

UVALDE COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2020

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR

Uvalde County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2020

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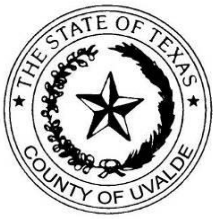
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INTRODUCTORY SECTION



COUNTY OF UVALDE

100 N. GETTY STREET
UVALDE, TEXAS 78801

March 18, 2021

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

The Honorable Commissioners' Court, Uvalde County, Texas

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

The Citizens of Uvalde County

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

Pursuant to that requirement, the comprehensive annual financial report of Uvalde County for the fiscal year ended September 30, 2020 is hereby issued.

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

Uvalde County's financial statements were audited by Beyer & Co, CPAs, licensed certified public 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, 2020 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2020 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

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

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

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

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

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

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

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

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

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

Factors Affecting Financial Condition

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

Local economy. Tourism is a major part of the Uvalde County economic base, with most of this expansion in the Con Can area. The Uvalde County 4% hotel occupancy tax collection increased to \$1,065,590 in the fiscal year ended 9/30/2020. 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.

The Uvalde County Fairplex experienced a significant decrease in all venue usage from the middle of March through late May due to the COVID-19 pandemic. Prior year projects such as the addition of 25 horse stalls and security camera system were completed. The majority of annual, large events resulted in cancellations due to the pandemic restrictions and precautions. The summer months brought a few multi-day rodeos to the Rodeo Arena and weddings to the Commissioners Auditorium.

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

The full-time veteran officer has increased services for local veterans which in turn has been an economic boost to local businesses. The Veteran Service Officer reported a total local veteran population of 1250.

The 212-bed Uvalde County Justice Center continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,381,269 during this fiscal year. Federal Inmate housing decreased in this fiscal year because of Covid restrictions.

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

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

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

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

Pension and other post-employment benefits. The County of Uvalde continues to provide retirement, disability, and death benefits for all full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The plan provisions are adopted by the Commissioners Court within the options available in the Texas State Statutes governing TCDRS. Members are vested after eight years of service but must leave accumulated contributions in the plan to receive employer contributions. The employee members' contribution rate as adopted by Commissioners Court is 7% of gross compensation. The County 2019-2020 employer contribution rate is 10.19%. The County provides an option to employees to participate in COBRA benefits as required by law.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Uvalde for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2019.

This was the 24th consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

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

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

Respectfully submitted by:



Alice L. Chapman
County Auditor



Joni Deorsam
County Treasurer



Government Finance Officers Association

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

Presented to

**County of Uvalde
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

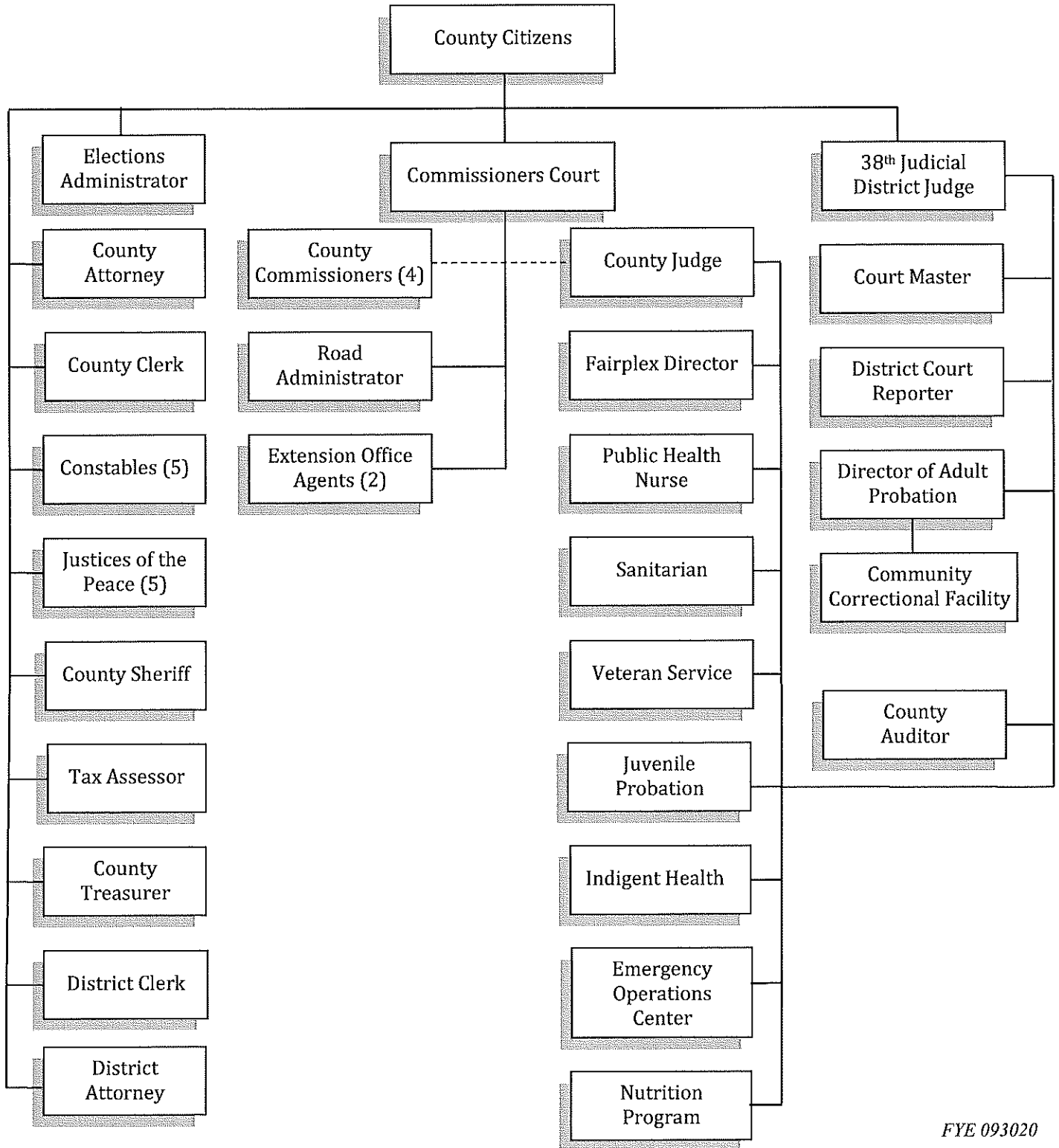
September 30, 2019

Christopher P. Morill

Executive Director/CEO



County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2020**

COMMISSIONERS COURT

William R. Mitchell
Randy Scheide
Mariano Pargas
Jerry Bates, Sr.
Ronald (Ronnie) Garza

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

DISTRICT COURT

Camile G. DuBose
Mark Haby
Kelley Kimble
Christina Ovalle
Micah 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
Valerie Del Toro Romero
Charles Mendeke
Dee Kirkpatrick
Terri Black, RN
Rick Coggins
Samantha Korzekwa
Malinda (Molly) 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

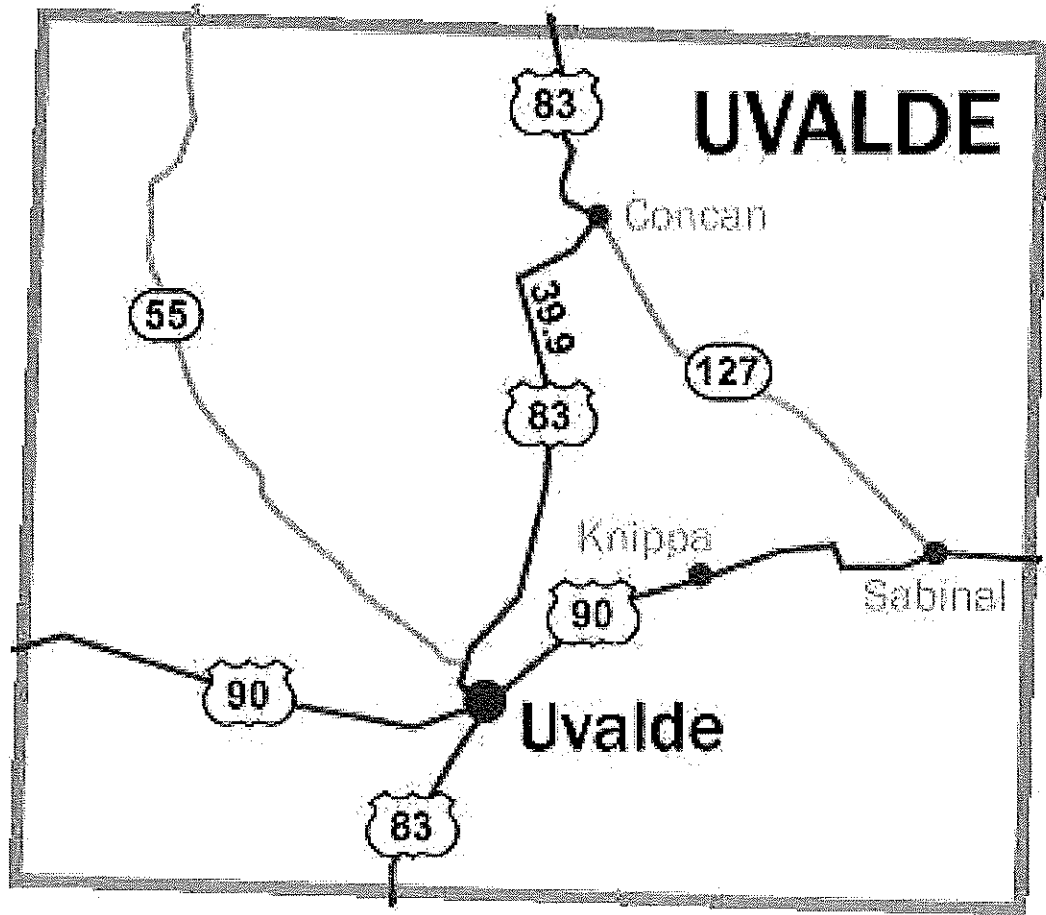
Steve Kennedy
Bobby McIntosh
Ernest (Ernie) Moore
Eulalio (Lalo) Diaz
Ernesto (Neto) Luna

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

CONSTABLES

Johnny Field
Weldon McCutchen
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.

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

111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Uvalde County, Texas's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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, the business type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Road and Bridge Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Employee Retirement System Information on pages 3–13 and 71-72 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

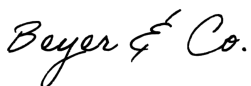
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Uvalde County, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 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 18, 2020, on our consideration of Uvalde County, Texas's 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 solely 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 the effectiveness of Uvalde County, Texas's 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's internal control over financial reporting and compliance.



BEYER & COMPANY
Certified Public Accountants
March 18, 2021

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, 2020.

Financial Highlights

- . The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$19,772,696 (Net Position). Of this amount, \$4,862,613 (unrestricted Net Position) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total Net Position increased by \$1,422,284; total revenues increased by \$809,684 and total expenses increased by \$334,471.

The Operating Grants and Contributions increased by \$1,125,152, the Maintenance and Operations Taxes increased by \$1,278,562, the Miscellaneous Income decreased by \$367,619, and the Charges for Services decreased by \$1,625,486. The increase in Operating Grants and Contributions was largely due to the inclusion of the Covid 19 reimbursements for Covid 19 grant related expenses, the increase in ad valorem taxes was mainly due to an increase in land values largely precipitated by the addition of the OCI Solar Farm. The decrease in miscellaneous revenues was due mainly to a decrease in collections from the Fairplex. The decrease in Charges for Services was due mainly to a decrease in the housing of federal prisoners.

The expenses increased ratably amongst the different expense functions for 2020 except for health and welfare function which increased by \$561,383 and the changes in deferred outflows and inflows of resources and net pension liability which increased overall payroll by \$291,783. The health and welfare function decrease occurred mainly because of an increase in indigent healthcare expenses. The increase in indigent healthcare expenses was \$229,467. The Indigent Health and Human Resources increase was due to a greater need for indigent health services. Net pension liability decreased by \$2,905,597 and the net difference between projected and actual earnings increased by \$3,280,804, thus increasing payroll expense by \$375,207. Please note that the decrease in net pension liability of \$2,905,597 helped contribute to the decrease in the overall long-term liabilities of \$3,871,887.

As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$6,461,055, an increase of \$600,743 in comparison with the prior year. Approximately 54% of this total amount, \$3,487,378, is available for spending at the government's discretion (unassigned fund balance). The fund balance increase was a result of ad valorem taxes increasing \$1,142,440, intergovernmental revenues increasing by \$1,361,318, charges for services declining by \$1,091,653, and public safety expenditures increasing by \$952,552. The increase in ad valorem taxes was mainly due to an increase in land values largely precipitated by the addition of the OCI Solar Farm. The decrease in intergovernmental revenues was due mainly to an increase in Covid 19 monies and CDBG Block grant monies received. The decrease in Charges for Services was due mainly to a decrease in the housing of federal prisoners. The primary reason for the increase in public safety expenditures is due to the increase in the Justice Center expenditures, which increase due to an increase in both prisoner health care and building repairs and maintenance.

At the end of the current fiscal year, the unassigned fund balance for the general fund was \$3,723,872 or 22 percent of total general fund expenditures, the total fund balance for the road and bridge fund was \$917,799 and was restricted and was 32 percent of total road and bridge fund expenditures, the total fund balance for the interest and sinking fund was \$277,270 and was restricted and was 17 percent of total interest and sinking fund expenditures, and the total fund balance for the TXCDBG 7218490 fund was a minus \$24,750.

Uvalde County, Texas' total short-term and long-term debt decreased by \$3,871,887 (15.49 percent) during the current fiscal year. The key factor in this decrease was the decrease in net pension liability of \$2,905,597.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

Governmental funds:

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

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

Uvalde County, Texas maintains fifty-five (55) 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 interest and sinking fund, and the TXCDBG 7218490 fund; all of which are major funds. Data from the other fifty-one (51) 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 interest and sinking fund, and the TXCDBG 7218490 fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the County Court restitution fund, the COVID 19 fund, the LBSP 7206618 fund, the LEPC fund, the local border security fund, the narcotics intradiction fund, the pretrial diversion fund, the sheriff seizure fund, the Stonegarden 2019 grant fund, the Stonegarden 7206618 grant fund, the Stonegarden grant Uvalde fund, the Uvalde estates septic fund, the FEMA disaster fund, the TXCDBG #7218145 fund, the TXCDBG #7218155 fund, and the TXCDBG #7215177 fund.

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

Proprietary funds:

Uvalde County, Texas maintains one type of proprietary fund. The Internal Service Fund for Uvalde County, Texas, consists solely of the Employee Insurance Fund. This fund was created to help facilitate employee insurance coverage. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the employee insurance fund. The basic proprietary fund financial statements can be found on pages 23-26 of this report.

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

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-70 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Uvalde County, Texas' progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 71-72 of this report.

The combining statements referred to earlier in connection with the nonmajor governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 73-86 of this report. The budget comparison schedules in connection with the nonmajor governmental funds can be found on pages 87-123 of this report. The combining agency funds are presented immediately following the budget comparison schedules can be found on pages 124-126 of this report. The Statistical Section can be found on pages 127-148.

Uvalde County also had a Single Audit for the 2020 year. The Single Audit schedule can be found pages 149-158.

Government-wide Financial Analysis

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position. In the case of Uvalde County, Texas, assets exceeded liabilities by \$19,772,696 at the close of the most recent fiscal year.

A portion of Uvalde County, Texas' Net Position (62 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that are still outstanding. Uvalde County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Uvalde County, Texas' investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

UVALDE COUNTY, TEXAS
NET POSITION

	Governmental Activities		Total	
	2020	2019	2020	2019
Current and other Assets	\$10,043,741	\$8,721,613	\$10,043,741	\$8,721,613
Restricted Assets:	277,270	203,745	277,270	203,745
Capital Assets:	29,905,155	30,097,452	29,905,155	30,097,452
Total Assets	40,226,166	39,022,810	40,226,166	39,022,810
Total Deferred Outflows of Resources	2,374,139	4,677,223	2,374,139	4,677,223
Total Assets	\$42,600,305	\$43,700,033	\$42,600,305	\$43,700,033
Long-term liabilities	21,127,828	24,999,715	21,127,828	24,999,715
Other liabilities	664,481	284,785	664,481	284,785
Total Liabilities	21,792,309	25,284,500	21,792,309	25,284,500
Total Deferred Inflows of Resources	1,035,300	65,121	1,035,300	65,121
Net Investment in Capital Assets	12,060,805	11,405,378	12,060,805	11,405,378
Restricted	2,849,278	2,519,775	2,849,278	2,519,775
Unrestricted	4,862,613	4,425,259	4,862,613	4,425,259
Total Net Position	\$19,772,696	\$18,350,412	\$19,772,696	\$18,350,412

An additional portion of Uvalde County, Texas' Net Position (14 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted Net Position (\$4,862,613) may be used to meet the government on going obligations to citizens and creditors. At the end of the current fiscal year, Uvalde County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Uvalde County, Texas reported positive balances in Net Position, both for the government, as well as for its separate governmental activities.

There was an increase of \$329,502 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. The reason for the increase was due to the inclusion of COVID 19 grant monies reimbursed to the County.

Governmental activities: Governmental activities increased Uvalde County, Texas' Net Position by \$1,422,284, thereby accounting for 100 percent of the total increase in the Net Position of Uvalde County, Texas. The reason for the increase is attributable to the following: The Operating Grants and Contributions increased by \$1,125,152, the Maintenance and Operations Taxes increased by \$1,278,562, the Miscellaneous Income decreased by \$367,619, the Charges for Services decreased by \$1,625,486, the health and welfare function increased by \$561,383; and net pension liability decreased by \$2,905,597 and the net difference between projected and actual earnings increased by \$3,280,804, thus increasing payroll expense by \$375,207.

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

	Governmental Activities		Total	
	2020	2019	2020	2019
Revenues:				
Program Revenues:				
Charges for Services	\$3,705,048	\$5,330,534	\$3,705,048	\$5,330,534
Operating Grants and Contributions	3,179,287	2,054,135	3,179,287	2,054,135
Capital Grants and Contributions	436,665	200,499	436,665	200,499
General Revenues:				
Maintenance and Operations Taxes	14,247,711	12,969,149	14,247,711	12,969,149
Sales Taxes	3,769,569	3,763,454	3,769,569	3,763,454
Other Taxes	941,016	784,927	941,016	784,927
Unrestricted investment earnings	49,916	49,211	49,916	49,211
Miscellaneous	482,776	850,395	482,776	850,395
Total Revenue	<u>26,811,988</u>	<u>26,002,304</u>	<u>26,811,988</u>	<u>26,002,304</u>
Expenses:				
General Administration	3,170,938	3,147,751	3,170,938	3,147,751
Legal	371,351	396,340	371,351	396,340
Judicial	2,374,243	2,572,428	2,374,243	2,572,428
Financial Administration	1,609,000	1,599,937	1,609,000	1,599,937
Public Facilities	1,804,022	1,740,487	1,804,022	1,740,487
Public Safety	7,705,204	7,541,876	7,705,204	7,541,876
Public Transportation	2,568,238	2,598,540	2,568,238	2,598,540
Environmental Protection	344,889	332,428	344,889	332,428
Culture and Recreation	1,341,443	1,535,121	1,341,443	1,535,121
Health and Welfare	3,398,860	2,837,477	3,398,860	2,837,477
Conservation - Agriculture	171,246	187,685	171,246	187,685
Interest and Fiscal Charges	530,270	565,163	530,270	565,163
Total Expenses	<u>25,389,704</u>	<u>25,055,233</u>	<u>25,389,704</u>	<u>25,055,233</u>
Increase in Net Position before transfers and special items	1,422,284	947,071	1,422,284	947,071
Transfers	0	0	0	0
Increase in Net Position	1,422,284	947,071	1,422,284	947,071
Net Position at 09/30/2019	<u>18,350,412</u>	<u>17,403,341</u>	<u>18,350,412</u>	<u>17,403,341</u>
Net Position at 09/30/2020	<u>\$19,772,696</u>	<u>\$18,350,412</u>	<u>\$19,772,696</u>	<u>\$18,350,412</u>

The government's total Net Position increased by \$1,422,284; total revenues increased by \$809,684 and total expenses increased by \$334,471.

