

6. Compensated Absences

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

7. Long-Term Obligations

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

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

8. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

9. Comparative data/reclassifications

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

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 assets.

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 "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$25,383,944 difference are as follows:

Capital Leases Payable	\$84,461
Notes Payable	143,539
Bonds Payable	24,880,000
Accrued Interest Payable	184,570
Compensated absences	91,374
	<u>\$25,383,944</u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets 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 \$11,464,344 difference are as follows:

Capital Assets Not Being Depreciated	\$9,987,261
Capital Assets Being Depreciated	5,509,298
Accumulated Depreciation	(4,032,215)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$11,464,344</u>

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

The governmental fund balance sheet includes a 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 "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles)." The details of this \$724,964 difference are as follows:

Property taxes Receivable	\$768,560
Allowance for Doubtful Accounts	<u>(43,596)</u>
Net	<u>\$724,964</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 "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$2,498,961 difference are as follows:

Fines and Fees receivable	\$4,382,125
Allowance for Doubtful Accounts	<u>(1,883,164)</u>
Net	<u>\$2,498,961</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 a reconciliation between net changes in fund balances - total governmental funds and changes in net assets 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 \$7,536,800 difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$7,534,387
Capital Outlay - Additions - Being Depreciated	262,165
Capital Outlay - Deletions - Net	0
Depreciation Expense	<u>(259,752)</u>
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$7,536,800</u>

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

The original budget is adopted by the Commissioner's Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioner's 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 Commissioner's Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioner's Court.

The Commissioner's Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioner's 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 Commissioner's Court to whatever extent the Court desires as long as the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioner's 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 Commissioner's 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). Budgets for the 2010 fiscal year were adopted for the general fund, the road and bridge fund, and the capital project funds. There were appropriated budgets for all the non-major special revenue, debt service and capital project funds.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2010, expenditures did not exceed appropriations in any function nor in any fund except for the general fund which had the following functions in which expenditures exceeded appropriations: the professional services department whereby expenditures of \$15,635 exceeded the budgeted amount of \$15,630 by \$5, the emergency management department whereby expenditures of \$19,629 exceeded the budgeted amount of \$19,500 by \$129, and the interest retirement department whereby expenditures of \$19,134 exceeded the budgeted amount of \$629 by \$18,505; the D.A. forfeiture fund whereby expenditures of \$36,995 exceeded the budgeted amount of \$36,000 by \$995, the law library fund whereby expenditures of \$24,073 exceeded the budgeted amount of \$24,000 by \$73, the Uvalde estate grant fund whereby expenditures of \$61,366 exceeded the budgeted amount of \$52,797 by \$6,569, and the victims of crime – CA fund whereby expenditures of \$40,797 exceeded the budgeted amount of \$39,000 by \$1,797.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2010 except for the following. The EMPG fund - \$26,828, the Stonegarden Grant - \$213,490, the Border Crime Prosecution Fund - \$33,457, the HAVA grant fund - \$3,627, the Uvalde Estates Grant - \$63,590, and the Victims of Crime - CA - \$4,327. These deficits are expected to be liquidated by future resources of the funds.

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in 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, 2010.

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, 2010, the government's bank balance of \$23,863,028 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 \$30,077,037 and the FDIC coverage is \$280,536.

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	\$627,117	\$141,443		\$768,560
Sales Tax	196,748			196,748
Fines	4,382,125			4,382,125
Other			178,897	178,897
Gross receivables	5,205,990	141,443	178,897	5,526,330
Less: Allowance for uncollectibles	1,918,381	8,379		1,926,760
Net total receivables	<u>\$3,287,609</u>	<u>\$133,064</u>	<u>\$178,897</u>	<u>\$3,599,570</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	\$ 591,900
Delinquent Property Taxes Receivable (Road and Bridge Fund)-Net	<u>133,064</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$ 724,964</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, 2010 was as follows:

Governmental Activities:	Beginning			Ending
	Balances	Increases	Decreases	Balances
Capital assets not being depreciated:				
Land	\$1,366,145	\$0	\$0	\$1,366,145
Construction in Progress	\$1,086,729	\$7,534,387		8,621,116
Total capital assets not being depreciated:	<u>2,452,874</u>	<u>7,534,387</u>	<u>0</u>	<u>9,987,261</u>
Capital assets being depreciated:				
Building and Improvements	2,053,293	0	0	2,053,293
Machinery, Equipment and Vehicles	2,173,035	262,165	11,094	2,424,106
Infrastructure	1,031,899	0	0	1,031,899
Total capital assets being depreciated:	<u>5,258,227</u>	<u>262,165</u>	<u>11,094</u>	<u>5,509,298</u>
Less: Accumulated Depreciation for:				
Building and Improvements	945,832	33,216	0	979,048
Machinery, Equipment and Vehicles	1,805,826	226,536	11,094	2,021,268
Infrastructure	1,031,899	0	0	1,031,899
Total Accumulated Depreciation	<u>3,783,557</u>	<u>259,752</u>	<u>11,094</u>	<u>4,032,215</u>
Total Capital Assets Depreciated, Net	<u>1,474,670</u>	<u>2,413</u>	<u>0</u>	<u>1,477,083</u>
Governmental Activities capital assets, Net	<u>\$3,927,544</u>	<u>\$7,536,800</u>	<u>\$0</u>	<u>\$11,464,344</u>

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

Governmental activities	
General Administration	\$10,905
Legal	1,881
Financial Administration	6,539
Public Facilities	9,361
Public Safety	104,469
Public Transportation	117,232
Health and Welfare	9,365
Total depreciation expense - governmental activities	<u>\$259,752</u>

The infrastructure capital assets are fully depreciated at September 30, 2010.

Construction commitments

The county expended \$7,534,387 towards the Rodeo Arena/Live Barns, a New Jail, a Multi-purpose Building, and an Amphitheater which was included in construction in progress.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2010.

There were no advances at September 30, 2010.

The interfund transfers are as follows:

TRANSFER OUT	TRANSFER IN		TOTAL
	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	
GENERAL FUND	\$0	\$12,000	\$12,000
ROAD AND BRIDGE FUND	200,000		200,000
NON-MAJOR GOVERNMENTAL FUNDS		36,957	36,957
TOTALS	\$200,000	\$48,957	\$248,957

The \$12,000 transfer was to the law library fund to provided monies for law research. The \$200,000 was to the general fund to provide operating capital. The \$36,957 transfer was to the D.A. administrative fund to provided monies 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 \$46,307 for the year ended September 30, 2010. There are no scheduled rate increases.

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

Year Ending Sep. 30	Amount
2011	\$43,137
2012	29,724
2013	19,878
2014	4,784
Total	\$97,523

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		TOTAL
	DEERE 670 D	CATER- PILLAR	
Asset:			
Cost	\$166,150	\$129,433	\$295,583
Less: Accumulated Depreciation	99,690	129,433	229,123
Total	<u>\$66,460</u>	<u>\$0</u>	<u>\$66,460</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2010, were as follows:

Year Ending Sep. 30	Amount
2011	\$44,172
2012	22,402
2013	20,161
Total	<u>86,735</u>
Less: Amount Representing Interest	<u>2,274</u>
Present Value of Minimum Lease Payments	<u>\$84,461</u>

Certificates of Obligation

The government issues Certificates of Obligation, Series 2010 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%	\$24,880,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
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	670,000	1,010,119
2016-2020	3,910,000	4,514,095
2021-2025	5,020,000	3,523,404
2026-2030	6,450,000	2,320,843
2031-2034	6,450,000	657,243
TOTALS	\$24,880,000	\$16,304,730

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, \$29,684 for two F-150 Pickup Trucks, \$39,442 for two Chevy Silverado's for the road and bridge fund dated June 2009, June 2010, and May 2010, respectively, 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. The two International Dump Trucks, the two F-150 Pickup Trucks, and the two 2009 Dodge Chargers are to be paid in 36 monthly installments of \$2,621.36, \$1,607.63, and \$869.79, respectively. The two Chevy Silverado's are to be paid in 26 monthly installments of \$1,607.63. The payments begin on June 2009, June 2010, and June 2010, respectively for the two International Dump Trucks, the two F-150 Pickup Trucks, and the two Chevy Silverado's. The payments begin on July 2009 for the two 2009 Dodge Chargers.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities	3.5%	\$50,855
Governmental activities	6.0	\$32,701
Governmental activities	3.5	\$26,537
Governmental activities	3.5	\$33,445

