

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2008

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 ANALYSIS OF FUNDING PROGRESS

ANALYSIS OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
2005	11,475,710	12,239,229	763,519	93.8	4,883,481	15.6
2006	12,730,372	13,182,648	452,276	96.6	5,111,469	8.9
2007	13,781,685	14,218,663	436,978	96.9	5,327,956	8.2

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Non-major Governmental Funds

Special Revenue Funds

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

JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

The Dare Fund account for grant monies and local contributions to assist the Sheriff's office in combating drugs and other crimes.

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

SPECIAL REVENUE FUNDS

(continued)

OTHER SPECIAL REVENUE FUNDS

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

The Other Special Revenue Funds consist of the following funds:

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

The Records Management, the Archival Fee, the District Clerk, and the County Clerk Records Managements funds accounts for fees and other funds used for records management purposes.

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

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

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

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

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

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

The Vending machine fund accounts for funds used for administrative purposes.

The sesquicentennial fund accounts for funds used for the county's sesquicentennial.

The HAVA Grant Fund is to purchase electronic voting equipment.

The Security Fee Fund is to help provide security for the Justices of the Peace.

The Disaster Relief Grant is to help victims of the 2007 tornado which damaged the community.

Debt Service Fund

The Debt Service Fund accounts for ad valorem taxes collected to pay the debt service on the Tax Notes.

Capital Projects Funds

The Capital Projects Funds for Uvalde County, Texas consists of CDBG, Disaster Relief Grant, ORCA, Jail Project, and FEMA grants. This fund accounts for specific intergovernmental revenues that are used for specific capital outlay and other purposes.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2008

SPECIAL REVENUE

	COUNTY ATTORNEY		COUNTY RECORDS MANAGEMENT	COUNTY ELECTION	COURT REPORTERS	COURTHOUSE SECURITY	D.A. ADMIN-STRATIVE		D.A. FORFEITURE		DARE MANAGEMENT	DISTRICT CLERK RECORDS MANAGEMENT		EMPG	HAVA	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	RECORDS MANAGEMENT	SECURITY FEES	SECURITIES	
	HOT CHECK	FEE					FEES	FEE	GRANT	COMMISSION		TECHNOLOGY	MANAGEMENT		FEES	FUND							
ASSETS																							
Cash and Cash Equivalents	\$88,457	\$4,950	\$16,918	\$8,031	\$1,111	\$151,356	\$3,937	\$126,925	\$501	\$2,937	\$472	\$4,160	\$11,135	\$20,204	\$13,117	\$3,946	\$60,878	\$5,759	\$15,924				
Receivables (net of allowance for uncollectibles)																							
Restricted Assets:																							
Cash and Cash Equivalents																							
Total Assets	\$88,457	\$4,950	\$16,918	\$8,031	\$1,111	\$151,356	\$0	\$3,937	\$126,925	\$501	\$2,937	\$4,160	\$11,135	\$20,204	\$13,117	\$3,946	\$60,878	\$5,759	\$15,924				
LIABILITIES AND FUND BALANCES																							
Liabilities																							
Accounts Payable							\$2,847																
Bank Overdraft																							
Total Liabilities	0	0	0	0	0	0	2,847	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balances																							
Reserved for Debt Service																							
Reserved for future projects																							
Unreserved - Undesignated	88,457	4,950	16,918	8,031	1,111	151,356	(2,847)	3,937	126,925	501	2,937	130	4,160	11,135	13,117	3,835	60,878	5,759	15,924				
Total Fund Balances	88,457	4,950	16,918	8,031	1,111	151,356	(2,847)	3,937	126,925	501	2,937	130	4,160	11,135	13,117	3,835	60,878	5,759	15,924				
TOTAL LIABILITIES AND FUND BALANCES	\$88,457	\$4,950	\$16,918	\$8,031	\$1,111	\$151,356	\$0	\$3,937	\$126,925	\$501	\$2,937	\$4,160	\$11,135	\$20,204	\$13,117	\$3,946	\$60,878	\$5,759	\$15,924				

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

DEBT	SERVICE	CAPITAL PROJECTS												TOTAL										
		SHERIFF COMMISSARY	SHERIFF FORFEITURE	SHERIFF SEIZURE	SHERIFF SETTLEMENT	TOBACCO	TOBACCO SETTLEMENT	ESTATES	ESTATES GRANT	ESTATES MACHINES	VENDING	VENDING CRIME-DA	CRIME-CA		VICTIMS OF CRIME-CA	INTEREST AND SINKING FUND	CDBG GRANT FUND	ORCA BUILDING GRANT	ORCA RELIEF GRANT	DISASTER	JAIL PROJECT	FEIMA GRANT	NON-MAJOR GOVERN. MENTAL	
\$21,639	\$60,134	\$16,515	\$117,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$756,126
	\$97,289	\$1,000	\$131,847	\$96,912	\$327,048																			
\$21,639	\$60,134	\$16,515	\$117,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085,174
\$346	\$971			8,669	983	1,555																		4,880
				8,669	983	1,555	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,227
																								16,107
21,293	59,163	16,515	117,120	(8,669)	(983)	(1,555)																		97,289
																								229,759
21,293	59,163	16,515	117,120	(8,669)	(983)	(1,555)																		742,019
																								1,069,067
\$21,639	\$60,134	\$16,515	\$117,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085,174

UNALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	SPECIAL REVENUE																			
	COUNTY ATTORNEY CHECK	COUNTY RECORDS MANAGEMENT	COUNTY ELECTION	COURT REPORTERS	COURTHOUSE SECURITY	D.A. ADMINI- STRATIVE	D.A. FORFEI- TURE	D.A. TYPE	DAPE	DISTRICT CLERK RECORDS MANAGEMENT	EMFG GRANT	HAVA COMMISSION	HISTORICAL TECHNOLOGY	J.P. JURY	LAW LIBRARY MANAGEMENT	RECORDS MANAGEMENT	SECURITY FEES FUND	SEMI- CENTENIAL FUND		
REVENUES																				
Taxes																				
Property																				
Other																				
Intergovernmental																				
Charges for Services	24,309	7,291	9,224	4,139	15,310	306,347	1,050	6,069	2	1,375	39,136	9,684	2,074	13,843	25,331	2,023				
Interest	249					418	72	37,500		67		203	4,458			106	293			
Miscellaneous		2,822										2,000								
Total Revenues	24,309	7,540	9,224	2,822	4,139	15,310	1,122	43,589	2	1,442	39,786	12,912	2,203	9,684	6,532	13,843	25,331	2,129	293	
EXPENDITURES																				
Current:																				
General Administration																				
Elections																				
Non-Departmental																				
Records Management																				
Judicial																				
Court Reporter																				
District Attorney																				
District Clerk																				
Jury																				
Justices of the Peace																				
Legal																				
Check Collection																				
Law Library																				
Public Safety																				
Sheriff																				
Emergency Operations																				
Culture and Recreation																				
Historical Commission																				
Sequicultural																				
Health and Welfare																				
Health																				
Capital Projects -																				
Capital Outlay and Other																				
Debt Service																				
Principal Retirement																				
Interest Retirement																				
Total Expenditures	0	20,252	6,407	0	7,277	1,334	392,361	156	1,062	0	155	31,857	2,283	35,940	10,269	23,629	5,844	411	1,383	
Excess (Deficiency) of Revenues Over (Under)	24,309	(12,712)	2,817	2,822	(3,138)	13,976	(85,596)	966	42,507	2	1,287	7,929	(80)	(26,256)	(3,737)	(9,786)	19,487	1,718	(1,090)	
Expenditures																				
OTHER FINANCING SOURCES (USES):																				
Transfers In																				
Transfers Out																				
Total Other Financing Sources (Uses)	0	0	0	0	0	0	64,260	0	(64,260)	0	0	0	0	0	0	10,000	0	0	0	
Net Changes in Fund Balances	24,309	(12,712)	2,817	2,822	(3,138)	13,976	(21,338)	966	(21,783)	2	1,287	7,929	(80)	(26,256)	(3,737)	214	19,487	1,718	(1,090)	
Fund Balances - Beginning	64,148	17,662	14,101	5,209	4,249	137,390	18,489	2,971	150,678	499	1,650	(7,799)	30,112	11,215	46,460	16,854	3,621	41,391	4,041	17,014
Fund Balances - Ending	\$88,457	\$4,950	\$16,918	\$8,031	\$1,111	\$151,356	\$(2,847)	\$3,937	\$128,925	\$501	\$2,937	\$130	\$4,160	\$11,135	\$20,204	\$13,117	\$3,835	\$60,878	\$5,759	\$15,924

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
 ARCHIVAL FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$25,000	\$25,000	\$24,309	(\$691)
Interest	750	750	0	(750)
Total Revenues	25,750	25,750	24,309	(1,441)
EXPENDITURES				
Current:				
General Administration				
Records Management	68,750	68,750	0	68,750
Total Expenditures	68,750	68,750	0	68,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,000)	(43,000)	24,309	67,309
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(43,000)	(43,000)	24,309	67,309
Fund Balances - Beginning	64,148	64,148	64,148	
Fund Balances - Ending	\$21,148	\$21,148	\$88,457	\$67,309

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, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$9,000	\$9,000	\$7,291	(\$1,709)
Interest	300	300	249	(51)
Total Revenues	9,300	9,300	7,540	(1,760)
EXPENDITURES				
Current:				
Legal				
County Attorney	23,040	23,040	20,252	2,788
Total Expenditures	23,040	23,040	20,252	2,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,740)	(13,740)	(12,712)	1,028
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(13,740)	(13,740)	(12,712)	1,028
Fund Balances - Beginning	17,662	17,662	17,662	
Fund Balances - Ending	\$3,922	\$3,922	\$4,950	\$1,028