The Operating Grants and Contributions increased by \$1,125,152, the Maintenance and Operations Taxes increased by \$1,278,562, the Miscellaneous Income decreased by \$367,619, and the Charges for Services decreased by \$1,625,486. The increase in Operating Grants and Contributions was largely due to the inclusion of the Covid 19 reimbursements for Covid 19 grant related expenses, the increase in ad valorem taxes was mainly due to an increase in land values largely precipitated by the addition of the OCI Solar Farm. The decrease in miscellaneous revenues was due mainly to a decrease in collections from the Fairplex. The decrease in Charges for Services was due mainly to a decrease in the housing of federal prisoners.

The expenses increased ratably amongst the different expense functions for 2020 except for health and welfare function which increased by \$561,383 and the changes in deferred outflows and inflows of resources and net pension liability which increased overall payroll by \$291,783. The health and welfare function decrease occurred mainly because of an increase in indigent healthcare expenses. The increase in indigent healthcare expenses was \$229,467. The Indigent Health and Human Resources increase was due to a greater need for indigent health services. Net pension liability decreased by \$2,905,597 and the net difference between projected and actual earnings increased by \$3,280,804, thus increasing payroll expense by \$375,207. Please note that the decrease in net pension liability of \$2,905,597 helped contribute to the decrease in the overall long-term liabilities of \$3,871,887.

In recap: The reason for the increase is attributable to the following: The Operating Grants and Contributions increased by \$1,125,152, the Maintenance and Operations Taxes increased by \$1,278,562, the Miscellaneous Income decreased by \$367,619, the Charges for Services decreased by \$1,625,486, the health and welfare function increased by \$561,383, net pension liability decreased by \$2,907,597, and the net difference between projected and actual earnings increased by \$3,280,804.

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$3,170,938	\$280,115	\$244,976	
Legal	371,351	5,358	56,000	
Judicial	2,374,243	810,721	872,931	
Financial Administration	1,609,000	256,633		
Public Facilities	1,804,022			436,665
Public Safety	7,705,204	1,638,551	1,410,796	
Public Transportation	2,568,238	663,022	35,089	
Environmental Protection	344,889			
Culture and Recreation	1,341,443			
Health and Welfare	3,398,860	50,648	559,495	
Conservation - Agriculture	171,246			
Interest and Fiscal Charges	530,270			
Total government activities	<u>\$25,389,704</u>	<u>\$3,705,048</u>	<u>\$3,179,287</u>	<u>\$436,665</u>

Revenues by source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$3,705,048	13.82%
Operating Grants and Contributions	3,179,287	11.86%
Capital Grants and Contributions	436,665	1.63%
Maintenance and Operations Taxes	14,247,711	53.14%
Sales taxes	3,769,569	14.06%
Other Taxes	941,016	3.51%
Unrestricted investment earnings	49,916	0.19%
Miscellaneous	482,776	1.80%
	<u>\$26,811,988</u>	<u>100.00%</u>

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

Financial Analysis of the Government's Funds

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

Governmental funds:

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

As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$6,461,055, an increase of \$600,743 in comparison with the prior year. Approximately 54% of this total amount, \$3,487,378, is available for spending at the government's discretion (unassigned fund balance).

The general fund is the chief operating fund of Uvalde County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,723,872, while total fund balance reached \$3,839,086. 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 22 percent of total general fund expenditures, while total fund balance represents 22 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund increased by \$451,212 during the current fiscal year. The primary reason for this increase is Ad Valorem Taxes increased by \$658,101, which in turn staved off an overall loss due to the decrease in Charges for Services of \$671,442 and an increase in Justice Center expenditures of \$202,486. The increase in ad valorem taxes was mainly due to an increase in land values largely precipitated by the addition of the OCI Solar Farm. The decrease in Charges for Services was due mainly to a decrease in the housing of federal prisoners. The in the Justice Center expenditures was due to an increase in both prisoner health care and building repairs and maintenance.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$917,799. 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 32 percent of that same amount.

The fund balance of the road and bridge fund decreased by \$205,125 during the current year. The reason for this decrease was a decrease in charges for services which was precipitated by a decrease in reimbursements from FEMA for road and bridge expenditures.

The interest and sinking fund had an unassigned fund balance of \$-0- while total fund balance reached \$277,270. 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 17 percent of that same amount.

The fund balance of the interest and sinking fund increased by \$73,525 during the current year. The reason for this increase was mainly to an increase of ad valorem taxes of \$92,847.

The TXCDBG 7218490 had an unassigned fund balance of \$-0- while total fund balance reached a minus \$24,750. 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 TXCDBG 7218490 expenditures, while total fund balance represents 0 percent of that same amount.

The fund balance of the TXCDBG 7218490 decreased by \$24,750 during the current year. The reason for this decrease was the expenditure of local funds which may be reimbursed later by the County.

General Fund Budgetary Highlights

Expenditure differences between the original budget and the final amended budget for the general fund were an increase of \$677,261. This increase was mainly from an increase in budgetary expenditures of \$142,754 in Hotel/Motel Contractor, \$216,300 in Justice Center, \$348,009 in Indigent Health, and \$167,032 reduction in Liability Insurance. The increase in indigent health was a result of an increase in indigent health claims from the Uvalde County citizenry. The increase in the Hotel/Motel Contractor was the increase in Hotel/Motel activity. The increase in Justice Center was a result an increase in both prisoner health care and building repairs and maintenance. The reduction in the Liability Insurance was due a decrease in contingent expenditures.

The total general fund expenditures of \$17,186,647 were less than the final budgeted expenditures of \$18,144,067 by \$957,420. The total general fund expenditures of \$17,186,647 were less than the original budgeted expenditures of \$17,466,806 by \$280,159.

Revenue differences between the original budget and the final amended budget for the general fund were an increase of \$555,511. This increase was mainly from an increase in budgeted property taxes of \$146,806 due to the inclusion of the OCI Solar Farm. The sales tax budget was increased by \$378,308 due to an increase in online sales because of the COVID 19 pandemic.

Capital Asset and Debt Administration

Capital assets:

Uvalde County, Texas' investment in capital assets for its governmental activities as of September 30, 2020, amounts to \$29,905,155 (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 .64 percent.

The County had no major capital expenditures during the year.

Additional information on Uvalde County, Texas' capital assets can be found in note IV C on page 42 of this report.

UVALDE COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Total	
	2020	2019	2020	2019
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	0	0	0	0
Building and improvements	23,442,619	24,002,471	23,442,619	24,002,471
Machinery and equipment	1,247,404	707,437	1,247,404	707,437
Infrastructure	3,811,031	3,983,443	3,811,031	3,983,443
Total	<u>\$29,905,155</u>	<u>\$30,097,452</u>	<u>\$29,905,155</u>	<u>\$30,097,452</u>

Long-term debt:

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$18,445,000. Of this amount, \$18,445,000 comprises debt backed by the full faith and credit of Uvalde County, Texas.

	Beginning	Additions	Reductions	Ending	Summary	
					Due Within	Due in More
Governmental Activities:	Balance			Balance	One Year	than One Year
Bonds Payable						
Total Bonds Payable	\$19,565,000	0	\$1,120,000	\$18,445,000	\$1,150,000	\$17,295,000
	19,565,000	0	1,120,000	18,445,000	1,150,000	17,295,000
Grand Total						
	\$19,565,000	\$0	\$1,120,000	\$18,445,000	\$1,150,000	\$17,295,000

Uvalde County, Texas' bonded debt decreased by \$1,120,000 (6 percent) during the current fiscal year. The key factor in this decrease was the payment of bond premiums of \$1,120,000. Additional information on Uvalde County, Texas' Long-term debt can be found in note IV F on pages 44-45 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

2020-2021 will reflect a Uvalde County Notice of Intention to Issue \$3,000,000 in Certificates of Obligations for several major projects. The proposed Certificates will have a principal and interest total of \$3,754,550 at projected 3% per annum. The issuance will fund a Fairplex storage building, Road department shop renovation, emergency tower upgrade, Fairplex additional RV spaces (25), Jail department door access/lock and video security system, and courthouse annex building, Road department equipment, and Jail transport van. The I & S tax rate required to fund this issuance will be offset by a General Obligation Refunding Bond, Series 2021 in the amount of \$8,105,000 at a lower than current interest rate. The County 2020 M&O tax rate was set equal to the No New Revenue Rate in fiscal year ended 9/30/20. The 2021 M&O rate deems likely to be equal to the statutory cap 3.5% or voter approved tax rate.

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, 2020

	Primary Government	
	Governmental	
	Activities	Total
<i>ASSETS</i>		
Cash and Cash Equivalents	\$4,819,534	\$4,819,534
Receivables (net of allowance for uncollectibles)	5,108,993	5,108,993
Prepaid Items	115,214	115,214
Restricted Assets:		
Cash and Cash Equivalents	277,270	277,270
Capital Assets Not Being Depreciated:		
Land	1,404,101	1,404,101
Total Capital Assets Being Depreciated, Net		
Building and Improvements	23,442,619	23,442,619
Machinery and Equipment	1,247,404	1,247,404
Infrastructure	3,811,031	3,811,031
Total Assets	<u>\$40,226,166</u>	<u>\$40,226,166</u>
DEFERRED OUTFLOWS OF RESOURCES		
GASB 68 - TCDRS		
Deferred Outflow of Resources-Contributions (after 12/31/19)	1,307,639	1,307,639
Net difference between expected and actual earnings	28,100	28,100
Changes of Assumptions	51,932	51,932
Deferred Loss on Bond Refunding	986,468	986,468
Total Deferred Outflows of Resources	<u>2,374,139</u>	<u>2,374,139</u>
LIABILITIES:		
Accounts Payable	\$592,256	\$592,256
Accrued Interest Payable	72,225	72,225
Noncurrent Liabilities:		
Due Within One Year	1,430,119	1,430,119
Due in More Than One Year	19,697,709	19,697,709
Total Liabilities	<u>21,792,309</u>	<u>21,792,309</u>
DEFERRED INFLOWS OF RESOURCES		
GASB 68 - TCDRS		
Net difference between projected and actual earnings	994,628	994,628
Net difference between expected and actual earnings	40,672	40,672
Total Deferred Inflows of Resources	<u>1,035,300</u>	<u>1,035,300</u>
NET POSITION		
Net Investment in Capital Assets	12,060,805	12,060,805
Restricted		
Archives	446,727	446,727
Debt Service	277,270	277,270
Elections	122,830	122,830
Health	602,045	602,045
Judicial	132,749	132,749
Legal	69,720	69,720
Public Safety	280,138	280,138
Public Transportation	917,799	917,799
Unrestricted	4,862,613	4,862,613
Total Net Position	<u>\$19,772,696</u>	<u>\$19,772,696</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in	Net (Expense) Revenue and Changes in
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Primary Government						
Government Activities:						
General Administration	\$3,170,938	\$280,115	\$244,976	\$0	(\$2,645,847)	(\$2,645,847)
Legal	371,351	5,358	56,000		(309,993)	(309,993)
Judicial	2,374,243	810,721	872,931		(690,591)	(690,591)
Financial Administration	1,609,000	256,633			(1,352,367)	(1,352,367)
Public Facilities	1,804,022			436,665	(1,367,357)	(1,367,357)
Public Safety	7,705,204	1,638,551	1,410,796		(4,655,857)	(4,655,857)
Public Transportation	2,568,238	663,022	35,089		(1,870,127)	(1,870,127)
Environmental Protection	344,889				(344,889)	(344,889)
Culture and Recreation	1,341,443				(1,341,443)	(1,341,443)
Health and Welfare	3,398,860	50,648	559,495		(2,788,717)	(2,788,717)
Conservation - Agriculture	171,246				(171,246)	(171,246)
Interest and Fiscal Charges	530,270				(530,270)	(530,270)
Total Government Activities	<u>25,389,704</u>	<u>3,705,048</u>	<u>3,179,287</u>	<u>436,665</u>	<u>(18,068,704)</u>	<u>(18,068,704)</u>
Total Primary Government	<u>\$25,389,704</u>	<u>\$3,705,048</u>	<u>\$3,179,287</u>	<u>\$436,665</u>	<u>(18,068,704)</u>	<u>(18,068,704)</u>
General Revenues						
Property Taxes, Levies for General Purposes					14,247,711	14,247,711
Sales Taxes					3,769,569	3,769,569
Other Taxes					941,016	941,016
Unrestricted Investment Earnings					49,916	49,916
Miscellaneous					482,776	482,776
Total General Revenues and Transfers					<u>19,490,988</u>	<u>19,490,988</u>
Change in Net Position					<u>1,422,284</u>	<u>1,422,284</u>
Net Position - Beginning					<u>18,350,412</u>	<u>18,350,412</u>
Net Position - Ending					<u>\$19,772,696</u>	<u>\$19,772,696</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General Fund	Road and Bridge	Interest and Sinking Fund	TXCDBG 7218490	Other Governmental Funds	Total Governmental Funds
<i>ASSETS</i>						
Cash and Cash Equivalents	\$3,088,221	\$927,265			\$1,298,621	\$5,314,107
Receivables (net of allowance for uncollectibles)	1,511,680	159,376		325,000	577,772	2,573,828
Prepaid Items	115,214					115,214
Restricted Assets:						
Cash and Cash Equivalents			277,270			277,270
Total Assets	\$4,715,115	\$1,086,641	\$277,270	\$325,000	\$1,876,393	\$8,280,419
<i>LIABILITIES AND FUND BALANCES:</i>						
<i>Liabilities</i>						
Accounts Payable	\$105,712	\$9,466		\$349,750	\$127,328	\$592,256
Bank Overdraft					297,415	297,415
Total Liabilities	105,712	9,466	0	349,750	424,743	889,671
<i>DEFERRED INFLOWS OF RESOURCES</i>						
Deferred Property Taxes	770,317	159,376			0	929,693
Total Deferred Inflows of Resources	770,317	159,376	0	0	0	929,693
<i>Fund Balances:</i>						
<i>Non-Spendable</i>						
Prepaid Items	115,214					115,214
<i>Restricted</i>						
Archives					446,727	446,727
Debt Service			277,270			277,270
Elections					122,830	122,830
Health					602,045	602,045
Judicial					132,749	132,749
Legal					69,720	69,720
Public Safety					280,138	280,138
Public Transportation		917,799				917,799
<i>Committed</i>						
Culture and Recreation					9,185	9,185
Unassigned	3,723,872			(24,750)	(211,744)	3,487,378
Total Fund Balance	3,839,086	917,799	277,270	(24,750)	1,451,650	6,461,055
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$4,715,115	\$1,086,641	\$277,270	\$325,000	\$1,876,393	\$8,280,419

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, 2020

Total Fund Balances - governmental funds balance sheet	\$6,461,055
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.	29,905,155
Deferred loss on Bond Refunding.	986,468
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	2,887,536
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	929,693
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(21,200,053)
Internal Service fund is not reported in the funds.	<u>(197,158)</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$19,772,696</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, 2020

	General Fund	Road and Bridge	Interest and Sinking Fund	TXCDBG 7218490	Other Governmental Funds	Total Governmental Funds
<i>REVENUES</i>						
Taxes						
Property	\$9,925,922	\$2,502,787	\$1,695,759			\$14,124,468
Sales	3,769,569					3,769,569
Other	941,016					941,016
Intergovernmental	502,420	35,089		342,500	2,735,943	3,615,952
Licenses and Permits		548,131				548,131
Charges for Services	2,169,882	114,891			187,529	2,472,302
Fines and Forfeitures	500,672					500,672
Interest	33,394	3,434	1,102		11,986	49,916
Miscellaneous	298,206	171			184,399	482,776
Total Revenues	<u>18,141,081</u>	<u>3,204,503</u>	<u>1,696,861</u>	<u>342,500</u>	<u>3,119,857</u>	<u>26,504,802</u>
<i>EXPENDITURES</i>						
Current:						
General Administration	3,030,199				63,798	3,093,997
Legal	333,176				29,926	363,102
Judicial	1,533,616				789,907	2,323,523
Financial Administration	1,583,476					1,583,476
Public Facilities	243,306				778,663	1,021,969
Public Safety	6,378,001			367,250	964,638	7,709,889
Public Transportation	37,345	2,639,129				2,676,474
Environmental Protection	86,764	255,962				342,726
Culture and Recreation	1,092,062	7,694			0	1,099,756
Health and Welfare	2,714,050				337,564	3,051,614
Conservation - Agriculture	154,652					154,652
Capital Projects -						
Capital Outlay and Other					648,359	648,359
Debt Service						
Principal Retirement	0	8,761	1,162,421			1,171,182
Interest Retirement	0	0	460,915			460,915
Total Expenditures	<u>17,186,647</u>	<u>2,911,546</u>	<u>1,623,336</u>	<u>367,250</u>	<u>3,612,855</u>	<u>25,701,634</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	954,434	292,957	73,525	(24,750)	(492,998)	803,168
<i>OTHER FINANCING SOURCES (USES):</i>						
Other Financing Sources - Capital Lease	0	247,575				247,575
Transfers In	0	0			818,879	818,879
Transfers Out	(503,222)	(745,657)			(20,000)	(1,268,879)
Total Other Financing Sources (Uses)	<u>(503,222)</u>	<u>(498,082)</u>	<u>0</u>	<u>0</u>	<u>798,879</u>	<u>(202,425)</u>
Net Changes in Fund Balances	451,212	(205,125)	73,525	(24,750)	305,881	600,743
Fund Balances - Beginning	3,387,874	1,122,924	203,745	0	1,145,769	5,860,312
Fund Balances - Ending	<u>\$3,839,086</u>	<u>\$917,799</u>	<u>\$277,270</u>	<u>(\$24,750)</u>	<u>\$1,451,650</u>	<u>\$6,461,055</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, 2020

Net Changes in Fund Balances - Total Governmental Funds \$600,743

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. (192,297)

GASB 68 - TCDRS

Deferred Outflow of Resources-Contribution. This is the change in these amounts this year. 82,808
 Differences between expected and actual experience. This is the change in these amounts this year. 52,549
 Changes of assumptions. This is the change in these amounts this year. (51,933)
 Net difference between projected and actual earnings. This is the change in these amounts this year. (3,280,804)
 (Increase) decrease in Net Pension Liability from beginning of period to end of period. 2,905,597

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. 183,943

Bond Refunding Loss Amortization (75,883)

(Increase) decrease in compensated absences from beginning of period to end of period. 42,683

(Increase) decrease in accrued interest from beginning of period to end of period. 6,528

Certain property tax revenues are deferred in the funds. This is the change in these amounts this year. 123,243

Internal Service fund is not reported in the funds. 101,500

Capital Lease Proceeds (247,575)

Repayment of loan principal is an expenditure in the funds but not an expense in the SOA. 1,171,182

Change in Net Position of Governmental Activities - Statement of Activities \$1,422,284

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<i>REVENUES</i>				
Taxes				
Property	\$10,119,453	\$10,266,259	\$9,925,922	(\$340,337)
Sales	3,400,000	3,778,308	3,769,569	(8,739)
Other Taxes	800,000	941,016	941,016	0
Intergovernmental	425,659	507,584	502,420	(5,164)
Charges for Services	2,416,331	2,178,628	2,169,882	(8,746)
Fines and Forfeitures	503,900	518,712	500,672	(18,040)
Interest	25,000	33,394	33,394	0
Miscellaneous	420,650	442,603	298,206	(144,397)
Total Revenues	18,110,993	18,666,504	18,141,081	(525,423)