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

Year Ending September 30,	2 Dump Trucks		2 Dodge Chargers		2 F150 PU		2 Chevy Silverado		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$30,157	\$1,299	\$18,441	\$851	\$9,663	\$774	\$18,414	\$878	\$76,675	\$3,802
2012	20,698	273	14,260	212	10,006	431	15,032	1,044	59,996	1,960
2013					6,868	90			6,868	90
TOTALS	\$50,855	\$1,572	\$32,701	\$1,063	\$26,537	\$1,295	\$33,446	\$1,922	\$143,539	\$5,852

The two dodge chargers are to be serviced by the general fund, the two dump trucks, the two F-150 Pickup Trucks, and the two Chevy Silverado's 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	\$134,420	\$0	\$49,959	\$84,461	\$37,936	\$46,525
Bonds Payable	25,000,000	0	120,000	24,880,000	550,000	24,330,000
Notes Payable	130,485	69,126	56,072	143,539	58,261	85,278
Compensated Absences Payable	75,349	91,374	75,349	91,374	91,374	0
	<u>25,340,254</u>	<u>160,500</u>	<u>301,380</u>	<u>25,199,374</u>	<u>737,571</u>	<u>24,461,803</u>
Grand Total	<u>\$25,340,254</u>	<u>\$160,500</u>	<u>\$301,380</u>	<u>\$25,199,374</u>	<u>\$737,571</u>	<u>\$24,461,803</u>

The general fund is used to service the compensated absences. The estimated amount due in the 2010-11 year is \$91,374.

The government-wide statement of activities includes \$737,571 as "noncurrent liabilities, due within one year".

There was \$1,109,019 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>09/30/10</u>	Year ended <u>09/30/09</u>
Unpaid Claims, Beginning of Fiscal Year \$	-0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Payments	<u>-0-</u>	<u>-0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

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.

C. Subsequent Events

On November 8, 2010, Commissioner's Court awarded the bid for construction of the Event Center to Krueger Construction not to exceed their original proposal of \$5,469,000.

On January 24, 2011, Commissioner's Court awarded the Utility Improvement contract for First Time Sewer Improvements to Alvin Stock for \$769,159.

On January 24, 2011, Commissioner's Court awarded the Utility Improvement contract for On- site Improvements –EDA Award No. 08-01-04620 to Qro Mex Construction for \$557,780.

On January 24, 2011, Commissioner's Court awarded the Utility Improvement contract for Fairplex Complex on-site Improvements to Alvin Stock for \$5,624,925.

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:

Charles Mendeke, Sheriff, Uvalde County Sheriff's Office, and two former employees of Uvalde County have been named in a state/federal civil rights violation lawsuit. Said lawsuit is pending in the United States District Court for the Western District of Texas, San Antonio Division under Cause No. SA11CA0281.

The action is filed under Texas Wrongful Death Survival Statute, 42 U.S.C. §§1983, 1988, the 14th Amendment of the United States Constitution, and the Texas Tort Claims Act. The Plaintiffs are the survivors of one Patulla Ebony W. Rohrbaugh, deceased. Plaintiffs and the Estate of Patulla Ebony W. Rohrbaugh, deceased are seeking actual and special damages in the amount of three million dollars (\$3,000,000).

This matter has been turned over to Uvalde County's Risk Insurance Carrier for legal representation. It is unknown at this time what the likelihood is of a favorable outcome.

E. Other post employment benefits

None

F. Restricted Net Assets/Reserved Fund Balance

The restricted net assets at September 30, 2010 consisted of \$166,985 for debt service. The reserved fund balance consisted of \$166,985 for debt service and \$24,100,558 for future projects.

G. 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 602 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 7.45% for the 2009 and 8.64% for the 2010 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 2009 and 2010 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	12/31/2007	12/31/2008	12/31/2009
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	20.0	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	5.3%	5.3%	5.4%
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	Annual Pension Cost (APC)	Percentage Of APC Contributed	Net Pension Obligation
<u>Ending</u>			
09-30-08	440,491	100.00	-0-
09-30-09	471,090	100.00	-0-
09-30-10	552,456	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)
2009	15,198,539	16,698,925	1,500,386	91.02%	6,422,010	23.36

The schedule of funding progress presented as required supplementary information (RSI) immediately following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2010

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)
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
2009	15,198,539	16,698,925	1,500,386	91.02%	6,422,010	23.36

