

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

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

Policies Governing Deposits and Investments:

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

The County had no investments at September 30, 2009.

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, 2009, the government's bank balance of \$29,029,112 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 \$35,807,564 and the FDIC coverage is \$279,417.

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	\$557,090	\$137,586		\$694,676
Sales Tax	170,837			170,837
Fines	4,110,995			4,110,995
Other	533		186,360	186,893
Gross receivables	4,839,455	137,586	186,360	5,163,401
Less: Allowance for uncollectibles	1,402,934	7,361		1,410,295
Net total receivables	<u>\$3,436,521</u>	<u>\$130,225</u>	<u>\$186,360</u>	<u>\$3,753,106</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>
Delinquent Property Taxes Receivable (General Fund)-Net	\$ 524,420
Delinquent Property Taxes Receivable (Road and Bridge Fund)-Net	<u>130,225</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$ 654,645</u>

There was no other unearned revenue reported in the governmental funds during the year.

C. Capital Assets

Capital asset activity for the year ended September 30, 2009 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$876,225	\$489,920	\$0	\$1,366,145
Construction in Progress		\$1,086,729		1,086,729
Total capital assets not being depreciated:	<u>876,225</u>	<u>1,576,649</u>	<u>0</u>	<u>2,452,874</u>
Capital assets being depreciated:				
Building and Improvements	2,053,293	0	0	2,053,293
Machinery, Equipment and Vehicles	2,002,311	170,724	0	2,173,035
Infrastructure	1,031,899	0	0	1,031,899
Total capital assets being depreciated:	<u>5,087,503</u>	<u>170,724</u>	<u>0</u>	<u>5,258,227</u>
Less: Accumulated Depreciation for:				
Building and Improvements	912,616	33,216	0	945,832
Machinery, Equipment and Vehicles	1,611,368	194,458	0	1,805,826
Infrastructure	1,031,899	0	0	1,031,899
Total Accumulated Depreciation	<u>3,555,883</u>	<u>227,674</u>	<u>0</u>	<u>3,783,557</u>
Total Capital Assets Depreciated, Net	<u>1,531,620</u>	<u>(56,950)</u>	<u>0</u>	<u>1,474,670</u>
Governmental Activities capital assets, Net	<u>\$2,407,845</u>	<u>\$1,519,699</u>	<u>\$0</u>	<u>\$3,927,544</u>

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

Governmental activities	
General Administration	\$6,787
Legal	1,981
Environmental Protection	5,057
Public Facilities	9,361
Public Safety	79,736
Public Transportation	115,387
Health and Welfare	9,365
Total depreciation expense - governmental activities	<u>\$227,674</u>

The infrastructure capital assets are fully depreciated at September 30, 2009.

Construction commitments

The county expended \$1,576,649 towards the Convention Center, a New Jail, a 4-H Center, and an Amphitheater which included a land purchase of \$489,920 and \$1,086,729 included in construction in progress.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2009.

There were no advances at September 30, 2009.

The interfund transfers are as follows:

TRANSFER OUT	TRANSFER IN	
	INTERNAL SERVICE FUNDS	TOTAL
GENERAL FUND	\$10,903	\$10,903
ROAD AND BRIDGE FUND	200,000	200,000
NON-MAJOR GOVERNMENTAL FUNDS	251,000	251,000
TOTALS	\$461,903	\$461,903

The \$10,903 transfer was to the law library fund (\$10,000) to provided monies for law research and to the vending machines fund (\$903) to provide operating capital. The \$200,000 was to the county employee insurance fund to provide operating capital. The \$251,000 transfer was to the D.A. administrative fund (\$171,000) to provided monies to provide operating capital and to the county attorney administrative fund (\$80,000) to provide operating capital. All of the above transfers are non-recurring.

E. Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$81,640 for the year ended September 30, 2009. There are no scheduled rate increases.

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

Year Ending Sep. 30	Amount
2010	\$43,711
2011	25,317
2012	12,811
2013	4,073
Total	\$85,912

F. Long-Term Debt

Capital Leases

The government has entered into a lease agreement as lessee for financing of acquisition of two (2) motor graders. 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 the inception date.

