

UVALDE COUNTY, TEXAS  
 VENDING MACHINES  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$0	\$0	\$6	\$6
Miscellaneous	2,500	2,500	1,449	(1,051)
Total Revenues	2,500	2,500	1,455	(1,045)
<b>EXPENDITURES</b>				
Current:				
General Administration Non-Departmental	4,500	5,700	2,755	2,945
Total Expenditures	4,500	5,700	2,755	2,945
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(3,200)	(1,300)	1,900
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,000)	(3,200)	(1,300)	1,900
Fund Balances - Beginning	1,765	1,765	1,765	
Fund Balances - Ending	(\$235)	(\$1,435)	\$465	\$1,900

UVALDE COUNTY, TEXAS  
VICTIMS OF CRIME-CA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$39,000	\$39,000	\$2,845	(\$36,155)
Total Revenues	39,000	39,000	2,845	(36,155)
<b>EXPENDITURES</b>				
Current:				
Legal				
County Attorney	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,000	39,000	2,845	(36,155)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	0	5,470	5,470	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	5,470	5,470	0
Net Changes in Fund Balances	39,000	44,470	8,315	(36,155)
Fund Balances - Beginning	(8,315)	(8,315)	(8,315)	
Fund Balances - Ending	\$30,685	\$36,155	\$0	(\$36,155)

UVALDE COUNTY, TEXAS  
 VICTIMS OF CRIME - DA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$41,706	\$41,828	\$122
Total Revenues	0	41,706	41,828	122
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Clerk	0	41,829	41,828	1
Total Expenditures	0	41,829	41,828	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(123)	0	123
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(123)	0	123
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$123)	\$0	\$123

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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property	\$1,666,134	\$1,666,134	\$1,759,822	\$93,688
Interest	2,000	2,000	1,542	(458)
<b>Total Revenues</b>	<b>1,668,134</b>	<b>1,668,134</b>	<b>1,761,364</b>	<b>93,230</b>
<b>EXPENDITURES</b>				
Debt Service				
Principal Retirement	580,000	580,000	580,000	0
Interest Retirement	1,082,619	1,082,619	1,082,619	0
<b>Total Expenditures</b>	<b>1,662,619</b>	<b>1,662,619</b>	<b>1,662,619</b>	<b>0</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,515	5,515	98,745	93,230
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Changes in Fund Balances</b>	<b>5,515</b>	<b>5,515</b>	<b>98,745</b>	<b>93,230</b>
Fund Balances - Beginning	70,127	70,127	70,127	
<b>Fund Balances - Ending</b>	<b>\$75,642</b>	<b>\$75,642</b>	<b>\$168,872</b>	<b>\$93,230</b>

UVALDE COUNTY, TEXAS  
 COLONIA CLEARING NO. 711315  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$20,500	\$20,500	\$0
Total Revenues	0	20,500	20,500	0
<b>EXPENDITURES</b>				
General Administration				
Non-Departmental	0	20,500	20,500	0
Total Expenditures	0	20,500	20,500	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	0	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS  
 EDA GRANT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$0	\$1,050,351	\$423,843	(\$626,508)
Total Revenues	0	1,050,351	423,843	(626,508)
<b>EXPENDITURES</b>				
Capital Projects - Capital Outlay and Other	0	643,079	423,843	219,236
Total Expenditures	0	643,079	423,843	219,236
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	407,272	0	(407,272)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	407,272	0	(407,272)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$407,272	\$0	(\$407,272)

AGENCY FUNDS

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2012

	Agency Funds				Total
	State Fees	Cash Bond	Arrest Fees	County Officer Accounts	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$85,230	\$623	\$933	\$1,122,434	\$1,209,220
Receivables (net of allowance for uncollectibles)	0		0		0
Total Assets	\$85,230	\$623	\$933	\$1,122,434	\$1,209,220
<b>LIABILITIES:</b>					
Accounts Payable	\$0		\$0		\$0
Due to Others	85,230	623	933	1,122,434	1,209,220
Total Liabilities	\$85,230	\$623	\$933	\$1,122,434	\$1,209,220



UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>STATE FEES</u>			
	BALANCE 10/1/2011	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2012
<b>ASSETS</b>				
Cash and Cash Equivalents	\$81,514	\$230,205	\$226,489	\$85,230
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$81,514	\$230,205	\$226,489	\$85,230

<b>LIABILITIES:</b>				
Accounts Payable	\$68		\$68	\$0
Due to Others	81,446	230,205	226,421	85,230
Total Liabilities	\$81,514	\$230,205	\$226,489	\$85,230

	<u>CASH BOND</u>			
	BALANCE 10/1/2011	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2012
<b>ASSETS</b>				
Cash and Cash Equivalents	\$623			\$623
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$623	\$0	\$0	\$623

<b>LIABILITIES:</b>				
Accounts Payable				0
Due to Others	623	0	0	623
Total Liabilities	\$623	\$0	\$0	\$623

	<u>ARREST FEES</u>			
	BALANCE 10/1/2011	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2012
<b>ASSETS</b>				
Cash and Cash Equivalents	\$2,478	\$8,557	\$10,102	\$933
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$2,478	\$8,557	\$10,102	\$933

<b>LIABILITIES:</b>				
Accounts Payable	\$0			\$0
Due to Others	2,478	8,557	10,102	933
Total Liabilities	\$2,478	\$8,557	\$10,102	\$933

	BALANCE			BALANCE
	10/1/2011	ADDITIONS	DEDUCTIONS	9/30/2012
<u>COUNTY OFFICER ACCOUNTS</u>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$1,097,345	\$25,089		\$1,122,434
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,097,345</u>	<u>\$25,089</u>	<u>\$0</u>	<u>\$1,122,434</u>

