

UVALDE COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2007

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR

Uvalde County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

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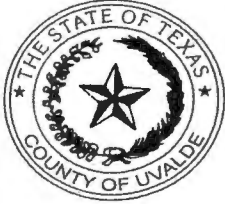
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INTRODUCTORY SECTION



COUNTY OF UVALDE

100 N. GETTY STREET
UVALDE, TEXAS 78801

The Honorable District Judge
Mickey R. Pennington, 38th Judicial District

The Honorable Commissioners' Court, Uvalde County, Texas

William R. Mitchell	County Judge
Randall Scheide	County Commissioner, Precinct I
Daniel Sanchez	County Commissioner, Precinct II
Jerry Bates	County Commissioner, Precinct III
Jesse Moreno	County Commissioner, Precinct IV

The Citizens of Uvalde County

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the comprehensive annual financial report of Uvalde County for the fiscal year ended September 30, 2007 is hereby issued.

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

Uvalde County's financial statements were audited by Wayne R. Beyer, CPA, a licensed certified public accountant. The goal of the independent audit was to provide reasonable assurance that the financial statements of Uvalde County for the fiscal year ended September 30, 2007 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2007 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

On February 8, 1850 the County of Uvalde was formed by the legislature from part of Bexar County and named for Spanish governor Juan de Ugalde. The County is located in the southwest part of the State of Texas with agriculture continuing to be the major industry. Uvalde County covers 1,557 square miles and has an estimated population of 27,050 as of January 1, 2007 per the Texas State Data Center website.

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

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

Upon completion of the proposed budget, the County Judge files a copy with the County Clerk. The Commissioners' Court holds a public hearing on the proposed budget. Any taxpayer of the County may attend and participate in the hearing.

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

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

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

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

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

Factors Affecting Financial Condition

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

Local economy. Uvalde County, mostly a rural county, continues to grow in agribusiness and tourism. Southwest Texas Junior College, Sul Ross State University's Rio Grande College, and a Texas A&M Research/Extension Center are located within Uvalde. The County also has a regional acute care center in the Uvalde Memorial Hospital as well as access to air and rail transportation at the Garner Field Road Airport facility and the main line of the Southern Pacific Railroad. Garner State Park is located 22 miles north of the City of Uvalde. This park attracts over 30,000 tourists each year bringing in sales tax revenue for the County.

Uvalde County has a Federal Enterprise Zone which means qualifying companies can receive \$3,000 per person in Federal Employment Tax Credits. The County has an active Economic Development Foundation and contracts with FUTURO, a regional governmental economic entity, to manage the County's Revolving Loan Fund of approximately \$350,000 to promote business growth and jobs. Over the life of the fund which started in 1986, the County RLF money has provided loans totaling \$900,000.

Major employers within the County include the Uvalde ISD(780employed), Uvalde Memorial Hospital(430 employed), HEB(210 employed), Southwest Texas Junior College(650 employed), WALMART (500 employed), and Williamson-Dickie Mfg(188 employed),

Long-term financial planning. In February, 2007 the Commissioners' Court entered into a one-year agreement with LaSalle Management of Louisiana. This contract gave LaSalle one year to purchase property and begin the construction of a 600-bed jail facility. Uvalde County issued a one year tax anticipation note in the amount of \$1,000,000 in June, 2007 with Southwest Securities as the financial advisor.

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

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

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

Pension and other post-employment benefits. The County of Uvalde continues to provide retirement, disability, and death benefits for all full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System(TCDRS). The plan provisions are adopted by the Commissioners' Court within the options available in the Texas State Statutes governing TCDRS. Members are vested after eight years of service but must leave accumulated contributions in the plan to receive employer contributions. The employee members' contribution rate as adopted by the Court is 7% of gross compensation. The County's 2006 employer rate is 7.50%.

The County provides an option to employees to participate in COBRA benefits as required by law.

Awards and Acknowledgements.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Uvalde for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2006. This was the eleventh consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

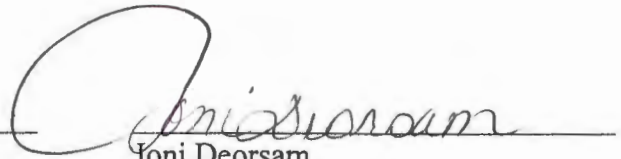
The preparation of this report is a direct result of the efficient and dedicated services of Wayne Beyer, CPA and his staff at Wayne R. Beyer, CPA, along with the cooperative efforts of each Uvalde County Elected and Appointed Official and their respective support staff. Special recognition goes to First Assistant Auditor Marjorie L. Collins for her conscientiousness and professionalism in auditing and training in the individual offices.

In addition, credit must be given to the Uvalde County Commissioners, the Uvalde County Judge, and to the 38th Judicial District Judge, Mickey R. Pennington for their continued support and progressive manner in maintaining the highest standards when overseeing the operation of this County.

Respectfully submitted,



Alice L. Chapman
County Auditor
March 24, 2008



Joni Deorsam
County Treasurer
March 24, 2008

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Uvalde
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



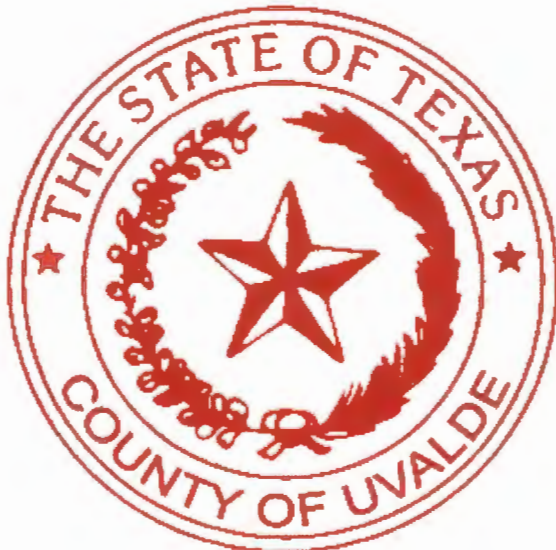
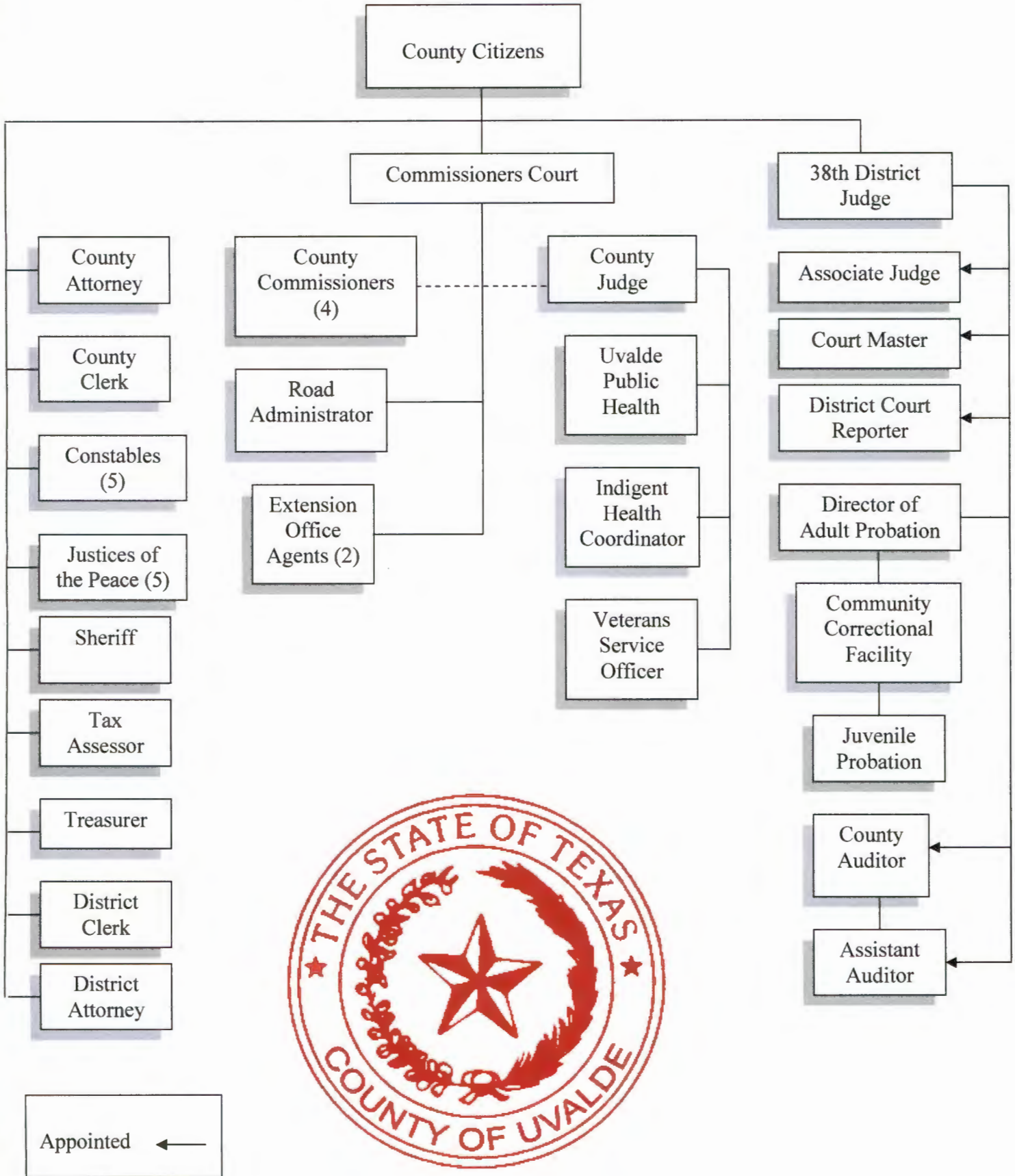
Oliver S. Cox

President

Jeffrey R. Emer

Executive Director

Uvalde County Organization Chart



Appointed ←

**UVALDE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2007**

COMMISSIONERS COURT

William R. Mitchell
Randy Scheide
Daniel Sanchez
Jerry Bates, Sr.
Jesse Moreno

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

DISTRICT COURT

Mickey R. Pennington
Anton E. "Tony" Hackebeitl
Camile Dubose
Kelley Bartell
Lydia Steele
Gene Steele
Dale Gear, Jr.

District Judge, 38th Judicial District
District Attorney
Associate Judge, CPS
Associate Judge, TITLE IV
District Clerk
District Court Reporter
Chief Probation Officer

OTHER COUNTY OFFICIALS

John Dodson
Joni Deorsam
Margarita "Maggie" Del Toro
Lucille Hutcherson
Terry Crawford
Jessie Garcia
Elizabeth Barrett, RN
Arthur Oakley
Pat Razer
Alice L. Chapman

County Attorney
County Treasurer
County Tax Assessor Collector
County Clerk
County Sheriff
County Road Administrator
County Public Health Nurse
County Sanitarian
County Extension Agent
County Auditor

JUSTICES OF THE PEACE

Steve Kennedy
Bobby McIntosh
William Schaefer
Rodrigo Martinez
Ernesto Luna

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

CONSTABLES

David McCutcheon
Weldon McCutcheon
William Dean
Robert Moss
Rudolfo Ballesteros

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

WAYNE R. BEYER
CERTIFIED PUBLIC ACCOUNTANT

442 WEST OAKLAWN
P.O. BOX 366 830/569-8781 FAX 830/569-6776
PLEASANTON, TEXAS 78064

111 NORTH ODEM
830/569-8781 FAX 830/569-6776
SINTON, TEXAS 78387

INDEPENDENT AUDITOR'S REPORT

To the Commissioner's Court
Uvalde County, Texas

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. I also have audited the financial statements of each of Uvalde County, Texas's non-major governmental funds presented in the accompanying combining and individual fund financial statements and schedules as of and for the year ended September 30, 2007, as listed in the table of contents. These financial statements are the responsibility of Uvalde County, Texas's, management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

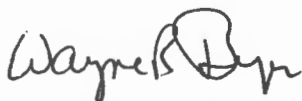
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2007 and the respective changes in the financial position and cash flows, where applicable, thereof and the budgetary comparison for the General Fund, the Road and Bridge Fund, and the Economic Development Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each non-major governmental fund of Uvalde County, Texas, as of September 30, 2007, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparison for the archival fee special revenue, county attorney hot check special revenue, county records management special revenue, county election special revenue, court reporters special revenue, courthouse security special revenue, D.A. administrative special revenue, D.A. fee special revenue, D.A. forfeiture special revenue, dare special revenue, district clerk records management special revenue, EMPG special revenue, HAVA grant special revenue, historical commission special revenue, J.P. technology special revenue, jury special revenue, law library special revenue, records management special revenue,

security fees special revenue, sesquicentennial special revenue, sheriff commissary special revenue, sheriff forfeiture special revenue, sheriff seizure special revenue, tobacco settlement special revenue, Uvalde estate grant special revenue, vending machines special revenue, victims of crime – DA special revenue, victims of crime – CA special revenue, interest and sinking debt service, and CDBG grant capital projects funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, the non-major budgetary comparison information, and the required supplementary information on pages 3 through 10, 52 through 81, and 47, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the management's discussion and analysis and the required supplementary information. However, I did not audit the information and express no opinion on it.