The assets acquired through capital leases are as follows:

	ROAD AND BRIDGE FUND		
	JOHN		
	DEERE	CATER-	
Asset:	670 D	PILLAR	TOTAL
Cost	\$166,150	\$129,433	\$295,583
Less: Accumulated Depreciation	66,460	103,546	170,006
Total	<u>\$99,690</u>	<u>\$25,887</u>	<u>\$125,577</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2009, were as follows:

Year Ending Sep. 30	Amount
2010	\$56,522
2011	41,702
2012	41,702
2013	20,161
Total	<u>160,087</u>
Less: Amount representing interest	<u>25,667</u>
Present Value of Minimum Lease Payments	<u>\$134,420</u>

Certificates of Obligation

The government issues Certificates of Obligation, Series 2009 in the Amount of \$25,000,000 which is to provide funds for the construction of a new Convention Center, a New Jail, a 4-H Center, and an Amphitheater. The Certificates of Obligation are serviced by the jail facility debt service fund.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – C.O. Bonds	3.00 – 5.00%	\$25,000,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2010	\$120,000	\$1,480,558
2011	550,000	1,099,169
2012	580,000	1,082,219
2013	610,000	1,061,319
2014	640,000	1,036,319
2015-2019	3,720,000	4,701,495
2020-2024	4,775,000	3,724,295
2025-2029	6,135,000	2,595,884
2030-2034	7,870,000	1,004,030
TOTALS	\$25,000,000	\$17,785,288

Notes Payable

The government procured notes payable to the First State Bank of Uvalde, Texas in the amount of \$89,460 for the purchase of two international dump trucks for the road and bridge fund dated June 2009 and \$54,864 for two 2009 dodge chargers for the sheriff department dated July 2009. The notes are to be secured by the respective items purchased. Both notes are to be paid in 36 monthly installments of \$2,621.36 and \$1,607.63, respectively. The payments begin on June 2009 and July 2009, respectively.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities	3.5%	\$79,796
Governmental activities	6.0	\$50,509

The annual debt service requirement to maturity schedule is as follows:

Year Ending September 30,	2 Dump Truck		2 Dodge Chargers		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$29,121	\$2,335	\$17,808	\$1,484	\$46,929	\$3,819
2011	30,157	1,299	18,441	851	48,598	2,150
2012	20,698	273	14,260	212	34,958	485
TOTALS	\$79,976	\$3,907	\$50,509	\$2,547	\$130,485	\$6,454

The two dodge chargers are to be serviced by the general fund and the two dump trucks are to be serviced by the road and bridge fund.

Changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Summary	
					Due within one year	Due in more than one year
<u>Governmental activities:</u>						
Capital lease payable	\$225,861	\$0	\$91,441	\$134,420	\$49,959	\$84,461
Bonds Payable	0	25,000,000		25,000,000	120,000	24,880,000
Notes Payable	0	144,324	13,839	130,485	46,929	83,556
Compensated absences payable	58,512	75,349	58,512	75,349	75,349	0
	<u>284,373</u>	<u>25,219,673</u>	<u>163,792</u>	<u>25,340,254</u>	<u>292,237</u>	<u>25,048,017</u>
Grand Total	<u>\$284,373</u>	<u>\$25,219,673</u>	<u>\$163,792</u>	<u>\$25,340,254</u>	<u>\$292,237</u>	<u>\$25,048,017</u>

The general fund is used to service the compensated absences. The estimated amount due in the 2009-10 year is \$75,349.

The government-wide statement of activities includes \$292,237 as "noncurrent liabilities, due within one year".

There was \$556,109 in interest capitalized into construction in progress for the new Convention Center, a New Jail, a 4-H Center, and an Amphitheater from the jail facility bond. All of the remaining interest was expensed.

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.

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

	Year ended <u>09/30/09</u>	Year ended <u>09/30/08</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>

B. Related Party Transaction

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

The related party transactions were as follows:

A Commissioner owns an auto parts store wherein the County purchases parts from him. The total amount purchased in the audit year was \$6,562.58. There is no related accounts payable or receivable at year's end.

The County leases a building from Justice of the Peace No. 3. The amount paid in the audit year was \$8,100.00. There is no related accounts payable or receivable at year's end.

The County leases a building from the County attorney's father. The amount paid in the audit year was \$15,380.00. There is no related accounts payable or receivable at year's end.