<b>LIABILITIES:</b>				
Accounts Payable				0
Due to Others	1,097,345	25,089	0	1,122,434
Total Liabilities	<u>\$1,097,345</u>	<u>\$25,089</u>	<u>\$0</u>	<u>\$1,122,434</u>

	BALANCE			BALANCE
	10/1/2011	ADDITIONS	DEDUCTIONS	9/30/2012
<u>TOTAL</u>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$1,181,960	\$263,851	\$236,591	\$1,209,220
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>\$1,181,960</u>	<u>\$263,851</u>	<u>\$236,591</u>	<u>\$1,209,220</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$68	\$0	\$68	\$0
Due to Others	1,181,892	263,851	236,523	1,209,220
Total Liabilities	<u>\$1,181,960</u>	<u>\$263,851</u>	<u>\$236,591</u>	<u>\$1,209,220</u>

## STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
Financial Trends	105
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	108
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	117
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	121
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	124
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

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

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

	Fiscal Year								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Governmental activities</b>									
Invested in capital assets, net of related debt	\$1,995,739	\$2,059,785	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845
Restricted	7,003	98,384	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215
Unrestricted	2,584,009	3,140,388	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883
<b>Total governmental activities net assets</b>	<b>\$4,586,751</b>	<b>\$5,298,557</b>	<b>\$6,233,439</b>	<b>\$7,066,401</b>	<b>\$7,828,042</b>	<b>\$8,397,050</b>	<b>\$10,150,769</b>	<b>\$14,706,561</b>	<b>\$15,840,943</b>
<b>Business-type activities</b>									
Invested in capital assets, net of related debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0	0	0	0
<b>Total business-type activities net assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Primary government</b>									
Invested in capital assets, net of related debt	\$1,995,739	\$2,059,785	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845
Restricted	7,003	98,384	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215
Unrestricted	2,584,009	3,140,388	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883
<b>Total primary government net assets</b>	<b>\$4,586,751</b>	<b>\$5,298,557</b>	<b>\$6,233,439</b>	<b>\$7,066,401</b>	<b>\$7,828,042</b>	<b>\$8,397,050</b>	<b>\$10,150,769</b>	<b>\$14,706,561</b>	<b>\$15,840,943</b>

Notes

- (1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2004.  
 The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS  
 Changes in Net Assets  
 Last Nine Fiscal Years  
 (accrual basis of accounting)  
 (UNAUDITED)

	2004	2005	2006	2007	Fiscal Year 2008	2009	2010	2011	2012
<b>Expenses</b>									
Governmental activities:									
General Administration	\$1,582,230	\$1,512,864	\$2,035,969	\$1,885,036	\$2,475,662	\$2,175,201	\$2,395,282	\$2,290,702	\$2,799,516
Judicial	1,007,056	861,443	1,006,933	1,234,168	1,312,975	1,499,166	1,625,026	1,694,639	1,711,659
Legal	231,849	186,362	242,225	251,895	275,286	309,458	311,580	340,849	333,096
Financial Administration	604,200	634,326	701,481	723,117	701,088	833,634	883,669	918,623	944,856
Public Facilities	139,803	124,270	126,261	265,573	216,665	343,399	293,503	364,925	569,845
Public Safety	2,608,290	2,647,608	2,899,054	3,171,994	3,261,145	3,745,852	3,965,954	3,863,201	4,799,253
Public Transportation	1,397,739	975,880	1,031,196	1,331,694	2,170,918	2,050,350	1,789,823	1,746,835	1,664,712
Environmental Protection	194,988	163,303	173,805	177,237	189,585	199,914	249,259	214,166	226,313
Culture and Recreation	105,557	96,873	136,523	151,355	112,374	136,142	146,947	294,075	716,237
Health and Welfare	1,277,029	1,502,460	1,408,889	1,534,384	1,494,318	1,485,953	1,611,904	1,703,238	2,160,950
Conservation - Agriculture	111,899	110,105	98,790	112,034	106,452	136,524	135,096	100,923	106,302
Interest and Fiscal Charges	14,633	13,601	30,561	104,911	63,404	39,562	17,045	16,624	9,797
Total governmental activities expenses	9,275,273	8,829,095	9,891,687	10,943,398	12,379,872	12,955,155	13,425,088	13,548,800	16,042,536
Total primary government expenses	\$ 9,275,273	\$ 8,829,095	\$ 9,891,687	\$ 10,943,398	\$ 12,379,872	\$ 12,955,155	\$ 13,425,088	\$ 13,548,800	\$ 16,042,536
<b>Program Revenues</b>									
Governmental activities:									
Charges for services:									
General Administration	\$1,104,375	\$653,731	\$232,346	\$237,472	\$436,786	\$196,949	\$170,745	\$194,897	\$62,349
Judicial	134,621	1,043,538	1,367,358	1,179,891	820,732		396,094	476,525	171,187
Legal	34,720	26,365	38,703	27,911	50,185	58,545	40,259	23,601	9,473
Financial Administration	3,297	7,478	13,500		109,389	110,366	111,134	132,151	146,187
Public Facilities									
Public Safety	204,052	204,342	82,203	161,911	283,680	26,579	284,577	154,022	924,347
Public Transportation	54,709	743,820	734,186	751,447	682,676	667,510	640,429	652,358	660,750
Environmental Protection									
Culture and Recreation			1,710						
Health and Welfare	35,574	128,794	61,994	56,578	53,722	33,918	40,954	42,676	37,891
Conservation - Agriculture									
Operating grants and contributions	918,778	573,970	1,161,219	1,001,814	1,268,268	1,328,804	1,238,968	2,115,538	1,667,309
Capital grants and contributions				170,219	619,480	398,255	4,434	1,084,455	505,711
Total governmental activities program revenues	2,490,126	3,382,038	3,693,219	3,587,243	4,324,918	2,820,926	2,927,594	4,876,223	4,185,204
Total primary government program revenues	\$ 2,490,126	\$ 3,382,038	\$ 3,693,219	\$ 3,587,243	\$ 4,324,918	\$ 2,820,926	\$ 2,927,594	\$ 4,876,223	\$ 4,185,204