The introductory section, combining and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

Respectfully submitted,



WAYNE R. BEYER
Certified Public Accountant
Pleasanton, Texas
March 22, 2008

Management's Discussion and Analysis

As management of Uvalde County, Texas, we offer readers of Uvalde County, Texas's financial statements this narrative overview and analysis of the financial activities of Uvalde County, Texas for the fiscal year ended September 30, 2007.

Financial Highlights

- . The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$7,066,401 (net assets). Of this amount, \$4,642,697 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total net assets increased by \$832,962. This increase is attributable to revenues continuing to outpace expenses. While the total expenses increase by \$1,051,711 the revenues increased by \$949,791. The major increase in revenues occurred in property taxes which increased by \$951,125. The county chose to procure a tax note in the amount of \$1,315,000 in the prior year and paid it off this year and procured another tax note this year in the amount of \$1,000,000 and raised taxes in both years to help pay for the tax notes and to increase cash flow once the tax notes are paid off.
- . As of the close of the current fiscal year, Uvalde County, Texas's governmental funds reported combined ending fund balances of \$1,693,118, an increase of \$23,360 in comparison with the prior year. Approximately 89% of this total amount, \$1,502,731, is available for spending at the government's discretion (unreserved fund balance). The increased of \$23,360 is relatively minor and reflects the fact that revenues approximated expenditures and net transfers out for the year.
- . At the end of the current fiscal year, the unreserved fund balance for the general fund was a negative \$173,555, or 00 percent of total general fund expenditures, the unreserved fund balance for the road and bridge fund was \$203,198, or 16 percent of total road and bridge fund expenditures, and the unreserved fund balance for the economic development fund was \$685,941.
- . Uvalde County, Texas's total debt decreased by \$565,844 (31 percent) during the current fiscal year. The key factor in this decrease was the overall reduction in tax notes payable of \$315,000 and the paydown of \$217,480 of capital leases.

Overview of the Financial Statements

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

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

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

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

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

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

The government-wide financial statements can be found on pages 11-12 of this report.

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

Governmental funds:

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

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

Uvalde County, Texas maintains thirty six (36) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge fund, and the economic development fund all of which are considered to be major funds. Data from the other thirty three (33) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, and the economic development fund. There were appropriated budgets for all the non-major special revenue, debt service and capital project funds except there were no appropriated budgets for the FEMA, LLEBG, and HAZMAT funds.

The basic governmental fund financial statements can be found on pages 13-20 of this report.

Proprietary funds:

Uvalde County, Texas maintains one type of proprietary fund. The Internal Service Fund for Uvalde County, Texas, consists solely of the Employee Insurance Fund. This fund was created to help facilitate employee insurance coverage. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the employee insurance fund.

The basic proprietary fund financial statements can be found on pages 21-24 of this report.

Uvalde County, Texas also has four agency funds which are a fiduciary fund type.

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-46 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Uvalde County, Texas's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 47 of this report.

The combining statements referred to earlier in connection with the non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 48-51 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 53-81 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Uvalde County, Texas, assets exceeded liabilities by \$7,066,401 at the close of the most recent fiscal year.

A portion of Uvalde County, Texas's net assets (32 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that are still outstanding. Uvalde County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Uvalde County, Texas's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

UVALDE COUNTY, TEXAS NET ASSETS

	Governmental Activities		Total	
	2007	2006	2007	2006
Current and other Assets	\$5,748,407	\$6,170,462	\$5,748,407	\$6,170,462
Restricted Assets:	190,382	246,798	190,382	246,798
Capital Assets:	2,512,677	2,730,864	2,512,677	2,730,864
Total Assets	8,451,466	9,148,124	8,451,466	9,148,124
Long-term liabilities	283,728	520,280	283,728	520,280
Other liabilities	1,101,337	2,394,405	1,101,337	2,394,405
Total Liabilities	1,385,065	2,914,685	1,385,065	2,914,685
Invested in Capital Assets, Net of Related debt	2,233,317	2,293,627	2,233,317	2,293,627
Restricted	190,387	246,798	190,387	246,798
Unrestricted	4,642,697	3,693,014	4,642,697	3,693,014
Total Net Assets	\$7,066,401	\$6,233,439	\$7,066,401	\$6,233,439

An additional portion of Uvalde County, Texas's net assets (03 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$4,642,697) may be used to meet the government on going obligations to citizens and creditors. At the end of the current fiscal year, Uvalde County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Uvalde County, Texas reported positive balances in net assets, both for the government as a whole, as well as for its separate governmental activities.

There was a decrease of \$56,411 in restricted net assets reported in connection with Uvalde County, Texas's government-type activities. This decrease reflects a decrease in the CDBG Grant fund of \$159,361 and an increase in the Interest and Sinking fund of \$102,950.

The governments net assets increased by \$832,962 during the current fiscal year. This increase is attributable to revenues continuing to outpace expenses. While the total expenses increase by \$1,051,711 the revenues increased by \$949,791. The major increase in revenues occurred in property taxes which increased by \$951,125. The county chose to procure a tax note in the amount of \$1,315,000 in the prior year and paid it off this year and procured another tax note this year in the amount of \$1,000,000 and raised taxes in both years to help pay for the tax notes and to increase cash flow once the tax notes are paid off.

Governmental activities: Governmental activities increased Uvalde County, Texas's net assets by \$832,962, thereby accounting for 100 percent of the total increase in the net assets of Uvalde County, Texas.

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

	Governmental Activities		Total	
	2007	2006	2007	2006
Revenues:				
Program Revenues:				
Charges for Services	\$2,415,210	\$2,532,000	\$2,415,210	\$2,532,000
Operating Grants and Contributions	1,001,814	1,161,219	1,001,814	1,161,219
Capital Grants and Contributions	170,219	0	170,219	0
General Revenues:				
Maintenance and Operations Taxes	5,434,520	4,483,395	5,434,520	4,483,395
Sales taxes	2,175,138	2,146,753	2,175,138	2,146,753
Other taxes	21,498	42,514	21,498	42,514
Unrestricted investment earnings	136,938	66,478	136,938	66,478
Miscellaneous	421,023	394,210	421,023	394,210
Total Revenue	11,776,360	10,826,569	11,776,360	10,826,569
Expenses:				
General Administration	1,885,036	2,035,969	1,885,036	2,035,969
Judicial	1,234,168	1,006,933	1,234,168	1,006,933
Legal	251,895	242,225	251,895	242,225
Financial Administration	723,117	701,481	723,117	701,481
Public Facilities	265,573	126,261	265,573	126,261
Public Safety	3,171,994	2,899,054	3,171,994	2,899,054
Public Transportation	1,331,694	1,031,196	1,331,694	1,031,196
Environmental Protection	177,237	173,805	177,237	173,805
Culture and Recreation	151,355	136,523	151,355	136,523
Health and Welfare	1,534,384	1,408,889	1,534,384	1,408,889
Conservation - Agriculture	112,034	98,790	112,034	98,790
Interest and Fiscal Charges	104,911	30,561	104,911	30,561
Total Expenses	10,943,398	9,891,687	10,943,398	9,891,687
Increase in net assets before transfers and special items	832,962	934,882	832,962	934,882
Transfers	0	0	0	0
Increase in Net Assets	832,962	934,882	832,962	934,882
Net Assets at 09/30/2006	6,233,439	5,298,557	6,233,439	5,298,557
Net Assets at 09/30/2007	<u>\$7,066,401</u>	<u>\$6,233,439</u>	<u>\$7,066,401</u>	<u>\$6,233,439</u>

Revenues increased by \$949,791. The biggest increase was in property tax revenues which increased by \$951,125. The expenses increased by \$1,051,711. The expense increases were fairly ratable throughout the different departments.

Expenses and Program Revenues - Governmental Activities

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$1,885,036	\$237,472	\$73,231	\$0
Judicial	1,234,168	1,179,891	345,552	
Legal	251,895	27,911	20,833	
Financial Administration	723,117			
Public Facilities	265,573			9,804
Public Safety	3,171,994	161,911	28,616	
Public Transportation	1,331,694	751,447	21,838	160,415
Environmental Protection	177,237		16,931	
Culture and Recreation	151,355		376,178	
Health and Welfare	1,534,384	56,578	117,811	
Conservation - Agriculture	112,034		824	
Interest and Fiscal Charges	104,911			
Total government activities	<u>\$10,943,398</u>	<u>\$2,415,210</u>	<u>\$1,001,814</u>	<u>\$170,219</u>

Revenues by source - Governmental Activities

	REVENUES	%
Charges for Services	\$2,415,210	21%
Operating Grants and Contributions	1,001,814	9%
Capital Grants and Contributions	170,219	1%
Maintenance and Operations Taxes	5,434,520	46%
Sales taxes	2,175,138	18%
Other taxes	21,498	0%
Unrestricted investment earnings	136,938	1%
Miscellaneous	421,023	4%
	<u>\$11,776,360</u>	<u>100%</u>

For the most part expense increases were fairly ratable throughout the different departments.

Financial Analysis of the Government's Funds

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

Governmental funds.

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

As of the end of the current fiscal year, Uvalde County, Texas's governmental funds reported combined ending fund balances of \$1,693,118, an increase of \$23,360 in comparison with the prior year. Approximately 89 percent of this total amount (\$1,502,731) constitutes unreserved fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Uvalde County, Texas. At the end of the current fiscal year, unreserved fund balance of the general fund was a negative \$173,555, while total fund balance reached a negative \$173,555. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 00 percent of total general fund expenditures, while total fund balance represents 00 percent of that same amount.

The fund balance of Uvalde County, Texas's general fund increased by \$189,760 during the current fiscal year. Key factors in this increase are as follows:

The general fund had an increase in property taxes of \$762,852 which more than offset an increase in expenses of \$407,130.

The road and bridge fund had an unreserved fund balance of \$203,198, while total fund balance reached \$203,198. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 16 percent of total road and bridge fund expenditures, while total fund balance represents 16 percent of that same amount.

The fund balance of the road and bridge fund increased by \$83,117 during the current year. The fund balance increased by \$52,410 in the prior year. Key factors in this increase are as follows:

The increase in revenues of \$78,586 was outpaced by an increase in non capital expenditures and transfers of \$47,879 by \$30,707.

The economic development fund's fund balance increased by \$4,917 which was reflected by interest earnings of \$9,917 less expenditures of \$5,000.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were \$1,346,414. This increase was distributed evenly amongst the functions and was financed by an increase in revenues and transfers. The only exception is the increase in budgetary expenditures of \$1,086,565 in non-departmental and \$188,600 in the indigent health care department.

Capital Asset and Debt Administration

Capital assets.

Uvalde County, Texas's investment in capital assets for its governmental activities as of September 30, 2007, amounts to \$2,512,677 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, and infrastructure items such as roads, highways, and bridges. The total decrease in Uvalde County, Texas's investment in capital assets for the current fiscal year was 7.99 percent. There was no major capital asset event during the current fiscal year.

UVALDE COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Total	
	2007	2006	2007	2006
Land	\$876,215	\$876,215	\$876,215	\$876,215
Building and improvements	1,173,893	1,144,597	1,173,893	1,144,597
Machinery and equipment	462,569	710,052	462,569	710,052
Infrastructure	0	0	0	0
Total	<u>\$2,512,677</u>	<u>\$2,730,864</u>	<u>\$2,512,677</u>	<u>\$2,730,864</u>

Additional information on Uvalde County, Texas's capital assets can be found in note IV C on page 40 of this report.

Long-term debt.