C. Subsequent Events

On December 17, 2009 the Commissioners Court approved to set the maximum price for construction of the Justice Center at \$11,981,364.00.

On January 14, 2010 the Court approved the designation of project for Energy Efficiency Conservation Block Grant in the amount of \$86,365.00.

D. Contingent Liabilities

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

The government is a defendant in the following lawsuit:

Claim # ABF6560, Luevano v. Uvalde County, this case has been on Appeal to the U.S. Fifth Court of Appeals until recently. The court affirmed the county's successful dismissal of all federal charges pertaining to federal laws and civil rights. The Court remanded to State court the remaining state court charges of intentional infliction of emotional distress and negligent use of property. Both allegations are made against the County and the deputy.

The County feels that a dismissal can be won on the emotional distress claim for both defendants and that the deputy can be dismissed on the negligent used of property. The remaining claim would be against the county for that allegation.

The case is being fully defended at this time and since its inception in 2007. The County anticipates that the entire matter can be dismissed as it winds its way through the legal process.

The County has paid its \$5,000 deductible in this matter.

E. Other post employment benefits

None

F. Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The governing body elected to pay a rate of 7.48% for the 2008 and 7.45% for the 2009 year that did not exceed the actuarially determined rate as allowed by the provisions of the TCDRS Act.

The contribution rate payable by the employee members for calendar years 2008 and 2009 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Actuarial Valuation Information

Actuarial valuation date	12/31/2006	12/31/2007	12/31/2008
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period	15.0	15.0	20.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
Actuarial Assumptions			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.5%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information for the Retirement Plan for the Employees of Uvalde County, Texas

Accounting Year Ending	Annual Pension Cost (APC)	Percentage Of APC Contributed	Net Pension Obligation
09-30-07	410,432	100.00	-0-
09-30-08	440,491	100.00	-0-
09-30-09	471,090	100.00	-0-

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)
2008	13,712,820	15,277,599	1,564,779	89.76%	5,926,762	26.40

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2009

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)
2006	12,730,372	13,182,648	452,276	96.60	5,111,469	8.90
2007	13,781,685	14,218,663	436,978	96.90	5,327,956	8.20
2008	13,712,820	15,277,599	1,564,779	89.76	5,926,762	26.40

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 County Attorney Administration Fund accounts for fees collected by the County Attorney that are used for the administration 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 economic development fund is used to further the economic development of Uvalde County.

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

Debt Service Fund

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

The Jail Building Debt Service Fund accounts for ad valorem taxes collected to pay the debt service on the Bonds.

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, 2009

	SPECIAL REVENUE																				
	COUNTY ARCHIVAL FEE	COUNTY ATTORNEY ADMINISTRATION	COUNTY ATTORNEY HOT CHECK	COUNTY RECORDS MANAGEMENT	COUNTY ELECTION	COURT REPORTERS	COURTHOUSE SECURITY	D.A. ADMINISTRATIVE	D.A. FEE	D.A. FORFEITURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	ECONOMIC DEVELOPMENT EMPG	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	RECORDS MANAGEMENT	SECURITY FEES FUND	
ASSETS																					
Cash and Cash Equivalents	\$111,576	\$44,406	\$4,566	\$278	\$14,101	\$2,753	\$164,269	\$3,502	\$4,096	\$6,253	\$513	\$4,351	\$285,632	\$0	\$7,676	\$8,456	\$14,044	\$1,387	\$85,448	\$7,519	
Receivables (net of allowance for uncollectibles)	90						20						186,150						100		
Restricted Assets:																					
Cash and Cash Equivalents																					
Total Assets	\$111,666	\$44,406	\$4,566	\$278	\$14,101	\$2,753	\$164,289	\$3,502	\$4,096	\$6,253	\$513	\$4,351	\$471,782	\$0	\$7,676	\$8,456	\$14,044	\$1,387	\$85,548	\$7,519	
LIABILITIES AND FUND BALANCES																					
Liabilities																					
Accounts Payable																					
Bank Overdraft													35,996	3,627							
Total Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	35,996	3,627	0	0	0	0	0	0	
Fund Balances																					
Reserved for Debt Service																					
Reserved for Future Projects																					
Unreserved - Undesignated	111,666	44,406	4,566	278	14,101	2,753	164,289	3,502	4,096	6,253	513	4,351	471,782	(35,996)	(3,627)	7,676	8,456	14,044	1,387	85,548	7,519
Total Fund Balances	111,666	44,406	4,566	278	14,101	2,753	164,289	3,502	4,096	6,253	513	4,351	471,782	(35,996)	(3,627)	7,676	8,456	14,044	1,387	85,548	7,519
TOTAL LIABILITIES AND FUND BALANCES	\$111,666	\$44,406	\$4,566	\$278	\$14,101	\$2,753	\$164,289	\$3,502	\$4,096	\$6,253	\$513	\$4,351	\$471,782	\$0	\$7,676	\$8,456	\$14,044	\$1,387	\$85,548	\$7,519	