EXPENDITURES

Current:

General Administration				
Commissioner's Court	148,825	148,825	147,383	1,442
Compliance Department	45,533	45,533	37,311	8,222
County Clerk	287,273	287,273	246,877	40,396
County Judge	273,174	273,174	270,383	2,791
Elections	251,526	242,305	181,992	60,313
Liability Insurance	1,835,507	1,668,475	1,643,012	25,463
Non-Departmental	205,751	233,025	177,911	55,114
Payroll Taxes	247,112	252,417	249,988	2,429
Veteran's Service	89,260	89,260	75,342	13,918
Legal				
County Attorney	364,235	350,235	328,826	21,409
Legal Counsel	10,000	10,000	4,350	5,650
Judicial				
Courtmaster	600	600	143	457
District Attorney	280,782	285,328	285,108	220
District Clerk	292,192	302,192	275,596	26,596
District Compliance	41,018	41,018	36,319	4,699
District Court	273,779	296,577	284,245	12,332
Indigent Defense	40,015	40,096	37,888	2,208
Justice Center Judicial Area	37,251	37,251	23,907	13,344
Justice's of the Peace	593,966	600,865	590,410	10,455
Financial Administration				
Appraisal District	367,038	374,174	374,174	0
County Auditor	265,875	265,875	262,428	3,447
County Treasurer	279,115	279,115	274,274	4,841
Data Processing	403,994	433,994	351,632	82,362
Professional Services	36,300	36,300	26,255	10,045
Tax Assessor-Collector	296,947	302,947	294,713	8,234
Public Facilities				
Courthouse Building	284,180	284,380	243,306	41,074
Public Safety				
Adult Probation	72,024	72,024	60,563	11,461
Constables	251,070	251,070	246,242	4,828
D.P.S.	6,650	6,650	5,021	1,629
Emergency Management				0
EMS	205,800	205,800	205,800	0
Fire	47,200	47,200	47,200	0
Jail Payroll	2,451,400	2,451,400	2,242,029	209,371
Justice Center	1,248,167	1,464,467	1,437,253	27,214
Juvenile Probation	127,484	127,484	127,484	0
Old Jail Facility	31,642	31,642	10,584	21,058
Sheriff	447,582	483,303	454,085	29,218
Sheriff Payroll	1,594,536	1,594,536	1,541,740	52,796

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
Public Transportation				
Street Lights	\$37,000	\$44,000	\$37,345	\$6,655
Environmental Protection				
Sanitation	89,813	89,813	86,764	3,049
Culture and Recreation				
Libraries	139,000	149,310	149,309	1
Hotel/Motel Contractor	800,000	942,754	942,753	1
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	101,067	101,067	94,384	6,683
Community Resources	37,750	37,750	37,632	118
County Nutrition Program	18,500	18,500	18,500	0
Human Resources	462,784	449,965	376,628	73,337
Indigent Health	1,837,231	2,185,240	2,153,566	31,674
Conservation - Agriculture				
Agriculture Extension Service	127,018	127,018	106,152	20,866
Predator Control	48,500	48,500	48,500	0
Debt Service				
Principal Retirement				0
Interest Retirement				0
Total Expenditures	<u>17,466,806</u>	<u>18,144,067</u>	<u>17,186,647</u>	<u>957,420</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>644,187</u>	<u>522,437</u>	<u>954,434</u>	<u>431,997</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Transfers In				0
Transfers Out	(46,322)	(503,322)	(503,222)	100
Total Other Financing Sources (Uses)	<u>(46,322)</u>	<u>(503,322)</u>	<u>(503,222)</u>	<u>100</u>
Net Changes in Fund Balances	597,865	19,115	451,212	432,097
Fund Balances - Beginning	<u>3,387,874</u>	<u>3,387,874</u>	<u>3,387,874</u>	
Fund Balances - Ending	<u>\$3,985,739</u>	<u>\$3,406,989</u>	<u>\$3,839,086</u>	<u>\$432,097</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$2,537,918	\$2,556,820	\$2,502,787	(\$54,033)
Intergovernmental	34,280	34,716	35,089	373
Licenses and Permits	589,000	589,000	548,131	(40,869)
Charges for Services	103,000	114,601	114,891	290
Interest	1,265	1,887	3,434	1,547
Miscellaneous	0	0	171	171
Total Revenues	<u>3,265,463</u>	<u>3,297,024</u>	<u>3,204,503</u>	<u>(92,521)</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	8,000	8,000	7,694	306
Public Transportation				
Road and Bridge	3,379,282	3,473,923	2,639,129	834,794
Environmental Protection				
Sanitation	260,399	270,493	255,962	14,531
Debt Service				
Principal Retirement	6,507	8,654	8,761	(107)
Interest Retirement				0
Total Expenditures	<u>3,654,188</u>	<u>3,761,070</u>	<u>2,911,546</u>	<u>849,524</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(388,725)	(464,046)	292,957	757,003
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	150,000	247,575	247,575	0
Transfers In				0
Transfers Out	(745,657)	(745,657)	(745,657)	0
Total Other Financing Sources (Uses)	<u>(595,657)</u>	<u>(498,082)</u>	<u>(498,082)</u>	<u>0</u>
Net Changes in Fund Balances	(984,382)	(962,128)	(205,125)	757,003
Fund Balances - Beginning	1,122,924	1,122,924	1,122,924	
Fund Balances - Ending	<u>\$138,542</u>	<u>\$160,796</u>	<u>\$917,799</u>	<u>\$757,003</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, 2020

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$0	\$0	\$0
Receivables (net of allowance for uncollectibles)	0	0	0
Total Current Assets	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS			
Liabilities			
Current Liabilities (payable from current assets)			
Accounts Payable	\$0	\$0	\$0
Bank Overdraft	197,158	298,658	197,158
Total Current Liabilities	<u>197,158</u>	<u>298,658</u>	<u>197,158</u>
Total Liabilities	<u>197,158</u>	<u>298,658</u>	<u>197,158</u>
Unrestricted	<u>(197,158)</u>	<u>(298,658)</u>	<u>(197,158)</u>
Total Net Position	<u><u>(\$197,158)</u></u>	<u><u>(\$298,658)</u></u>	<u><u>(\$197,158)</u></u>

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

UVALDE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
OPERATING REVENUES:			
Charges for Services	\$3,914,389	\$4,641,290	\$3,914,389
Total Operating Revenues	<u>3,914,389</u>	<u>4,641,290</u>	<u>3,914,389</u>
OPERATING EXPENSES:			
Other Services and Charges	4,262,889	4,733,984	4,262,889
Total Operating Expenses	<u>4,262,889</u>	<u>4,733,984</u>	<u>4,262,889</u>
Operating Income (Loss)	<u>(348,500)</u>	<u>(92,694)</u>	<u>(348,500)</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	(348,500)	(92,694)	(348,500)
Transfers in	450,000	292,670	450,000
Change in Net Position	101,500	199,976	101,500
Total Net Position - Beginning	<u>(298,658)</u>	<u>(498,634)</u>	<u>(298,658)</u>
Total Net Position - Ending	<u>(\$197,158)</u>	<u>(\$298,658)</u>	<u>(\$197,158)</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, 2020

	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	\$3,914,389	\$4,665,369	\$3,914,389
Payments to Suppliers	(4,364,389)	(4,958,039)	(4,364,389)
Net Cash Provided (Used) By Operating Activities	<u>(450,000)</u>	<u>(292,670)</u>	<u>(450,000)</u>
Cash Flows from Non-Capital and Related Financing Activities			
Transfers In	450,000	292,670	450,000
Ad Valorem Taxes	0	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>450,000</u>	<u>292,670</u>	<u>450,000</u>
Cash Flows from Capital and Related Financing Activities			
State Grants	0	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities			
Interest Received	0	0	0
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Equivalents	0	0	0
Cash and Cash Equivalents at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(continued)

(continued)

	County Employee Insurance	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year	Current Year
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	(\$348,500)	(\$92,694)	(\$348,500)
Changes in Current Items			
Decrease (Increase) in Accounts Receivable	0	24,079	0
Increase (Decrease) in Accounts Payable	0	0	0
Increase (Decrease) in Bank Overdraft	(101,500)	(224,055)	(101,500)
Net Cash Provided (Used) by Operating Activities	<u>(\$450,000)</u>	<u>(\$292,670)</u>	<u>(\$450,000)</u>
Noncash Investing, Capital, and Financing Activities:			
None	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The above fund is an enterprise fund.

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

UVALDE COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2020

ASSETS

Cash and Cash Equivalents	\$1,310,674
Receivables (net of allowance for uncollectibles)	<u>0</u>
Total Assets	<u><u>\$1,310,674</u></u>

LIABILITIES:

Accounts Payable	\$0
Due to Others	<u>1,310,674</u>
Total Liabilities	<u><u>\$1,310,674</u></u>

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

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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 based on 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 how spending activities are controlled.

B. Government-Wide and Fund Financial Statements

The County’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the County accompanied by a total column. Fiduciary activities of the County are not included in these statements.

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

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

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

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

The government reports the following major governmental funds:

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

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

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

C. Proprietary fund financial statements

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

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

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

D. Fiduciary Fund Types

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

E. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The government's cash and cash equivalents are 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, 2020 and 10 percent of the delinquent outstanding property taxes at September 30, 2020.

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 expenditures at the time of purchase. There were no inventory items at September 30, 2020. 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, 2020 consisted of \$277,270 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 more than two years. The government reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements regardless of their amount.

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

The County had no major capital expenditures during the year.

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

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

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation, comp. absence, and sick pay benefits.

There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government.

All vacation and comp. absences are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government-wide financial statements.

7. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Balances – Governmental Funds

As of September 30, 2020, 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, 2020, fund balances are composed of the following:

Fund Balances:	
Non-Spendable	
Prepaid Items	\$115,214
Restricted	
Archives	446,727
Debt Service	277,270
Elections	122,830
Health	602,045
Judicial	132,749
Legal	69,720
Public Safety	280,138
Public Transportation	917,799
Committed	
Culture and Recreation	9,185
Unassigned	<u>3,487,378</u>
Total Fund Balance	<u><u>\$6,461,055</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 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 to be consistent with the current year's presentation.

10. Deferred outflows/inflows of resources

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

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

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

11. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. 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 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 \$21,200,053 difference are as follows:

Bonds Payable	\$18,445,000
Capital Lease Payable	385,818
Accrued Interest Payable	72,225
Compensated Absences	233,630
Net Pension Liability	<u>2,063,380</u>
	<u>\$21,200,053</u>

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

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 \$29,905,155 difference are as follows:

Capital Assets Not Being Depreciated	\$1,404,101
Capital Assets Being Depreciated	41,257,776
Accumulated Depreciation	(12,756,722)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$29,905,155</u>

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 \$929,693 difference are as follows:

Property Taxes Receivable	\$984,965
Allowance for Doubtful Accounts	<u>(55,272)</u>
Net	<u>\$929,693</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Justice of the Peace and Clerk fines and fees receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectible.)" Other elements of that reconciliation include GASB 68 deferrals. The details of this \$2,887,536 difference are as follows:

Fines and Fees receivable	\$3,352,648
Allowance for Doubtful Accounts	(817,483)
GASB 68	
Deferred Outflow of Resources-Contributions (after 12/31/19)	1,307,639
Deferred Outflow-Differences between expected and actual experience	(12,572)
Deferred Outflow-Changes of assumptions	51,932
Deferred Inflow-Net difference between projected and actual earnings	<u>(994,628)</u>
Net	<u>\$2,887,536</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 (\$192,297) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$0
Capital Outlay - Additions - Being Depreciated	1,042,334
Capital Outlay - Reclassifications - Net	0
Depreciation Expense	(1,234,631)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u><u>(\$192,297)</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 if the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioners' Court advised of the condition of the various funds and accounts. The level of control for each legally adopted annual operating budget is the fund.

Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Project Funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, and the interest and sinking fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the COVID 19 fund, the LBSP 7206618 fund, the LEPC fund, the local border security fund, the sheriff seizure fund, the Stonegarden grant Uvalde fund, the Uvalde estates septic fund, the FEMA disaster fund, the County Court restitution fund, the narcotics intradiction fund, the pretrial diversion fund, the Stonegarden 7206618 grant fund, the Stonegarden 2019 grant fund, the TXCDBG #7218145 fund, the TXCDBG #7218155 fund, and the TXCDBG #7215177 fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2020, expenditures did not exceed appropriations in any function nor in any fund except for the Sheriff Federal Forfeiture fund where actual expenditures of \$18,973 exceeded budgeted expenditures of \$15,000 by \$3,973.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2020 except for the TXCDBG 7218490 fund which had a deficit fund balance of \$24,750, the Local Border Security fund which had a deficit of \$21,956, the Nutrition Program fund which had a negative fund balance of \$3,224, the Stonegarden 2019 fund which had a negative fund balance of \$102,687, the Stonegarden 7206618 fund which had a negative fund balance of \$5,427, the Victims of Crime DA fund which had a negative fund balance of \$7,661, the FEMA Disaster fund which had a negative fund balance of \$30,778, the TXCDBG 7218145 fund which had a negative fund balance of \$20,010, the TXCDBG 7218155 fund which had a negative fund balance of \$20,001, and the County Employee Insurance fund which had a deficit fund equity of \$298,658. These deficits are expected to be liquidated by future resources of these funds or by the general fund.

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) banker's 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 follows the requirements of the Act and with local policies.

Policies Governing Deposits and Investments:

The County had no investments at September 30, 2020. In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of September 30, 2020, the government's bank balance of \$8,339,413 was not exposed to custodial credit risk because it was fully insured and collateralized with securities held by the pledging financial institution's trust department or agent, in the government's name. The fair market value of the securities pledged is \$15,543,111 and the FDIC coverage is \$250,000.

B. Receivables

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

	General	Road and Bridge	Other Governmental Funds	Total
<u>Receivables</u>				
Property Taxes	\$816,411	\$168,554		\$984,965
Sales Tax	648,136			648,136
Fines	3,352,648			3,352,648
Intergovernmental			790,061	790,061
Prisoner Fees	84,937			84,937
Other	8,290		112,711	121,001
Gross receivables	4,910,422	168,554	902,772	5,981,748
Less: Allowance for uncollectibles	863,577	9,178		872,755
Net total receivables	<u>\$4,046,845</u>	<u>\$159,376</u>	<u>\$902,772</u>	<u>\$5,108,993</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2020 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,404,101			\$1,404,101
Construction in Progress				0
Total capital assets not being depreciated:	<u>1,404,101</u>	<u>0</u>	<u>0</u>	<u>1,404,101</u>
Capital assets being depreciated:				
Building and Improvements	29,629,301	35,981		29,665,282
Machinery, Equipment and Vehicles	4,408,971	1,006,353	27,081	5,388,243
Infrastructure	6,204,251			6,204,251
Total capital assets being depreciated:	<u>40,242,523</u>	<u>1,042,334</u>	<u>27,081</u>	<u>41,257,776</u>
Less: Accumulated Depreciation for:				
Building and Improvements	5,626,830	595,833		6,222,663
Machinery, Equipment and Vehicles	3,701,534	466,386	27,081	4,140,839
Infrastructure	2,220,808	172,412		2,393,220
Total Accumulated Depreciation	<u>11,549,172</u>	<u>1,234,631</u>	<u>27,081</u>	<u>12,756,722</u>
Total Capital Assets Depreciated, Net	<u>28,693,351</u>	<u>(192,297)</u>	<u>0</u>	<u>28,501,054</u>
Governmental Activities capital assets, Net	<u>\$30,097,452</u>	<u>(\$192,297)</u>	<u>\$0</u>	<u>\$29,905,155</u>

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

Governmental activities	
General Administration	\$114,469
Judicial	1,747
Financial Administration	2,443
Public Facilities	149,113
Public Safety	576,171
Public Transportation	119,928
Culture and Recreation	245,800
Health and Welfare	17,175
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$1,234,631</u>

Construction commitments

The County had no major capital expenditures during the year.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2020.

There were no advances at September 30, 2020.

The interfund transfers are as follows:

	TRANSFER		TOTAL
	IN		
TRANSFER OUT	COUNTY EMPLOYEE INSURANCE FUNDS	OTHER GOVERN- MENTAL FUNDS	
GENERAL FUND	\$450,000	\$53,222	\$503,222
ROAD AND BRIDGE FUND		745,657	745,657
OTHER GOVERNMENTAL FUNDS		20,000	20,000
TOTALS	<u>\$450,000</u>	<u>\$818,879</u>	<u>\$1,268,879</u>

The general fund transferred \$450,000 to the County Employee Insurance fund and \$53,222 to various other non-major funds, for operating capital. The road and bridge fund transferred \$745,657 to various other non-major funds. All the above transfers are non-recurring.

E. Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$63,240 for the year ended September 30, 2020. There are no scheduled rate increases.

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

Year Ending Sep. 30	<u>Amount</u>
2021	\$ 60,484
2022	41,534
2023	14,811
2024	<u>3,939</u>
Total	<u>\$120,768</u>

Rent expenditures were \$46,355 for the year ended September 30, 2020. Sublease rental income was \$0 for the year ended September 30, 2020. Rental income was \$1,100 for the year ended September 30, 2020.

F. Long-Term Debt

Certificates of Obligation

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

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – 2016 C.O. Bonds	.75 – 2.65%	\$ 9,150,000
Governmental activities – 2017 C.O. Bonds	2.375%	\$ 9,295,000

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

Year Ending September 30,	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2021	\$1,150,000	\$420,651
2022	1,175,000	394,785
2023	1,195,000	368,031
2024	1,225,000	340,390
2025	1,255,000	311,851
2026-2030	6,675,000	1,105,227
2031-2034	5,770,000	300,438
TOTALS	<u>\$18,445,000</u>	<u>\$3,241,373</u>

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

Assets acquired through capital lease is as follows:

	GENERAL	PUBLIC	TOTAL
	ADMINISTRATION	TRANSPORTATION	
Asset:	ELECTION	HAMM	
	EQUIPMENT	ROLLERS	
Cost	\$308,458	\$247,575	\$556,033
Less: Accumulated Depreciation	123,383	49,515	172,898
Total	\$185,075	\$198,060	\$383,135

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2020, is as follows:

Year Ending Sep. 30	ELECTION	HAMM	Total
	EQUIPMENT	ROLLERS	
	Amount	Amount	
2021	\$50,000	\$88,114	\$138,114
2022	50,000	88,114	138,114
2023	50,000	88,114	138,114
2024	50,000		50,000
Total	200,000	264,342	464,342
Less: Amount Representing Interest	61,757	16,767	78,524
Present Value of Minimum Lease Payments	\$138,243	\$247,575	\$385,818

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

Changes in long-term liabilities:

	Beginning	Additions	Reductions	Ending	Summary	
					Due Within	Due in More
	Balance			Balance	One Year	than One Year
<u>Governmental Activities:</u>						
Bonds Payable	\$19,565,000		\$1,120,000	\$18,445,000	\$1,150,000	\$17,295,000
Capital Lease Payable	189,425	247,575	51,182	385,818	124,366	261,452
Net Pension Liability	4,968,977		2,905,597	2,063,380		2,063,380
Compensated Absences Payable	276,313	233,630	276,313	233,630	155,753	77,877
Grand Total	\$24,999,715	\$481,205	\$4,353,092	\$21,127,828	\$1,430,119	\$19,697,709

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2020-21 year is 67% or \$155,753. The government-wide statement of activities includes \$1,430,119 as "noncurrent liabilities, due within one year". The general fund and the road and bridge fund were used in prior years to liquidate pension liabilities.