(continued)

(continued)

	2004	2005	2006	2007	Fiscal Year 2008	2009	2010	2011	2012
Net (expense)/revenue									
Governmental activities	(\$6,785,147)	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)
Total primary government net expense	(\$6,785,147)	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes									
Property Taxes, Levies for General Purposes	3,543,371	3,667,692	4,483,395	5,434,520	5,994,722	6,608,518	8,526,946	9,229,742	9,331,532
Sales Taxes	1,764,491	1,954,163	2,146,753	2,175,138	2,238,382	2,278,750	2,154,211	2,624,124	2,985,299
Other Taxes	314,219	17,810	42,514	21,498	0	0	43,326	375,293	340,895
Unrestricted Investment Earnings	34,144	34,705	66,478	136,938	80,009	361,999	491,656	202,167	57,814
Miscellaneous	914,594	476,710	394,210	421,023	503,482	1,513,970	1,035,074	797,043	276,174
Total governmental activities	6,570,819	6,151,080	7,133,350	8,189,117	8,816,595	10,703,237	12,251,213	13,228,369	12,991,714
Total primary government	\$6,570,819	\$6,151,080	\$7,133,350	\$8,189,117	\$8,816,595	\$10,703,237	\$12,251,213	\$13,228,369	\$12,991,714
Change in Net Assets									
Governmental activities	(\$214,328)	\$704,023	\$934,882	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382
Total primary government	(\$214,328)	\$704,023	\$934,882	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382

Notes:

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2004.

The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS  
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
 LAST Nine YEARS  
 (UNAUDITED)

FISCAL YEAR ENDED	PROPERTY TAXES	SALES	OTHER	TOTAL
2004	\$3,543,371	\$1,764,491	\$314,219	\$5,622,081
2005	3,667,692	1,954,163	17,810	5,639,665
2006	4,483,395	2,146,753	42,514	6,672,662
2007	5,434,520	2,175,138	21,498	7,631,156
2008	5,994,722	2,238,382	0	8,233,104
2009	6,608,518	2,278,750	0	8,887,268
2010	8,526,946	2,154,211	43,326	10,724,483
2011	9,229,742	2,517,376	375,293	12,123,011
2012	9,331,532	2,985,299	340,895	12,657,726

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2004.  
 The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS  
Fund Balances of Governmental Funds  
Last Nine Fiscal Years  
(modified accrual basis of accounting)  
(UNAUDITED)

	2004	2005	2006	2007	Fiscal Year 2008	2009	2010	2011	2012
General fund									
Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted								0	0
Committed								0	0
Unassigned								1,411,210	1,735,963
Unreserved	(69,685)	272,476	(363,315)	(173,555)	215,248	789,982	692,044	0	0
Total general fund	<u>(\$69,685)</u>	<u>\$272,476</u>	<u>(\$363,315)</u>	<u>(\$173,555)</u>	<u>\$215,248</u>	<u>\$789,982</u>	<u>\$692,044</u>	<u>\$1,411,210</u>	<u>\$1,735,963</u>
All other governmental funds									
Reserved	\$7,003	\$93,384	\$246,798	\$190,387	\$327,048	\$24,124,126	\$18,185,471	\$0	\$0
Restricted								8,126,234	2,611,010
Committed								264,753	185,716
Unassigned								(131,987)	(311,016)
Unreserved, reported in:									
Special revenue funds	1,605,919	1,082,875	1,786,275	1,676,286	1,458,810	1,832,796	1,485,991		
Total all other governmental funds	<u>\$1,612,922</u>	<u>\$1,176,259</u>	<u>\$2,033,073</u>	<u>\$1,866,673</u>	<u>\$1,785,858</u>	<u>\$25,956,922</u>	<u>\$19,671,462</u>	<u>\$8,259,000</u>	<u>\$2,485,710</u>

(1) Future years will be included until ten years are shown.  
Ten years are not shown because the County does not have the data prior to 2004.  
The information is derived from the Annual Financial Reports.



UVALDE COUNTY, TEXAS  
 Changes in Fund Balances of Governmental Funds  
 Last Nine Fiscal Years  
 (modified accrual basis of accounting)  
 (UNAUDITED)