At the end of the current fiscal year, Uvalde County, Texas had no bonded debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2007 budget and tax rates. One of those factors is the economy. The County's population growth during 1998-2007 averaged annual gains of .6 percent. Unemployment during that time held steady at about 6.0 percent. More recently, however, unemployment has declined until it now stands at 5.1 percent. This compares with the State's unemployment rate of 4.4 percent and the national rate of 4.8 percent.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's business office, at Uvalde County, Texas, Courthouse Plaza #3, Uvalde, Texas 78801.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
 STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2007

	Primary Governmental	
	Governmental Activities	Total
ASSETS		
Cash and Cash Equivalents	\$1,544,375	\$1,544,375
Receivables (net of allowance for uncollectibles)	4,105,136	4,105,136
Prepaid Insurance	98,896	98,896
Restricted Assets:		
Cash and Cash Equivalents	190,382	190,382
Capital assets not being depreciated:		
Land	876,215	876,215
Total Capital assets being depreciated, net		
Building and Improvements	1,173,893	1,173,893
Machinery and Equipment	462,569	462,569
Infrastructure	0	0
Total Assets	<u>\$8,451,466</u>	<u>\$8,451,466</u>
LIABILITIES:		
Accounts Payable	\$99,375	\$99,375
Tax Anticipation Note, net of unamortized issuance cost	985,708	985,708
Accrued Interest Payable	16,254	16,254
Noncurrent Liabilities:		
Due within one year	168,529	168,529
Due in more than one year	115,199	115,199
Total Liabilities	<u>1,385,065</u>	<u>1,385,065</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	2,233,317	2,233,317
Reserved for Debt Service	189,387	189,387
Reserved for Construction	1,000	1,000
Unrestricted	4,642,697	4,642,697
Total Net Assets	<u>\$7,066,401</u>	<u>\$7,066,401</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 STATEMENT OF ACTIVITIES
 YEAR ENDED SEPTEMBER 30, 2007

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense)	Net (Expense)
			Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Governmental Activities	Revenue and Changes in Total
Primary government						
Government activities:						
General Administration	\$1,885,036	\$237,472	\$73,231	\$0	(\$1,574,333)	(\$1,574,333)
Judicial	1,234,168	1,179,891	345,552		291,275	291,275
Legal	251,895	27,911	20,833		(203,151)	(203,151)
Financial Administration	723,117				(723,117)	(723,117)
Public Facilities	265,573			9,804	(255,769)	(255,769)
Public Safety	3,171,994	161,911	28,616		(2,981,467)	(2,981,467)
Public Transportation	1,331,694	751,447	21,838	160,415	(397,994)	(397,994)
Environmental Protection	177,237		16,931		(160,306)	(160,306)
Culture and Recreation	151,355		376,178		224,823	224,823
Health and Welfare	1,534,384	56,578	117,811		(1,359,995)	(1,359,995)
Conservation - Agriculture	112,034		824		(111,210)	(111,210)
Interest and Fiscal Charges	104,911				(104,911)	(104,911)
Total government activities	<u>10,943,398</u>	<u>2,415,210</u>	<u>1,001,814</u>	<u>170,219</u>	<u>(7,356,155)</u>	<u>(7,356,155)</u>
Total Primary Government	<u>\$10,943,398</u>	<u>\$2,415,210</u>	<u>\$1,001,814</u>	<u>\$170,219</u>	<u>(7,356,155)</u>	<u>(7,356,155)</u>
General Revenues						
Property Taxes, Levies for General Purposes					5,434,520	5,434,520
Sales Taxes					2,175,138	2,175,138
Other Taxes					21,498	21,498
Unrestricted Investment Earnings					136,938	136,938
Miscellaneous					421,023	421,023
Total General Revenues and Transfers					<u>8,189,117</u>	<u>8,189,117</u>
Change in Net assets					832,962	832,962
Net Assets - Beginning - Restated					<u>6,233,439</u>	<u>6,233,439</u>
Net Assets - Ending					<u>\$7,066,401</u>	<u>\$7,066,401</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
 BALANCE SHEET - GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2007

	General Fund	Road and Bridge	Economic Development Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$703,357	\$202,891	\$476,765	\$836,018	\$2,219,031
Receivables (net of allowance for uncollectibles)	561,781	92,036	209,176	5	862,998
Prepaid Insurance	98,896				98,896
Restricted Assets:					
Cash and Cash Equivalents				190,382	190,382
Total Assets	\$1,364,034	\$294,927	\$685,941	\$1,026,405	\$3,371,307
LIABILITIES AND FUND BALANCES:					
Liabilities					
Accounts Payable	\$75,020	\$14		\$24,326	\$99,360
Bank Overdraft				24,545	24,545
Tax Anticipation Notes	1,000,000				1,000,000
Unearned Revenues	462,569	91,715			554,284
Total Liabilities	1,537,589	91,729	0	48,871	1,678,189
Fund Balances:					
Reserved for Debt Service				189,387	189,387
Reserved for Construction				1,000	1,000
Unreserved, Reported in General Fund	(173,555)				(173,555)
Special Revenue Funds		203,198	685,941	787,147	1,676,286
Total Fund Balance	(173,555)	203,198	685,941	977,534	1,693,118
Total Liabilities and Fund Balances	\$1,364,034	\$294,927	\$685,941	\$1,026,405	\$3,371,307

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2007

Total Fund Balances - governmental funds balance sheet	\$1,693,118
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	2,512,677
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	3,242,103
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	554,284
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(285,690)
Internal Service fund is not reported in the funds.	<u>(\$650,091)</u>
Net assets of governmental activities - statement of net assets	<u>\$7,066,401</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2007

	General Fund	Road and Bridge	Economic Development Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Property	\$4,275,805	\$738,338		\$326,494	\$5,340,637
Sales	2,175,138				2,175,138
Other				21,498	21,498
Intergovernmental	676,983	21,838		473,212	1,172,033
Licenses and Permits		603,724			603,724
Charges for Services	649,210	65,734		155,394	870,338
Fines and Forfeitures	426,058				426,058
Interest	97,757	3,293	9,917	25,971	136,938
Miscellaneous	256,157	578		371,082	627,817
Total Revenues	8,557,108	1,433,505	9,917	1,373,651	11,374,181
EXPENDITURES					
Current:					
General Administration	1,836,254		5,000	52,822	1,894,076
Legal	220,326			35,422	255,748
Judicial	740,412			519,515	1,259,927
Financial Administration	723,117				723,117
Public Facilities	149,560				149,560
Public Safety	2,668,013			421,973	3,089,986
Public Transportation	6,902	1,141,851			1,148,753
Environmental Protection	49,518	127,719			177,237
Culture and Recreation	97,920	5,818		47,617	151,355
Health and Welfare	1,440,169			85,599	1,525,768
Conservation - Agriculture	112,034				112,034
Capital Projects -					
Capital Outlay and Other				169,165	169,165
Debt Service					
Principal Retirement	17,449			216,444	233,893
Interest Retirement	57,089			20,028	77,117
Bond Issuance Costs	24,500				24,500
Total Expenditures	8,143,263	1,275,388	5,000	1,568,585	10,992,236
Excess (Deficiency) of Revenues Over (Under) Expenditures	413,845	158,117	4,917	(194,934)	381,945
OTHER FINANCING SOURCES (USES):					
Other Financing Sources - Capital Lease	16,415				16,415
Transfers In	20,000			195,000	215,000
Transfers Out	(260,500)	(75,000)		(254,500)	(590,000)
Total Other Financing Sources (Uses)	(224,085)	(75,000)	0	(59,500)	(358,585)
Net Changes in Fund Balances	189,760	83,117	4,917	(254,434)	23,360
Fund Balances - Beginning	(363,315)	120,081	681,024	1,231,968	1,669,758
Fund Balances - Ending	(\$173,555)	\$203,198	\$685,941	\$977,534	\$1,693,118

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 SEPTEMBER 30, 2007

Net Changes in Fund Balances - total governmental funds	\$23,360
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(218,187)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. This is the change in these amounts this year.	515,092
(Increase) decrease in Compensated absences from beginning of period to end of period.	36,426
Increase (decrease) in note issuance costs from beginning of period to end of period.	(3,062)
(Increase) decrease in accrued interest from beginning of period to end of period.	(235)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	11,453
Internal Service fund is not reported in the funds.	250,636
Increase in loan principal are receipts in the funds but not revenue in the SOA.	(16,415)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>233,894</u>
Change in net assets of governmental activities - statement of activities	<u>\$832,962</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$4,710,646	\$5,686,146	\$4,275,805	(\$1,410,341)
Sales	1,825,000	2,068,000	2,175,138	107,138
Intergovernmental	573,889	758,857	676,983	(81,874)
Charges for Services	492,075	653,832	649,210	(4,622)
Fines and Forfeitures	427,100	427,100	426,058	(1,042)
Interest	10,000	10,000	97,757	87,757
Miscellaneous	251,455	252,451	256,157	3,706
Total Revenues	8,290,165	9,856,386	8,557,108	(1,299,278)
EXPENDITURES				
Current				
General Administration				
County Judge	170,902	173,321	175,620	(2,299)
Payroll Taxes	93,573	67,223	55,078	12,145
Commissioners Court	98,483	98,483	96,351	2,132
County Clerk	222,917	222,917	218,995	3,922
Liability Insurance	684,895	626,354	634,112	(7,758)
Elections	35,391	85,391	85,072	319
Veterans Service	15,850	15,850	17,326	(1,476)
Non-Departmental	684,366	1,770,931	553,700	1,217,231
Legal				
County Attorney	224,767	224,927	220,326	4,601
Legal Counsel	10,000	0	0	0
Judicial				
Associate Judge	1,000	1,000	767	233
District Court	84,851	87,376	83,909	3,467
District Clerk	150,973	150,336	148,495	1,841
Justices of the Peace	395,083	402,304	399,852	2,452
Courtmaster	1,000	1,000	823	177
District Attorney	136,994	136,994	106,566	30,428
Financial Administration				
County Auditor	125,497	125,497	124,726	771
County Treasurer	161,213	162,122	147,946	14,176
Data Processing	41,000	47,964	46,453	1,511
Appraisal District	190,000	190,000	217,169	(27,169)
Tax Assessor-Collector	184,704	188,847	175,198	13,649
Professional Services	12,615	12,615	11,625	990
Public Facilities				
Courthouse Building	145,129	147,030	149,560	(2,530)
Public Safety				
Adult Probation	54,220	54,220	51,518	2,702
Constables	145,795	151,145	145,469	5,676
D.P.S.	26,976	26,976	26,190	786
Emergency Operations	186,500	186,500	186,500	0
Emergency Management	12,000	12,000	12,000	0
Fire	37,100	48,849	53,849	(5,000)
Juvenile Probation	81,984	81,984	81,984	0
Jail	807,320	792,320	747,880	44,440
Jail Payroll	514,376	514,376	506,781	7,595
Sheriff	134,650	169,650	184,979	(15,329)
Sheriff Payroll	699,716	694,716	670,863	23,853

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Transportation				
Street Lights	\$5,500	\$5,500	\$6,902	(\$1,402)
Environmental Protection				
Sanitation	50,550	50,550	49,518	1,032
Culture and Recreation				
Libraries	97,740	97,740	97,920	(180)
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Human Resources	133,950	168,950	172,029	(3,079)
Health Nurse	60,360	76,796	71,980	4,816
Indigent Health	1,094,376	1,282,976	1,162,820	120,156
Conservation - Agriculture				0
Agriculture Extension Service	85,776	92,776	74,015	18,761
Predator Control	38,019	38,019	38,019	0
Debt Service				
Principal Retirement	17,449	17,449	17,449	0
Interest Retirement	57,089	57,089	57,089	0
Bond Issuance Costs	0	0	24,500	(24,500)
Total Expenditures	<u>8,245,989</u>	<u>9,592,403</u>	<u>8,143,263</u>	<u>1,449,140</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>44,176</u>	<u>263,983</u>	<u>413,845</u>	<u>149,862</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	0	16,415	16,415	0
Transfers In	0	0	20,000	20,000
Transfers Out	(15,000)	(265,500)	(260,500)	5,000
Total Other Financing Sources (Uses)	<u>(15,000)</u>	<u>(249,085)</u>	<u>(224,085)</u>	<u>25,000</u>
Net Changes in Fund Balances	29,176	14,898	189,760	174,862
Fund Balances - Beginning	<u>(363,315)</u>	<u>(363,315)</u>	<u>(363,315)</u>	
Fund Balances - Ending	<u>(\$334,139)</u>	<u>(\$348,417)</u>	<u>(\$173,555)</u>	<u>\$174,862</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$907,042	\$907,042	\$738,338	(\$168,704)
Intergovernmental	21,966	21,966	21,838	(128)
Licenses and Permits	607,100	607,100	603,724	(3,376)
Charges for Services	51,000	51,000	65,734	14,734
Interest	2,335	2,335	3,293	958
Miscellaneous	3,000	3,000	578	(2,422)
Total Revenues	1,592,443	1,592,443	1,433,505	(158,938)
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	6,000	6,000	5,818	182
Public Transportation				
Road and Bridge	1,526,255	1,511,255	1,141,851	369,404
Environmental Protection				
Sanitation	169,831	169,831	127,719	42,112
Total Expenditures	1,702,086	1,687,086	1,275,388	411,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,643)	(94,643)	158,117	252,760
OTHER FINANCING SOURCES (USES):				
Other Financing Sources	117,000	117,000	0	(117,000)
Transfers Out	0	0	(75,000)	(75,000)
Total Other Financing Sources (Uses)	117,000	117,000	(75,000)	(192,000)
Net Changes in Fund Balances	7,357	22,357	83,117	60,760
Fund Balances - Beginning	120,081	120,081	120,081	
Fund Balances - Ending	\$127,438	\$142,438	\$203,198	\$60,760

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

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$0	\$9,917	\$9,917
Total Revenues	0	0	9,917	9,917
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	(5,000)	4,917	9,917
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	(5,000)	4,917	9,917
Fund Balances - Beginning	681,024	681,024	681,024	
Fund Balances - Ending	\$681,024	\$676,024	\$685,941	\$9,917