V. Other Information

A. Risk Management

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

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

	Year ended <u>09/30/19</u>	Year ended. <u>09/30/20</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurring Claims (including IBNRs)		
Claim Payments	<u>-0-</u>	<u>-0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

1. General Liability Insurance

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

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

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

2. Property and Casualty Insurance

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

3. Workers' Compensation Insurance

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

4. Group Health and Life Insurance

Uvalde County maintains a self-funded stop/loss health insurance plan for active employees and their eligible dependents. The stop/loss amounts for the year 2020 were \$45,000 per individual and \$3,204,060 aggregate. The stop/loss amounts for the year 2021 are \$45,000 per individual and \$3,429,523 aggregate. Costs are recorded in the fund from which the employees' compensation is paid.

5. Unemployment Compensation Insurance

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

B. Related Party Transaction

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

The related party transactions were as follows:

A commissioner has borrowed money from the economic development fund. He owes \$35,401 at September 30, 2020. He paid \$4,800 in the 2019-2020 year.

A County Attorney leases a building to the County for the County Attorney's use. The County Attorney was paid \$19,895 in the 2019-2020 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2020.

C. Subsequent Events

On October 13, 2020, the County approve a contract with Esser & Company for the administration management services of the flood infrastructure grant fund for the self-supporting communications tower with compensation in the amount of \$35,000.00. The County also approved a Center for Tech and Civic Life grant award of \$23,395.50 to be used exclusively for the public purpose of planning and operationalizing safe and secure election administration in the County from June 15, 2020 through December 31, 2020.

On October 26, 2020, the County approved a tax abatement of all county property taxes for years 1-10 of operation to be replaced by a payment in lieu of taxes of \$73,000.00 for OCI SunRay, LLC. The approved amount was increased to \$87,600.00 on January 11, 2021.

On November 23, 2020, the County approved to sell the office that is jointly owned by Uvalde, Real and Medina Counties that was purchased in the amount of \$330,000.00. The offer of \$325,000.00 from the Medina County Appraisal District was accepted and the proceeds would be split between the three counties, with Uvalde County getting 35%.

On February 22, 2021, the County authorized the issuance of the Uvalde County Texas General Obligation Refunding Bonds Series 2021 in the amount of \$9,000,000.00 with an interest rate of 1.25% - 2.65% with a final maturity in 2034. The certificates of obligation will be payable from the levy of an annual ad valorem tax within the limitation prescribed by law upon all taxable property withing the County of Uvalde.

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 County was not a defendant on September 30, 2020.

E. Other post employment benefits

None

F. Tax abatements

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

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

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

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

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

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

2. On October 26, 2020, the County approved a tax abatement of all county property taxes for years 1-10 of operation to be replaced by a payment in lieu of taxes of \$73,000.00 for OCI SunRay, LLC. The approved amount was increased to \$87,600.00 on January 11, 2021.

G. Summary of TCDRS Funding Policy

Net Pension Liability/ (Asset)

Net Pension Liability/ (Asset)	<u>December 31, 2018</u>	<u>December 31, 2019</u>
Total pension liability	\$40,898,947	\$43,763,943
Fiduciary net position	35,929,970	41,700,563
Net pension liability/ (asset)	4,968,977	2,063,380
Fiduciary net position as a % of total pension liability	87.85%	95.29%
Pensionable covered payroll	\$9,842,046	\$10,087,761
Net pension liability as a % of covered payroll	50.49%	20.45%

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

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

Payroll is calculated based on contributions as reported to TCDRS.

Discount Rate

Discount rate	8.10%	8.10%
Long-term expected rate of return, net of investment expense	8.10%	8.10%
Municipal bond rate ⁽⁹⁾	Does not apply	Does not apply

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2019 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

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

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

	Beginning Date	Ending Date
Valuation date	December 31, 2018	December 31, 2019
Measurement date	December 31, 2018	December 31, 2019
Employer's fiscal year	October 1, 2019	September 30, 2020

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on April 2020 information for a 10-year time horizon.

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
U.S. Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	7.00%	5.20%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

Depletion of Plan Assets/GASB Discount Rate

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

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

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

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

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

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

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

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

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

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

Projection of Fiduciary Net Position

Calendar Year Ending	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expenses (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (a)+(b)-(c)-(d)+(e)
2020	\$41,700,563	\$1,825,109	\$2,648,730	\$41,701	\$3,343,382	\$44,178,623
2021	44,178,625	1,717,255	2,352,839	44,179	3,551,474	47,050,336
2022	47,050,336	1,645,743	2,635,835	47,050	3,769,891	49,783,085
2023	49,783,085	1,574,780	3,025,890	49,783	3,972,827	52,255,019
2024	52,255,019	1,525,113	3,219,886	52,255	4,163,280	54,671,271
2025	54,671,271	1,486,144	3,392,904	54,671	4,350,482	57,060,322
2026	57,060,322	1,448,348	3,616,410	57,060	4,533,523	59,368,723
2027	59,368,723	1,417,606	3,835,078	59,369	4,710,507	61,602,389
2028	61,602,389	1,392,873	4,021,364	61,602	4,882,966	63,795,262
2029	63,795,262	1,365,463	4,209,287	63,795	5,051,950	65,939,593
2030	65,939,593	1,098,671	4,394,539	65,940	5,207,604	67,785,389
2031	67,785,389	1,095,835	4,638,466	67,785	5,347,241	69,522,214
2032	69,522,214	1,013,260	4,905,891	69,522	5,473,956	71,034,017
2033	71,034,017	918,201	5,048,307	71,034	5,586,922	72,419,799
2034	72,419,799	821,476	5,172,826	72,420	5,690,329	73,686,358
2035	73,686,358	813,101	5,293,503	73,686	5,787,745	74,920,015
2036	74,920,015	819,453	5,386,058	74,920	5,884,199	76,162,689
2037	76,162,689	678,593	5,490,236	76,163	5,975,075	77,249,958
2038	77,249,958	619,841	5,590,725	77,250	6,056,777	78,258,601
2039	78,258,601	544,618	5,764,022	78,259	6,128,568	79,089,506
2040	79,089,506	439,079	5,814,415	79,090	6,189,646	79,824,726
2041	79,824,726	413,961	5,932,714	79,825	6,243,475	80,469,623
2042	80,469,623	390,219	5,965,997	80,470	6,293,421	81,106,796
2043	81,106,796	366,060	6,001,534	81,107	6,342,637	81,732,852

2044	81,732,852	339,615	6,080,151	81,733	6,389,150	82,299,733
2045	82,299,733	312,288	6,144,004	82,300	6,431,424	82,817,141
2046	82,817,141	285,291	6,278,587	82,817	6,466,897	83,207,925
2047	83,207,925	260,116	6,390,762	83,208	6,493,081	83,487,152
2048	83,487,152	236,833	6,452,449	83,487	6,512,313	83,700,362
2049	83,700,362	214,454	6,480,514	83,700	6,527,571	83,878,173
2050	83,878,173	193,033	6,514,545	83,878	6,539,764	84,012,547
2051	84,012,547	173,675	6,533,488	84,013	6,549,122	84,117,843
2052	84,117,843	154,993	6,573,109	84,118	6,555,332	84,170,941
2053	84,170,941	136,489	6,603,259	84,171	6,557,699	84,177,699
2054	84,177,699	118,299	6,673,018	84,178	6,554,753	84,093,555
2055	84,093,555	103,544	6,676,161	84,094	6,547,230	83,984,074
2056	83,984,074	90,085	6,667,129	83,984	6,538,191	83,861,237
2057	83,861,237	77,499	6,630,063	83,861	6,529,218	83,754,030
2058	83,754,030	65,799	6,570,013	83,754	6,522,459	83,688,521
2059	83,688,521	54,630	6,501,839	83,689	6,519,419	83,677,042
2060	83,677,042	45,083	6,411,769	83,677	6,521,687	83,748,366
2061	83,748,366	36,411	6,297,513	83,748	6,531,654	83,935,170
2062	83,935,170	28,815	6,176,794	83,935	6,551,270	84,254,526
2063	84,254,526	22,406	6,039,198	84,255	6,582,335	84,735,814
2064	84,735,814	17,815	5,880,056	84,736	6,627,438	85,416,275
2065	85,416,275	13,851	5,714,993	85,416	6,688,926	86,318,643
2066	86,318,643	10,682	5,541,762	86,319	6,768,735	87,469,979
2067	87,469,979	7,833	5,366,950	87,470	6,868,776	88,892,168
2068	88,892,168	5,746	5,181,895	88,892	6,991,183	90,618,310
2069	90,618,310	3,747	4,997,704	90,618	7,138,167	92,671,902
2070	92,671,902	2,459	4,801,987	92,672	7,312,148	95,091,850
2071	95,091,850	1,413	4,603,520	95,092	7,515,907	97,910,558
2072	97,910,558	761	4,398,504	97,911	7,752,226	101,167,130
2073	101,167,130	371	4,189,679	101,167	8,024,157	104,900,812
2074	104,900,812	147	3,978,551	104,901	8,334,812	109,152,319
2075	109,152,319	0	3,766,488	109,152	8,687,431	113,964,110

2076	113,964,110	0	3,551,871	113,964	9,085,517	119,383,792
2077	119,383,792	0	3,337,832	119,384	9,532,796	125,459,372
2078	125,459,372	0	3,124,712	125,459	10,033,140	132,242,341
2079	132,242,341	0	2,913,176	132,242	10,590,692	139,787,615
2080	139,787,615	0	2,703,611	139,788	11,209,881	148,154,097
2081	148,154,097	0	2,496,642	148,154	11,895,453	157,404,754
2082	157,404,754	0	2,293,039	157,405	12,652,475	167,606,785
2083	167,606,785	0	2,093,578	167,607	13,486,355	178,831,955
2084	178,831,955	0	1,899,127	178,832	14,402,870	191,156,866
2085	191,156,866	0	1,710,702	191,157	15,408,181	204,663,188
2086	204,663,188	0	1,529,446	204,663	16,508,854	219,437,933
2087	219,437,933	0	1,356,520	219,438	17,711,889	235,573,864
2088	235,573,864	0	1,192,938	235,574	19,024,755	253,170,107
2089	253,170,107	0	1,039,559	253,170	20,455,443	272,332,821
2090	272,332,821	0	897,030	272,333	22,012,522	293,175,980
2091	293,175,980	0	765,867	293,176	23,705,198	315,822,135
2092	315,822,135	0	646,370	315,822	25,543,383	340,403,326
2093	340,403,326	0	538,659	340,403	27,537,761	367,062,025
2094	367,062,025	0	442,729	367,062	29,699,866	395,952,100
2095	395,952,100	0	358,425	395,952	32,042,163	427,239,886
2096	427,239,886	0	285,412	427,240	34,578,131	461,105,365
2097	461,105,365	0	223,207	461,105	37,322,360	497,743,413
2098	497,743,413	0	171,171	497,743	40,290,653	537,365,152
2099	537,365,152	0	128,516	537,365	43,500,134	580,199,405

Changes in Net Pension Liability / (Asset)

Changes in Net Pension Liability / (Asset)	Total Pension	Fiduciary	Net Pension
	Liability	Net Position	Liability / (Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2018	\$40,898,947	\$35,929,970	\$4,968,977
Changes of the year:			
Service cost	1,344,316		\$1,261,703
Interest on total pension liability	3,350,532		\$3,128,399
Effect of plan changes	0		\$0
Effect of economic/demographic gains or losses	(37,620)		(\$24,915)
Effect of assumptions changes or inputs	0		\$0
Refund of contributions	(201,791)	(201,791)	\$0
Benefit payments	(1,590,441)	(1,590,441)	\$0
Administrative expenses		(31,777)	31,777
Member contributions		706,143	(706,143)
Net investment income		5,900,519	(5,900,519)
Employer contributions		985,572	(985,572)
Other	0	2,368	(2,368)
Balances as of December 31, 2019	\$43,763,943	\$41,700,563	\$2,063,380

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	\$49,230,105	\$43,763,943	\$39,147,560
Fiduciary net position	41,700,563	41,700,563	41,700,563
Net pension liability/(asset)	\$7,529,542	\$2,063,380	(\$2,553,003)

Pension Expense / (Income)

Pension Expense / (Income)

**January 1, 2019 to
December 31, 2019**

Service cost	\$1,344,316
Interest on total pension liability	3,350,532
Effect of plan changes	0
Administrative expenses	31,777
Member contributions	(706,143)
Expected investment return net of investment expenses	(2,905,168)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(90,169)
Recognition of assumption changes or inputs	51,933
Recognition of investment gains or losses	285,453
Other	(2,368)
Pension expense	\$1,360,163

As of December 31, 2019, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$40,672	\$28,100
Changes of assumptions	0	51,932
Net difference between projected and actual earnings	994,628	0
Contributions made subsequent to measurement date	N/A	Employer determined

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

Year ending December 31:

2020	(\$178,283)
2021	(299,056)
2022	121,142
2023	(599,071)
2024	0
Thereafter	0

Schedule of Deferred Inflows and Outflows of Resources

Expense / (Income) Calculation				Balances of Deferred Inflows and Outflows as of 12/31/2019	
Original Amount (a)	Date Established (b)	Original Recognition Period (c)	Amount Recognized for 2019 (a) / (c)	Inflows	Outflows
Investment (gains) or losses					
(\$2,995,351)	12/31/2019	5.0	(\$599,070)	\$2,396,281	\$0
3,648,089	12/31/2018	5.0	729,618	0	2,188,853
(2,069,859)	12/31/2017	5.0	(413,972)	827,943	0
203,718	12/31/2016	5.0	40,744	0	40,743
2,640,668	12/31/2015	5.0	528,133	0	0
Economic/demographic (gains) or losses					
(37,620)	12/31/2019	4.0	(9,405)	28,215	0
(24,915)	12/31/2018	4.0	(6,229)	12,457	0
112,397	12/31/2017	4.0	28,099	0	28,100
(410,538)	12/31/2016	4.0	(102,634)	0	0
(296,600)	12/31/2015	4.0	0	0	0
Assumption changes or inputs					
0	12/31/2019	4.0	0	0	0
0	12/31/2018	4.0		0	0
207,731	12/31/2017	4.0	51,933	0	51,932
0	12/31/2016	4.0	0	0	0
357,564	12/31/2015	4.0	0	0	0

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31						2013 - 2010
	2019	2018	2017	2016	2015	2014	
Total Pension Liability							
Service cost	\$1,344,316	\$1,261,703	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A
Interest on total pension liability	3,350,532	3,128,399	2,892,635	2,672,417	2,501,430	2,338,210	N/A
Effect of plan changes	0	0	0	0	(173,311)	0	N/A
Effect of assumption changes or inputs	0	0	207,731	0	357,564	0	N/A
Effect of economic/demographic (gains) or losses	(37,620)	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A
Benefit payments/refunds of contributions	<u>(1,792,232)</u>	<u>(1,621,923)</u>	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>
Net change in total pension liability	2,864,996	2,743,264	2,981,322	2,104,297	2,172,237	1,953,888	<u>N/A</u>
Total pension liability, beginning	<u>40,898,947</u>	<u>38,155,683</u>	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$43,763,944</u>	<u>\$40,898,947</u>	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,826</u>	<u>N/A</u>
Fiduciary Net Position							
Employer contributions	\$985,572	\$947,705	\$926,498	\$899,467	\$856,047	\$810,648	N/A
Member contributions	706,143	688,943	685,945	656,481	607,541	598,882	N/A
Investment income net of investment expenses	5,900,519	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A
Benefit payments/refunds of contributions	(1,792,232)	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Administrative expenses	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)	(22,136)	N/A
Other	<u>2,368</u>	<u>4,117</u>	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>
Net change in fiduciary net position	5,770,594	(692,114)	4,737,141	2,130,128	94,267	1,850,625	N/A
Fiduciary net position, beginning	<u>35,929,970</u>	<u>36,622,084</u>	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$41,700,564</u>	<u>\$35,929,970</u>	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,814</u>	<u>\$29,660,548</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$2,063,380</u>	<u>\$4,968,977</u>	<u>\$1,533,600</u>	<u>\$3,289,419</u>	<u>\$3,315,251</u>	<u>\$1,237,278</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	95.29%	87.85%	95.98%	90.65%	89.98%	96.00%	N/A
Pensionable covered payroll	\$10,087,761	\$9,842,046	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A
Net pension liability/(asset) as % of covered payroll	20.45%	50.49%	15.82%	35.07%	38.20%	15.31%	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	\$577,799	\$577,799	\$0	\$6,687,491	8.6%
2011	580,261	580,261	0	6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	0	9,842,046	9.6%
2019	985,572	985,572	0	7,128,382	9.8%

Notes to Schedule

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method Remaining	Level percentage of payroll, closed
Amortization Period Asset	13.5 years (based on contribution rate calculated in 12/31/2019 valuation) 5-year
Valuation Method Inflation	smoothed market
Salary Increases Investment	2.75%
Rate of Return Retirement	Varies by age and service. 4.9% average over career including inflation.
Age	8.00%, net of administrative and investment expenses, including inflation
Mortality	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61. 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule.

Appendix A- GASB 68 Plan Description for Uvalde County

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

- a. Uvalde County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) 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 2018 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.31,2018	Dec.31,2019
Number of inactive employees entitled to but not yet receiving benefits:	176	193
Number of active employees:	269	278
Average monthly salary:	\$3,194	\$3,224
Average age:	45.29	45.25
Average length of service in years:	9.71	9.75

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of benefit recipients:	115	120
Average monthly benefit:	\$1,143	\$1,129

Appendix B-Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2019 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Uvalde County December 31, 2019 Summary Valuation Report for further details.

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

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

Appendix C-Actuarial Methods and Assumptions Used for Funding Valuation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2019 financial reporting metrics are the same as those used in the December 31, 2019 actuarial valuation analysis for Uvalde County.

The following is a description of the assumptions used in the December 31, 2019 actuarial valuation analysis for Uvalde County. This information may also be found in the Uvalde County December 31, 2019 Summary Valuation Report.