	2004	2005	2006	2007	Fiscal Year 2008	2009	2010	2011	2012
<b>Revenues</b>									
<b>Taxes</b>									
Property	\$ 3,453,338	\$ 3,585,393	\$ 4,405,593	\$ 5,340,637	\$ 5,848,288	\$ 6,523,213	\$ 8,456,627	\$9,107,773	\$9,317,175
Sales	1,764,491	1,954,163	2,146,753	2,175,138	2,238,382	2,278,750	2,154,211	2,624,125	2,985,299
Other	314,219	17,810	42,514	21,498	0	0	43,326	375,293	340,895
Intergovernmental	918,778	573,970	1,161,219	1,172,033	1,887,748	2,169,527	1,243,402	3,199,993	2,173,020
Licenses and Permits	654,835	1,159,672	605,174	603,724	620,230	594,218	571,502	580,523	579,403
Charges for Services	647,201	640,860	794,389	870,338	1,030,887	944,479	962,463	836,924	1,687,778
Fines and Forfeitures	503,392	419,509	470,027	426,058	420,392	422,204	391,997	380,824	330,273
Interest	34,144	34,705	66,478	136,938	80,009	301,999	491,656	202,167	57,614
Miscellaneous	920,597	541,787	587,567	627,817	465,785	1,146,771	752,891	539,201	517,837
<b>Total revenues</b>	<b>9,210,995</b>	<b>8,927,869</b>	<b>10,279,714</b>	<b>11,374,181</b>	<b>12,591,721</b>	<b>14,381,161</b>	<b>15,068,075</b>	<b>17,846,823</b>	<b>17,989,494</b>
<b>Expenditures</b>									
<b>Current:</b>									
General Administration	1,466,583	1,491,531	2,002,851	1,919,835	2,419,891	2,177,377	2,371,602	2,281,526	2,691,360
Legal	192,359	186,362	242,225	255,748	270,755	307,477	309,699	338,968	333,096
Judicial	1,007,056	841,189	995,285	1,234,168	1,312,975	1,499,166	1,625,026	1,694,639	1,722,000
Financial Administration	604,200	634,326	701,481	723,117	721,317	833,634	884,539	912,084	938,317
Public Facilities	138,559	123,026	144,984	149,560	184,319	167,601	222,776	192,488	402,075
Public Safety	2,537,655	2,616,216	2,995,371	3,089,986	3,180,345	3,715,814	4,026,527	3,952,383	4,522,453
Public Transportation	1,174,100	1,011,687	1,375,469	1,148,753	1,797,491	1,794,234	1,741,717	2,044,847	2,076,580
Environmental Protection	184,488	163,303	173,805	177,237	189,585	194,857	249,259	227,616	222,951
Culture and Recreation	105,557	96,873	136,523	151,355	112,374	136,142	146,947	294,075	572,320
Health and Welfare	1,255,263	1,480,693	1,387,125	1,525,768	1,469,267	1,476,588	1,602,539	1,693,873	2,154,873
Conservation - Agriculture	111,899	110,105	98,790	112,034	106,452	136,524	135,096	100,923	106,302
Capital outlay	223,639	154,536	33,052	169,165	392,721	1,865,400	6,486,734	13,074,401	5,901,841
Debt service									
Principal	124,341	184,122	163,775	233,893	169,149	105,280	226,031	670,551	707,340
Interest	14,634	13,601	20,692	77,117	51,492	32,187	1,492,107	1,110,294	1,086,522
Tax Anticipation Notes - Issuance Cost			24,500	24,500	21,250	137,406			
<b>Total expenditures</b>	<b>9,140,333</b>	<b>9,107,570</b>	<b>10,495,928</b>	<b>10,992,236</b>	<b>12,399,383</b>	<b>14,579,687</b>	<b>21,520,599</b>	<b>28,588,668</b>	<b>23,438,030</b>
Excess of revenues over (under) expenditures	70,662	(179,701)	(216,214)	381,945	192,338	(198,526)	(6,452,524)	(10,741,845)	(5,448,536)

(continued)

(continued)

	2004	2005	2006	2007	Fiscal Year 2008	2009	2010	2011	2012
Other financing sources (uses)									
Other Financing Sources - Bond Proceeds						25,000,000			
Other Financing Sources - Notes Payable						144,324	69,126	48,549	
Other Financing Sources - Capital Lease		130,199	437,237	16,415	115,650				
Transfers In	656,052	808,000	1,123,560	215,000	74,260	261,903	248,957	32,699	403,170
Transfers Out	(656,052)	(853,000)	(1,123,560)	(590,000)	(74,260)	(461,903)	(248,957)	(32,699)	(403,170)
Total other financing sources (uses)	0	85,199	437,237	(358,585)	115,650	24,944,324	69,126	48,549	0
Net change in fund balances	\$ 70,662	\$ (94,502)	\$ 221,023	\$ 23,360	\$ 307,988	\$ 24,745,798	\$ (6,383,398)	\$ (10,693,296)	\$ (5,448,536)
Debt service as a percentage of noncapital expenditures	5.94%	8.57%	4.99%	7.42%	3.94%	1.77%	11.67%	8.17%	10.78%

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2004.

The information is derived from the Annual Financial Reports.

UVALDE COUNTY, TEXAS  
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
 Last Nine Fiscal Years  
 (modified accrual basis of accounting)  
 (UNAUDITED)

FISCAL YEAR ENDED	PROPERTY TAXES	SALES	OTHER	TOTAL
2004	\$3,453,338	\$1,764,491	\$314,219	5,532,048
2005	3,585,393	1,954,163	17,810	5,557,366
2006	4,405,593	2,146,753	42,514	6,594,860
2007	5,340,637	2,175,138	21,498	7,537,273
2008	5,848,288	2,238,382	0	8,086,670
2009	6,523,213	2,278,750	0	8,801,963
2010	8,456,627	2,154,211	43,326	10,654,164
2011	9,107,773	2,517,976	375,293	12,001,042
2012	9,317,175	2,985,299	340,895	12,643,369

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2004.  
 The information is derived from the Annual Financial Reports.

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

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	REAL PROPERTY	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
2004	\$633,865,848	\$633,865,848	\$143,447,701	\$143,447,701	\$0	\$777,313,549	\$777,313,549	0.4385	100%
2005	640,054,923	640,054,923	141,392,792	141,392,792	55,267,977	836,715,692	836,715,692	0.4807	100%
2006	854,745,528	854,745,528	168,325,386	168,325,386	109,458,636	913,612,278	913,612,278	0.5433	100%
2007	1,184,474,567	1,184,474,567	173,257,218	173,257,218	118,887,538	1,357,731,785	1,357,731,785	0.5476	100%
2008	1,261,455,354	1,261,455,354	185,146,527	185,146,527	133,501,881	1,446,601,881	1,446,601,881	0.5662	100%
2009	1,152,368,991	1,152,368,991	184,530,001	184,530,001	125,705,424	1,336,898,992	1,336,898,992	0.7162	100%
2010	1,202,560,970	1,202,560,970	178,667,005	178,667,005	130,115,980	1,381,227,975	1,381,227,975	0.7667	100%
2011	1,194,806,818	1,194,806,818	187,469,968	187,469,968	135,841,935	1,382,276,786	1,382,276,786	0.7629	100%
2012	1,207,001,955	1,207,001,955	195,228,329	195,228,329	134,546,898	1,402,230,284	1,402,230,284	0.7629	100%

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2004.

