	3	1	1	1	1	1
Transportation										
Caterpillars	4	4	4	4	4	4	4	7	7	7
Dump Trucks	5	5	5	5	5	5	5	5	2	5
Pickup Trucks	8	8	8	12	12	12	12	12	14	14
Automobiles	1	1	1	1	1	1	1	0	0	0
Buildings	1	1	1	1	1	1	1	3	3	3
Other County Departments										
Pickup Trucks	1	1	1	2	2	3	3	3	3	3
Automobiles	1	1	1	1	1	1	1	1	2	2

Source: Various County Departments

SINGLE AUDIT SECTION

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASS-THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPEN- DITURES
FEDERAL ASSISTANCE				
U.S. Department of Housing and Urban Development				
Passed Through				
Texas Department of Agriculture (TDA)				
Community Development Block Grants/ States Program (NM)				
	14.228			
Water Improvements		7215037	NONE	\$0
County Road Improvements		7215117	NONE	48,107
Colonia Construction		7216055	NONE	40,650
				<u>88,757</u>
Total U.S. Department of Housing and Urban Development				<u>88,757</u>
Federal Emergency Management Agency (FEMA)				
Direct				
Disaster Assistance Program (M)				
Year 2017	83.516	00080	NONE	590,825
Total U.S. Department of Homeland Security				<u>590,825</u>
U.S. Department of Homeland Security				
Passed Through				
Texas Department of Public Safety				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (NM)				
Year 2017	97.042	16TXEMPG0675	NONE	31,866
Total U.S. Department of Homeland Security				<u>31,866</u>
U.S. Department of Health and Human Services				
Passed Through				
Middle Rio Grande Development Council				
Special Programs for the Aging - Title III, Part C - Nutrition Services TITLE III-C (NM)				
	93.045	None	NONE	85,508
Passed Through				
Texas Department of State Health Services				
Preventative Health Services Block Grant (NM)				
Year 2017	93.991	2016-002127-00	NONE	31,399
Passed Through				
Office of the Attorney General				
Child Support Enforcement-Title IV-D (NM)				
Fiscal Year 2017	93.563	None	NONE	5,190
Total U.S. Department of Health and Human Services				<u>122,097</u>
TOTAL NON-STIMULUS PROGRAMS				<u><u>833,545</u></u>
STIMULUS PROGRAMS				
U.S. Department of Justice				
Direct				
Recovery Act – Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program (NM)				
	16.810	None	NONE	11,574
Total U.S. Department of Justice				<u>11,574</u>
Total Federal Assistance				<u><u>\$845,119</u></u>

CFDA=CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE NUMBER

M=MAJOR PROGRAM

NM=NONMAJOR PROGRAM

See Accompanying Notes to Schedule of Federal Financial Assistance

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017

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

	<u>FEDERAL</u>			
	<u>BUDGET</u>	<u>PRIOR YEAR</u>	<u>CURRENT YEAR</u>	<u>VARIANCE</u>
REVENUE				
Federal	\$350,000	\$348,685		\$1,315
TOTAL REVENUE:	<u>350,000</u>	<u>348,685</u>	<u>0</u>	<u>1,315</u>
EXPENSES				
Federal				
Water Improvements - Construction	260,000	258,685		1,315
Water Improvements - Engineering	48,400	48,400		0
General Administration	41,600	41,600		0
				<u>0</u>
TOTAL EXPENSES	<u>350,000</u>	<u>348,685</u>	<u>0</u>	<u>1,315</u>
Excess Revenue over Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017

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

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

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017

Federal Financial Assistance
 Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture (TDA)
 CFDA Number: 14.228
 Project Number: 7216055
 Contract Period: 11/30/2016 to 11/29/2018

	FEDERAL		VARIANCE	
	BUDGET	PRIOR YEAR		CURRENT YEAR
REVENUE				
Federal	\$491,850		\$40,650	\$451,200
TOTAL REVENUE:	491,850	0	40,650	451,200
EXPENSES				
Federal				
Water Improvements - Construction	200,300		30,650	169,650
Water Improvements - Engineering	60,000			60,000
Rehab - Single Unit Water - Construction	3,400			3,400
Rehab - Single Unit Water - Engineering	650			650
Rehab - Single Unit Sewer - Construction	160,500			160,500
Rehab - Single Unit Sewer - Engineering	17,000			17,000
General Administration	50,000		10,000	40,000
TOTAL EXPENSES:	491,850	0	40,650	451,200
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas' basic financial statements, and have issued our report thereon dated March 23, 2018.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Wayne R. Beyer". The signature is written in a cursive, flowing style.

BEYER & COMPANY
Certified Public Accountants
March 23, 2018

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal Program

We have audited Uvalde County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas' major federal programs for the year ended September 30, 2017. Uvalde County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Uvalde County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance.

Report on Internal Control over Compliance

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

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

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

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

Wayne R. Beyer

BEYER & COMPANY
Certified Public Accountants
March 23, 2018

UVALDE COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

NOTE A-BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Uvalde County, Texas under programs of the federal government for the year ended September 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Uvalde County, Texas, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Uvalde County, Texas.

NOTE B-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C-INDIRECT COST RATE

Uvalde County, Texas has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

UVALDE COUNTY, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal

There were no prior audit findings for Federal Awards.

UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Uvalde County, Texas.
2. There was no significant deficiency disclosed during the audit. There was no material weakness disclosed during the audit.
3. There were no instances of noncompliance material to the financial statements of the Uvalde County, Texas, which would be required to be reported in accordance with Government Auditing Standards.
4. There was no significant deficiency over major Federal award programs disclosed during the audit. There was no material weakness over major Federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major Federal award programs for Uvalde County, Texas expresses an unmodified opinion on all major Federal programs.
6. There were no audit findings that are required to be reported in accordance with the Uniform Guidance.
7. The programs tested as major programs: Disaster Assistance Program- CFDA 83.516.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Uvalde County did qualify as a low-risk auditee.