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

SESQUICENTENNIAL FUND	SHERIFF COMMISSARY	SHERIFF FORFEITURE	SHERIFF SEIZURE	TOBACCO SETTLEMENT	UVALDE ESTATES GRANT	VENDING MACHINES	DEBT SERVICE				CAPITAL PROJECTS					TOTAL NON-MAJOR GOVERNMENTAL		
							VICTIMS OF CRIME- DA	VICTIMS OF CRIME- CA	JAIL BUILDING I & S FUND	INTEREST AND SINKING FUND	CDBG GRANT	ORCA BUILDING GRANT	DISASTER RELIEF GRANT	JAIL PROJECT	FEMA GRANT			
\$967	\$17,858	\$225,903	\$49,794	\$148,506	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,213,954	186,360
									132,848	34,137						0	166,985	
<u>\$967</u>	<u>\$17,858</u>	<u>\$225,903</u>	<u>\$49,794</u>	<u>\$148,506</u>	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$132,848</u>	<u>\$34,137</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,567,299</u>	
					6,660		1,563	3,326									0	51,172
0	0	0	0	0	6,660	0	1,563	3,326	0	0	0	0	0	0	0	0	51,172	
									132,848	34,137							166,985	
967	17,858	225,903	49,794	148,506	(6,660)	100	(1,563)	(3,326)			0	0	0	0	0	0	1,349,142	
967	17,858	225,903	49,794	148,506	(6,660)	100	(1,563)	(3,326)	132,848	34,137	0	0	0	0	0	0	1,516,127	
<u>\$967</u>	<u>\$17,858</u>	<u>\$225,903</u>	<u>\$49,794</u>	<u>\$148,506</u>	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$132,848</u>	<u>\$34,137</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,567,299</u>	

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	SPECIAL REVENUE																				
	COUNTY ARCHIVAL FEE	COUNTY ATTORNEY ADMINISTRATION	COUNTY ATTORNEY HOT CHECK	COUNTY RECORDS MANAGEMENT ELECTION	COUNTY COURT REPORTERS	COURTHOUSE SECURITY	D A ADMINISTRATION STRATIVE	D A FORFEITURE	D A RECORDS DARE	DISTRICT CLERK RECORDS MANAGEMENT	ECONOMIC DEVELOPMENT EMPG	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	RECORDS MANAGEMENT	SECURITY FEES FUND			
REVENUES																					
Taxes																					
Property																					
Intergovernmental																					
Charges for Services	23,209		12,047	12,952	4,107	14,312	340,166	375		1,364	41,679	15,249		7,789	4,816	13,468	24,670	1,669			
Interest		344	33				289	53	12	50	3,304			118				91			
Miscellaneous				6,070					133,738					2,825							
Total Revenues	23,209	344	12,080	12,952	6,070	4,107	340,455	428	133,738	12	1,414	3,304	41,679	15,249	2,943	7,789	7,298	13,468	24,670	1,760	
EXPENDITURES																					
Current:																					
General Administration																					
Economic Development																					
Elections																					
Non-Departmental																					
Records Management																					
Judicial																					
Court Reporter																					
District Attorney																					
District Clerk																					
Jury																					
Justices of the Peace																					
Legal																					
Check Collection																					
County Attorney Administration																					
Law Library																					
Public Safety																					
Sheriff																					
Emergency Operations																					
Culture and Recreation																					
Historical Commission																					
Sesquicentennial																					
Health and Welfare																					
Health																					
Capital Projects -																					
Capital Outlay and Other																					
Debt Service																					
Principal Retirement																					
Interest Retirement																					
Total Expenditures	0	35,938	12,464	29,592	0	2,465	1,379	505,106	269	5,410	0	0	5,000	77,805	23,036	6,402	19,537	6,371	25,916	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,209	(35,594)	(384)	(16,640)	6,070	1,642	12,933	(164,651)	159	128,328	12	1,414	(1,696)	(36,126)	(7,787)	(3,459)	(11,748)	927	(12,448)	24,670	1,760
OTHER FINANCING SOURCES (USES):																					
Transfers In																					
Transfers Out																					
Total Other Financing Sources (Uses)	0	80,000	0	0	0	0	0	171,000	0	(251,000)	0	0	0	0	0	0	0	0	10,000	0	0
Net Changes in Fund Balances	23,209	44,406	(384)	(16,640)	6,070	1,642	12,933	6,349	159	(122,672)	12	1,414	(1,696)	(36,126)	(7,787)	(3,459)	(11,748)	927	(2,448)	24,670	1,760
Fund Balances - Beginning	88,457	0	4,950	16,918	8,031	1,111	151,356	(2,847)	3,937	128,925	501	2,937	473,478	130	4,160	11,135	20,204	13,117	3,835	60,878	5,759
Fund Balances - Ending	\$111,666	\$44,406	\$4,566	\$278	\$14,101	\$2,753	\$164,289	\$3,502	\$4,096	\$6,253	\$513	\$4,351	\$471,782	(\$35,996)	(\$3,627)	\$7,676	\$8,456	\$14,044	\$1,387	\$85,548	\$7,519