Source: Uvalde County Appraisal District

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

LEVY YEAR	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS					ESD NO. 1
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY	NUECES CANYON	
2003	0.4385	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	
2004	0.4385	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	
2005	0.4807	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	
2006	0.5433	0.4500	0.5867	0.1100	0.0175	1.4443	1.3800	1.1000	1.4000	1.2700	1.3700	0.1000
2007	0.5662	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877
2008	0.5662	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877
2009	0.7162	0.5466	0.5697	0.1300	0.0165	1.1697	1.1090	0.8850	1.0400	1.0400	1.1700	0.9526
2010	0.7667	0.5934	0.6134	0.1300	0.0164	1.1627	1.1090	0.8700	1.0400	1.0400	1.1700	1.0029
2011	0.7629	0.5928	0.6270	0.1300	0.0162	1.2427	1.1000	0.8700	1.0400	1.0400	1.1700	1.0014
2012	0.7629	0.6309	0.6270	0.1300	0.0161	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0044

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
 PRINCIPAL PROPERTY TAXPAYERS  
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2012		2005		PERCENT OF ASSESSED VALUATION	
	2011 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2004 ASSESSED VALUATION		RANK
Bailey Four Canyon Ranch	16,030,244	1	1.14%		0.00%	
Walmart Realty Estate	15,718,065	2	1.12%	9,243,976	5	1.10%
AEP Texas Central	14,865,815	3	1.06%	9,426,300	3	1.13%
Williamson Dickie	11,888,716	4	0.85%	6,794,943	9	0.81%
Martin Marietta Materials	11,424,154	5	0.81%	8,176,160	6	0.98%
Brisco Ranch, Inc.	8,553,949	6	0.61%	7,803,122	7	0.93%
Vulcan Materials Co.	7,518,025	7	0.54%	7,500,990	8	0.90%
Continental Tires of America	6,580,777	8	0.47%			
First State Bank of Uvalde	6,151,969	9	0.44%	5,793,588	10	0.69%
BUTT HEB Grocery Company	\$4,358,913	10	0.31%	\$12,476,947	1	1.49%
Gutwein & Company				5,793,588	10	0.69%
Deere Properties LLC				9,259,579	4	1.11%
Union Pacific Railroad				\$12,476,947	1	1.49%
Southwestern Bell Telephone Co.				11,199,690	2	1.34%
Walmart				9,259,579	4	1.11%
TOTALS	<u>\$103,090,627</u>		<u>7.35%</u>	<u>\$115,205,409</u>		<u>12.66%</u>

(1) Future years will be included until ten years are shown.  
 Ten years are not provided because of limited space.  
 Source: Uvalde County Appraisal District

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

FISCAL YEAR ENDED	TAX LEVY	COLLECTED WITHIN YEAR OF LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2004	\$3,401,270	\$3,217,457	94.60%	\$174,715	\$3,392,172	99.73%
2005	3,619,995	3,401,757	93.97%	206,444	3,608,201	99.67%
2006	4,312,945	4,053,614	93.99%	241,322	4,294,936	99.58%
2007	5,402,648	5,139,603	95.13%	234,359	5,373,962	99.47%
2008	5,854,920	5,605,521	95.74%	213,518	5,819,039	99.39%
2009	6,446,971	6,119,910	94.93%	271,366	6,391,276	99.14%
2010	8,248,482	7,878,924	95.52%	251,457	8,130,381	98.57%
2011	8,981,239	8,583,920	95.58%	163,863	8,747,783	97.40%
2012	9,572,177	9,182,554	95.93%			

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2004.

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
Ratios of Outstanding Debt by Type  
Last Nine Fiscal Years  
(UNAUDITED)

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Tax Anticipation Notes	Capital Leases	Notes Payable	Bonded Debt			
2004	\$0	\$233,303	\$0	\$0	\$233,303	0.04%	\$9
2005	0	244,457	0	0	244,457	0.04%	9
2006	1,315,000	496,840	0	0	1,811,840	0.30%	67
2007	1,000,000	279,360	0	0	1,279,360	0.21%	47
2008	700,000	225,861	0	0	925,861	0.14%	34
2009	0	134,421	130,485	25,000,000	25,264,906	3.78%	912
2010	0	84,461	143,539	24,880,000	25,108,000	3.53%	951
2011	0	46,525	109,474	24,330,000	24,485,999	3.44%	927
2012	0	21,790	6,868	23,750,000	23,778,658	3.56%	899

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on page 121 for personal income and population data.

(2) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2004.



UVALDE COUNTY, TEXAS  
 RATIO OF NET GENERAL BONDED DEBT OUTSTANDING  
 LAST SEVEN YEARS  
 (UNAUDITED)

FISCAL YEAR ENDED (1)	ASSESSED VALUATIONS	POPULATION	(1) BONDED DEBT	LESS DEBT SERVICE FUNDS	TOTAL	RATIO NET GENERAL BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2006	\$913,612,278	26,926	\$0	\$86,437	(\$86,437)	0.00%	\$0.00
2007	\$1,357,731,785	27,050	\$0	\$189,387	(\$189,387)	0.00%	\$0.00
2008	\$1,446,601,881	27,326	\$0	\$97,289	(\$97,289)	0.00%	\$0.00
2009	\$1,336,898,992	27,895	\$25,000,000	\$166,985	\$24,833,015	1.86%	\$896.66
2010	\$1,381,227,975	26,405	\$24,880,000	\$233,964	\$24,646,036	1.78%	\$933.39
2011	\$1,382,276,786	26,405	\$24,330,000	\$70,127	\$24,259,873	1.76%	\$918.76
2012	\$1,402,230,284	26,461	\$23,750,000	\$168,872	\$23,581,128	1.68%	\$891.17

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

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2006.