UVALDE COUNTY, TEXAS
 CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$368,027	\$419,635	\$51,608
Total Revenues	0	368,027	419,635	51,608
EXPENDITURES				
Capital Projects - Capital Outlay and Other	24,183,392	23,985,471	6,425,368	17,560,103
Total Expenditures	24,183,392	23,985,471	6,425,368	17,560,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,183,392)	(23,617,444)	(6,005,733)	17,611,711
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Bond Proceeds	0		0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(24,183,392)	(23,617,444)	(6,005,733)	17,611,711
Fund Balances - Beginning	0	0	23,957,141	
Fund Balances - Ending	(\$24,183,392)	(\$23,617,444)	\$17,951,408	\$17,611,711

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

UVALDE COUNTY, TEXAS
 JAIL BUILDING INTEREST AND SINKING FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Taxes				
Property	\$1,613,320	\$1,616,170	\$1,660,721	\$44,551
Interest	0	36,856	36,856	0
Total Revenues	<u>1,613,320</u>	<u>1,653,026</u>	<u>1,697,577</u>	<u>44,551</u>
EXPENDITURES				
Debt Service				
Principal Retirement	120,000	120,000	120,000	0
Interest Retirement	1,480,558	1,480,958	1,480,958	0
Total Expenditures	<u>1,600,558</u>	<u>1,600,958</u>	<u>1,600,958</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,762</u>	<u>52,068</u>	<u>96,619</u>	<u>44,551</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	12,762	52,068	96,619	44,551
Fund Balances - Beginning	132,848	132,848	132,848	
Fund Balances - Ending	<u>\$145,610</u>	<u>\$184,916</u>	<u>\$229,467</u>	<u>\$44,551</u>

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

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, both District and County Clerk Archival Fee funds, the District Clerk, and the County Clerk Records Managements and Preservation funds 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 Border Crime Prosecution fund accounts for funds used for border crime prosecution.

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.

The Uvalde Estates Fund is to help with Home Rehabilitation.

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 the Jail Project fund. 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, 2010

SPECIAL REVENUE

	BORDER CRIME ARCHIVAL FEE	COUNTY ATTORNEY PROSE- CUTION	COUNTY ATTORNEY ADMINIS- TRATION	COUNTY COURT HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY COURT TECH- NOLOGY	COUNTY RECORDS MANAGE- MENT	COUNTY ELECTION	COURT REPORTERS	COURTHOUSE SECURITY	D.A ADMINI- STRATIVE	D.A FEE	D.A FORFEI- TURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONO- MIC DEVELOP- MENT	EMPG
ASSETS																				
Cash and Cash Equivalents	\$129,833	\$0	\$25,812	\$11,516	\$800	\$413	\$4,483	\$8,134	\$5,439	\$133,524	\$500	\$4,549	\$56,273	\$506	\$5,105	\$1,619	\$1,122	\$272	\$291,243	\$0
Receivables (net of allowance for uncollectibles)																			178,897	
Restricted Assets:																				
Cash and Cash Equivalents																				
Total Assets	\$129,833	\$0	\$25,812	\$11,516	\$800	\$413	\$4,483	\$8,134	\$5,439	\$133,524	\$500	\$4,549	\$56,273	\$506	\$5,105	\$1,619	\$1,122	\$272	\$470,140	\$0
LIABILITIES AND FUND BALANCES																				
Liabilities																				
Accounts Payable																				
Bank Overdraft		33,457																		26,828
Total Liabilities	0	33,457	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,828
Fund Balances																				
Reserved for Debt Service																				
Reserved for Future Projects																				
Unreserved - Undesignated	129,833	(33,457)	25,812	11,516	800	413	4,483	8,134	5,439	133,524	500	4,549	56,273	506	5,105	1,619	1,122	272	470,140	(26,828)
Total Fund Balances	129,833	(33,457)	25,812	11,516	800	413	4,483	8,134	5,439	133,524	500	4,549	56,273	506	5,105	1,619	1,122	272	470,140	(26,828)
TOTAL LIABILITIES AND FUND BALANCES	\$129,833	\$0	\$25,812	\$11,516	\$800	\$413	\$4,483	\$8,134	\$5,439	\$133,524	\$500	\$4,549	\$56,273	\$506	\$5,105	\$1,619	\$1,122	\$272	\$470,140	\$0