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 SEPTEMBER 30, 2007

	County Employee Insurance Current Year	County Employee Insurance Prior Year
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$0	\$0
Receivables (net of allowance for uncollectibles)	36	0
Total Current Assets	<u>36</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$36</u>	 <u>\$0</u>
 LIABILITIES, FUND EQUITY AND OTHER CREDITS		
Liabilities		
Current Liabilities (Payable from Current Assets)		
Accounts Payable	\$16	\$0
Bank Overdraft	650,111	900,727
Total Current Liabilities	<u>650,127</u>	<u>900,727</u>
 Total Liabilities	 <u>650,127</u>	 <u>900,727</u>
 Unrestricted	 <u>(650,091)</u>	 <u>(900,727)</u>
Total Net Assets	<u>(\$650,091)</u>	<u>(\$900,727)</u>

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	County Employee Insurance Current Year	County Employee Insurance Prior Year
OPERATING REVENUES:		
Charges for Services	\$1,456,769	\$1,225,437
Total Operating Revenues	<u>1,456,769</u>	<u>1,225,437</u>
OPERATING EXPENSES:		
Other Services and Charges	1,663,563	1,418,795
Total Operating Expenses	<u>1,663,563</u>	<u>1,418,795</u>
Operating Income (Loss)	<u>(206,794)</u>	<u>(193,358)</u>
NON-OPERATING REVENUES (EXPENSES):		
Ad Valorem Taxes	82,430	0
Total Non-Operating Revenues (Expenses)	<u>82,430</u>	<u>0</u>
Income Before Transfers	(124,364)	(193,358)
Transfers in	<u>375,000</u>	
Change in net assets	250,636	(193,358)
Total net assets - beginning	<u>(900,727)</u>	<u>(707,369)</u>
Total net assets - ending	<u>(\$650,091)</u>	<u>(\$900,727)</u>

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	County Employee Insurance Current Year	County Employee Insurance Prior Year
Cash Flows from Operating Activities		
Receipts from customers and users	\$1,456,733	\$1,225,437
Payments to suppliers	(1,914,163)	(1,225,437)
Net Cash Provided (Used) By Operating Activities	<u>(457,430)</u>	<u>0</u>
Cash Flows from Non-Capital and Related Financing Activities		
Transfers In	375,000	
Ad Valorem Taxes	82,430	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>457,430</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities		
State Grants	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest Received	0	0
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Equivalents	0	0
Cash and Cash Equivalents at Beginning of Year	<u>0</u>	<u>0</u>
Cash and Cash Equivalents at End of Year (continued)	<u>\$0</u>	<u>\$0</u>

(continued)

	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating Income (Loss)	(\$206,794)	(\$193,358)
Changes in Current Items		
Decrease (Increase) in Accounts Receivable	(36)	0
Increase (Decrease) in Accounts Payable	16	0
Increase (Decrease) in Bank Overdraft	(250,616)	193,358
Net Cash Provided (Used) By Operating Activities	<u>(\$457,430)</u>	<u>\$0</u>
Noncash Investing, Capital, and Financing Activities:		
Borrowing from capital debt	<u>\$0</u>	<u>\$0</u>

Note: The above funds are all Enterprise Funds.

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

UVALDE COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2007

ASSETS

Cash and Cash Equivalents	\$1,050,492
Receivables (net of allowance for uncollectibles)	<u>0</u>
Total Assets	<u>\$1,050,492</u>

LIABILITIES:

Accounts Payable	\$83,366
Due to Others	<u>967,126</u>
Total Liabilities	<u>\$1,050,492</u>

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

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2007

I. Summary of Significant Accounting Policies

A. Reporting entity

Uvalde County operates under a County Judge – Commissioner’s Court type of government and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), environmental protection (sanitation), public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

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

The road and bridge fund accounts for the activities of the government's road and bridge operations.

The economic development fund is used to further the economic development of Uvalde County.

Additionally, the government reports the following fund types:

Internal service funds accounts for health insurance premiums and claims to be paid for health insurance premiums and actual claims.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to customers for insurance fees. Operating expenses for the internal service fund include the cost of health insurance. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Additionally, the County reports Agency fund types which are fiduciary funds and are used to account for monies received and disbursed by the county in the capacity of trustee, custodian, or agent for individuals or other entities. Agency funds are custodial in nature (assets=liabilities) and do not involve measurement of results of operations. The County's Agency funds consist mainly of funds holding tax revenues, official's fees and other funds, forfeited monies and other pertinent funds for other entities or individuals.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Government and the District to invest in obligations of the U.S. Treasury. Investments for the Government are reported at fair value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "either due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2007 and 10 percent of the delinquent outstanding property taxes at September 30, 2007.

Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The County begins to collect the taxes as soon as the taxpayers are billed.

3. Inventories and Prepaid Items

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for in the Balance Sheet. In the General Fund, disbursements for supplies and materials are considered to be expenditures at the time of purchase. There were no inventory items at September 30, 2007. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted Assets and Restricted Net Assets

The restricted assets at September 30, 2007 consisted of \$189,382 for debt service and \$1,000 for future projects and the restricted net assets at September 30, 2007 consisted of \$189,387 for debt service and \$1,000 for future projects.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. The government reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements regardless of their amount.

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

The total interest expense incurred by the County during the current fiscal year was \$30,561. Of this amount, \$-0- was included as part of the cost of capital assets.

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

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

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation 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 \$285,691 difference are as follows:

Capital Leases Payable	279,360
Accrued Interest Payable	16,254
Bond issuance costs	(14,291)
Compensated absences	4,368
	<u>\$285,691</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 \$2,512,677 difference are as follows:

Capital outlay	\$5,766,282
Depreciation expense	(3,253,605)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$2,512,677</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 \$554,284 difference are as follows:

Property taxes Receivable	\$589,649
Allowance for Doubtful Accounts	<u>(35,365)</u>
Net	<u>\$554,284</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 \$3,242,103 difference are as follows:

Fines and Fees receivable	\$3,875,948
Allowance for Doubtful Accounts	<u>(633,845)</u>
Net	<u>\$3,242,103</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 (\$218,187) difference are as follows:

Capital outlay - additions	\$93,789
Capital outlay - deletions - net	0
Depreciation expense	(311,976)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>(\$218,187)</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 and Special Revenue Funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Budgets for the 2007 fiscal year were adopted for the general fund, the road and bridge fund, and the economic development funds. There were appropriated budgets for all the non-major special revenue, debt service and capital project funds except there were no appropriated budgets for the FEMA, LLEBG, and HAZMAT funds.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2007, expenditures did not exceed appropriations any function nor in any fund except for the general fund which had the following functions in which expenditures exceeded appropriations: the county judge department whereby expenditures of \$175,620 exceeded the budgeted amount of \$173,321 by \$2,299, the liability insurance department whereby expenditures of \$634,112 exceeded the budgeted amount of \$626,354 by \$7,758, the veterans service department whereby expenditures of \$17,326 exceeded the budgeted amount of \$15,850 by \$1,476, the courthouse building department whereby expenditures of \$149,560 exceeded the budgeted amount of \$147,030 by \$2,530, the appraisal district department whereby expenditures of \$217,169 exceeded the budgeted amount of \$190,000 by \$27,169, the fire department whereby expenditures of \$53,849 exceeded the budgeted amount of \$48,849 by \$5,000, the sheriff department whereby expenditures of \$184,979 exceeded the budgeted amount of \$169,650 by \$15,329, the street lights department whereby expenditures of \$6,902 exceeded the budgeted amount of \$5,500 by \$1,402, the library department whereby expenditures of \$97,920 exceeded the budgeted amount of \$97,740 by \$180, the human resources department whereby expenditures of \$172,029 exceeded the budgeted amount of \$168,950 by \$3,079, and bond issuance costs whereby expenditures of \$24,500 exceeded the budgeted amount of \$-0- by \$24,500; the county attorney hot check fund whereby expenditures of \$14,398 exceeded the budgeted amount of \$6,072 by \$8,326, the county elections fund whereby expenditures of \$19,844 exceeded the budgeted amount of \$-0- by \$19,844, the DARE fund whereby expenditures of \$1,702 exceeded the budgeted amount of \$200 by \$1,502, the EMPG fund whereby expenditures of \$35,030 exceeded the budgeted amount of \$28,203 by \$6,827, the HAVA fund whereby expenditures of \$9,012 exceeded the budgeted amount of \$8,274 by \$738, the sesquicentennial fund whereby expenditures of \$44,768 exceeded the budgeted amount of \$5,000 by \$39,768, the sheriff commissary fund whereby expenditures of \$15,357 exceeded the budgeted amount of \$15,300 by \$57, the sheriff seizure fund whereby expenditures of \$177,049 exceeded the budgeted amount of \$80,000 by \$97,049, the uvalde estate grant fund whereby expenditures of \$5,573 exceeded the budgeted amount of \$5,235 by \$338, and the victims of crime fund whereby expenditures of \$49,573 exceeded the budgeted amount of \$30,000 by \$19,573.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2007 except for the following. The General fund - \$173,555, the EMPG fund - \$7,799, the Uvalde Estates Grant - \$7,639, the Victims of Crime - DA - \$6,426, and the Victims of Crime - CA - \$2,973. 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, 2007.

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, 2007, the government's bank balance of \$4,096,416 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 \$7,509,662 and the FDIC coverage is \$131,190.

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	Economic Development	Other Governmental Funds	Total
<u>Receivables</u>					
Taxes	\$492,608	\$97,041		\$0	\$589,649
Fines	3,875,948				3,875,948
Other	99,247	321	209,176	5	308,749
Gross receivables	4,467,803	97,362	209,176	5	4,774,346
Less: Allowance for uncollectibles	663,884	5,326			669,210
Net total receivables	<u>\$3,803,919</u>	<u>\$92,036</u>	<u>\$209,176</u>	<u>\$5</u>	<u>\$4,105,136</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	\$ 462,569
Delinquent Property Taxes Receivable (Road and Bridge Fund)-Net	<u>91,715</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$ 554,284</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, 2007 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$876,215	\$0	\$0	\$876,215
Total capital assets not being depreciated	876,215	0	0	876,215
Capital assets being depreciated:				
Building and improvements	1,990,781	62,512	0	2,053,293
Machinery and equipment	1,773,598	31,277	0	1,804,875
Infrastructure	1,031,899	0	0	1,031,899
Total capital assets being depreciated	4,796,278	93,789	0	4,890,067
Less accumulated depreciation for:				
Building and improvements	846,184	33,216	0	879,400
Machinery and equipment	1,063,546	278,760	0	1,342,306
Infrastructure	1,031,899	0	0	1,031,899
Total accumulated depreciation	2,941,629	311,976	0	3,253,605
Total Capital assets being depreciated, net	1,854,649	(218,187)	0	1,636,462
Governmental activities capital assets, net	\$2,730,864	(\$218,187)	\$0	\$2,512,677

Governmental activities	
General Administration	\$1,627
Legal	5,553
Public Facilities	9,361
Public Safety	87,442
Public Transportation	182,941
Health and Welfare	25,052
Total depreciation expense - governmental activities	<u>\$311,976</u>

The infrastructure capital assets are fully depreciated at September 30, 2007.

Construction commitments

There were no major capital asset construction events during the 2006-2007 year.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2007.

There were no advances at September 30, 2007.

The interfund transfers are as follows:

TRANSFER OUT	TRANSFER IN			TOTAL
	GENERAL FUND	NON-MAJOR GOVERNMENTAL FUNDS	INTERNAL SERVICE FUNDS	
GENERAL FUND		\$10,500	\$250,000	\$260,500
ROAD AND BRIDGE FUND			75,000	75,000
NON-MAJOR GOVERNMENTAL FUNDS			50,000	50,000
INTERNAL SERVICE	20,000	184,500		204,500
TOTALS	\$20,000	\$195,000	\$375,000	\$590,000

E. Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$21,224 for the year ended September 30, 2007. There are no scheduled rate increases.

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

Year Ending Sep. 30	Amount
2008	\$30,741
2009	25,028
2010	18,029
2011	13,042
Total	<u>\$86,840</u>

F. Long-Term Debt

Capital Leases

The government has entered into a lease agreement as lessee for financing of acquisition of one (1) caterpillar, one (1) track loader, and other various equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	ROAD AND BRIDGE FUND					GENERAL FUND			TOTAL	
	STREET SWEEPER	FORD PICKUP	CHEVY PICKUPS	ONE FORD PICKUP	CATER-PILLAR	CATER-PILLAR	TWO FORD PICKUPS	SIX FORD PICKUPS		PHONE SYSTEM
Asset: Cost	\$23,650	\$71,773	\$54,801	\$15,835	\$115,000	\$129,433	\$34,776	\$158,868	\$24,370	\$628,506
Less: Accumulated Depreciation	14,190	43,064	21,920	6,334	91,496	51,774	20,866	62,947	9,748	322,339
Total	\$9,460	\$28,709	\$32,881	\$9,501	\$23,504	\$77,659	\$13,910	\$95,921	\$14,622	\$306,167

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2007, were as follows:

Year Ending Sep. 30	Amount
2008	\$174,236
2009	76,811
2010	29,640
2011	14,820
Total	<u>295,507</u>
Less: Amount representing interest	<u>16,147</u>
Present Value of Minimum Lease Payments	<u>\$279,360</u>

Tax Notes

The government issues tax notes to provide funds to infuse capital into the county's operating system for the governmental activities. The original amount of the tax notes was \$1,000,000. The tax notes were issued in anticipation of future ad valorem tax collections. The tax notes are reported as a fund liability in the governmental funds and as a current liability in the governmental-wide financial statements.

Changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Liabilities	Summary	
						Due within one year	Due in more than one year
<u>Governmental activities:</u>							
Tax Anticipation Notes payable	\$1,315,000	\$1,000,000	\$1,315,000	\$1,000,000	\$1,000,000		\$0
Less deferred amounts:							
For issuance costs	(17,354)	(24,500)	(27,562)	(14,292)	(14,292)		0
Total Tax Anticipation Notes payable	1,297,646	975,500	1,287,438	985,708	985,708	0	0
Capital lease payable	496,840	16,415	233,895	279,360		164,161	115,199
Compensated absences payable	40,794	4,368	40,794	4,368		4,368	0
	1,835,280	996,283	1,562,127	1,269,436	985,708	168,529	115,199
 Grand Total	 \$1,835,280	 \$996,283	 \$1,562,127	 \$1,269,436	 \$985,708	 \$168,529	 \$115,199

The general fund is used to service the compensated absences. The estimated amount due in the 2007-08 year is \$4,368.

The government-wide statement of activities includes \$168,529 as "noncurrent liabilities, due within one year".

There was no interest capitalized. All of the 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 pay-outs), 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>09/30/07</u>	Year ended <u>09/30/06</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.

There were no related party transactions during the year except for the following: A commissioner has a loan from the revolving loan fund in the amount of \$36,594.47. The commissioner defaulted on the loan and an independent party is collecting on the loan. As of the audit report date the collection company has not released any of the collections to the county.

C. Subsequent Events

The county received a \$540,000 FEMA grant to cover 75% of the damages caused by flooding in 2007. The county will seek a CDBG grant to help cover the other 25% of the project costs.

The county received a CDBG grant for \$466,218 for a clinic building project.

The county received a \$520,000 home project grant to help rehabilitate 9 homes in the Uvalde county area.

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 not a defendant in any lawsuit.

E. Other post employment benefits

None

F. Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 575 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 7.50% for the 2006 and 7.99% for the 2007 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 2006 and 2007 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	12/31/2004	12/31/2005	12/31/2006
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	20.0	20.0	15.0
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Actuarial Assumptions			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.5%	5.5%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.00%	0.00%	0.00%

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage Of APC Contributed	Net Pension Obligation
09-30-05	378,330	100.00	-0-
09-30-06	382,799	100.00	-0-
09-30-07	410,432	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)
2004	10,501,631	11,416,842	915,211	92.0	4,898,663	18.7
2005	11,475,710	12,239,229	763,519	93.8	4,883,481	15.6
2006	12,730,372	13,182,648	452,276	96.6	5,111,469	8.9

G. Prior Period Adjustments

The County has determined that certain transactions were recorded incorrectly in a prior year.

Governmental funds: In the governmental funds, current liabilities were understated by \$1,315,000 because a tax anticipation note issued in the 2005-2006 year was erroneously recorded as long-term debt rather than as a fund liability. This restatement had a corresponding effect on change in net assets.

	Fund Balances, as Previously Reported	Tax Note Restatement	Fund Balances As Restated
Governmental Funds:			
Fund Balances	\$2,984,758	(\$1,315,000)	\$1,669,758
Governmental Funds	<u>\$2,984,758</u>	<u>(\$1,315,000)</u>	<u>\$1,669,758</u>

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2007

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)
2004	10,501,631	11,416,842	915,211	92.0	4,898,663	18.7
2005	11,475,710	12,239,229	763,519	93.8	4,883,481	15.6
2006	12,730,372	13,182,648	452,276	96.6	5,111,469	8.9

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

JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS
(continued)

OTHER SPECIAL REVENUE FUNDS

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

The Other Special Revenue Funds consist of the following funds:

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

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

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

The FEMA Grant Fund accounts for Federal Grants to be expended for flooding damage.

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, and the HAZMAT Funds account for funds used for combating bio terrorism.

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

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

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

The HAVA Grant Fund is to purchase electronic voting equipment.

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

The Uvalde Estates Grant Fund is to help victims of the 2007 tornado which damaged the community.

Debt Service Fund

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

Capital Projects Funds

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

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2007

SPECIAL REVENUE

	ARCHIVAL FEE	COUNTY ATTORNEY HOT CHECK	COUNTY RECORDS MANAGEMENT	COUNTY ELECTION	COURT REPORTERS	COURTHOUSE SECURITY	D.A. ADMIN-STRATIVE	D.A. FEE	D.A. FORFEITURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	EMP	FEMA	HAVA GRANT	HAZMAT GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LLEBG GRANT	RECORDS MANAGEMENT	
ASSETS																						
Cash and Cash Equivalents	\$64,148	\$17,862	\$14,101	\$5,209	\$4,249	\$146,752	\$23,487	\$2,971	\$150,878	\$499	\$1,650		\$742	\$31,012	\$995	\$11,215	\$46,460	\$16,854	\$3,821	\$0	\$41,391	
Receivables (net of allowance for uncollectibles)																						
Restricted Assets:																						
Cash and Cash Equivalents																						
Total Assets	\$64,148	\$17,862	\$14,101	\$5,209	\$4,249	\$146,752	\$23,487	\$2,971	\$150,878	\$499	\$1,650	\$0	\$742	\$31,012	\$995	\$11,215	\$46,460	\$16,854	\$3,821	\$0	\$41,391	
LIABILITIES AND FUND BALANCES																						
Liabilities																						
Accounts Payable						\$9,372	\$4,998					\$292	\$900									
Bank Overdraft												7,507										
Total Liabilities	0	0	0	0	0	9,372	4,998	0	0	0	0	7,799	0	900	0	0	0	0	0	0	0	0
Fund Balances																						
Reserved for Debt Service																						
Reserved for future projects																						
Unreserved - Undesignated	64,148	17,862	14,101	5,209	4,249	137,380	18,489	2,971	150,878	499	1,650	(7,799)	742	30,112	995	11,215	46,460	16,854	3,821	0	41,391	
Total Fund Balances	64,148	17,862	14,101	5,209	4,249	137,380	18,489	2,971	150,878	499	1,650	(7,799)	742	30,112	995	11,215	46,460	16,854	3,821	0	41,391	
TOTAL LIABILITIES AND FUND BALANCES	\$64,148	\$17,862	\$14,101	\$5,209	\$4,249	\$146,752	\$23,487	\$2,971	\$150,878	\$499	\$1,650	\$0	\$742	\$31,012	\$995	\$11,215	\$46,460	\$16,854	\$3,821	\$0	\$41,391	

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

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	DEBT	CAPITAL	TOTAL NON-MAJOR GOVERN- MENTAL
										SERVICE INTEREST AND SINKING FUND	PROJECTS GRANT FUND	
\$4,041	\$17,014	\$21,803	\$98,538	\$70,477	\$40,422	\$0	\$27	\$0	\$0	\$0	\$0	\$836,018 5
										\$189,382	\$1,000	190,382
<u>\$4,041</u>	<u>\$17,014</u>	<u>\$21,803</u>	<u>\$98,538</u>	<u>\$70,477</u>	<u>\$40,422</u>	<u>\$0</u>	<u>\$27</u>	<u>\$0</u>	<u>\$0</u>	<u>\$189,387</u>	<u>\$1,000</u>	<u>\$1,026,405</u>
		\$322	\$8,442									24,326
						7,639		8,428	2,973			24,545
0	0	322	8,442	0	0	7,639	0	6,428	2,973	0	0	48,871
										189,387		189,387
4,041	17,014	21,481	90,096	70,477	40,422	(7,639)	27	(6,428)	(2,973)		1,000	1,000
<u>4,041</u>	<u>17,014</u>	<u>21,481</u>	<u>90,096</u>	<u>70,477</u>	<u>40,422</u>	<u>(7,639)</u>	<u>27</u>	<u>(6,428)</u>	<u>(2,973)</u>	<u>189,387</u>	<u>1,000</u>	<u>977,534</u>
<u>\$4,041</u>	<u>\$17,014</u>	<u>\$21,803</u>	<u>\$98,538</u>	<u>\$70,477</u>	<u>\$40,422</u>	<u>\$0</u>	<u>\$27</u>	<u>\$0</u>	<u>\$0</u>	<u>\$189,387</u>	<u>\$1,000</u>	<u>\$1,026,405</u>

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	SPECIAL REVENUE																				
	COUNTY ATTORNEY		COUNTY RECORDS	COUNTY ELECTION	COURT REPORTERS	COURTHOUSE SECURITY	D.A. ADMIN-STRATIVE	D.A. FEE	D.A. FORFEI-TURE	DARE	DISTRICT CLERK RECORDS	EMPG	FEMA	HAVA GRANT	HAZMAT GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LLEBG GRANT	RECORDS MANAGEMENT
	ARCHIVAL FEE	HOT CHECK	MANAGEMENT								MANAGEMENT										
REVENUES																					
Taxes																					
Property																					
Other																					
Intergovernmental																					
Charges for Services	25,056	8,599	8,403		4,470	16,345	283,402	675			1,465	24,616					7,280	3,094			
Interest	781	631	300	780	122	1,335	295	66	9,169	8	20					316	919	221	20		24,493
Miscellaneous				50					84,097	2,057				37,807		4,000					539
Total Revenues	25,837	9,230	8,703	830	4,592	17,680	283,697	741	73,266	2,065	1,485	24,616	0	37,807	0	4,316	18,075	6,341	14,540	0	25,032
EXPENDITURES																					
Current																					
General Administration																					
Elections																					
Non-Departmental																					
Records Management																					
Judicial																					
Court Reporter																					
District Attorney																					
District Clerk																					
Jury																					
Justices of the Peace																					
Legal																					
Check Collection																					
Law Library																					
Public Safety																					
Sheriff																					
Emergency Operations																					
Culture and Recreation																					
Historical Commission																					
Sequitennial																					
Health and Welfare																					
Health																					
Capital Projects -																					
Capital Outlay and Other																					
Debt Service																					
Principal Retirement																					
Interest Retirement																					
Total Expenditures:	0	14,398	15,193	19,844	7,603	23,317	407,525	0	0	1,702	0	35,030	0	9,012	0	2,649	22,940	6,115	21,024	1	12,297
Excess (Deficiency) of Revenues Over (Under)																					
Expenditures	25,837	(5,168)	(6,490)	(19,014)	(3,011)	(5,637)	(123,828)	741	73,266	363	1,485	(10,414)	0	28,795	0	1,467	(4,065)	2,226	(6,484)	(1)	12,104
OTHER FINANCING SOURCES (USES):																					
Transfers In																					
Transfers Out																					
Total Other Financing Sources (Uses)	0	0	0	(20,000)	0	0	172,000	0	(172,000)	0	0	0	0	0	0	0	0	0	10,000	0	0
Net Changes in Fund Balances	25,837	(5,168)	(6,490)	(39,014)	(3,011)	(5,637)	48,172	741	(98,734)	363	1,485	(10,414)	0	28,795	0	1,467	(4,065)	2,226	3,516	(1)	12,104
Fund Balances - Beginning	38,311	22,830	20,591	44,223	7,260	143,017	(29,683)	2,230	249,412	136	165	2,615	742	1,317	995	9,748	50,525	14,628	105	1	29,287
Fund Balances - Ending	\$64,148	\$17,662	\$14,101	\$5,209	\$4,249	\$137,380	\$18,489	\$2,971	\$150,678	\$499	\$1,650	(\$7,799)	\$742	\$30,112	\$995	\$11,215	\$46,460	\$16,854	\$3,621	\$0	\$41,391