Economic Assumptions

TCDRS system-wide economic assumptions:

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

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

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

Employer-specific economic assumptions:

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

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

Table 1
Merit Salary Increases*

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

Demographic Assumptions

TCDRS system-wide demographic assumptions:

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

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

**Table 2
Annual Rates of Disability***

Age	Work Related Male and Female	All Other Causes Male and Female
less than 25	0.000%	0.000%
25	0.000	0.000
26	0.000	0.000
27	0.000	0.000
28	0.000	0.008
29	0.000	0.008
30	0.000	0.009
31	0.000	0.010
32	0.000	0.010
33	0.000	0.011
34	0.000	0.014
35	0.001	0.018
36	0.001	0.022
37	0.002	0.028
38	0.002	0.033
39	0.002	0.038
40	0.002	0.042
41	0.003	0.047
42	0.003	0.053

Age	Work Related Male and Female	All Other Causes Male and Female
43	0.004%	0.058%
44	0.004	0.063
45	0.004	0.069
46	0.005	0.076
47	0.006	0.084
48	0.007	0.095
49	0.009	0.109
50	0.010	0.125
51	0.012	0.142
52	0.013	0.162
53	0.015	0.183
54	0.018	0.203
55	0.018	0.222
56	0.018	0.238
57	0.018	0.250
58	0.018	0.259
59	0.018	0.270
60 & Above	0.018	0.000

Mortality

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

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

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

Table 3
Annual Rates of Service Retirement*

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

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

Employer-specific demographic assumptions:

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

Table 4
Annual Rates of Termination

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

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

**Table 5
Probability of Withdrawal**

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

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31						2013 - 2010
	2019	2018	2017	2016	2015	2014	
Total Pension Liability							
Service cost	\$1,344,316	\$1,261,703	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A
Interest on total pension liability	3,350,532	3,128,399	2,892,635	2,672,417	2,501,430	2,338,210	N/A
Effect of plan changes	0	0	0	0	(173,311)	0	N/A
Effect of assumption changes or inputs	0	0	207,731	0	357,564	0	N/A
Effect of economic/demographic (gains) or losses	(37,620)	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A
Benefit payments/refunds of contributions	<u>(1,792,232)</u>	<u>(1,621,923)</u>	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>
Net change in total pension liability	2,864,996	2,743,264	2,981,322	2,104,297	2,172,237	1,953,888	<u>N/A</u>
Total pension liability, beginning	<u>40,898,947</u>	<u>38,155,683</u>	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$43,763,944</u>	<u>\$40,898,947</u>	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,826</u>	<u>N/A</u>
Fiduciary Net Position							
Employer contributions	\$985,572	\$947,705	\$926,498	\$899,467	\$856,047	\$810,648	N/A
Member contributions	706,143	688,943	685,945	656,481	607,541	598,882	N/A
Investment income net of investment expenses	5,900,519	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A
Benefit payments/refunds of contributions	(1,792,232)	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Administrative expenses	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)	(22,136)	N/A
Other	<u>2,368</u>	<u>4,117</u>	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>
Net change in fiduciary net position	5,770,594	(692,114)	4,737,141	2,130,128	94,267	1,850,625	N/A
Fiduciary net position, beginning	<u>35,929,970</u>	<u>36,622,084</u>	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$41,700,564</u>	<u>\$35,929,970</u>	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,814</u>	<u>\$29,660,548</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$2,063,380</u>	<u>\$4,968,977</u>	<u>\$1,533,600</u>	<u>\$3,289,419</u>	<u>\$3,315,251</u>	<u>\$1,237,278</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	95.29%	87.85%	95.98%	90.65%	89.98%	96.00%	N/A
Pensionable covered payroll	\$10,087,761	\$9,842,046	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A
Net pension liability/(asset) as % of covered payroll	20.45%	50.49%	15.82%	35.07%	38.20%	15.31%	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	\$577,799	\$577,799	\$0	\$6,687,491	8.6%
2011	580,261	580,261	0	6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	0	9,842,046	9.6%
2019	985,572	985,572	0	7,128,382	9.8%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Non-major Governmental Funds

Special Revenue Funds

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

JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

The Stonegarden Grant 2019, the Stonegarden Grant Uvalde, the Stonegarden 7206618, the Border Crime Prosecution Fund, and the Sheriff LEOSE Fund account for grant monies and local contributions to assist the Sheriff's office in combating drugs and other crimes.

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

The pretrial diversion fund monies are used to prevent future criminal activity among certain offenders by diverting them from traditional processing into community supervision and services.

The LBSP 7206618 fund administers monies used for law enforcement.

SPECIAL REVENUE FUNDS

(continued)

OTHER SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

The HAVA Grant Fund is to purchase electronic voting equipment.

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

The Fairplex Department Fund administers the Fairplex Park.

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

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

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

Nutrition fund provides nutrition assistance to elderly people.

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

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

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

The COVID 19 grant is used to administer monies received to defray costs brought by the onset of the pandemic.

The LEDP grant fund monies are used to capitalize on new economic opportunities for the county.

SPECIAL REVENUE FUNDS
(continued)

Capital Projects Funds

The FEMA Disaster fund, the TXCDBG 7218145, the TXCDBG 7218155, and the CDBG Grant 7215177 fund account for monies to assist in construction needs of the County.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2020

	SPECIAL REVENUE						
	BORDER CRIME PROSECUTION FEE	CONSTABLE NO. 1 LEOSE FUND	CONSTABLE NO. 4 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESERVATION	COUNTY COURT TECHNOLOGY	
ASSETS							
Cash and Cash Equivalents	\$271,411	\$63,760	\$4,322	\$784	\$11,036	\$12,100	\$5,349
Receivables (net of allowance for uncollectibles)							
Total Assets	\$271,411	\$63,760	\$4,322	\$784	\$11,036	\$12,100	\$5,349
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable		\$849					
Bank Overdraft							
Total Liabilities	0	849	0	0	0	0	0
Fund Balances:							
Restricted							
Archives	271,411						
Construction							
County Clerk							
Elections							
Health							
Judicial						12,100	5,349
Legal					11,036		
Public Safety		62,911	4,322	784			
Committed							
Culture and Recreation							
Unassigned							
Total Fund Balances	271,411	62,911	4,322	784	11,036	12,100	5,349
TOTAL LIABILITIES AND FUND BALANCES	\$271,411	\$63,760	\$4,322	\$784	\$11,036	\$12,100	\$5,349

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

(continued)

SPECIAL
REVENUE

COUNTY COURT RESTI- TUTION	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	COVID 19	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT
	\$17,842	\$805	\$48,267		\$49,837	\$472	\$12,810	\$4,546
				379,928				
\$0	\$17,842	\$805	\$48,267	\$379,928	\$49,837	\$472	\$12,810	\$4,546

				\$5,900				
				34,540				
0	0	0	0	40,440	0	0	0	0

17,842

				339,488				
		805			49,837	472	12,810	4,546
			48,267					
0	17,842	805	48,267	339,488	49,837	472	12,810	4,546
\$0	\$17,842	\$805	\$48,267	\$379,928	\$49,837	\$472	\$12,810	\$4,546

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2020
 (continued)

	SPECIAL REVENUE						
	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONOMIC DEVELOP- MENT FUND	EMPG	FAIRPLEX DEPART- MENT FUND	FAMILY PROTECTION FEE FUND
ASSETS							
Cash and Cash Equivalents	\$13,950	\$17,391	\$1,516	\$39,093	\$70,072	\$98,474	\$369
Receivables (net of allowance for uncollectibles)				98,036			
Total Assets	\$13,950	\$17,391	\$1,516	\$137,129	\$70,072	\$98,474	\$369
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable					\$40	\$40,172	
Bank Overdraft							
Total Liabilities	0	0	0	0	40	40,172	0
Fund Balances:							
Restricted							
Archives							
Construction							
County Clerk							
Elections							
Health				137,129			
Judicial	13,950	17,391	1,516				369
Legal							
Public Safety					70,032	58,302	
Committed							
Culture and Recreation							
Unassigned							
Total Fund Balances	13,950	17,391	1,516	137,129	70,032	58,302	369
TOTAL LIABILITIES AND FUND BALANCES	\$13,950	\$17,391	\$1,516	\$137,129	\$70,072	\$98,474	\$369

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

(continued)

SPECIAL
REVENUE

HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LBSP 7206618	LEPC GRANT	LOCAL BORDER SECURITY
\$149,679	\$9,139	\$14,291	\$27,189	\$7,097	\$874	\$46	
<u>\$149,679</u>	<u>\$9,139</u>	<u>\$14,291</u>	<u>\$27,189</u>	<u>\$7,097</u>	<u>\$874</u>	<u>\$46</u>	<u>\$0</u>
\$26,849		\$104					21,956
<u>26,849</u>	<u>0</u>	<u>104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,956</u>
122,830							
		14,187	27,189	7,097	874		
	9,139					46	
<u>122,830</u>	<u>9,139</u>	<u>14,187</u>	<u>27,189</u>	<u>7,097</u>	<u>874</u>	<u>46</u>	<u>(21,956)</u>
<u>\$149,679</u>	<u>\$9,139</u>	<u>\$14,291</u>	<u>\$27,189</u>	<u>\$7,097</u>	<u>\$874</u>	<u>\$46</u>	<u>\$0</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2020
 (continued)

	SPECIAL REVENUE					
	NARCOTICS			RECORDS MANAGEMENT	SECURITY	
	INTRA-DICTION	NUTRITION PROGRAM	PRETRIAL DIVERSION		FEES FUND	SHERIFF COMMISSARY
ASSETS						
Cash and Cash Equivalents	\$6,270	\$19,280	\$1,750	\$157,474	\$22,065	\$4,342
Receivables (net of allowance for uncollectibles)						
Total Assets	\$6,270	\$19,280	\$1,750	\$157,474	\$22,065	\$4,342
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable		\$22,504				\$132
Bank Overdraft						
Total Liabilities	0	22,504	0	0	0	132
Fund Balances:						
Restricted						
Archives				157,474		
Construction						
County Clerk						
Elections						
Health						
Judicial					22,065	
Legal			1,750			
Public Safety	6,270					4,210
Committed						
Culture and Recreation						
Unassigned		(3,224)				
Total Fund Balances	6,270	(3,224)	1,750	157,474	22,065	4,210
TOTAL LIABILITIES AND FUND BALANCES	\$6,270	\$19,280	\$1,750	\$157,474	\$22,065	\$4,342

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

(continued)

SPECIAL
REVENUE

SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN 2019	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT
\$922	\$9,222	\$917	\$12,041			\$1,064	\$110,753
\$922	\$9,222	\$917	\$12,041	\$0	\$0	\$1,064	\$110,753

				102,687	5,427		
0	0	0	0	102,687	5,427	0	0

110,753

922	9,222	917	12,041			1,064	
				(102,687)	(5,427)		
922	9,222	917	12,041	(102,687)	(5,427)	1,064	110,753
\$922	\$9,222	\$917	\$12,041	\$0	\$0	\$1,064	\$110,753

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2020
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS				TOTAL NON-MAJOR GOVERNMENTAL
	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA	FEMA DISASTER	TXCDBG 7218145	TXCDBG 7218155	CDBG NO. 7215177	
ASSETS							
Cash and Cash Equivalents							\$1,298,621
Receivables (net of allowance for uncollectibles)	14,675			44,433	40,700		577,772
Total Assets	<u>\$14,675</u>	<u>\$0</u>	<u>\$0</u>	<u>\$44,433</u>	<u>\$40,700</u>	<u>\$0</u>	<u>\$1,876,393</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable			\$30,778				\$127,328
Bank Overdraft		7,661		64,443	60,701		297,415
Total Liabilities	<u>0</u>	<u>7,661</u>	<u>30,778</u>	<u>64,443</u>	<u>60,701</u>	<u>0</u>	<u>424,743</u>
Fund Balances:							
Restricted							
Archives							446,727
Construction							0
County Clerk							0
Elections							122,830
Health	14,675						602,045
Judicial							132,749
Legal							69,720
Public Safety							280,138
Committed							
Culture and Recreation							9,185
Unassigned		(7,661)	(30,778)	(20,010)	(20,001)		(211,744)
Total Fund Balances	<u>14,675</u>	<u>(7,661)</u>	<u>(30,778)</u>	<u>(20,010)</u>	<u>(20,001)</u>	<u>0</u>	<u>1,451,650</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$14,675</u>	<u>\$0</u>	<u>\$0</u>	<u>\$44,433</u>	<u>\$40,700</u>	<u>\$0</u>	<u>\$1,876,393</u>

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	SPECIAL REVENUE						
	BORDER	CONSTABLE	CONSTABLE	COUNTY	COUNTY	COUNTY	
	CRIME	NO. 1	NO. 4	ATTORNEY	COURT	COURT	
ARCHIVAL	PROSE-	LEOSE	LEOSE	HOT	PRESER-	TECH-	
FEE	CUTION	FUND	FUND	CHECK	VATION	NOLOGY	
<i>REVENUES</i>							
Intergovernmental	\$357,510		\$685				
Charges for Services	26,460			315	870		584
Interest	76			26			
Miscellaneous							
Total Revenues	26,536	357,510	0	685	341	870	584
<i>EXPENDITURES</i>							
Current:							
General Administration							
Economic Development							
Elections							
Records Management	7,495						
Legal							
Check Collection							
Law Library							
Judicial							
District Attorney							
Judicial							855
Justices of the Peace							
Public Facility							
Fairplex Park							
Public Safety							
Sheriff		365,150					
Emergency Operations							
Culture and Recreation							
Historical Commission							
Health and Welfare							
Health							
Capital Projects -							
Capital Outlay and Other							
Total Expenditures	7,495	365,150	0	0	0	0	855
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,041	(7,640)	0	685	341	870	(271)
<i>OTHER FINANCING SOURCES (USES):</i>							
Transfers In							
Transfers Out							
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0
Net Changes in Fund Balances	19,041	(7,640)	0	685	341	870	(271)
Fund Balances - Beginning	252,370	70,551	4,322	99	10,695	11,230	5,620
Fund Balances - Ending	\$271,411	\$62,911	\$4,322	\$784	\$11,036	\$12,100	\$5,349

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

SPECIAL
REVENUE

COUNTY COURT RESTI- TUTION	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	COVID 19	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT
				\$474,770	\$796,031			
	3,226 50	3,183 2	10,279			75 2		1,314 9
			102		233 676		2,200 3,245	
0	3,276	3,185	10,381	474,770	796,940	77	5,445	1,323
14	4,860	8,684			727,040		5,510	
			3,110	135,282				
14	4,860	8,684	3,110	135,282	727,040	0	5,510	0
(14)	(1,584)	(5,499)	7,271	339,488	69,900	77	(65)	1,323
0	0	0	0	0	0	0	0	0
(14)	(1,584)	(5,499)	7,271	339,488	69,900	77	(65)	1,323
14	19,426	6,304	40,996	0	(20,063)	395	12,875	3,223
\$0	\$17,842	\$805	\$48,267	\$339,488	\$49,837	\$472	\$12,810	\$4,546

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020
 (continued)

	SPECIAL REVENUE						
	DISTRICT COURT PRESERVATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECHNOLOGY	ECONOMIC DEVELOPMENT FUND	EMPG	FAIRPLEX DEPARTMENT FUND	FAMILY PROTECTION FEE FUND
<i>REVENUES</i>							
Intergovernmental					\$75,669		
Charges for Services	2,507	2,772	245				990
Interest				8,695			
Miscellaneous						164,446	
Total Revenues	2,507	2,772	245	8,695	75,669	164,446	990
<i>EXPENDITURES</i>							
Current:							
General Administration							
Economic Development							
Elections							
Records Management							
Legal							
Check Collection							
Law Library							
Judicial							
District Attorney							
Judicial Justices of the Peace	3,223						800
Public Facility							
Fairplex Park						778,663	
Public Safety							
Sheriff							
Emergency Operations					123,163		
Culture and Recreation							
Historical Commission							
Health and Welfare							
Health							
Capital Projects -							
Capital Outlay and Other							
Total Expenditures	3,223	0	0	0	123,163	778,663	800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(716)	2,772	245	8,695	(47,494)	(614,217)	190
<i>OTHER FINANCING SOURCES (USES):</i>							
Transfers In					107,983	637,674	
Transfers Out							
Total Other Financing Sources (Uses)	0	0	0	0	107,983	637,674	0
Net Changes in Fund Balances	(716)	2,772	245	8,695	60,489	23,457	190
Fund Balances - Beginning	14,666	14,619	1,271	128,434	9,543	34,845	179
Fund Balances - Ending	\$13,950	\$17,391	\$1,516	\$137,129	\$70,032	\$58,302	\$369

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

SPECIAL
REVENUE

HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LBSP 7206618	LEPC GRANT	LOCAL BORDER SECURITY
\$152,030			\$3,604		\$48,667		
31	20	6,754	1,973	10,080			
	2,000	4	62				
152,061	2,020	6,878	5,639	10,080	48,667	0	0

52,849

9,497 20,429

9,936

47,793

52,849	0	9,936	9,497	20,429	47,793	0	0
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99,212	2,020	(3,058)	(3,858)	(10,349)	874	0	0
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15,000

0	0	0	0	15,000	0	0	0
99,212	2,020	(3,058)	(3,858)	4,651	874	0	0
23,618	7,119	17,245	31,047	2,446	0	46	(21,956)
\$122,830	\$9,139	\$14,187	\$27,189	\$7,097	\$874	\$46	(\$21,956)

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020
 (continued)

	SPECIAL REVENUE					
	NARCOTICS			SECURITY		
	INTRA- DICTION	NUTRITION PROGRAM	PRETRIAL DIVERSION	RECORDS MANAGEMENT	FEEES FUND	SHERIFF COMMISSARY
<i>REVENUES</i>						
Intergovernmental		\$192,988				
Charges for Services			1,750	31,010	1,525	81,617
Interest				355	50	106
Miscellaneous					30	
Total Revenues	0	192,988	1,750	31,365	1,605	81,723
<i>EXPENDITURES</i>						
Current:						
General Administration						
Economic Development						
Elections						
Records Management				3,454		
Legal						
Check Collection						
Law Library						
Judicial						
District Attorney						
Judicial						
Justices of the Peace					1,170	
Public Facility						
Fairplex Park						
Public Safety						
Sheriff						148,797
Emergency Operations						
Culture and Recreation						
Historical Commission						
Health and Welfare						
Health		307,798				
Capital Projects -						
Capital Outlay and Other						
Total Expenditures	0	307,798	0	3,454	1,170	148,797
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(114,810)	1,750	27,911	435	(67,074)
<i>OTHER FINANCING SOURCES (USES):</i>						
Transfers In		58,222				
Transfers Out						
Total Other Financing Sources (Uses)	0	58,222	0	0	0	0
Net Changes in Fund Balances	0	(56,588)	1,750	27,911	435	(67,074)
Fund Balances - Beginning	6,270	53,364	0	129,563	21,630	71,284
Fund Balances - Ending	\$6,270	(\$3,224)	\$1,750	\$157,474	\$22,065	\$4,210

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

SPECIAL
REVENUE

SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN 2019	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT
	\$6,411			\$69,574	\$175,910	\$119,900	\$58,329
			37 9,143				28
0	6,411	0	9,180	69,574	175,910	119,900	58,357

18,973 2,470

119,900

29,766

				172,261	181,337		
18,973	2,470	0	0	172,261	181,337	119,900	29,766

(18,973)	3,941	0	9,180	(102,687)	(5,427)	0	28,591
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							(20,000)
0	0	0	0	0	0	0	(20,000)
(18,973)	3,941	0	9,180	(102,687)	(5,427)	0	8,591
19,895	5,281	917	2,861	0	0	1,064	102,162
\$922	\$9,222	\$917	\$12,041	(\$102,687)	(\$5,427)	\$1,064	\$110,753

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS				TOTAL NON-MAJOR GOVERNMENTAL
	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA	FEMA DISASTER	TXCDBG 7218145	TXCDBG 7218155	CDBG NO. 7215177	
<i>REVENUES</i>							
Intergovernmental		\$28,000		\$94,165	\$81,700		\$2,735,943
Charges for Services							187,529
Interest							11,986
Miscellaneous		4,637					184,399
Total Revenues	0	32,637	0	94,165	81,700	0	3,119,857
<i>EXPENDITURES</i>							
Current:							
General Administration							0
Economic Development							52,849
Elections							10,949
Records Management							0
Legal							29,926
Check Collection							0
Law Library							29,926
Judicial							0
District Attorney		27,815					760,365
Judicial							18,436
Justices of the Peace							11,106
Public Facility							778,663
Fairplex Park							778,663
Public Safety							706,193
Sheriff							258,445
Emergency Operations							258,445
Culture and Recreation							0
Historical Commission							0
Health and Welfare							337,564
Health							337,564
Capital Projects -							
Capital Outlay and Other			30,778	114,175	101,701	48,107	648,359
Total Expenditures	0	27,815	30,778	114,175	101,701	48,107	3,612,855
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,822	(30,778)	(20,010)	(20,001)	(48,107)	(492,998)
<i>OTHER FINANCING SOURCES (USES):</i>							
Transfers In							818,879
Transfers Out							(20,000)
Total Other Financing Sources (Uses)	0	0	0	0	0	0	798,879
Net Changes in Fund Balances	0	4,822	(30,778)	(20,010)	(20,001)	(48,107)	305,881
Fund Balances - Beginning	14,675	(12,483)	0			48,107	1,145,769
Fund Balances - Ending	\$14,675	(\$7,661)	(\$30,778)	(\$20,010)	(\$20,001)	\$0	\$1,451,650