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$8,300	\$8,300	\$9,224	\$924
Interest	300	300	0	(300)
Total Revenues	8,600	8,600	9,224	624
EXPENDITURES				
Current:				
General Administration				
Records Management	18,000	18,000	6,407	11,593
Total Expenditures	18,000	18,000	6,407	11,593
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,400)	(9,400)	2,817	12,217
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(9,400)	(9,400)	2,817	12,217
Fund Balances - Beginning	14,101	14,101	14,101	
Fund Balances - Ending	\$4,701	\$4,701	\$16,918	\$12,217

UVALDE COUNTY, TEXAS
COUNTY ELECTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Interest	\$0	\$0	\$0	\$0
Miscellaneous	5,000	5,000	2,822	(2,178)
Total Revenues	5,000	5,000	2,822	(2,178)
EXPENDITURES				
Current:				
General Administration				
Elections	10,000	10,000	0	10,000
Total Expenditures	10,000	10,000	0	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	2,822	7,822
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)	2,822	7,822
Fund Balances - Beginning	5,209	5,209	5,209	
Fund Balances - Ending	\$209	\$209	\$8,031	\$7,822

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$4,500	\$4,500	\$4,139	(\$361)
Interest	150	150	0	(150)
Total Revenues	4,650	4,650	4,139	(511)
EXPENDITURES				
Current:				
Judicial				
Court Reporters	8,650	8,650	7,277	1,373
Total Expenditures	8,650	8,650	7,277	1,373
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	(3,138)	862
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,000)	(4,000)	(3,138)	862
Fund Balances - Beginning	4,249	4,249	4,249	
Fund Balances - Ending	\$249	\$249	\$1,111	\$862

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$16,100	\$16,100	\$15,310	(\$790)
Interest	1,000	1,000	0	(1,000)
Total Revenues	17,100	17,100	15,310	(1,790)
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	137,000	137,000	1,334	135,666
Total Expenditures	137,000	137,000	1,334	135,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,900)	(119,900)	13,976	133,876
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(119,900)	(119,900)	13,976	133,876
Fund Balances - Beginning	137,380	137,380	137,380	
Fund Balances - Ending	\$17,480	\$17,480	\$151,356	\$133,876

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$258,307	\$258,307	\$306,347	\$48,040
Interest	200	200	418	218
Total Revenues	258,507	258,507	306,765	48,258
EXPENDITURES				
Current:				
Judicial				
District Attorney	358,755	408,512	392,361	16,151
Total Expenditures	358,755	408,512	392,361	16,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,248)	(150,005)	(85,596)	64,409
OTHER FINANCING SOURCES (USES):				
Transfers In	96,000	96,000	64,260	(31,740)
Transfers Out				0
Total Other Financing Sources (Uses)	96,000	96,000	64,260	(31,740)
Net Changes in Fund Balances	(4,248)	(54,005)	(21,336)	32,669
Fund Balances - Beginning	18,489	18,489	18,489	
Fund Balances - Ending	\$14,241	(\$35,516)	(\$2,847)	\$32,669

UVALDE COUNTY, TEXAS

D.A. FEE

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

FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$600	\$600	\$1,050	\$450
Interest	25	25	72	47
Total Revenues	625	625	1,122	497
EXPENDITURES				
Current:				
Judicial				
District Attorney	2,000	2,000	156	1,844
Total Expenditures	2,000	2,000	156	1,844
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,375)	(1,375)	966	2,341
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,375)	(1,375)	966	2,341
Fund Balances - Beginning	2,971	2,971	2,971	
Fund Balances - Ending	\$1,596	\$1,596	\$3,937	\$2,341

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$6,070	\$6,069	(\$1)
Miscellaneous	0	37,500	37,500	0
Total Revenues	0	43,570	43,569	(1)
EXPENDITURES				
Current				
Judicial				
District Attorney	0	1,062	1,062	0
Total Expenditures	0	1,062	1,062	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	42,508	42,507	(1)
OTHER FINANCING SOURCES (USES):				
Transfers Out	(170,000)	(170,000)	(64,260)	105,740
Total Other Financing Sources (Uses)	(170,000)	(170,000)	(64,260)	105,740
Net Changes in Fund Balances	(170,000)	(127,492)	(21,753)	105,739
Fund Balances - Beginning	150,678	150,678	150,678	
Fund Balances - Ending	(\$19,322)	\$23,186	\$128,925	\$105,739

UVALDE COUNTY, TEXAS

DARE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Interest	\$0	\$0	\$2	\$2
Miscellaneous				0
Total Revenues	0	0	2	2
EXPENDITURES				
Current:				
Public Safety				
Sheriff	899	899	0	899
Total Expenditures	899	899	0	899
Excess (Deficiency) of Revenues Over (Under) Expenditures	(899)	(899)	2	901
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(899)	(899)	2	901
Fund Balances - Beginning	499	499	499	
Fund Balances - Ending	(\$400)	(\$400)	\$501	\$901