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

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	DEBT SERVICE		CAPITAL PROJECTS	TOTAL NON-MAJOR GOVERN- MENTAL
										INTEREST AND SINKING FUND	CDBG GRANT FUND		
	21,498											\$326,494	\$326,494
			4,000		79,217			35,344	26,455			9,804	21,498
2,248		17,547			15,871								473,212
72	601	423	1,928	6,237	1,184		4						155,394
			187,888	72,487			2,716						25,971
2,320	22,099	17,970	193,816	78,704	96,272	0	2,720	35,344	26,455	326,494	9,804		371,082
													28,856
						5,573							5,573
							3,200						18,393
													7,603
								49,573	25,759				482,857
													0
													6,115
													22,940
													14,398
													21,024
		15,357	169,517	177,049									386,943
													35,030
	44,768												2,849
													44,768
					85,599								85,599
												169,165	169,165
													204,147
													19,397
0	44,768	15,357	169,517	177,049	85,599	5,573	3,200	49,573	25,759	223,544	169,165		1,568,585
2,320	(22,669)	2,613	24,299	(98,345)	10,673	(5,573)	(480)	(14,229)	696	102,950	(159,361)		(194,934)
			12,500										195,000
				(12,500)	(50,000)								(254,500)
0	0	0	11,500	(12,500)	(50,000)	0	500	0	0	0	0		(59,500)
2,320	(22,669)	2,613	36,799	(110,845)	(39,327)	(5,573)	20	(14,229)	696	102,950	(159,361)		(254,434)
1,721	39,663	18,868	53,297	181,322	79,749	(2,066)	7	7,803	(3,669)	86,437	160,361		1,231,968
\$4,041	\$17,014	\$21,481	\$90,096	\$70,477	\$40,422	(\$7,639)	\$27	(\$6,426)	(\$2,973)	\$189,367	\$1,000		\$977,534

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$25,000	\$25,000	\$25,056	\$56
Interest	200	200	781	581
Total Revenues	25,200	25,200	25,837	637
EXPENDITURES				
Current:				
General Administration				
Records Management	25,000	25,000	0	25,000
Total Expenditures	25,000	25,000	0	25,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	200	25,837	25,637
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	200	200	25,837	25,637
Fund Balances - Beginning	38,311	38,311	38,311	
Fund Balances - Ending	\$38,511	\$38,511	\$64,148	\$25,637

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$0	\$0	\$8,599	\$8,599
Interest	0	0	631	631
Total Revenues	0	0	9,230	9,230
EXPENDITURES				
Current:				
Legal				
County Attorney	6,072	6,072	14,398	(8,326)
Total Expenditures	6,072	6,072	14,398	(8,326)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,072)	(6,072)	(5,168)	904
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(6,072)	(6,072)	(5,168)	904
Fund Balances - Beginning	22,830	22,830	22,830	
Fund Balances - Ending	\$16,758	\$16,758	\$17,662	\$904

UVALDE COUNTY, TEXAS
 COUNTY RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$8,100	\$8,100	\$8,403	\$303
Interest	225	225	300	75
Total Revenues	8,325	8,325	8,703	378
EXPENDITURES				
Current:				
General Administration				
Records Management	11,000	20,000	15,193	4,807
Total Expenditures	11,000	20,000	15,193	4,807
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,675)	(11,675)	(6,490)	5,185
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,675)	(11,675)	(6,490)	5,185
Fund Balances - Beginning	20,591	20,591	20,591	
Fund Balances - Ending	\$17,916	\$8,916	\$14,101	\$5,185

UVALDE COUNTY, TEXAS
 COUNTY ELECTION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$50	\$50	\$780	\$730
Miscellaneous	200	200	50	(150)
Total Revenues	250	250	830	580
EXPENDITURES				
Current:				
General Administration				
Elections	0	0	19,844	(19,844)
Total Expenditures	0	0	19,844	(19,844)
Excess (Deficiency) of Revenues Over (Under) Expenditures	250	250	(19,014)	(19,264)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	(10,000)	(30,000)	(20,000)	10,000
Total Other Financing Sources (Uses)	(10,000)	(30,000)	(20,000)	10,000
Net Changes in Fund Balances	(9,750)	(29,750)	(39,014)	(9,264)
Fund Balances - Beginning	44,223	44,223	44,223	
Fund Balances - Ending	\$34,473	\$14,473	\$5,209	(\$9,264)

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$3,800	\$3,800	\$4,470	\$670
Interest	60	60	122	62
Total Revenues	3,860	3,860	4,592	732
EXPENDITURES				
Current:				
Judicial				
Court Reporters	8,000	8,000	7,603	397
Total Expenditures	8,000	8,000	7,603	397
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,140)	(4,140)	(3,011)	1,129
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,140)	(4,140)	(3,011)	1,129
Fund Balances - Beginning	7,260	7,260	7,260	
Fund Balances - Ending	\$3,120	\$3,120	\$4,249	\$1,129

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$15,600	\$15,600	\$16,345	\$745
Interest	1,000	1,000	1,335	335
Total Revenues	<u>16,600</u>	<u>16,600</u>	<u>17,680</u>	<u>1,080</u>
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	106,000	106,000	23,317	82,683
Total Expenditures	<u>106,000</u>	<u>106,000</u>	<u>23,317</u>	<u>82,683</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(89,400)</u>	<u>(89,400)</u>	<u>(5,637)</u>	<u>83,763</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	(89,400)	(89,400)	(5,637)	83,763
Fund Balances - Beginning	143,017	143,017	143,017	
Fund Balances - Ending	<u>\$53,617</u>	<u>\$53,617</u>	<u>\$137,380</u>	<u>\$83,763</u>

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$336,635	\$336,635	\$283,402	(\$53,233)
Interest	20	20	295	275
Total Revenues	336,655	336,655	283,697	(52,958)
EXPENDITURES				
Current:				
Judicial				
District Attorney	335,837	427,037	407,525	19,512
Total Expenditures	335,837	427,037	407,525	19,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	818	(90,382)	(123,828)	(33,446)
OTHER FINANCING SOURCES (USES):				
Transfers In	0	172,000	172,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	172,000	172,000	0
Net Changes in Fund Balances	818	81,618	48,172	(33,446)
Fund Balances - Beginning	(29,683)	(29,683)	(29,683)	
Fund Balances - Ending	(\$28,865)	\$51,935	\$18,489	(\$33,446)

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$100	\$100	\$675	\$575
Interest	30	30	66	36
Total Revenues	130	130	741	611
EXPENDITURES				
Current:				
Judicial				
District Attorney	1,000	1,000	0	1,000
Total Expenditures	1,000	1,000	0	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(870)	(870)	741	1,611
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(870)	(870)	741	1,611
Fund Balances - Beginning	2,230	2,230	2,230	
Fund Balances - Ending	\$1,360	\$1,360	\$2,971	\$1,611

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$0	\$0	\$9,169	\$9,169
Miscellaneous	10,500	10,500	64,097	53,597
Total Revenues	10,500	10,500	73,266	62,766
EXPENDITURES				
Current				
Judicial				
District Attorney	13,000	13,000		13,000
Total Expenditures	13,000	13,000	0	13,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	(2,500)	73,266	75,766
OTHER FINANCING SOURCES (USES):				
Transfers Out	0	(172,000)	(172,000)	0
Total Other Financing Sources (Uses)	0	(172,000)	(172,000)	0
Net Changes in Fund Balances	(2,500)	(174,500)	(98,734)	75,766
Fund Balances - Beginning	249,412	249,412	249,412	
Fund Balances - Ending	\$246,912	\$74,912	\$150,678	\$75,766

UVALDE COUNTY, TEXAS

DARE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Interest	\$5	\$5	\$8	\$3
Miscellaneous	200	200	2,057	1,857
Total Revenues	205	205	2,065	1,860
EXPENDITURES				
Current:				
Public Safety				
Sheriff	200	200	1,702	(1,502)
Total Expenditures	200	200	1,702	(1,502)
Excess (Deficiency) of Revenues Over (Under) Expenditures	5	5	363	358
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	5	5	363	358
Fund Balances - Beginning	136	136	136	
Fund Balances - Ending	\$141	\$141	\$499	\$358

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, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,300	\$1,300	\$1,465	\$165
Interest	50	50	20	(30)
Total Revenues	1,350	1,350	1,485	135
EXPENDITURES				
Current:				
General Administration				
Records Management	1,350	1,350	0	1,350
Total Expenditures	1,350	1,350	0	1,350
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	1,485	1,485
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	0	1,485	1,485
Fund Balances - Beginning	165	165	165	
Fund Balances - Ending	\$165	\$165	\$1,650	\$1,485

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$29,000	\$29,000	\$24,616	(\$4,384)
Interest	8	8	0	(8)
Miscellaneous	0	0	0	0
Total Revenues	29,008	29,008	24,616	(4,392)
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	28,203	28,203	35,030	(6,827)
Total Expenditures	28,203	28,203	35,030	(6,827)
Excess (Deficiency) of Revenues Over (Under) Expenditures	805	805	(10,414)	(11,219)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	805	805	(10,414)	(11,219)
Fund Balances - Beginning	2,615	2,615	2,615	
Fund Balances - Ending	\$3,420	\$3,420	(\$7,799)	(\$11,219)

UVALDE COUNTY, TEXAS

HAVA GRANT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$37,807	\$37,807	\$0
Total Revenues	0	37,807	37,807	0
EXPENDITURES				
Current:				
General Administration				
Elections	0	8,274	9,012	(738)
Total Expenditures	0	8,274	9,012	(738)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	29,533	28,795	(738)
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	29,533	28,795	(738)
Fund Balances - Beginning	1,317	1,317	1,317	
Fund Balances - Ending	\$1,317	\$30,850	\$30,112	(\$738)

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Miscellaneous	\$1,500	\$1,500	\$4,000	\$2,500
Interest	80	80	316	236
Total Revenues	1,580	1,580	4,316	2,736
EXPENDITURES				
Current:				
Culture and Recreation				
Historical Commission	10,000	10,000	2,849	7,151
Total Expenditures	10,000	10,000	2,849	7,151
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(8,420)	(8,420)	1,467	9,887
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(8,420)	(8,420)	1,467	9,887
Fund Balances - Beginning	9,748	9,748	9,748	
Fund Balances - Ending	\$1,328	\$1,328	\$11,215	\$9,887

UVALDE COUNTY, TEXAS

J.P. TECHNOLOGY

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

FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$12,000	\$12,000	\$10,676	(\$1,324)
Intergovernmental	0	0	7,280	7,280
Interest	150	150	919	769
Total Revenues	12,150	12,150	18,875	6,725
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	48,000	48,000	22,940	25,060
Total Expenditures	48,000	48,000	22,940	25,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,850)	(35,850)	(4,065)	31,785
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(35,850)	(35,850)	(4,065)	31,785
Fund Balances - Beginning	50,525	50,525	50,525	
Fund Balances - Ending	\$14,675	\$14,675	\$46,460	\$31,785

UVALDE COUNTY, TEXAS
 JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$5,020	\$5,020	\$5,026	\$6
Intergovernmental	0	0	3,094	3,094
Interest	150	150	221	71
Total Revenues	<u>5,170</u>	<u>5,170</u>	<u>8,341</u>	<u>3,171</u>
EXPENDITURES				
Current:				
Judicial				
Jury	7,450	7,450	6,115	1,335
Total Expenditures	<u>7,450</u>	<u>7,450</u>	<u>6,115</u>	<u>1,335</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,280)</u>	<u>(2,280)</u>	<u>2,226</u>	<u>4,506</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	(2,280)	(2,280)	2,226	4,506
Fund Balances - Beginning	14,628	14,628	14,628	
Fund Balances - Ending	<u>\$12,348</u>	<u>\$12,348</u>	<u>\$16,854</u>	<u>\$4,506</u>

UVALDE COUNTY, TEXAS

LAW LIBRARY

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

FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$10,300	\$10,300	\$14,520	\$4,220
Interest	40	40	20	(20)
Total Revenues	<u>10,340</u>	<u>10,340</u>	<u>14,540</u>	<u>4,200</u>
EXPENDITURES				
Current:				
Legal				
Law Library	19,163	22,163	21,024	1,139
Total Expenditures	<u>19,163</u>	<u>22,163</u>	<u>21,024</u>	<u>1,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,823)</u>	<u>(11,823)</u>	<u>(6,484)</u>	<u>5,339</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	10,000	10,000	10,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Net Changes in Fund Balances	1,177	(1,823)	3,516	5,339
Fund Balances - Beginning	105	105	105	
Fund Balances - Ending	<u>\$1,282</u>	<u>(\$1,718)</u>	<u>\$3,621</u>	<u>\$5,339</u>

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$27,530	\$27,530	24,493	(\$3,037)
Interest	500	500	539	39
Total Revenues	28,030	28,030	25,032	(2,998)
EXPENDITURES				
Current:				
General Administration				
Records Management	15,000	15,000	0	15,000
Debt Service				
Principal Retirement	12,297	12,297	12,297	0
Interest Retirement	631	631	631	0
Total Expenditures	27,928	27,928	12,928	15,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	102	102	12,104	12,002
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	102	102	12,104	12,002
Fund Balances - Beginning	29,287	29,287	29,287	
Fund Balances - Ending	\$29,389	\$29,389	\$41,391	\$12,002

UVALDE COUNTY, TEXAS
 SECURITY FEES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,000	\$1,000	\$2,248	\$1,248
Interest	5	5	72	67
Total Revenues	<u>1,005</u>	<u>1,005</u>	<u>2,320</u>	<u>1,315</u>
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	1,000	1,000	0	1,000
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5</u>	<u>5</u>	<u>2,320</u>	<u>2,315</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	5	5	2,320	2,315
Fund Balances - Beginning	1,721	1,721	1,721	
Fund Balances - Ending	<u>\$1,726</u>	<u>\$1,726</u>	<u>\$4,041</u>	<u>\$2,315</u>