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

SPECIAL REVENUE													DEBT SERVICE			CAPITAL PROJECTS		TOTAL
HAVA	HISTORICAL	JP	LAW	RECORDS	SECURITY	SESQU-	SHERIFF	SHERIFF	SHERIFF	TOBACCO	UVALDE	VENDING	VICTIMS	VICTIMS	INTEREST	JAIL	TOTAL	
GRANT	COMMISSION	TECHNOLOGY	JURY	LIBRARY	MANAGEMENT	FUND	CENTENNIAL	FORFEITURE	COMMISSARY	SETTLEMENT	ESTATES	MACHINES	CRIME-DA	CRIME-CA	SINKING	PROJECT	NON-MAJOR	
\$7,070	\$9,781	\$2,443	\$10,311	\$575	\$67,007	\$8,873	\$42,978	\$17,849	\$164,511	\$900	\$120,610	\$0	\$384	\$8,213	\$0	\$0	\$1,142,648	
																	178,897	
																4,497	99	4,596
\$7,070	\$9,781	\$2,443	\$10,311	\$575	\$67,007	\$8,873	\$42,978	\$17,849	\$164,511	\$900	\$120,610	\$0	\$384	\$8,213	\$0	\$4,497	\$99	\$1,326,141
																		0
											63,592			4,327				128,204
0	0	0	0	0	0	0	0	0	0	0	63,592	0	0	4,327	0	0	128,204	
															4,497		4,497	
																99	99	
7,070	9,781	2,443	10,311	575	67,007	8,873	42,978	17,849	164,511	900	120,610	(63,592)	384	8,213	(4,327)		1,193,341	
7,070	9,781	2,443	10,311	575	67,007	8,873	42,978	17,849	164,511	900	120,610	(63,592)	384	8,213	(4,327)	4,497	99	1,197,937
\$7,070	\$9,781	\$2,443	\$10,311	\$575	\$67,007	\$8,873	\$42,978	\$17,849	\$164,511	\$900	\$120,610	\$0	\$384	\$8,213	\$0	\$4,497	\$99	\$1,326,141

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

SPECIAL REVENUE

	BORDER CRIME ARCHIVAL FEE	COUNTY ATTORNEY PROSE- CUTION	COUNTY ATTORNEY ADMINIS- TRATION	COUNTY COURT HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY COURT TECH- NOLOGY	COUNTY RECORDS MANAGE- MENT	COUNTY ELECTION	COURT REPORTERS	COURTHOUSE SECURITY	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONO- MIC DEVELOP- MENT	EMPG
REVENUES																				
Taxes																				
Property																				
Other																				
Intergovernmental		19,255								454,597										53,028
Charges for Services	20,324			10,384	800	413	10,485		3,393	12,721		472			1,161	1,619	1,122	272		
Interest			391	184				37		811		58		18	341				3,358	
Miscellaneous								310		157		123,972								
Total Revenues	20,324	19,255	391	10,568	800	413	10,485	347	3,393	13,532	454,754	530	123,972	18	1,502	1,619	1,122	272	3,358	53,028
EXPENDITURES																				
Current:																				
General Administration																				
Economic Development																			5,000	
Elections								6,314												
Non-Departmental																				
Records Management	2,157						6,280													
Judicial																				
Court Reporter									707											
District Attorney											494,713	77	36,995							
District Clerk															748					
Jury																				
Justices of the Peace																				
Legal																				
Check Collection				3,618																
County Attorney Administration			18,985																	
Law Library																				
Public Safety																				
Sheriff		52,712								44,297				25						
Emergency Operations																				43,860
Culture and Recreation																				
Historical Commission																				
Sesquicentennial																				
Health and Welfare																				
Health																				
Capital Projects -																				
Capital Outlay and Other																				
Debt Service																				
Principal Retirement																				
Interest Retirement																				
Total Expenditures	2,157	52,712	18,985	3,618	0	0	6,280	6,314	707	44,297	494,713	77	36,995	25	748	0	0	0	5,000	43,860
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,167	(33,457)	(18,594)	6,950	800	413	4,205	(5,967)	2,686	(30,765)	(39,959)	453	86,977	(7)	754	1,619	1,122	272	(1,642)	9,168
OTHER FINANCING SOURCES (USES):																				
Transfers In											36,957									
Transfers Out													(36,957)							
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	0	0	36,957	0	(36,957)	0	0	0	0	0	0	0
Net Changes in Fund Balances	18,167	(33,457)	(18,594)	6,950	800	413	4,205	(5,967)	2,686	(30,765)	(3,002)	453	50,020	(7)	754	1,619	1,122	272	(1,642)	9,168
Fund Balances - Beginning	111,666	0	44,406	4,566	0	0	278	14,101	2,753	164,289	3,502	4,096	6,253	513	4,351	0	0	0	471,782	(35,996)
Fund Balances - Ending	\$129,833	(\$33,457)	\$25,812	\$11,516	\$800	\$413	\$4,483	\$8,134	\$5,439	\$133,524	\$500	\$4,549	\$56,273	\$506	\$5,105	\$1,619	\$1,122	\$272	\$470,140	(\$26,828)