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$1,595,424	\$1,695,759	\$1,695,759	\$0
Interest	500	1,602	1,102	(500)
Total Revenues	<u>1,595,924</u>	<u>1,697,361</u>	<u>1,696,861</u>	<u>(500)</u>
EXPENDITURES				
Debt Service				
Principal Retirement	1,120,000	1,162,421	1,162,421	0
Interest Retirement	453,336	460,915	460,915	0
Total Expenditures	<u>1,573,336</u>	<u>1,623,336</u>	<u>1,623,336</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,588</u>	<u>74,025</u>	<u>73,525</u>	<u>(500)</u>
OTHER FINANCING SOURCES (USES):				
Refunding Bond Issuance Cost				0
Refunding Bond Discount				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	22,588	74,025	73,525	(500)
Fund Balances - Beginning	203,745	203,745	203,745	
Fund Balances - Ending	<u>\$226,333</u>	<u>\$277,770</u>	<u>\$277,270</u>	<u>(\$500)</u>

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

UVALDE COUNTY, TEXAS
 TXCDBG 7218490
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		342,500	342,500	0
Total Revenues	0	342,500	342,500	0
EXPENDITURES				
Administration		349,750	349,750	0
Capital Outlay		17,500	17,500	0
Total Expenditures	0	367,250	367,250	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(24,750)	(24,750)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(24,750)	(24,750)	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$24,750)	(\$24,750)	\$0

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$30,000	\$30,000	\$26,460	(\$3,540)
Interest		\$77	\$76	(\$1)
Total Revenues	30,000	30,077	26,536	(3,541)
EXPENDITURES				
Current:				
General Administration				
Records Management	235,000	235,000	7,495	227,505
Total Expenditures	235,000	235,000	7,495	227,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	(205,000)	(204,923)	19,041	223,964
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(205,000)	(204,923)	19,041	223,964
Fund Balances - Beginning	252,370	252,370	252,370	
Fund Balances - Ending	\$47,370	\$47,447	\$271,411	\$223,964

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$357,510	\$357,510	\$0
Total Revenues	0	357,510	357,510	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff		365,150	365,150	0
Total Expenditures	0	365,150	365,150	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(7,640)	(7,640)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(7,640)	(7,640)	0
Fund Balances - Beginning	70,551	70,551	70,551	
Fund Balances - Ending	\$70,551	\$62,911	\$62,911	\$0

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 1 LEASE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$500	\$500		(\$500)
Total Revenues	500	500	0	(500)
EXPENDITURES				
Current:				
Judicial				
Judicial	5,400	5,400		5,400
Total Expenditures	5,400	5,400	0	5,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,900)	(4,900)	0	4,900
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,900)	(4,900)	0	4,900
Fund Balances - Beginning	4,322	4,322	4,322	
Fund Balances - Ending	(\$578)	(\$578)	\$4,322	\$4,900

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 4 LEASE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$685	\$685	\$0
Total Revenues	0	685	685	0
EXPENDITURES				
Current:				
Judicial				
Judicial	50	50		50
Total Expenditures	50	50	0	50
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50)	635	685	50
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50)	635	685	50
Fund Balances - Beginning	99	99	99	
Fund Balances - Ending	\$49	\$734	\$784	\$50

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services		\$315	\$315	\$0
Interest		27	27	0
Total Revenues	0	342	342	0
EXPENDITURES				
Current:				
Legal				
Check Collection	10,000	10,000		10,000
Total Expenditures	10,000	10,000	0	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(9,658)	342	10,000
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(9,658)	342	10,000
Fund Balances - Beginning	10,695	10,695	10,695	
Fund Balances - Ending	\$695	\$1,037	\$11,037	\$10,000

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,500	\$1,500	\$870	(\$630)
Total Revenues	1,500	1,500	870	(630)
EXPENDITURES				
Current:				
General Administration				
County Judge	11,500	11,500		11,500
Total Expenditures	11,500	11,500	0	11,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	870	10,870
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)	870	10,870
Fund Balances - Beginning	11,230	11,230	11,230	
Fund Balances - Ending	\$1,230	\$1,230	\$12,100	\$10,870

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,500	\$1,500	\$584	(\$916)
Total Revenues	1,500	1,500	584	(916)
EXPENDITURES				
Current:				
General Administration				
County Judge	6,500	6,500	855	5,645
Total Expenditures	6,500	6,500	855	5,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	(271)	4,729
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)	(271)	4,729
Fund Balances - Beginning	5,620	5,620	5,620	
Fund Balances - Ending	\$620	\$620	\$5,349	\$4,729

UVALDE COUNTY, TEXAS
 COUNTY RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$8,700	\$8,700	\$3,226	(\$5,474)
Interest	50	50	50	0
Total Revenues	8,750	8,750	3,276	(5,474)
EXPENDITURES				
Current:				
General Administration				
Records Management	23,750	23,750	4,860	18,890
Total Expenditures	23,750	23,750	4,860	18,890
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	(1,584)	13,416
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(15,000)	(15,000)	(1,584)	13,416
Fund Balances - Beginning	19,426	19,426	19,426	
Fund Balances - Ending	\$4,426	\$4,426	\$17,842	\$13,416

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,600	\$3,600	\$3,183	(\$417)
Interest			\$2	\$2
Total Revenues	<u>3,600</u>	<u>3,600</u>	<u>3,185</u>	<u>(415)</u>
EXPENDITURES				
Current:				
Judicial				
Court Reporters	9,100	9,100	8,684	416
Total Expenditures	<u>9,100</u>	<u>9,100</u>	<u>8,684</u>	<u>416</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,500)</u>	<u>(5,500)</u>	<u>(5,499)</u>	<u>1</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	(5,500)	(5,500)	(5,499)	1
Fund Balances - Beginning	6,304	6,304	6,304	
Fund Balances - Ending	<u>\$804</u>	<u>\$804</u>	<u>\$805</u>	<u>\$1</u>

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$14,950	\$18,314	\$10,279	(\$8,035)
Miscellaneous			\$102	\$102
Total Revenues	14,950	18,314	10,381	(7,933)
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	54,950	54,950	3,110	51,840
Total Expenditures	54,950	54,950	3,110	51,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	(36,636)	7,271	43,907
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(40,000)	(36,636)	7,271	43,907
Fund Balances - Beginning	40,996	40,996	40,996	
Fund Balances - Ending	\$996	\$4,360	\$48,267	\$43,907

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$792,324	\$806,513	\$796,031	(\$10,482)
Interest		233	233	0
Miscellaneous	3,201	3,201	676	(2,525)
Total Revenues	<u>795,525</u>	<u>809,947</u>	<u>796,940</u>	<u>(13,007)</u>
EXPENDITURES				
Current:				
Judicial				
District Attorney	809,823	829,160	727,040	102,120
Total Expenditures	<u>809,823</u>	<u>829,160</u>	<u>727,040</u>	<u>102,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,298)</u>	<u>(19,213)</u>	<u>69,900</u>	<u>89,113</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	(14,298)	(19,213)	69,900	89,113
Fund Balances - Beginning	(20,063)	(20,063)	(20,063)	
Fund Balances - Ending	<u>(\$34,361)</u>	<u>(\$39,276)</u>	<u>\$49,837</u>	<u>\$89,113</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services		\$75	\$75	\$0
Interest		2	2	0
Total Revenues	0	77	77	0
EXPENDITURES				
Current:				
Judicial				
District Attorney	500	500		500
Total Expenditures	500	500	0	500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(423)	77	500
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	(423)	77	500
Fund Balances - Beginning	395	395	395	
Fund Balances - Ending	(\$105)	(\$28)	\$472	\$500

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest		\$2,200	\$2,200	\$0
Miscellaneous		3,245	3,245	0
Total Revenues	0	5,445	5,445	0
EXPENDITURES				
Current				
Judicial				
District Attorney	2,000	5,523	5,510	13
Total Expenditures	2,000	5,523	5,510	13
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(78)	(65)	13
OTHER FINANCING SOURCES (USES):				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,000)	(78)	(65)	13
Fund Balances - Beginning	12,875	12,875	12,875	
Fund Balances - Ending	\$10,875	\$12,797	\$12,810	\$13

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,400	\$1,400	\$1,314	(\$86)
Interest	10	10	9	(1)
Total Revenues	1,410	1,410	1,323	(87)
EXPENDITURES				
Current:				
General Administration				
Records Management	6,410	6,410		6,410
Total Expenditures	6,410	6,410	0	6,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	1,323	6,323
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(5,000)	1,323	6,323
Fund Balances - Beginning	3,223	3,223	3,223	
Fund Balances - Ending	(\$1,777)	(\$1,777)	\$4,546	\$6,323

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,500	\$2,500	2,507	\$7
Total Revenues	2,500	2,500	2,507	7
EXPENDITURES				
Current:				
Judicial				
Records Management	15,000	15,000	3,223	11,777
Total Expenditures	15,000	15,000	3,223	11,777
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,500)	(12,500)	(716)	11,784
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,500)	(12,500)	(716)	11,784
Fund Balances - Beginning	14,666	14,666	14,666	
Fund Balances - Ending	\$2,166	\$2,166	\$13,950	\$11,784

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,800	\$2,800	\$2,772	(\$28)
Total Revenues	2,800	2,800	2,772	(28)
EXPENDITURES				
Current:				
General Administration				
Records Management	16,800	16,800		16,800
Total Expenditures	16,800	16,800	0	16,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,000)	(14,000)	2,772	16,772
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)	2,772	16,772
Fund Balances - Beginning	14,619	14,619	14,619	
Fund Balances - Ending	\$619	\$619	\$17,391	\$16,772

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$200	\$200	\$245	\$45
Total Revenues	200	200	245	45
EXPENDITURES				
Current:				
General Administration				
Records Management	1,200	1,200		1,200
Total Expenditures	1,200	1,200	0	1,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	245	1,245
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)	245	1,245
Fund Balances - Beginning	1,271	1,271	1,271	
Fund Balances - Ending	\$271	\$271	\$1,516	\$1,245

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$1,500	\$1,599	\$8,695	\$7,096
Miscellaneous				0
Total Revenues	1,500	1,599	8,695	7,096
EXPENDITURES				
Current				
General Administration				
Economic Development	20,500	20,500		20,500
Total Expenditures	20,500	20,500	0	20,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,000)	(18,901)	8,695	27,596
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(19,000)	(18,901)	8,695	27,596
Fund Balances - Beginning	128,434	128,434	128,434	
Fund Balances - Ending	\$109,434	\$109,533	\$137,129	\$27,596

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$42,250	\$75,669	\$75,669	\$0
Total Revenues	42,250	75,669	75,669	0
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	155,232	155,232	123,164	32,068
Total Expenditures	155,232	155,232	123,164	32,068
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,982)	(79,563)	(47,495)	32,068
OTHER FINANCING SOURCES (USES):				
Transfers In	107,983	107,983	107,983	0
Total Other Financing Sources (Uses)	107,983	107,983	107,983	0
Net Changes in Fund Balances	(4,999)	28,420	60,488	32,068
Fund Balances - Beginning	9,543	9,543	9,543	
Fund Balances - Ending	\$4,544	\$37,963	\$70,032	\$32,068

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$235,014	\$242,457	\$164,446	(\$78,011)
Total Revenues	235,014	242,457	164,446	(78,011)
EXPENDITURES				
Current:				
Public Facility				
Fairplex Park	877,688	880,439	778,663	101,776
Total Expenditures	877,688	880,439	778,663	101,776
Excess (Deficiency) of Revenues Over (Under) Expenditures	(642,674)	(637,982)	(614,217)	23,765
OTHER FINANCING SOURCES (USES):				
Transfers In	637,674	637,674	637,674	0
Transfers Out				0
Total Other Financing Sources (Uses)	637,674	637,674	637,674	0
Net Changes in Fund Balances	(5,000)	(308)	23,457	23,765
Fund Balances - Beginning	34,845	34,845	34,845	
Fund Balances - Ending	\$29,845	\$34,537	\$58,302	\$23,765

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,000	\$1,000	\$990	(\$10)
Total Revenues	1,000	1,000	990	(10)
EXPENDITURES				
Current:				
Judicial				
Judicial	1,010	1,010	800	210
Total Expenditures	1,010	1,010	800	210
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10)	(10)	190	200
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)	(10)	190	200
Fund Balances - Beginning	179	179	179	
Fund Balances - Ending	\$169	\$169	\$369	\$200

UVALDE COUNTY, TEXAS
HAVA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		152,030	152,030	\$0
Interest			\$31	\$31
Total Revenues	0	152,030	152,061	31
EXPENDITURES				
Current:				
General Administration				
Elections	20,000	72,970	52,849	20,121
Total Expenditures	20,000	72,970	52,849	20,121
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	79,060	99,212	20,152
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(20,000)	79,060	99,212	20,152
Fund Balances - Beginning	23,618	23,618	23,618	
Fund Balances - Ending	\$3,618	\$102,678	\$122,830	\$20,152

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest		\$21	\$21	\$0
Miscellaneous		2,000	2,000	0
Total Revenues	0	2,021	2,021	0
EXPENDITURES				
Current				
Culture and Recreation				
Historical Commission	6,000	6,000		6,000
Total Expenditures	6,000	6,000	0	6,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(3,979)	2,021	6,000
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)	(3,979)	2,021	6,000
Fund Balances - Beginning	7,119	7,119	7,119	
Fund Balances - Ending	\$1,119	\$3,140	\$9,139	\$6,000

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$11,000	\$11,000	\$6,754	(\$4,246)
Interest		\$4	\$4	\$0
Miscellaneous			\$120	\$120
Total Revenues	11,000	11,004	6,878	(4,126)
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	21,000	21,020	9,936	11,084
Total Expenditures	21,000	21,020	9,936	11,084
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,016)	(3,058)	6,958
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)	(10,016)	(3,058)	6,958
Fund Balances - Beginning	17,245	17,245	17,245	
Fund Balances - Ending	\$7,245	\$7,229	\$14,187	\$6,958

UVALDE COUNTY, TEXAS
 JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,200	\$3,267	\$1,973	(\$1,294)
Intergovernmental	4,000	4,000	3,604	(396)
Interest	75	75	62	(13)
Total Revenues	<u>7,275</u>	<u>7,342</u>	<u>5,639</u>	<u>(1,703)</u>
EXPENDITURES				
Current:				
Judicial				
Jury	35,275	35,275	9,497	25,778
Total Expenditures	<u>35,275</u>	<u>35,275</u>	<u>9,497</u>	<u>25,778</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(28,000)</u>	<u>(27,933)</u>	<u>(3,858)</u>	<u>24,075</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	(28,000)	(27,933)	(3,858)	24,075
Fund Balances - Beginning	31,047	31,047	31,047	
Fund Balances - Ending	<u>\$3,047</u>	<u>\$3,114</u>	<u>\$27,189</u>	<u>\$24,075</u>

UVALDE COUNTY, TEXAS
 LAW LIBRARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$8,950	\$10,950	\$10,080	(\$870)
Total Revenues	8,950	10,950	10,080	(870)
EXPENDITURES				
Current:				
Legal				
Law Library	17,000	20,450	20,429	21
Total Expenditures	17,000	20,450	20,429	21
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,050)	(9,500)	(10,349)	(849)
OTHER FINANCING SOURCES (USES):				
Transfers In	8,000	15,000	15,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	8,000	15,000	15,000	0
Net Changes in Fund Balances	(50)	5,500	4,651	(849)
Fund Balances - Beginning	2,446	2,446	2,446	
Fund Balances - Ending	\$2,396	\$7,946	\$7,097	(\$849)

UVALDE COUNTY, TEXAS
 NUTRITION PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$139,613	\$193,667	\$192,988	(\$679)
Miscellaneous				0
Total Revenues	139,613	193,667	192,988	(679)
EXPENDITURES				
Current:				
Health and Welfare				
Health	232,934	325,680	307,798	17,882
Total Expenditures	232,934	325,680	307,798	17,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	(93,321)	(132,013)	(114,810)	17,203
OTHER FINANCING SOURCES (USES):				
Transfers In	58,322	58,322	58,222	(100)
Total Other Financing Sources (Uses)	58,322	58,322	58,222	(100)
Net Changes in Fund Balances	(34,999)	(73,691)	(56,588)	17,103
Fund Balances - Beginning	53,364	53,364	53,364	
Fund Balances - Ending	\$18,365	(\$20,327)	(\$3,224)	\$17,103

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$35,600	\$36,541	31,010	(\$5,531)
Interest	150	150	355	205
Total Revenues	<u>35,750</u>	<u>36,691</u>	<u>31,365</u>	<u>(5,326)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	135,751	135,751	3,454	132,297
Total Expenditures	<u>135,751</u>	<u>135,751</u>	<u>3,454</u>	<u>132,297</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(100,001)</u>	<u>(99,060)</u>	<u>27,911</u>	<u>126,971</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	(100,001)	(99,060)	27,911	126,971
Fund Balances - Beginning	129,563	129,563	129,563	
Fund Balances - Ending	<u>\$29,562</u>	<u>\$30,503</u>	<u>\$157,474</u>	<u>\$126,971</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$2,500	\$2,500	\$1,525	(\$975)
Interest	\$30	\$30	\$50	20
Miscellaneous			30	30
Total Revenues	2,530	2,530	1,605	(925)
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	22,530	22,530	1,170	21,360
Total Expenditures	22,530	22,530	1,170	21,360
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(20,000)	435	20,435
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(20,000)	(20,000)	435	20,435
Fund Balances - Beginning	21,630	21,630	21,630	
Fund Balances - Ending	\$1,630	\$1,630	\$22,065	\$20,435

UVALDE COUNTY, TEXAS
 SHERIFF COMMISSARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$60,800	\$81,616	\$81,617	\$1
Interest	100	100	106	6
Total Revenues	60,900	81,716	81,723	7
EXPENDITURES				
Current:				
Public Safety				
Sheriff	110,900	149,629	148,797	832
Total Expenditures	110,900	149,629	148,797	832
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(67,913)	(67,074)	839
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50,000)	(67,913)	(67,074)	839
Fund Balances - Beginning	71,284	71,284	71,284	
Fund Balances - Ending	\$21,284	\$3,371	\$4,210	\$839

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous				\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	5,000	15,000	18,973	(3,973)
Total Expenditures	5,000	15,000	18,973	(3,973)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(15,000)	(18,973)	(3,973)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(15,000)	(18,973)	(3,973)
Fund Balances - Beginning	19,895	19,895	19,895	
Fund Balances - Ending	\$14,895	\$4,895	\$922	(\$3,973)

UVALDE COUNTY, TEXAS
 SHERIFF LEOSE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$4,500	\$6,411	\$6,411	\$0
Total Revenues	4,500	6,411	6,411	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	5,500	5,500	2,470	3,030
Total Expenditures	5,500	5,500	2,470	3,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	911	3,941	3,030
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,000)	911	3,941	3,030
Fund Balances - Beginning	5,281	5,281	5,281	
Fund Balances - Ending	\$4,281	\$6,192	\$9,222	\$3,030

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$25	\$25	\$37	\$12
Miscellaneous		575	9,143	8,568
Total Revenues	25	600	9,180	8,580
EXPENDITURES				
Current:				
Public Safety				
Sheriff				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	25	600	9,180	8,580
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	(8,025)	(8,025)		8,025
Total Other Financing Sources (Uses)	(8,025)	(8,025)	0	8,025
Net Changes in Fund Balances	(8,000)	(7,425)	9,180	16,605
Fund Balances - Beginning	2,861	2,861	2,861	
Fund Balances - Ending	(\$5,139)	(\$4,564)	\$12,041	\$16,605

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$45,000	\$58,329	\$58,329	\$0
Interest			\$28	\$28
Miscellaneous				0
Total Revenues	45,000	58,329	58,357	28
EXPENDITURES				
Current:				
Health and Welfare				
Health	99,500	153,063	29,766	123,297
Total Expenditures	99,500	153,063	29,766	123,297
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,500)	(94,734)	28,591	123,325
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	(20,000)	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	(20,000)	(20,000)	(20,000)	0
Net Changes in Fund Balances	(74,500)	(114,734)	8,591	123,325
Fund Balances - Beginning	102,162	102,162	102,162	
Fund Balances - Ending	\$27,662	(\$12,572)	\$110,753	\$123,325