UVALDE COUNTY, TEXAS  
 ESTIMATED NET DIRECT AND OVERLAPPING DEBT  
 AS OF SEPTEMBER 30, 2012  
 (UNAUDITED)

TAXING BODY	NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT
Debt to be paid with property taxes:					
Uvalde County, Texas	\$23,750,000	9/30/2012	100.00%	\$23,750,000	\$23,778,658
Southwest Texas Junior College	10,490,000	9/30/2012	100.00%	10,490,000	
City of Uvalde	21,460,000	9/30/2012	100.00%	21,460,000	
City of Sabinal	690,000	9/30/2012	100.00%	690,000	
Uvalde I.S.D.	24,819,996	8/31/2012	64.95%	16,120,587	
Sabinal I.S.D.	1,310,000	8/31/2012	100.00%	1,310,000	
Utopia I.S.D.	0	8/31/2012	100.00%	0	
Knippa I.S.D.	4,165,000	8/31/2012	100.00%	4,165,000	
<b>TOTALS</b>	<u>\$86,684,996</u>			<u>\$77,985,587</u>	<u>\$23,778,658</u>

The above information was obtained from each entity's business office.

Note: Above debt only includes general bonded debt.

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

UVALDE COUNTY, TEXAS  
 COMPUTATION OF LEGAL DEBT MARGIN  
 SEPTEMBER 30, 2012  
 Last NINE Fiscal Years

	Fiscal Year								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed Value of Real Property	\$777,313,549	\$836,715,692	\$913,612,278	\$1,357,731,785	\$1,446,601,881	\$1,336,898,992	\$1,381,227,975	\$1,382,276,786	\$1,402,230,284
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	194,328,387	209,178,923	228,403,070	339,432,946	361,650,470	334,224,748	345,306,994	345,569,197	350,557,571
Total bonded debt	0	0	0	0	0	25,000,000	24,880,000	24,330,000	23,750,000
Less: Revenue bonds	0	0	0	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	(25,000,000)	(24,880,000)	(24,330,000)	(23,750,000)
<b>LEGAL DEBT MARGIN</b>	<b>\$194,328,387</b>	<b>\$209,178,923</b>	<b>\$228,403,070</b>	<b>\$339,432,946</b>	<b>\$361,650,470</b>	<b>\$309,224,748</b>	<b>\$320,426,994</b>	<b>\$321,239,197</b>	<b>\$326,807,571</b>

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2004.  
 Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 LAST SEVEN YEARS  
 (UNAUDITED)

Fiscal Year	(1) Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
2006	26,926	\$601,499,914	\$22,339	32.2	15.9	7,779	6.0%
2007	27,050	\$604,269,950	\$22,339	32.2	15.9	6,108	5.3%
2008	27,326	\$645,606,000	\$24,277	33.1	15.9	6,007	5.8%
2009	27,695	\$668,161,000	\$26,936	32.2	15.9	6,103	6.4%
2010	26,405	\$711,149,000	\$26,724	32.0	15.9	6,121	9.1%
2011	26,405	\$711,149,000	\$32,881	33.1	15.9	6,062	8.9%
2012	26,461	\$667,822,718	\$25,238	33.1	15.9	5,573	8.6%

Data sources

(1) From Wikipedia, the free encyclopedia

(2) From Sperlings

(3) From PODUNK

(4) Uvalde County Demographic Statistics

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2006.

JUALDE COUNTY, TEXAS  
 PRINCIPAL EMPLOYERS  
 CURRENT YEAR  
 (UNAUDITED)

Employer	2012			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Uvalde ISD	500	1	4.10%	784	1	7.09%
Uvalde Memorial Hospital	455	2	3.73%	248	2	2.24%
Williamson Dicke	380	3	3.12%	182	4	1.64%
SWTJC	330	4	2.71%	221	3	2.00%
Walmart	258	5	2.12%	155	7	1.40%
County of Uvalde	175	6	1.43%	156	6	1.41%
City of Uvalde	165	7	1.35%			
Vulcan Materials	158	8	1.30%	110	10	0.99%
Arnsstad Nursing Home	145	9	1.19%	110	9	0.99%
Sierra Industries	104	10	0.85%	159	5	1.44%
Community Council of SWT				130	8	1.17%
HEB				1,966		17.77%
	<u>2,670</u>		<u>21.04%</u>			

Source: Per US Labor Department

Ten years are not provided because of limited space

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

Function	2006	2007	2008	2009	2010	2011	2012
General Administration	10	9	9	9	9	9	6
Legal	11	11	12	12	12	12	17
Judicial	20	20	20	23	23	23	29
Financial Administration							
County Auditor	2	2	2	3	3	3	3
County Treasurer	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	7	7
Public Facilities	0	2	2	2	2	2	5
Public Safety							
Jail	19	19	19	19	21	22	48
Sheriff	18	18	18	18	18	18	22
Other	6	6	6	6	6	6	11
Public Transportation	21	17	17	17	17	17	16
Environmental Protection							
Sanitation	1	5	5	5	5	5	1
Culture and Recreation							
Libraries	0	0	0	0	0	0	0
Health and Welfare	2	2	2	2	2	2	2
Conservation - Agriculture	3	3	3	3	2	2	3
<b>Total</b>	<b>124</b>	<b>125</b>	<b>126</b>	<b>130</b>	<b>131</b>	<b>132</b>	<b>178</b>

Source: Various County Departments

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2006.