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

SPECIAL REVENUE													DEBT SERVICE INTEREST			CAPITAL PROJECTS	TOTAL NON-MAJOR GOVERNMENTAL	
HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	LAW JURY	LIBRARY	RECORDS MANAGEMENT	SECURITY FEES FUND	SESQUI-CENTENNIAL FUND	SHERIFF COMMISSARY	SHERIFF FORFEITURE	SHERIFF SEIZURE	TOBACCO SETTLEMENT	UVALDE ESTATES GRANT	VENDING MACHINES	VICTIMS OF CRIME-DA	VICTIMS OF CRIME-CA	AND SINKING FUND	JAIL PROJECT	TOTAL GOVERNMENTAL
	5,904			8,976			43,326				32,181	4,434		29,776	39,796			\$0
			7,300	4,001	11,261	21,576	1,626	8,637										43,326
		105		107	927	88	136	207	2,368	119								647,947
14,062	2,000								239,396								99	117,567
19,966	2,105	7,300	13,084	11,261	22,503	1,714	43,462	8,844	241,764	119	32,181	4,434	1,617	29,776	39,796	0	99	9,255
																		381,613
																		1,199,708
																		5,000
9,269																		15,583
					41,044									1,333				0
																		50,814
																		707
																		551,785
																		748
		13,313				360												0
																		13,673
																		3,618
																		18,985
			16,817	24,073														40,890
								8,853	303,156	49,013					40,797			498,853
																		43,860
																		0
																		1,451
																		1,451
																		60,077
																		60,077
																		61,366
																		61,366
																		27,939
																		27,939
9,269	0	13,313	16,817	24,073	41,044	360	1,451	8,853	303,156	49,013	60,077	61,366	1,333	20,000	40,797	29,640	0	1,397,050
																		0
10,697	2,105	(6,013)	(3,733)	(12,812)	(18,541)	1,354	42,011	(9)	(61,392)	(48,894)	(27,896)	(56,932)	284	9,776	(1,001)	(29,640)	99	(197,342)
																		0
																		12,000
																		48,957
																		(36,957)
	0	0	0	0	12,000	0	0	0	0	0	0	0	0	0	0	0	0	12,000
10,697	2,105	(6,013)	(3,733)	(812)	(18,541)	1,354	42,011	(9)	(61,392)	(48,894)	(27,896)	(56,932)	284	9,776	(1,001)	(29,640)	99	(185,342)
(3,627)	7,676	8,456	14,044	1,387	85,548	7,519	967	17,858	225,903	49,794	148,506	(6,660)	100	(1,563)	(3,326)	34,137	0	1,383,279
\$7,070	\$9,781	\$2,443	\$10,311	\$575	\$67,007	\$8,873	\$42,978	\$17,849	\$164,511	\$900	\$120,610	\$63,592	\$384	\$8,213	(\$4,327)	\$4,497	\$99	\$1,197,937

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$19,000	\$19,000	\$20,324	\$1,324
Total Revenues	19,000	19,000	20,324	1,324
EXPENDITURES				
Current:				
General Administration				
Records Management	85,000	85,000	2,157	82,843
Total Expenditures	85,000	85,000	2,157	82,843
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,000)	(66,000)	18,167	84,167
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(66,000)	(66,000)	18,167	84,167
Fund Balances - Beginning	111,666	111,666	111,666	
Fund Balances - Ending	\$45,666	\$45,666	\$129,833	\$84,167