UVALDE COUNTY, TEXAS
 SESQUICENTENNIAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Other	\$25,000	\$25,000	\$21,498	(\$3,502)
Miscellaneous				0
Interest	300	300	601	301
Total Revenues	<u>25,300</u>	<u>25,300</u>	<u>22,099</u>	<u>(3,201)</u>
EXPENDITURES				
Culture and Recreation				
Sesquicentennial	5,000	5,000	44,768	(39,768)
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>44,768</u>	<u>(39,768)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,300</u>	<u>20,300</u>	<u>(22,669)</u>	<u>(42,969)</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	20,300	20,300	(22,669)	(42,969)
Fund Balances - Beginning	39,683	39,683	39,683	
Fund Balances - Ending	<u>\$59,983</u>	<u>\$59,983</u>	<u>\$17,014</u>	<u>(\$42,969)</u>

UVALDE COUNTY, TEXAS
 SHERIFF COMMISSARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$10,800	\$10,800	\$17,547	\$6,747
Interest	170	170	423	253
Total Revenues	10,970	10,970	17,970	7,000
EXPENDITURES				
Current:				
Public Safety				
Sheriff	10,700	15,300	15,357	(57)
Total Expenditures	10,700	15,300	15,357	(57)
Excess (Deficiency) of Revenues Over (Under) Expenditures	270	(4,330)	2,613	6,943
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	270	(4,330)	2,613	6,943
Fund Balances - Beginning	18,868	18,868	18,868	
Fund Balances - Ending	\$19,138	\$14,538	\$21,481	\$6,943

UVALDE COUNTY, TEXAS
 SHERIFF FORFEITURE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$4,000	\$4,000	\$4,000	\$0
Interest	500	500	1,928	1,428
Miscellaneous	36,176	36,176	187,888	151,712
Total Revenues	40,676	40,676	193,816	153,140
EXPENDITURES				
Current:				
Public Safety				
Sheriff	89,115	173,615	169,517	4,098
Total Expenditures	89,115	173,615	169,517	4,098
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,439)	(132,939)	24,299	157,238
OTHER FINANCING SOURCES (USES):				
Transfers In	0	12,500	12,500	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	12,500	12,500	0
Net Changes in Fund Balances	(48,439)	(120,439)	36,799	157,238
Fund Balances - Beginning	53,297	53,297	53,297	
Fund Balances - Ending	\$4,858	(\$67,142)	\$90,096	\$157,238

UVALDE COUNTY, TEXAS
 SHERIFF SEIZURE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$0	\$6,237	\$6,237
Miscellaneous	0	0	72,467	72,467
Total Revenues	0	0	78,704	78,704
EXPENDITURES				
Current				
Public Safety				
Sheriff	80,000	80,000	177,049	(97,049)
Total Expenditures	80,000	80,000	177,049	(97,049)
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(80,000)	(80,000)	(98,345)	(18,345)
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	0	0	(12,500)	(12,500)
Total Other Financing Sources (Uses)	0	0	(12,500)	(12,500)
Net Changes in Fund Balances	(80,000)	(80,000)	(110,845)	(30,845)
Fund Balances - Beginning	181,322	181,322	181,322	
Fund Balances - Ending	\$101,322	\$101,322	\$70,477	(\$30,845)

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$40,000	\$40,000	\$79,217	\$39,217
Charges for Services	15,871	15,871	15,871	0
Interest	200	200	1,184	984
Total Revenues	56,071	56,071	96,272	40,201
EXPENDITURES				
Current:				
Health and Welfare				
Health	38,622	93,622	85,599	8,023
Total Expenditures	38,622	93,622	85,599	8,023
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,449	(37,551)	10,673	48,224
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	0	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	0	(50,000)	(50,000)	0
Net Changes in Fund Balances	17,449	(87,551)	(39,327)	48,224
Fund Balances - Beginning	79,749	79,749	79,749	
Fund Balances - Ending	\$97,198	(\$7,802)	\$40,422	\$48,224

UVALDE COUNTY, TEXAS
 UVALDE ESTATE GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
General Administration				
Non-Departmental	0	5,235	5,573	(338)
Total Expenditures	0	5,235	5,573	(338)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(5,235)	(5,573)	(338)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(5,235)	(5,573)	(338)
Fund Balances - Beginning	(2,066)	(2,066)	(2,066)	
Fund Balances - Ending	(\$2,066)	(\$7,301)	(\$7,639)	(\$338)

UVALDE COUNTY, TEXAS
 VENDING MACHINES
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$35	\$35	\$4	(\$31)
Miscellaneous	2,445	2,445	2,716	271
Total Revenues	2,480	2,480	2,720	240
EXPENDITURES				
Current:				
General Administration Non-Departmental	2,475	3,475	3,200	275
Total Expenditures	2,475	3,475	3,200	275
Excess (Deficiency) of Revenues Over (Under) Expenditures	5	(995)	(480)	515
OTHER FINANCING SOURCES (USES):				
Transfers In	0	500	500	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	500	500	0
Net Changes in Fund Balances	5	(495)	20	515
Fund Balances - Beginning	7	7	7	
Fund Balances - Ending	\$12	(\$488)	\$27	\$515

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, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$30,000	\$30,000	\$35,344	\$5,344
Miscellaneous	0	0	0	0
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>35,344</u>	<u>5,344</u>
EXPENDITURES				
Current:				
Judicial				
District Clerk	30,000	30,000	49,573	(19,573)
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>49,573</u>	<u>(19,573)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(14,229)</u>	<u>(14,229)</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	0	0	(14,229)	(14,229)
Fund Balances - Beginning	7,803	7,803	7,803	
Fund Balances - Ending	<u>\$7,803</u>	<u>\$7,803</u>	<u>(\$6,426)</u>	<u>(\$14,229)</u>

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$30,000	\$30,000	\$26,455	(\$3,545)
Total Revenues	30,000	30,000	26,455	(3,545)
EXPENDITURES				
Current:				
Legal				
County Attorney	30,000	30,000	25,759	4,241
Total Expenditures	30,000	30,000	25,759	4,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	696	696
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	0	696	696
Fund Balances - Beginning	(3,669)	(3,669)	(3,669)	
Fund Balances - Ending	(\$3,669)	(\$3,669)	(\$2,973)	\$696

UVALDE COUNTY, TEXAS
 INTEREST AND SINKING FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$292,909	\$292,909	\$326,494	\$33,585
Total Revenues	292,909	292,909	326,494	33,585
EXPENDITURES				
Debt Service				
Principal Retirement	229,880	239,633	204,147	35,486
Interest Retirement	25,079	25,079	19,397	5,682
Total Expenditures	254,959	264,712	223,544	41,168
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,950	28,197	102,950	74,753
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	37,950	28,197	102,950	74,753
Fund Balances - Beginning	86,437	86,437	86,437	
Fund Balances - Ending	\$124,387	\$114,634	\$189,387	\$74,753

UVALDE COUNTY, TEXAS
 CDBG GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$9,804	\$9,804	\$0
Total Revenues	0	9,804	9,804	0
EXPENDITURES				
Capital Projects - Capital Outlay and Other	0	169,165	169,165	0
Total Expenditures	0	169,165	169,165	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(159,361)	(159,361)	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	(159,361)	(159,361)	0
Fund Balances - Beginning	160,361	160,361	160,361	
Fund Balances - Ending	\$160,361	\$1,000	\$1,000	\$0

AGENCY FUNDS

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2007

	Agency Funds				Total
	State Fees	Cash Bond	Arrest Fees	County Officer Accounts	
ASSETS					
Cash and Cash Equivalents	\$95,197	\$1,623	\$3,995	\$949,677	\$1,050,492
Receivables (net of allowance for uncollectibles)	0		0		0
Total Assets	\$95,197	\$1,623	\$3,995	\$949,677	\$1,050,492
LIABILITIES:					
Accounts Payable	\$79,371		\$3,995		\$83,366
Due to Others	15,826	1,623	0	949,677	967,126
Total Liabilities	\$95,197	\$1,623	\$3,995	\$949,677	\$1,050,492

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

	<u>STATE FEES</u>			
	BALANCE 10/1/2006	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2007
ASSETS				
Cash and Cash Equivalents	\$126,899	\$302,211	\$333,913	\$95,197
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$126,899	\$302,211	\$333,913	\$95,197
LIABILITIES:				
Accounts Payable	\$0	\$79,371		\$79,371
Due to Others	126,899	222,840	333,913	15,826
Total Liabilities	\$126,899	\$302,211	\$333,913	\$95,197

	<u>CASH BOND</u>			
	BALANCE 10/1/2006	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2007
ASSETS				
Cash and Cash Equivalents	\$1,623			\$1,623
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$1,623	\$0	\$0	\$1,623
LIABILITIES:				
Accounts Payable				0
Due to Others	1,623	0	0	1,623
Total Liabilities	\$1,623	\$0	\$0	\$1,623

	<u>ARREST FEES</u>			
	BALANCE 10/1/2006	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2007
ASSETS				
Cash and Cash Equivalents	\$4,620	\$15,065	\$15,690	\$3,995
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$4,620	\$15,065	\$15,690	\$3,995
LIABILITIES:				
Accounts Payable	\$0	\$3,995		\$3,995
Due to Others	4,620	11,070	15,690	0
Total Liabilities	\$4,620	\$15,065	\$15,690	\$3,995

<u>COUNTY OFFICER ACCOUNTS</u>		BALANCE 10/1/2006	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2007
ASSETS					
Cash and Cash Equivalents		\$827,529	\$122,148		\$949,677
Receivables (net of allowance for uncollectibles)					0
Total Assets		<u>\$827,529</u>	<u>\$122,148</u>	<u>\$0</u>	<u>\$949,677</u>

LIABILITIES:					
Accounts Payable					0
Due to Others		827,529	122,148	0	949,677
Total Liabilities		<u>\$827,529</u>	<u>\$122,148</u>	<u>\$0</u>	<u>\$949,677</u>

<u>TOTAL</u>		BALANCE 10/1/2006	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2007
ASSETS					
Cash and Cash Equivalents		\$960,671	\$439,424	\$349,603	\$1,050,492
Receivables (net of allowance for uncollectibles)		0	0	0	0
Total Assets		<u>\$960,671</u>	<u>\$439,424</u>	<u>\$349,603</u>	<u>\$1,050,492</u>

LIABILITIES:					
Accounts Payable		\$0	\$83,366	\$0	\$83,366
Due to Others		960,671	356,058	349,603	967,126
Total Liabilities		<u>\$960,671</u>	<u>\$439,424</u>	<u>\$349,603</u>	<u>\$1,050,492</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	85
<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	90
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	95
<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	99
<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	101
<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 Four Fiscal Years
 (accrual basis of accounting)
 (UNAUDITED)

	Fiscal Year			
	2004	2005	2006	2007
Governmental activities				
Invested in capital assets, net of related debt	\$1,995,739	\$2,059,785	\$2,293,627	\$2,233,317
Restricted	7,003	98,384	246,798	190,387
Unrestricted	2,584,009	3,140,388	3,693,014	4,642,697
Total governmental activities net assets	\$4,586,751	\$5,298,557	\$6,233,439	\$7,066,401
Business-type activities				
Invested in capital assets, net of related debt	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Unrestricted	0	0	0	0
Total business-type activities net assets	\$0	\$0	\$0	\$0
Primary government				
Invested in capital assets, net of related debt	\$1,995,739	\$2,059,785	\$2,293,627	\$2,233,317
Restricted	7,003	98,384	246,798	190,387
Unrestricted	2,584,009	3,140,388	3,693,014	4,642,697
Total primary government net assets	\$4,586,751	\$5,298,557	\$6,233,439	\$7,066,401

Notes:

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

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

	Fiscal Year			
	2004	2005	2006	2007
Expenses				
Governmental activities:				
General Administration	\$1,582,230	\$1,512,864	\$2,035,969	\$1,885,036
Judicial	1,007,056	861,443	1,006,933	1,234,168
Legal	231,849	186,362	242,225	251,895
Financial Administration	604,200	634,326	701,481	723,117
Public Facilities	139,803	124,270	126,261	265,573
Public Safety	2,608,290	2,647,608	2,899,054	3,171,994
Public Transportation	1,397,739	975,880	1,031,196	1,331,694
Environmental Protection	194,988	163,303	173,805	177,237
Culture and Recreation	105,557	96,873	136,523	151,355
Health and Welfare	1,277,029	1,502,460	1,408,889	1,534,384
Conservation - Agriculture	111,899	110,105	98,790	112,034
Interest and Fiscal Charges	14,633	13,601	30,561	104,911
Total governmental activities expenses	9,275,273	8,829,095	9,891,687	10,943,398
Total primary government expenses	\$ 9,275,273	\$ 8,829,095	\$ 9,891,687	\$ 10,943,398
Program Revenues				
Governmental activities:				
Charges for services:				
General Administration	\$1,104,375	\$653,731	\$232,346	\$237,472
Judicial	134,621	1,043,538	1,367,358	1,179,891
Legal	34,720	26,365	38,703	27,911
Financial Administration	3,297	7,478	13,500	
Public Facilities				
Public Safety	204,052	204,342	82,203	161,911
Public Transportation	54,709	743,820	734,186	751,447
Environmental Protection				
Culture and Recreation			1,710	
Health and Welfare	35,574	128,794	61,994	56,578
Conservation - Agriculture				
Operating grants and contributions	918,778	573,970	1,161,219	1,001,814
Capital grants and contributions				170,219
Total governmental activities program revenues	2,490,126	3,382,038	3,693,219	3,587,243
Total primary government program revenues	\$ 2,490,126	\$ 3,382,038	\$ 3,693,219	\$ 3,587,243