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

Function	2006	2007	2008	2009	2010	2011	2012
<b>JUSTICE SYSTEM</b>							
County Courts							
Civil Cases	na	54	4	32	27	36	20
Filed	na	52	4	34	36	32	20
Disposed	662	681	43	729	625	402	288
Criminal Cases	4	0	0	0	21	13	11
Filed	293	257	18	218	192	197	140
Appealed	1,332	1,319	87	1,055	912	635	616
Motions to Revoke							
Disposed	70	77	6	66	53	43	60
Probate Cases	63	68	9	2	44	44	69
Filed	0	0	0	2	0	1	0
Hearings	0	0	0	2	0	0	0
Mental Health Cases							
Filed	na	72	2	27	30	39	20
Hearings	na	38	4	29	21	22	49
<b>District Courts</b>							
Civil Cases	528	622	536	545	437	260	482
New cases filed	443	0	32	16	2	15	9
Other cases reaching docket	542	499	610	512	413	258	553
Disposed	295	181	280	166	169	223	116
Criminal Cases	0	69	0	117	139	61	82
Filed	230	267	454	415	141	284	287
Motions to revoke	0	0	0	0	0	0	0
Disposed	0	0	0	0	0	0	0
Juvenile Cases	1	0	0	0	0	0	0
New petitions filed	1	0	0	0	0	0	0
Motions to revoke							
Other cases added							
Disposed							

Function (continued)	2006	2007	2008	2009	2010	2011	2012
JUSTICE SYSTEM (continued)							
Justice of the Peace Courts							
Civil Cases							
New cases filed	105	138	269	92	237	177	177
Appealed	0	0	1	5	0	0	0
Disposed	1,324	1	2	151	3	5	53
Criminal Cases							
Traffic cases filed	3,111	1,821	1,431	2,873	2,332	1,744	1,048
Non traffic cases filed	3,335	2,061	2,166	815	770	857	731
Appealed	2	4	3	5	12	3	0
Disposed	2,753	2,659	2,449	2,104	2,031	1,506	1,331
Public Safety							
Physical Arrests	na	1698	1775	1885	393	529	268
Traffic Violations	na	398	276	155	459	353	430
Corrections & Rehabilitations							
Inmates housed(average # per month)	80	80	80	82	76	80	445
Juvenile Referrals	363	400	N/A	N/A	N/A	N/A	N/A
Health and Human Services							
Public Health							
Immunizations	5089	5515	N/A	5353	N/A	N/A	3044
Patient Contacts	8950	9174	N/A	2128	N/A	N/A	2097
Environmental health							
Septic Tank permits	140	106	98	76	85	82	84
Septic Tank inspections	120	73	79	65	75	72	81
Community & Economic Development							
Extension Service	314	259	284	256	823	916	900
4-H youth participants							

Source: Various County Departments  
 (1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2006.



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

Function	2006	2007	2008	2009	2010	2011	2012
Public Safety							
Sheriff	1	1	1	1	1	1	1
Jails	22	22	22	22	19	22	10
Patrol Units							
Highways & Streets							
Paved	108	108	108	108	136	137	137
Unpaved	223	223	223	223	175	175	175
Culture & Recreation							
Parks Acreage	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3
Transportation							
Caterpillars	4	4	4	4	4	4	4
Dump Trucks	5	5	5	5	5	5	5
Pickup Trucks	8	8	8	8	8	12	12
Automobiles	1	1	1	1	1	1	1
Buildings	1	1	1	1	1	1	1
Other County Departments							
Pickup Trucks	1	1	1	1	1	2	2
Automobiles	1	1	1	1	1	1	1

Source: Various County Departments

(1) Future years will be included until ten years are shown  
 Ten years are not shown because the County does not have the data prior to 2006.

SINGLE AUDIT SECTION

UVALDE COUNTY, TEXAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	GRANTOR'S/ PASS-THROUGH GRANTOR'S NUMBER	AWARD AMOUNT	PROGRAM EXPENDI- TURES
<b>FEDERAL ASSISTANCE</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed Through				
Texas Department of Health				
Preventative Health				
Services Block Grant (NM)				
Year 2011	93.991		\$38,826	\$31,449
Total U.S. Department of Health and Human Services				<u>31,449</u>
<b>U.S. General Services Administration (GSA)</b>				
Passed Through				
Texas Facilities Commission/Federal Surplus Program				
Donation of Federal Surplus Personal Property (NM)				
Fiscal Year 2011	39.003	15425	None	
Total U.S. General Services Administration (GSA)				<u>0</u>
<b>U.S. Department of Housing and Urban Development</b>				
Passed Through				
Texas Department of Rural Affairs (TDRA)				
Community Development Block Grants/ States Program (NM)				
Colonia Construction	14.228	710035	500,000	81,838
Community Development CHDI		711315	20,500	20,500
				<u>102,338</u>
Total U.S. Department of Housing and Urban Development				<u>102,338</u>
<b>Election Assistance Commission</b>				
Passed Through				
Texas Secretary of State				
Help America Vote Act of 2002 (HAVA) (NM)				
Fiscal Year 2009	90.401	None		5,106
Total Election Assistance Commission				<u>5,106</u>
<b>U.S. Department of Homeland Security</b>				
Passed Through				
Texas Department of Public Safety - Division of Emergency Management				
Emergency Management Performance Grants (NM)	97.042	None		12,222
Total U.S. Department of Homeland Security				<u>12,222</u>