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$19,255	\$19,255	\$0
Total Revenues	0	19,255	19,255	0
EXPENDITURES				
Current				
Public Safety				
Sheriff	0	52,712	52,712	0
Total Expenditures	0	52,712	52,712	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(33,457)	(33,457)	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	(33,457)	(33,457)	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$33,457)	(\$33,457)	\$0

UVALDE COUNTY, TEXAS
 COUNTY ATTORNEY ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$300	\$300	\$391	\$91
Total Revenues	300	300	391	91
EXPENDITURES				
Current:				
Legal				
County Attorney	47,300	30,629	18,985	11,644
Total Expenditures	47,300	30,629	18,985	11,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,000)	(30,329)	(18,594)	11,735
OTHER FINANCING SOURCES (USES):				
Transfers In	0			0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(47,000)	(30,329)	(18,594)	11,735
Fund Balances - Beginning	44,406	44,406	44,406	
Fund Balances - Ending	(\$2,594)	\$14,077	\$25,812	\$11,735

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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$11,200	\$11,200	\$10,384	(\$816)
Interest	50	50	185	135
Total Revenues	11,250	11,250	10,569	(681)
EXPENDITURES				
Current:				
Legal				
County Attorney	15,250	15,250	3,618	11,632
Total Expenditures	15,250	15,250	3,618	11,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	6,951	10,951
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)	6,951	10,951
Fund Balances - Beginning	4,566	4,566	4,566	
Fund Balances - Ending	\$566	\$566	\$11,517	\$10,951

UVALDE COUNTY, TEXAS
 COUNTY COURT PRESERVATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$0	\$800	\$800	\$0
Interest				0
Total Revenues	0	800	800	0
EXPENDITURES				
Current:				
General Administration				
County Judge	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	800	800	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	800	800	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$800	\$800	\$0

UVALDE COUNTY, TEXAS
 COUNTY COURT TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$0	\$413	\$413	\$0
Interest				0
Total Revenues	0	413	413	0
EXPENDITURES				
Current:				
General Administration				
County Judge	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	413	413	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	413	413	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$413	\$413	\$0

UVALDE COUNTY, TEXAS
 COUNTY RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$11,950	\$11,950	\$10,485	(\$1,465)
Interest				0
Total Revenues	11,950	11,950	10,485	(1,465)
EXPENDITURES				
Current:				
General Administration				
Records Management	12,450	12,450	6,280	6,170
Total Expenditures	12,450	12,450	6,280	6,170
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	4,205	4,705
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)	(500)	4,205	4,705
Fund Balances - Beginning	278	278	278	
Fund Balances - Ending	(\$222)	(\$222)	\$4,483	\$4,705

UVALDE COUNTY, TEXAS
COUNTY ELECTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$1,000	\$1,000	\$37	(\$963)
Miscellaneous	0	0	310	310
Total Revenues	1,000	1,000	347	(653)
EXPENDITURES				
Current:				
General Administration				
Elections	16,000	16,000	6,314	9,686
Total Expenditures	16,000	16,000	6,314	9,686
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	(5,967)	9,033
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)	(5,967)	9,033
Fund Balances - Beginning	14,101	14,101	14,101	
Fund Balances - Ending	(\$899)	(\$899)	\$8,134	\$9,033

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$3,800	\$3,800	\$3,393	(\$407)
Total Revenues	3,800	3,800	3,393	(407)
EXPENDITURES				
Current:				
Judicial				
Court Reporters	5,300	5,300	707	4,593
Total Expenditures	5,300	5,300	707	4,593
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,500)	2,686	4,186
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,500)	(1,500)	2,686	4,186
Fund Balances - Beginning	2,753	2,753	2,753	
Fund Balances - Ending	\$1,253	\$1,253	\$5,439	\$4,186

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$13,000	\$13,000	\$12,741	(\$259)
Interest	0	0	811	811
Total Revenues	13,000	13,000	13,552	552
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	176,000	221,380	44,297	177,083
Total Expenditures	176,000	221,380	44,297	177,083
Excess (Deficiency) of Revenues Over (Under) Expenditures	(163,000)	(208,380)	(30,745)	177,635
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(163,000)	(208,380)	(30,745)	177,635
Fund Balances - Beginning	164,289	164,289	164,289	
Fund Balances - Ending	\$1,289	(\$44,091)	\$133,544	\$177,635