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

SESQUI-CENTENNIAL FUND	SHERIFF COMMISSARY	SHERIFF FORFEITURE	SHERIFF SEIZURE	TOBACCO SETTLEMENT	UVALDE ESTATES GRANT	VENDING MACHINES	DEBT SERVICE				CAPITAL PROJECTS				TOTAL NON-MAJOR GOVERNMENTAL		
							VICTIMS OF CRIME-DA	VICTIMS OF CRIME-CA	JAIL BUILDING I & S FUND	INTEREST AND SINKING FUND	CDBG GRANT FUND	ORCA BUILDING GRANT	DISASTER RELIEF GRANT	JAIL PROJECT		FEMA GRANT	
				71,918	168,066		19,992				3,821		442,468	1,430	0	\$3,821	1,103,450
43	9,968																130,746
	236	1,351	521							132,848							139,293
		259,367	375,635			3,110								6,029			786,774
43	10,204	260,718	376,156	71,918	168,066	3,110	19,992	0	132,848	3,821	0	442,468	1,430	6,029	0	2,164,084	
																	5,000
																	23,036
												1,000					1,000
						2,930											32,522
																	2,465
							20,000										530,785
																	0
																	6,371
																	19,537
																	12,464
																	35,938
																	25,916
	13,639	93,978	342,877					3,326									455,199
																	77,805
																	6,402
15,000																	15,000
				40,532													40,532
					166,037								442,468	133,277	5,766	96,912	844,460
										61,072							61,072
										5,901							5,901
15,000	13,639	93,978	342,877	40,532	166,037	2,930	20,000	3,326	0	66,973	1,000	442,468	133,277	5,766	96,912	2,201,405	
(14,957)	(3,435)	166,740	33,279	31,386	2,029	180	(8)	(3,326)	132,848	(63,152)	(1,000)	0	(131,847)	263	(96,912)	(37,321)	
						903											261,903
																	(251,000)
0	0	0	0	0	0	903	0	0	0	0	0	0	0	0	0	0	10,903
(14,957)	(3,435)	166,740	33,279	31,386	2,029	1,083	(8)	(3,326)	132,848	(63,152)	(1,000)	0	(131,847)	263	(96,912)	(26,418)	
15,924	21,293	59,163	16,515	117,120	(8,689)	(983)	(1,555)	0	97,289	1,000	0	131,847	(263)	96,912		1,542,545	
\$967	\$17,858	\$225,903	\$49,794	\$148,506	(\$6,660)	\$100	(\$1,563)	(\$3,326)	\$132,848	\$34,137	\$0	\$0	\$0	\$0	\$0	\$0	\$1,516,127