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$28,000	\$28,000	\$0
Miscellaneous		4,637	4,637	0
Total Revenues	0	32,637	32,637	0
EXPENDITURES				
Current:				
Judicial				
District Clerk		27,816	27,815	1
Total Expenditures	0	27,816	27,815	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,821	4,822	1
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	4,821	4,822	1
Fund Balances - Beginning	(12,483)	(12,483)	(12,483)	
Fund Balances - Ending	(\$12,483)	(\$7,662)	(\$7,661)	\$1

AGENCY FUNDS

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2020

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS						
Cash and Cash Equivalents	\$256,272	\$3,776	\$1,797	\$3,443	\$1,045,386	\$1,310,674
Receivables (net of allowance for uncollectibles)	0		0	0		0
Total Assets	<u>\$256,272</u>	<u>\$3,776</u>	<u>\$1,797</u>	<u>\$3,443</u>	<u>\$1,045,386</u>	<u>\$1,310,674</u>
LIABILITIES:						
Accounts Payable	\$0		\$0	\$0		\$0
Due to Others	256,272	3,776	1,797	3,443	1,045,386	1,310,674
Total Liabilities	<u>\$256,272</u>	<u>\$3,776</u>	<u>\$1,797</u>	<u>\$3,443</u>	<u>\$1,045,386</u>	<u>\$1,310,674</u>

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>STATE FEES</u>			
	BALANCE 10/1/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash and Cash Equivalents	\$217,679	\$38,593		\$256,272
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$217,679	\$38,593	\$0	\$256,272

LIABILITIES:				
Accounts Payable				\$0
Due to Others	217,679	38,593	0	256,272
Total Liabilities	\$217,679	\$38,593	\$0	\$256,272

	<u>CASH BOND</u>			
	BALANCE 10/1/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash and Cash Equivalents	\$4,276		\$500	\$3,776
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$4,276	\$0	\$500	\$3,776

LIABILITIES:				
Accounts Payable				0
Due to Others	4,276	0	500	3,776
Total Liabilities	\$4,276	\$0	\$500	\$3,776

	<u>DISTRICT ATTORNEY RESTITUTION CLEARING</u>			
	BALANCE 10/1/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash and Cash Equivalents	\$1,699	\$98		\$1,797
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$1,699	\$98	\$0	\$1,797

LIABILITIES:				
Accounts Payable	\$0			\$0
Due to Others	1,699	98	0	1,797
Total Liabilities	\$1,699	\$98	\$0	\$1,797

	<u>ARREST FEES</u>			
	BALANCE 10/1/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash and Cash Equivalents	\$4,408		\$965	\$3,443
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$4,408</u>	<u>\$0</u>	<u>\$965</u>	<u>\$3,443</u>

LIABILITIES:				
Accounts Payable				\$0
Due to Others	4,408	0	965	3,443
Total Liabilities	<u>\$4,408</u>	<u>\$0</u>	<u>\$965</u>	<u>\$3,443</u>

	<u>COUNTY OFFICER ACCOUNTS</u>			
	BALANCE 10/1/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash and Cash Equivalents	\$945,272	\$100,114		\$1,045,386
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$945,272</u>	<u>\$100,114</u>	<u>\$0</u>	<u>\$1,045,386</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	945,272	100,114	0	1,045,386
Total Liabilities	<u>\$945,272</u>	<u>\$100,114</u>	<u>\$0</u>	<u>\$1,045,386</u>

	<u>TOTAL</u>			
	BALANCE 10/1/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash and Cash Equivalents	\$1,173,334	\$138,805	\$1,465	\$1,310,674
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>\$1,173,334</u>	<u>\$138,805</u>	<u>\$1,465</u>	<u>\$1,310,674</u>

LIABILITIES:				
Accounts Payable	\$0	\$0	\$0	\$0
Due to Others	1,173,334	138,805	1,465	1,310,674
Total Liabilities	<u>\$1,173,334</u>	<u>\$138,805</u>	<u>\$1,465</u>	<u>\$1,310,674</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	126
. <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	130
. <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	139
. <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	143
. <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	146
. <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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Investment in Capital Assets	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378	\$12,060,805
Restricted	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158	1,314,721	2,849,278
Unrestricted	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400	3,222,685	374,043	4,862,613
Total governmental activities Net Position	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$13,094,142	\$19,772,696
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	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378	\$12,060,805
Restricted	1,905,817	1,561,215	1,935,114	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158	1,314,721	2,849,278
Unrestricted	5,376,688	4,546,883	5,910,943	6,329,018	5,817,353	4,873,530	2,214,400	3,222,685	374,043	4,862,613
Total primary government Net Position	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$13,094,142	\$19,772,696

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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General Administration	\$2,290,702	\$2,799,516	\$2,266,660	\$2,429,606	2,608,573	3,039,014	\$2,678,526	\$2,699,199	\$3,147,751	\$3,170,938
Legal	1,694,639	1,711,659	332,512	337,165	342,443	330,892	375,288	377,978	396,340	371,351
Judicial	340,849	333,096	1,775,438	1,874,433	2,012,104	2,179,444	2,764,818	2,428,487	2,572,428	2,374,243
Financial Administration	918,623	944,856	1,053,731	1,086,309	1,100,725	1,191,477	1,517,642	1,323,260	1,599,937	1,609,000
Public Facilities	364,925	569,845	609,017	839,826	1,202,439	1,177,084	2,248,171	1,764,017	1,740,487	1,804,022
Public Safety	3,863,201	4,799,253	5,211,178	5,496,018	5,923,329	6,297,707	7,466,032	6,883,693	7,541,876	7,705,204
Public Transportation	1,746,835	1,664,712	2,040,059	1,841,697	1,914,400	2,039,015	2,586,571	2,005,490	2,598,540	2,568,238
Enviromental Protection	214,166	226,313	253,775	265,226	272,304	293,861	317,026	325,637	332,428	344,889
Culture and Recreation	294,075	716,237	724,517	840,657	744,652	980,122	1,301,002	1,259,558	1,535,121	1,341,443
Health and Welfare	1,703,238	2,160,950	2,089,402	2,319,934	2,440,310	3,091,014	3,464,874	3,599,561	2,837,477	3,398,860
Conservation - Agriculture	100,923	106,302	130,077	136,788	145,781	138,934	184,287	170,430	187,685	171,246
Interest and Fiscal Charges	16,624	9,797	1,179,270	1,032,452	1,008,022	978,778	954,697	612,983	565,163	530,270
Total governmental activities expenses	13,548,800	16,042,536	17,665,636	18,500,111	19,715,082	21,737,342	25,858,934	23,450,293	25,055,233	25,389,704
Total primary government expenses	\$ 13,548,800	\$ 16,042,536	\$ 17,665,636	\$ 18,500,111	\$ 19,715,082	\$ 21,737,342	\$ 25,858,934	\$ 23,450,293	\$ 25,055,233	\$ 25,389,704
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$194,897	\$62,349	\$96,787	\$225,962	\$237,796	\$229,476	\$245,007	\$281,452	\$299,330	\$280,115
Judicial	476,525	171,187	1,259,629	8,776	8,457	19,192	13,999	5,665	7,979	5,358
Legal	23,601	9,473	6,608	1,095,915	751,713	548,803	559,723	916,813	1,566,371	810,721
Financial Administration	132,151	146,187	160,259	192,975	193,169	202,072	309,279	212,295	244,673	256,633
Public Facilities										
Public Safety	154,022	924,347	1,771,289	1,359,335	1,969,389	2,003,946	1,965,660	1,921,691	2,106,460	1,638,551
Public Transportation	652,358	660,750	678,520	675,418	652,396	679,736	624,731	649,373	1,062,851	663,022
Enviromental Protection										
Culture and Recreation										
Health and Welfare	42,676	37,891	42,399	42,560	98,906	469,693	39,850	44,299	42,870	50,648
Conservation - Agriculture										
Operating grants and contributions	2,115,538	1,667,309	1,731,470	599,888	1,730,845	2,430,793	1,975,731	1,965,525	2,054,135	3,179,287
Capital grants and contributions	1,084,455	505,711	393,271	1,485,089	8,406	5,000	931,610	1,063,947	200,499	436,665
Total governmental activities program revenues	4,876,223	4,185,204	6,140,232	5,685,918	5,651,077	6,588,711	6,665,590	7,061,060	7,585,168	7,321,000
Total primary government program revenues	\$ 4,876,223	\$ 4,185,204	\$ 6,140,232	\$ 5,685,918	\$ 5,651,077	\$ 6,588,711	\$ 6,665,590	\$ 7,061,060	\$ 7,585,168	\$ 7,321,000

(continued)

(continued)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net (expense)/revenue										
Governmental activities	<u>(\$8,672,577)</u>	<u>(\$11,857,332)</u>	<u>(\$11,525,404)</u>	<u>(\$12,814,193)</u>	<u>(\$14,064,005)</u>	<u>(\$15,148,631)</u>	<u>(\$19,193,344)</u>	<u>(\$16,389,233)</u>	<u>(\$17,470,065)</u>	<u>(\$18,068,704)</u>
Total primary government net expense	<u>(\$8,672,577)</u>	<u>(\$11,857,332)</u>	<u>(\$11,525,404)</u>	<u>(\$12,814,193)</u>	<u>(\$14,064,005)</u>	<u>(\$15,148,631)</u>	<u>(\$19,193,344)</u>	<u>(\$16,389,233)</u>	<u>(\$17,470,065)</u>	<u>(\$18,068,704)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	9,229,742	9,331,532	9,544,013	10,013,695	10,256,498	10,048,610	11,459,349	12,728,990	12,969,149	14,247,711
Sales Taxes	2,624,124	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454	3,769,569
Other Taxes	375,293	340,895	468,281	504,191	570,747	661,155	812,258	813,697	784,927	941,016
Unrestricted Investment Earnings	202,167	57,814	43,686	47,456	35,751	26,653	39,571	39,699	49,211	49,916
Miscellaneous	797,043	276,174	553,568	658,548	499,994	233,926	567,844	718,340	850,395	482,776
Total governmental activities	<u>13,228,369</u>	<u>12,991,714</u>	<u>13,620,714</u>	<u>14,195,368</u>	<u>14,425,406</u>	<u>14,067,264</u>	<u>16,099,003</u>	<u>17,994,023</u>	<u>18,417,136</u>	<u>19,490,988</u>
Total primary government	<u>\$13,228,369</u>	<u>\$12,991,714</u>	<u>\$13,620,714</u>	<u>\$14,195,368</u>	<u>\$14,425,406</u>	<u>\$14,067,264</u>	<u>\$16,099,003</u>	<u>\$17,994,023</u>	<u>\$18,417,136</u>	<u>\$19,490,988</u>
Change in Net Position										
Governmental activities	<u>\$4,555,792</u>	<u>\$1,134,382</u>	<u>\$2,095,310</u>	<u>\$1,381,175</u>	<u>\$361,401</u>	<u>(\$1,081,367)</u>	<u>(\$3,094,341)</u>	<u>\$1,604,790</u>	<u>\$947,071</u>	<u>\$1,422,284</u>
Total primary government	<u>\$4,555,792</u>	<u>\$1,134,382</u>	<u>\$2,095,310</u>	<u>\$1,381,175</u>	<u>\$361,401</u>	<u>(\$1,081,367)</u>	<u>(\$3,094,341)</u>	<u>\$1,604,790</u>	<u>\$947,071</u>	<u>\$1,422,284</u>

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
2011	8,526,946	2,154,211	43,326	\$10,724,483
2012	9,229,742	2,517,976	375,293	\$12,123,011
2013	9,331,532	2,985,299	340,895	\$12,657,726
2014	9,544,013	3,011,166	468,281	\$13,023,460
2015	10,013,695	2,971,478	504,191	\$13,489,364
2016	10,256,498	3,062,416	570,747	\$13,889,661
2017	10,048,610	3,096,920	661,155	\$13,806,685
2018	11,459,349	3,219,981	812,528	\$15,491,858
2019	12,728,990	3,693,297	813,697	\$17,235,984
2020	14,247,711	3,769,569	941,016	\$18,958,296

(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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General fund										
Unspendable	\$0	\$0	\$0	\$56,126	\$4,154	\$0	\$0	\$0	\$0	\$115,214
Unassigned	1,411,210	1,735,963	2,401,429	2,273,472	2,722,091	1,717,364	1,103,672	1,929,147	3,387,874	3,723,872
Unreserved	0	0	0	0	0	0	0	0	0	0
Total general fund	<u>\$1,411,210</u>	<u>\$1,735,963</u>	<u>\$2,401,429</u>	<u>\$2,329,598</u>	<u>\$2,726,245</u>	<u>\$1,717,364</u>	<u>\$1,103,672</u>	<u>\$1,929,147</u>	<u>\$3,387,874</u>	<u>\$3,839,086</u>
All other governmental funds										
Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	8,126,234	2,611,010	2,128,101	3,094,986	1,326,669	3,103,047	2,546,792	3,049,158	2,519,775	2,849,278
Committed	264,753	185,716	307,113	364,547	7,165	539,191	373,627	288,219	7,165	9,185
Unassigned	(131,987)	(311,016)	(48,294)	(46,381)	0	0	(98,166)	(120,805)	(54,502)	(236,494)
Unreserved, reported in: Special revenue funds										
Total all other governmental funds	<u>\$8,259,000</u>	<u>\$2,485,710</u>	<u>\$2,386,920</u>	<u>\$3,413,152</u>	<u>\$1,333,834</u>	<u>\$3,642,238</u>	<u>\$2,822,253</u>	<u>\$3,216,572</u>	<u>\$2,472,438</u>	<u>\$2,621,969</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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes										
Property	\$9,107,773	\$9,317,175	\$9,651,347	\$9,994,765	\$10,387,884	\$10,072,991	\$11,434,211	\$12,551,918	\$12,982,028	\$14,124,468
Sales	2,624,125	2,985,299	3,011,166	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454	3,769,569
Other	375,293	340,895	468,281	504,191	570,747	661,155	812,258	813,697	784,927	941,016
Intergovernmental	3,199,993	2,173,020	2,124,741	2,084,977	1,739,251	2,435,793	2,907,341	3,029,472	2,254,634	3,615,952
Licenses and Permits	580,523	579,403	584,603	577,195	564,660	556,118	529,197	570,174	564,155	548,131
Charges for Services	836,924	1,687,778	2,566,296	2,339,777	3,008,032	3,433,951	3,063,436	2,928,161	3,563,955	2,472,302
Fines and Forfeitures	380,824	330,273	325,682	463,155	504,849	490,832	468,071	531,465	691,763	500,672
Interest	202,167	57,814	43,686	47,456	35,751	26,653	39,571	39,699	49,211	49,916
Miscellaneous	539,201	517,837	546,503	857,737	717,061	739,318	567,844	718,340	850,395	482,776
Total revenues	17,846,823	17,989,494	19,322,305	19,840,731	20,590,651	21,513,731	23,041,910	24,876,223	25,504,522	26,504,802
Expenditures										
Current:										
General Administration	2,281,526	2,691,360	2,262,464	2,408,946	2,597,286	3,073,153	2,746,288	2,668,932	3,298,743	3,093,997
Legal	338,968	333,096	332,512	337,165	345,388	345,642	348,079	373,803	376,225	363,102
Judicial	1,694,639	1,722,000	1,779,589	1,908,584	2,019,585	2,245,531	2,588,719	2,399,029	2,445,983	2,323,523
Financial Administration	912,084	938,317	1,047,192	1,089,884	1,117,670	1,224,957	1,446,332	1,310,385	1,545,449	1,583,476
Public Facilities	192,488	402,075	525,878	815,707	981,938	1,028,390	1,198,706	919,538	1,052,485	1,021,969
Public Safety	3,952,383	4,522,453	4,795,628	5,044,492	5,738,777	6,169,360	6,624,307	6,639,186	6,757,337	7,709,889
Public Transportation	2,044,847	2,076,580	1,929,416	1,846,220	1,912,698	2,070,890	2,408,414	1,911,066	2,547,562	2,676,474
Environmental Protection	227,616	222,951	250,413	261,864	269,574	297,025	309,819	324,514	327,077	342,726
Culture and Recreation	294,075	572,320	492,408	606,515	506,021	802,826	1,086,760	1,009,298	1,260,789	1,099,756
Health and Welfare	1,693,873	2,154,873	2,129,770	2,320,297	2,444,153	3,117,092	2,828,990	3,173,380	2,714,070	3,051,614
Conservation - Agriculture	100,923	106,302	130,077	132,275	138,805	135,203	151,264	158,437	158,794	154,652
Capital outlay	13,074,401	5,901,841	1,379,205	437,662	103,810	0	991,685	662,647	596,719	648,359
Debt service										
Principal	670,551	707,340	638,656	640,000	689,944	751,268	800,476	1,062,030	1,227,730	1,171,182
Interest	1,110,294	1,086,522	1,062,421	1,036,719	1,012,488	984,653	523,542	544,184	496,754	460,915
Tax Anticipation Notes - Issuance Cost										
Total expenditures	28,588,668	23,438,030	18,755,629	18,886,330	19,878,137	22,245,990	24,053,381	23,156,429	24,805,717	25,701,634
Excess of revenues over (under) expenditures (continued)	(10,741,845)	(5,448,536)	566,676	954,401	712,514	(732,259)	(1,011,471)	1,719,794	698,805	803,168

(continued)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Other financing sources (uses)										
Other Financing Sources - Bond Proceeds										
Other Financing Sources - Notes Payable	48,549									
Other Financing Sources - Capital Lease					93,592					
Refunding Bond Issuance Cost						93,005	(422,206)	0	308,458	247,575
Transfers In	32,699	403,170	603,977	473,848	624,082	629,664	644,066	856,728	1,717,616	818,879
Transfers Out	(32,699)	(403,170)	(603,977)	(473,848)	(674,082)	(1,129,664)	(644,066)	(1,356,728)	(2,010,286)	(1,268,879)
Total other financing sources (uses)	48,549	0	0	0	43,592	(406,995)	(422,206)	(500,000)	15,788	(202,425)
Net change in fund balances	<u>\$(10,693,296)</u>	<u>\$ (5,448,536)</u>	<u>\$ 566,676</u>	<u>\$ 954,401</u>	<u>\$ 756,106</u>	<u>\$ (1,139,254)</u>	<u>\$ (1,433,677)</u>	<u>\$ 1,219,794</u>	<u>\$ 714,593</u>	<u>\$ 600,743</u>
Debt service as a percentage of noncapital expenditures	8.17%	10.78%	9.86%	9.22%	8.76%	7.95%	5.58%	7.04%	7.11%	6.62%

(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
2011	\$8,456,627	2,154,211	43,326	10,654,164
2012	9,107,773	2,517,976	375,293	12,001,042
2013	9,317,175	2,985,299	340,895	12,643,369
2014	9,651,347	3,011,166	468,281	13,130,794
2015	9,994,765	2,971,478	504,191	13,470,434
2016	10,387,884	3,062,416	570,747	14,021,047
2017	10,072,991	3,096,920	661,155	13,831,066
2018	11,434,211	3,219,981	812,258	15,466,450
2019	12,551,918	3,693,297	813,697	17,058,912
2020	14,124,468	3,769,569	941,016	18,835,053