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$457,873	\$442,666	\$454,597	\$11,931
Miscellaneous	0	0	157	157
Total Revenues	457,873	442,666	454,754	12,088
EXPENDITURES				
Current:				
Judicial				
District Attorney	466,562	512,569	494,713	17,856
Total Expenditures	466,562	512,569	494,713	17,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,689)	(69,903)	(39,959)	29,944
OTHER FINANCING SOURCES (USES):				
Transfers In	8,689	36,957	36,957	0
Transfers Out				0
Total Other Financing Sources (Uses)	8,689	36,957	36,957	0
Net Changes in Fund Balances	0	(32,946)	(3,002)	29,944
Fund Balances - Beginning	3,502	3,502	3,502	
Fund Balances - Ending	\$3,502	(\$29,444)	\$500	\$29,944

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$250	\$250	\$472	\$222
Interest	40	40	58	18
Total Revenues	290	290	530	240
EXPENDITURES				
Current:				
Judicial				
District Attorney	3,790	3,790	77	3,713
Total Expenditures	3,790	3,790	77	3,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,500)	(3,500)	453	3,953
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,500)	(3,500)	453	3,953
Fund Balances - Beginning	4,096	4,096	4,096	
Fund Balances - Ending	\$596	\$596	\$4,549	\$3,953

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$26,000	\$51,189	\$123,972	\$72,783
Total Revenues	26,000	51,189	123,972	72,783
EXPENDITURES				
Current				
Judicial				
District Attorney	0	36,000	36,995	(995)
Total Expenditures	0	36,000	36,995	(995)
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,000	15,189	86,977	71,788
OTHER FINANCING SOURCES (USES):				
Transfers Out	(31,000)	(31,000)	(36,957)	(5,957)
Total Other Financing Sources (Uses)	(31,000)	(31,000)	(36,957)	(5,957)
Net Changes in Fund Balances	(5,000)	(15,811)	50,020	65,831
Fund Balances - Beginning	6,253	6,253	6,253	
Fund Balances - Ending	\$1,253	(\$9,558)	\$56,273	\$65,831

UVALDE COUNTY, TEXAS

DARE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$0	\$0	\$18	\$18
Miscellaneous				0
Total Revenues	0	0	18	18
EXPENDITURES				
Current:				
Public Safety				
Sheriff	503	503	25	478
Total Expenditures	503	503	25	478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(503)	(503)	(7)	496
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(503)	(503)	(7)	496
Fund Balances - Beginning	513	513	513	
Fund Balances - Ending	\$10	\$10	\$506	\$496

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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$0	\$272	\$272	\$0
Interest				0
Total Revenues	0	272	272	0
EXPENDITURES				
Current:				
General Administration				
Records Management				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	272	272	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	272	272	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$272	\$272	\$0

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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$0	\$1,122	\$1,122	\$0
Interest				0
Total Revenues	0	1,122	1,122	0
EXPENDITURES				
Current:				
General Administration				
Records Management				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,122	1,122	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	1,122	1,122	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$1,122	\$1,122	\$0

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$0	\$1,619	\$1,619	\$0
Interest				0
Total Revenues	0	1,619	1,619	0
EXPENDITURES				
Current:				
General Administration				
Records Management				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,619	1,619	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	1,619	1,619	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$1,619	\$1,619	\$0

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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,200	\$1,200	\$1,161	(\$39)
Interest	40	40	341	301
Total Revenues	1,240	1,240	1,502	262
EXPENDITURES				
Current:				
General Administration				
Records Management	5,240	5,240	748	4,492
Total Expenditures	5,240	5,240	748	4,492
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	754	4,754
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)	754	4,754
Fund Balances - Beginning	4,351	4,351	4,351	
Fund Balances - Ending	\$351	\$351	\$5,105	\$4,754

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$3,358	\$3,358	\$0
Total Revenues	0	3,358	3,358	0
EXPENDITURES				
Current				
General Administration				
Economic Development	0	5,000	5,000	0
Total Expenditures	0	5,000	5,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1,642)	(1,642)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(1,642)	(1,642)	0
Fund Balances - Beginning	471,782	471,782	471,782	
Fund Balances - Ending	\$471,782	\$470,140	\$470,140	\$0