(continued)

(continued)

	Fiscal Year			
	2004	2005	2006	2007
Net (expense)/revenue				
Governmental activities	(\$6,785,147)	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)
Total primary government net expense	(\$6,785,147)	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)
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
Sales Taxes	1,764,491	1,954,163	2,146,753	2,175,138
Other Taxes	314,219	17,810	42,514	21,498
Unrestricted Investment Earnings	34,144	34,705	66,478	136,938
Miscellaneous	914,594	476,710	394,210	421,023
Total governmental activities	6,570,819	6,151,080	7,133,350	8,189,117
Total primary government	\$6,570,819	\$6,151,080	\$7,133,350	\$8,189,117
Change in Net Assets				
Governmental activities	(\$214,328)	\$704,023	\$934,882	\$832,962
Total primary government	(\$214,328)	\$704,023	\$934,882	\$832,962

Notes:

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

UVALDE COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST FOUR 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

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

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

	Fiscal Year			
	2004	2005	2006	2007
General fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	(69,685)	272,476	(363,315)	(173,555)
Total general fund	<u>(\$69,685)</u>	<u>\$272,476</u>	<u>(\$363,315)</u>	<u>(\$173,555)</u>
All other governmental funds				
Reserved	\$7,003	\$93,384	\$246,798	\$190,387
Unreserved, reported in:				
Special revenue funds	1,605,919	1,082,875	1,786,275	1,676,286
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>

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

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

	2004	2005	2006	2007
Revenues				
Taxes				
Property	\$ 3,453,338	\$ 3,585,393	\$ 4,405,593	\$ 5,340,637
Sales	1,764,491	1,954,163	2,146,753	2,175,138
Other	314,219	17,810	42,514	21,498
Intergovernmental	918,778	573,970	1,161,219	1,172,033
Licenses and Permits	654,835	1,159,672	605,174	603,724
Charges for Services	647,201	640,860	794,389	870,338
Fines and Forfeitures	503,392	419,509	470,027	426,058
Interest	34,144	34,705	66,478	136,938
Miscellaneous	920,597	541,787	587,567	627,817
Total revenues	<u>9,210,995</u>	<u>8,927,869</u>	<u>10,279,714</u>	<u>11,374,181</u>
Expenditures				
Current:				
General Administration	1,466,583	1,491,531	2,002,851	1,919,835
Legal	192,359	186,362	242,225	255,748
Judicial	1,007,056	841,189	995,285	1,234,168
Financial Administration	604,200	634,326	701,481	723,117
Public Facilities	138,559	123,026	144,984	149,560
Public Safety	2,537,655	2,616,216	2,995,371	3,089,986
Public Transportation	1,174,100	1,011,687	1,375,469	1,148,753
Environmental Protection	184,488	163,303	173,805	177,237
Culture and Recreation	105,557	96,873	136,523	151,355
Health and Welfare	1,255,263	1,480,693	1,387,125	1,525,768
Conservation - Agriculture	111,899	110,105	98,790	112,034
Capital outlay	223,639	154,536	33,052	169,165
Debt service				
Principal	124,341	184,122	163,775	233,893
Interest	14,634	13,601	20,692	77,117
Tax Anticipation Notes - Issuance Cost			24,500	24,500
Total expenditures	<u>9,140,333</u>	<u>9,107,570</u>	<u>10,495,928</u>	<u>10,992,236</u>
Excess of revenues over (under) expenditures	70,662	(179,701)	(216,214)	381,945

(continued)

(continued)

	2004	2005	2006	2006
Other financing sources (uses)				
Other Financing Sources - Capital Lease	0	130,199	437,237	16,415
Operating Transfers In	656,052	808,000	1,123,560	215,000
Operating Transfers Out	(656,052)	(853,000)	(1,123,560)	(590,000)
Total other financing sources (uses)	0	85,199	437,237	(358,585)
Net change in fund balances	\$ 70,662	\$ (94,502)	\$ 221,023	\$ 23,360

Debt service as a percentage of noncapital expenditures	1.38%	2.06%	1.94%	2.94%
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(1) Future years will be included until ten years are shown.

UVALDE COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Four 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

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

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

FISCAL YEAR ENDED	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		
2005	640,054,923	640,054,923	141,392,792	141,392,792	55,267,977	836,715,692	836,715,692	10.137	100%
2006	854,745,528	854,745,528	168,325,386	168,325,386	109,458,636	913,612,278	913,612,278	9.771	100%
2007	1,184,474,567	854,745,528	173,257,218	173,257,218	118,887,538	1,357,731,785	1,357,731,785	8.214	100%

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

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	
1997	0.3450	0.4132	0.5000	0.0500	0.0200	1.5200	1.2220	1.1869	1.2334	1.1500	1.3600	
1998	0.3450	0.4932	0.5000	0.0500	0.0200	1.5200	1.2640	1.2100	1.2334	1.2900	1.5600	
1999	0.4032	0.4947	0.5000	0.0600	0.0200	1.5200	1.2965	1.1200	1.2950	1.2900	1.5600	
2000	0.4385	0.4747	0.6759	0.0900	0.0200	1.6127	1.3285	1.1914	1.2950	1.2900	1.5600	
2001	0.4385	0.4746	0.6638	0.0900	0.0190	1.5966	1.3260	1.1914	1.2950	1.2900	1.5600	
2002	0.4385	0.4746	0.6080	0.1100	0.0190	1.5966	1.3260	1.1678	1.2950	1.3200	1.5600	
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

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2005			2007		
	2004 ASSESSED VALUATION	RANK	PERCENT OF ASSESSED VALUATION	2006 ASSESSED VALUATION	RANK	PERCENT OF ASSESSED VALUATION
Union Pacific Railroad	\$12,476,947	1	1.49%	\$13,511,620	2	1.00%
Southwestern Bell Telephone Co.	11,199,690	2	1.34%	11,403,465	3	0.84%
AEP Central Power and Light	9,426,300	3	1.13%	7,807,100	6	0.58%
Walmart	9,259,579	4	1.11%	17,166,499	1	1.26%
Walmart	9,243,976	5	1.10%			
Martin Marietta Materials	8,176,160	6	0.98%	7,743,100	7	0.57%
Brisco Ranch, Inc.	7,803,122	7	0.93%	8,172,035	5	0.60%
Vulcan Materials Co.	7,500,990	8	0.90%	8,396,820	4	0.62%
Williamson Dickie	6,794,943	9	0.81%			0.00%
First State Bank of Uvalde	5,793,588	10	0.69%	5,875,736	8	0.43%
General Tire, Inc.				5,542,708	10	0.41%
Gutwein & Company				5,693,630	9	0.42%
TOTALS	<u><u>\$87,675,295</u></u>		<u><u>10.48%</u></u>	<u><u>\$91,312,713</u></u>		<u><u>6.73%</u></u>

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST FOUR 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%	\$135,724	\$3,353,181	98.59%	48,089
2005	3,619,995	3,401,757	93.97%	143,596	3,545,353	97.94%	74,642
2006	4,312,945	4,053,614	93.99%	135,309	4,188,923	97.12%	124,022
2007	5,402,648	5,139,603	95.13%	0	5,139,603	95.13%	263,045

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

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

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Tax Anticipation Notes	Capital Leases			
2004	\$0	\$233,303	\$233,303	0.04%	\$9
2005	0	244,457	244,457	0.04%	9
2006	1,315,000	496,840	1,811,840	0.30%	67
2007	1,000,000	279,360	1,279,360	0.21%	47

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 98 for personal income and population data.

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

UVALDE COUNTY, TEXAS
 RATIO OF NET GENERAL BONDED DEBT OUTSTANDING
 LAST TWO 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	25,926	\$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

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.

UVALDE COUNTY, TEXAS
 ESTIMATED NET DIRECT AND OVERLAPPING DEBT
 AS OF SEPTEMBER 30, 2007
 (UNAUDITED)

TAXING BODY	NET DEBT	AS OF	APPLICABLE	AMOUNT
Debt to be paid with property taxes:				
Uvalde County, Texas	\$0	9/30/2006	0.00%	\$0
Southwest Texas Junior College	8,803,807	9/30/2006	100.00%	8,803,807
City of Uvalde	5,575,000	9/30/2006	100.00%	5,575,000
Uvalde I.S.D.	32,407,600	8/31/2006	64.95%	21,048,736
Sabinal I.S.D.	2,415,157	8/31/2006	100.00%	2,415,157
Knippa I.S.D.	<u>920,000</u>	7/31/2006	100.00%	<u>920,000</u>
TOTALS	<u>\$50,121,564</u>			<u>\$38,762,700</u>

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

Note: Above debt only includes general bonded debt.

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

UVALDE COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 SEPTEMBER 30, 2007
 Last Four Fiscal Years

	Fiscal Year			
	2004	2005	2006	2007
Assessed Value of Real Property	\$777,313,549	\$836,715,692	\$913,612,278	\$1,357,731,785
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
Total bonded debt	0	0	0	0
Less: Revenue bonds	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0
LEGAL DEBT MARGIN	\$194,328,387	\$209,178,923	\$228,403,070	\$339,432,946

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

UVALDE COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 CURRENT YEAR
 (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%

Data sources

(1) From Wikipedia, the free encyclopedia

(2) From Sperlings

(3) From PODUNK

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

UVALDE COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR
 (UNAUDITED)

Employer	2007		
	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	780	1	6.40%
SWTJC	650	2	5.33%
WALMART	500	3	4.10%
UVALDE MEMORIAL HOSPITAL	430	4	3.53%
HEB	210	5	1.72%
WILLIAMSON DICKIE	188	6	1.54%
AMISTAD NURSING HOME	180	7	1.48%
CITY OF UVALDE	163	8	1.34%
VULCAN MATERIALS	150	9	1.23%
COUNTY OF UVALDE	125	10	1.02%
SIERRA INDUSTRIES	125	11	1.02%
	<u>3,501</u>		<u>28.71%</u>

Per US Labor Department - Total Employed 12,196

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

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

Function	2006	2007
General Administration	10	9
Legal	11	11
Judicial	20	20
Financial Administration		
County Auditor	2	2
County Treasurer	4	4
Data Processing	0	0
Public Facilities	0	2
Public Safety		
Jail	19	19
Sheriff	18	18
Other	6	6
Public Transportation	21	17
Environmental Protection		
Sanitation	1	5
Culture and Recreation		
Libraries	0	0
Health and Welfare	2	2
Conservation - Agriculture	3	3
Total	<u>117</u>	<u>118</u>

Source: County Office

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

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

Function	2006	2007
JUSTICE SYSTEM		
County Courts		
Civil Cases		
Filed	na	54
Disposed	na	52
Criminal Cases		
Filed	662	681
Appealed	4	0
Motions to Revoke	293	257
Disposed	1,332	1,319
Probate Cases		
Filed	70	77
Hearings	63	68
Mental Health Cases		
Filed	0	0
Hearings	0	0
Juvenile Cases		
Filed	na	72
Hearings	na	38
District Courts		
Civil Cases		
New cases filed	528	622
Other cases reaching docket	443	0
Disposed	542	499
Criminal Cases		
Filed	295	181
Motions to revoke	0	69
Disposed	230	267
Juvenile Cases		
New petitions filed	0	0
Motions to revoke	0	0
Other cases added	1	0
Disposed	1	0

Function (continued)	2006	2007
JUSTICE SYSTEM (continued)		
Justice of the Peace Courts		
Civil Cases		
New cases filed	105	138
Appealed	0	0
Disposed	1,324	1
Criminal Cases		
Traffic cases filed	3,111	1,821
Non traffic cases filed	3,335	2,061
Appealed	2	4
Disposed	2,753	2,659
Public Safety		
Physical Arrests	na	1698
Traffic Violations	na	398
Corrections & Rehabilitations		
Inmates housed(average # per month)	80	80
Juvenile Referrals	363	400
Health and Human Services		
Public Health		
Immunizations	5089	5515
Patient Contacts	8950	9174
Environmental health		
Septic Tank permits	140	106
Septic Tank Inspections	120	73
Community & Economic Development		
Extension Service		
4-H youth participants	314	259

Source: Various County Departments

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

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

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

Source: County Office

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