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

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

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED	ASSESSED VALUE	ESTIMATED	REAL PROPERTY	ASSESSED VALUE	ESTIMATED		
		ACTUAL VALUE		ACTUAL VALUE			ACTUAL VALUE		
2011	1,194,806,818	1,194,806,818	187,469,968	187,469,968	135,841,935	1,382,276,786	1,382,276,786	0.7629	100%
2012	1,207,001,955	1,207,001,955	195,228,329	195,228,329	134,546,898	1,402,230,284	1,402,230,284	0.7627	100%
2013	1,237,569,581	1,237,569,581	220,008,572	220,008,572	145,355,429	1,457,578,153	1,457,578,153	0.7626	100%
2014	1,263,263,823	1,263,263,823	231,846,611	231,846,611	147,218,678	1,495,110,434	1,495,110,434	0.7517	100%
2015	1,598,487,879	1,598,487,879	301,873,280	301,873,280	148,516,942	1,900,361,159	1,900,361,159	0.7052	100%
2016	1,898,358,190	1,898,358,190	514,078,559	514,078,559	151,079,502	2,412,436,749	2,412,436,749	0.7052	100%
2017	2,047,774,298	2,047,774,298	510,705,954	510,705,954	331,274,372	2,558,480,252	2,558,480,252	0.7409	100%
2018	2,074,251,483	2,074,251,483	428,179,628	428,179,628	282,536,341	2,502,431,111	2,502,431,111	0.7359	100%
2019	2,200,360,131	2,200,360,131	430,601,538	430,601,538	284,929,810	2,630,961,669	2,630,961,669	0.7508	100%
2020	2,252,542,201	2,252,542,201	399,989,095	399,989,095	272,938,953	2,652,531,296	2,652,531,296	0.7400	100%

(1) Source: Uvalde County Appraisal District

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

LEVY YEAR	DIRECT RATE		INDIRECT RATE											TOTAL TAX RATE
	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS				NUECES CANYON	ESD NO. 1		
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY				
2011	0.7629	0.5928	0.6270	0.1300	0.0162	1.2427	1.1000	0.8700	1.0400	1.0400	1.1700	1.0044	9.5960	
2012	0.7627	0.6309	0.6270	0.1300	0.0161	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0088	9.8482	
2013	0.7626	0.6265	0.6468	0.1300	0.0156	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0082	9.8624	
2014	0.7517	0.7840	0.7095	0.1300	0.0156	1.2243	1.3100	0.8700	1.0400	1.2150	1.1700	0.1000	9.3201	
2015	0.7052	0.7840	0.5915	0.1300	0.0150	1.2800	1.3100	0.9300	1.0400	1.2120	1.1700	0.1000	9.2677	
2016	0.7052	0.7840	0.5791	0.1600	0.0120	1.3200	1.3100	0.9800	1.0400	1.2050	1.1700	0.1000	9.3653	
2017	0.7409	0.7840	0.6105	0.1652	0.0120	1.3200	1.3100	1.0700	1.0400	1.2000	1.1700	0.0977	9.5203	
2018	0.7369	0.6999	0.6105	0.1652	0.0122	1.2723	1.3100	1.0700	1.0400	1.2000	1.1700	0.1000	9.3870	
2019	0.7508	0.6999	0.6105	0.1614	0.0126	1.2214	1.2085	1.0000	0.9700	1.1300	1.0683	0.1000	8.9334	
2020	0.7400	0.6838	0.6077	0.1546	0.0123	1.1968	1.1947	0.9945	0.9653	1.1264	1.0531	0.1000	8.8292	

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2020		2011		PERCENT OF ASSESSED VALUATION	
	2020 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2011 ASSESSED VALUATION		RANK
UNION PACIFIC RAILROAD CO	40,700,960	1	1.59%		0.00%	
AEP TEXAS INC - 05U	40,380,430	2	1.58%		0.00%	
CED ALAMO 5 LLC	29,591,606	3	1.16%		0.00%	
AEP ELECTRIC TRANSMISSION SRVCS COI	15,913,490	4	0.62%		0.00%	
LCRA TRANSMISSION SRVCS CORP	15,552,380	5	0.61%		0.00%	
WALMART REALTY ESTATE BUSINESS	13,751,283	6	0.54%	16,048,422	2	1.11%
CONTINENTAL TIRE THE AMERICAS	10,456,180	7	0.41%	6,699,108	7	0.46%
VULCAN CONSTRUCTION MATERIALS	10,261,420	8	0.40%	7,901,360	5	0.55%
BRISCOE RANCH INC	9,497,063	9	0.37%	8,353,515	3	0.58%
MARTIN MARIETTA MATERIALS	9,391,940	10	0.37%	7,761,830	6	0.54%
TOTALS	<u>\$195,496,752</u>		<u>7.64%</u>	<u>\$46,764,235</u>		<u>3.23%</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
2011	\$8,981,239	\$8,583,920	95.58%	\$380,960	\$8,964,880	99.82%
2012	9,572,177	9,182,554	95.93%	373,204	9,555,758	99.83%
2013	9,595,452	9,276,297	96.67%	302,778	9,579,075	99.83%
2014	9,733,999	9,332,285	95.87%	382,712	9,714,997	99.80%
2015	9,841,416	9,562,933	97.17%	256,600	9,819,533	99.78%
2016	9,926,552	9,607,070	96.78%	276,305	9,883,375	99.57%
2017	11,213,388	10,893,906	97.15%	276,305	11,151,421	99.45%
2018	12,426,589	11,997,925	96.55%	366,697	12,318,408	99.13%
2019	12,750,517	12,356,830	96.91%	285,506	12,574,002	98.62%
2020	11,692,938	11,212,667	95.89%			

(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			
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%	784
2017	0	65,727	0	21,670,000	21,735,727	2.10%	797
2018	0	33,697	0	20,640,000	20,673,697	2.07%	762
2019	0	189,424	0	19,565,000	19,754,424	1.86%	728
2020	0	385,818	0	18,445,000	18,830,818	1.71%	701

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
2011	1,382,276,786	26,405	24,330,000	70,127	24,259,873	1.76%	918.76
2012	1,402,230,284	26,461	23,750,000	168,872	23,581,128	1.68%	891.17
2013	1,457,578,153	26,752	23,140,000	317,950	22,822,050	1.57%	853.10
2014	1,495,110,434	26,926	22,500,000	550,470	21,949,530	1.47%	815.18
2015	1,900,361,159	27,117	21,830,000	734,822	21,095,178	1.11%	777.93
2016	2,412,436,749	27,560	21,125,000	339,753	20,785,247	0.86%	754.18
2017	2,558,480,252	27,285	21,670,000	103,655	21,566,345	0.84%	790.41
2018	2,502,431,111	27,132	20,640,000	170,339	20,469,661	0.82%	754.45
2019	2,630,961,669	26,846	19,565,000	203,745	19,361,255	0.74%	721.20
2020	2,652,531,296	26,741	18,445,000	277,270	18,167,730	0.68%	679.40

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

UVALDE COUNTY, TEXAS
 ESTIMATED NET DIRECT AND OVERLAPPING DEBT
 AS OF SEPTEMBER 30, 2020
 (UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$18,830,818	9/30/2020	100.00%		18,830,818	\$18,830,818
CITY OF UVALDE	19,210,000	9/30/2020	100.00%		19,210,000	\$19,210,000
SOUTHWEST TEXAS JUNIOR COLLEGE	21,995,000	9/30/2020	100.00%		21,995,000	\$21,995,000
UVALDE ISD	12,099,000	9/30/2020	80.52%	9,742,115		\$9,742,115
SABINAL ISD	625,000	9/30/2020	100.00%		625,000	\$625,000
CITY OF SABINAL	190,000	9/30/2020	100.00%		190,000	\$190,000
UTOPIA ISD	0	9/30/2020	100.00%		0	\$0
KNIPPA ISD	2,825,000	9/30/2020	100.00%		2,825,000	\$2,825,000
SUBTOTAL	<u>75,774,818</u>			<u>9,742,115</u>	<u>63,675,818</u>	<u>73,417,933</u>
TOTAL	<u><u>\$75,774,818</u></u>			<u><u>\$9,742,115</u></u>	<u><u>\$63,675,818</u></u>	<u><u>\$73,417,933</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, 2020
 Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessed Value of Real Property	\$135,841,935	\$1,382,276,786	\$1,402,230,284	\$1,457,578,153	\$1,495,110,434	\$1,900,361,159	\$2,412,436,749	\$2,558,480,252	\$2,502,431,111	\$2,630,961,669
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	33,960,484	345,569,197	350,557,571	364,394,538	373,777,609	475,090,290	603,109,187	639,620,063	625,607,778	657,740,417
Total bonded debt	24,330,000	23,750,000	23,140,000	22,500,000	21,830,000	21,125,000	21,670,000	20,640,000	19,565,000	18,445,000
Less: Revenue bonds	0	0	0	0	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	0	0	0	0	0
	(24,330,000)	(23,750,000)	(23,140,000)	(22,500,000)	(21,830,000)	(21,125,000)	(21,670,000)	(20,640,000)	(19,565,000)	(18,445,000)
LEGAL DEBT MARGIN	\$9,630,484	\$321,819,197	\$327,417,571	\$341,894,538	\$351,947,609	\$453,965,290	\$581,439,187	\$618,980,063	\$606,042,778	\$639,295,417

(1) Source: Uvalde County Appraisal District

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
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	34,902	34.4	16.1	6,000	5.5%
2015	27,117	924,320,000	37,078	35.0	16.1	8,099	4.4%
2016	27,117	1,062,921,000	38,568	35.0	16.1	7,751	5.1%
2017	27,285	1,035,597,000	37,955	31.6	16.1	7,309	4.2%
2018	27,132	998,375,000	39,011	33.8	16.1	5,886*	4.3%
2019	26,846	1,059,298,000	39,725	34.3	16.1	5,617*	4.3%
2020	26,741	1,099,483,000	44,690	34.5	16.1	5,394	3.8%

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

UVALDE COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR
 (UNAUDITED)

Employer	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	742	1	2.90%	720	1	2.60%
UVALDE MEMORIAL HOSPITAL	484	2	1.89%	325	5	1.17%
SWTJC	465	3	1.82%	650	2	2.35%
HEB	270	4	1.05%			
WALMART	247	5	0.97%	500	3	1.81%
COUNTY OF UVALDE	187	6	0.73%	133	9	0.48%
CITY OF UVALDE	169	7	0.66%	150	7	0.54%
AMISTAD NURSING HOME	90	8	0.35%	180	6	0.65%
ATDS	77	9	0.30%			
CONT. TIRE PROVING GROUNDS	75	10	0.29%			
	<u>2,806</u>		<u>10.96%</u>	<u>2,658</u>		<u>9.60%</u>

Source: Per US Labor Department

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Administration	9	6	6	6	6	6	6	6	6	6
Legal	12	17	17	13	13	16	16	16	16	16
Judicial	23	29	29	32	30	30	30	30	30	30
Election Administrator							2	2	2	2
Financial Administration										
County Auditor	3	3	3	4	4	4	4	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	7	5	5	5	5
Public Facilities	2	5	5	8	7	11	11	11	11	11
Public Safety										
Jail	22	48	48	45	44	44	44	44	48	48
Sheriff	18	22	22	21	23	24	24	25	26	26
Other	6	11	11	8	9	8	8	8	9	9
Public Transportation	17	16	16	17	17	17	17	17	17	17
Environmental Protection		4	4	4	4	4	4	4	4	4
Sanitation	5	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Libraries	0	0	0	0	0	0	0	0	0	0
Health and Welfare	2	2	2	3	3	3	3	3	3	3
Conservation - Agriculture	2	3	3	3	3	3	3	3	3	3
Total	132	178	178	176	175	182	182	183	189	189

Source: Various County Departments

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	36	20	24	28	37	41	96	70	45	20
Disposed	32	20	25	26	13	15	38	61	37	0
Criminal Cases										
Filed	402	288	357	507	425	459	479	401	569	316
Appealed	13	11	0	0	0	0	0	0	0	0
Motions to Revoke	197	140	21	0	0	0	0	0	6	39
Disposed	635	616	618	502	506	432	464	393	447	328
Probate Cases										
Filed	43	60	81	0	0	0	0	0	0	0
Hearings	44	69	61	0	0	0	0	0	0	0
Mental Health Cases										
Filed	1	0	0	1	0	0	0	0	0	46
Hearings	0	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	39	20	38	40	21	15	28	28	19	0
Disposed	22	49	39	33		12	0	0	0	0
District Courts										
Civil Cases										
New cases filed	260	482	664	343	291	246	212	214	255	244
Other cases reaching docket	15	9	0	0	0	0	0	0	0	0
Disposed	258	553	733	356	306	218	232	28	215	150
Criminal Cases										
Filed	223	116	220	169	170	194	244	146	152	244
Motions to revoke	61	82	61	29	65	50	71	13	139	138
Disposed	284	287	202	287	244	316	311	78	349	390
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)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	177	177	160	170	172	62	119	124	152	134
Appealed	0	0	0	1	1	0	0	0	0	0
Disposed	5	53	170	327	166	71	100	94	92	5
Criminal Cases										
Traffic cases filed	1,744	1,048	1,396	1,557	2,187	2,483	2,632	4,038	4,715	3,255
Non traffic cases filed	857	731	817	1,509	1,671	1,221	949	916	1,373	1,006
Appealed	3	0	7	7	19	7	0	0	19	15
Disposed	1,506	1,331	1,944	2,097	3,364	2,467	1,911	2,732	3,272	2,525
Public Safety										
Physical Arrests	529	268	519	498	695	292	299	265	556	238
Traffic Violations	393	430	256	1,130	1,160	848	849	1,915	3,335	2,406
Corrections & Rehabilitations										
Inmates housed(average # per month)	80	445	125	122	160	190	190	179	186	150
Juvenile Referrals	184	128	165	150	126	131	206	204	132	132
Health and Human Services										
Public Health										
Immunizations	N/A	3044	3096	NA	NA	4442	4442	5600	6735	6768
Patient Contacts	N/A	2097	2105	NA	NA	3276	3239	3350	3699	2798
Environmental health										
Septic Tank permits	82	84	107	123	127	104	109	108	120	107
Septic Tank Inspections	72	81	94	109	117	99	100	100	109	100
Community & Economic Development										
Extension Service										
4-H youth participants	916	900	212	203	240	233	225	218	227	231

Source: Various County Departments

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety										
Sheriff										
Jails	1	1	1	2	2	4	4	4	4	4
Patrol Units	22	10	12	12	13	15	18	27	24	26
Pick ups								6	5	5
Highways & Streets										
Paved	137	137	139	139	139	145	146	146	147	147
Unpaved	175	175	173	173	173	167	167	167	166	166
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			1	1	1	1	1	1	1	1
Transportation										
Caterpillars	4	4	4	4	7	7	7	7	10	10
Dump Trucks	5	5	5	5	5	2	5	5	5	5
Pickup Trucks	12	12	12	12	12	14	14	14	15	15
Automobiles	1	1	1	1	0	0	0	0	0	0
Buildings	1	1	1	1	3	3	3	8	8	8
Other County Departments										
Pickup Trucks	2	2	3	3	3	3	3	3	3	5
Automobiles	1	1	1	1	1	2	2	2	4	7

Source: Various County Departments

SINGLE AUDIT SECTION

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASS-THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDI- TURES
FEDERAL ASSISTANCE				
U.S. Department of Housing and Urban Development				
Passed Through				
Texas Department of Agriculture (TDA)				
Community Development Block Grants/ States Program				
	14.228			
Sewer Improvements		7218145	NONE	\$94,165
Water and Sewer Improvements		7218155	NONE	81,700
Fire Truck		7218490	NONE	342,500
				<u>518,365</u>
Total U.S. Department of Housing and Urban Development				<u>518,365</u>
U.S. Department of the Treasury				
Passed Through				
Texas Division of Emergency Management (TDEM)				
Coronavirus Relief Fund				
	21.019		NONE	474,210
Total U.S. Department of the Treasury (TREAS)				<u>474,210</u>
Election Assistance Commission				
Direct				
2018 HAVA Election Security Grants				
HAVA CARES				
Election Security				
	90.404		NONE	6,866
			NONE	37,520
Total Election Assistance Commission				<u>44,386</u>
U.S. Department of Homeland Security				
Direct				
Homeland Security Grant Program				
OPSG -18				
OPSG -19				
	97.067		NONE	181,337
			NONE	172,261
LPR-OPSG -17			NONE	119,900
				<u>473,498</u>
Passed Through				
Texas Department of Public Safety				
Emergency Management Performance Grants				
EMPG				
	97.042		NONE	64,419
Total U.S. Department of Homeland Security				<u>537,917</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				
	93.045	None	NONE	133,886
Passed Through				
Office of the Attorney General				
Child Support Enforcement-Title IV-D				
Fiscal Year 2017				
	93.563	None	NONE	2,851
Total U.S. Department of Health and Human Services				<u>136,737</u>
TOTAL				<u><u>1,711,615</u></u>

See Accompanying Notes to Schedule of Federal Financial Assistance

UVALDE COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 7218145
 Contract Period: 2/11/2019 to 2/9/2021

	BUDGET	FEDERAL		LOCAL MATCH		VARIANCE
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE						
Federal	\$500,000		\$94,165			\$405,835
Local	25,000		20,010			4,990
TOTAL REVENUE:	525,000	0	114,175	0	0	410,825
EXPENSES						
Federal						
Construction	319,500					319,500
Engineering	78,000		66,975			11,025
Acquisition	27,190		27,190			0
Construction	50,310					50,310
General Administration	25,000					25,000
Local						
Match	25,000		20,010			4,990
TOTAL EXPENSES	525,000	0	114,175	0	0	410,825
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 7218155
 Contract Period: 2/11/2019 to 2/9/2021

	BUDGET	FEDERAL		LOCAL MATCH		VARIANCE
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE						
Federal	\$500,000		\$81,700			\$418,300
Local	25,000		20,000			5,000
TOTAL REVENUE:	525,000	0	101,700	0	0	423,300
EXPENSES						
Federal						
Water						
Construction	332,639					332,639
Engineering	71,061		38,400			32,661
Acquisition	7,900		7,900			0
Construction	52,461					52,461
Engineering	10,939		900			10,039
Sewer						
Construction						0
Engineering			32,750			(32,750)
Construction						0
Engineering			1,750			(1,750)
General Administration	25,000					25,000
Local						
Match	25,000		20,000			5,000
TOTAL EXPENSES	525,000	0	101,700	0	0	423,300
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 7218490
 Contract Period: 11/1/2018 to 10/31/2020

	BUDGET	FEDERAL		LOCAL MATCH		VARIANCE
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE						
Federal	\$350,000		\$342,500			\$7,500
Local			24,750			(24,750)
TOTAL REVENUE:	350,000	0	367,250	0	0	(17,250)
EXPENSES						
Federal						
Construction	325,000		325,000			0
General Administration	25,000		17,500			7,500
Local						
Match			24,750			(24,750)
TOTAL EXPENSES	350,000	0	367,250	0	0	(17,250)
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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

111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

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 Judge and Commissioners Court
Uvalde, 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, 2020, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas's basic financial statements, and have issued our report thereon dated March 18, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Uvalde County, Texas's 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's internal control. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas's 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's 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.



BEYER & COMPANY
Certified Public Accountants
March 18, 2021

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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

111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

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

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

Report on Compliance for Each Major Federal Program

We have audited Uvalde County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas' major federal programs for the year ended September 30, 2020. 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, 2020.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items.

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 a 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.



BEYER & COMPANY
Certified Public Accountants
March 18, 2021

UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Section I Summary of Auditors Results

Financial Statements Section

1. The auditor's report expresses an unmodified opinion on the financial statements of the Uvalde County, Texas.
2. There were no significant deficiencies disclosed during the audit. There were no material weaknesses disclosed during the audit.

Federal (or State) Awards Section

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: Homeland Security Grant Program - CFDA 97.067.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Uvalde County did not qualify as a low-risk auditee.

UVALDE COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 December 31, 2018. 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 modified 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, 2020

Minutes – We noted that the minutes do not provide pertinent details for many of the items approved. ***This condition has been corrected.***