**U.S. Department of Health and Human Services**

Passed Through

Office of the Attorney General

Child Support Enforcement-Title IV-D (NM)

Fiscal Year 2011

93.563

None

7,238

U.S. Department of Health and Human Services

7,238

**TOTAL NON-STIMULUS PROGRAMS**

158,353

**STIMULUS PROGRAMS**

**U.S. Department of Energy**

Passed Through

Office of Governor - Criminal Justice Division

Energy Efficiency and Conservation Block Grant Program (EECBG) (NM)

81.128

CS 0631

67,702

67,702

Direct

Investments for Public Works and Economic Development (M)

11.300

08-01-04620

1,126,086

423,843

Total U.S. Department of Energy

423,843

**U.S. Department of Justice**

Direct

Assistance to Rural Law Enforcement (NM)

16.810

2010 SD B9 0002

115,615

Total U.S. Department of Justice

115,615

**TOTAL STIMULUS PROGRAMS**

607,160

Total Federal Assistance

\$765,513

CFDA=CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE NUMBER

M=MAJOR PROGRAM

NM=NONMAJOR PROGRAM

See Accompanying Notes to Schedule of Federal Financial Assistance

UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012

Federal Financial Assistance  
 Federal Grantor: U.S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Rural Affairs (TDRA)  
 CFDA Number: 14.228  
 Project Number: 710035  
 Contract Period: 10/17/2010 to 10/16/2012

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE					
Federal	\$500,000	\$413,132	\$81,868		(\$5,000)
Local	0				0
TOTAL REVENUE:	500,000	413,132	81,868	0	(5,000)
EXPENSES					
Federal					
Street Improvement - Construction	386,799	386,799			0
Street Improvement - Acquisition	4,169	4,169			0
Rehab Single Unit Res.	59,032	22,164	36,868		0
General Administration	50,000	0	45,000		5,000
TOTAL EXPENSES	500,000	413,132	81,868	0	5,000
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012

Federal Financial Assistance

Federal Grantor: U.S. Department of Housing and Urban Development

Pass Through Grantor: Texas Department of Rural Affairs (TDRA)

CFDA Number: 14.228

Project Number: 711315

Contract Period: 10/01/2011 to 09/30/2013

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE					
Federal	\$500,000	\$0	\$20,500		(\$479,500)
TOTAL REVENUE:	500,000	0	20,500	0	(479,500)
EXPENSES					
Federal					
Water Improvement - Construction	106,430				106,430
Water Improvement - Engineering	25,000		5,000		20,000
Sewer Improvement - Construction	163,870				163,870
Sewer Improvement - Engineering	25,000		5,000		20,000
Rehab Single Unit - Water	32,210				32,210
Rehab Single Unit - Sewer	97,490				97,490
General Administration	50,000		10,500		39,500
TOTAL EXPENSES	500,000	0	20,500	0	479,500
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0

BEYER & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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SINTON, TEXAS 78387

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

To the Commissioners Court  
Uvalde County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, Texas, as of and for the year ended September 30, 2012, which collectively comprise Uvalde County, Texas, Texas 's basic financial statements and have issued our report thereon dated March 25, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

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

We noted certain other matters that we reported to the management of Uvalde County, Texas, Texas in a separate letter dated March 25, 2013.

This report is intended solely for the information and use of management, Commissioners Court, others within the entity, and Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



BEYER & COMPANY  
Certified Public Accountants  
Pleasanton, Texas  
March 25, 2013



BEYER & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Commissioners Court  
Uvalde County, Texas

Compliance

We have audited Uvalde County, Texas, Texas's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas, Texas's major federal programs for the year ended September 30, 2012. Uvalde County, Texas, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Uvalde County, Texas, Texas's management. Our responsibility is to express an opinion on Uvalde County, Texas, Texas's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Uvalde County, Texas, Texas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Uvalde County, Texas, Texas's compliance with those requirements.

In our opinion, Uvalde County, Texas, Texas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

## Internal Control over Compliance

Management of Uvalde County, Texas, Texas, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Uvalde County, Texas, Texas's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas, Texas's internal control over compliance.

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

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

This report is intended solely for the information and use of management, Commissioners Court, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



BEYER & COMPANY  
Certified Public Accountants  
Pleasanton, Texas  
March 25, 2013

UVALDE COUNTY, TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

General

The accompanying Schedule of Expenditure of Federal Awards presents the activity of all the Uvalde County, Texas's Federal grants for the year ended September 30, 2012. This report is intended for the information of the Uvalde County, Texas, and Federal awarding agencies, and is not intended to be used and should not be used by anyone other than these specified parties.

Basis of Accounting

The Schedule of Expenditure of Federal Awards is presented using the modified accrual basis of accounting.

Non Cash Grants

The Uvalde County received no non-cash grants for the year ended September 30, 2012.

UVALDE COUNTY, TEXAS  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Federal

There were no prior audit findings for Federal Awards.

UVALDE COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Uvalde County, Texas.
2. There were no significant deficiencies disclosed during the audit. There were no material weakness disclosed during the audit.
3. There were no instances of noncompliance material to the financial statements of the Uvalde County, Texas, which would be required to be reported in accordance with Government Auditing Standards and the Uniform Grant Management Standards (UGMS), disclosed during the audit.
4. There were no significant deficiencies over major Federal award programs disclosed during the audit. There was no material weakness over major Federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major Federal award programs for the Uvalde County, Texas expresses an unqualified opinion on all major Federal programs.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs: Community Investments for Public Works and Economic Development – CFDA 11.300.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The Uvalde County did not qualify as a low-risk auditee.
10. Material Weaknesses
  - a. There were no material weakness disclosed during the audit.

Findings relating to the Financial Statements

None

Findings and Questioned Costs for Federal Awards

None