

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008

	Primary Government	
	Governmental	
	Activities	Total
ASSETS		
Cash and Cash Equivalents	\$1,625,089	\$1,625,089
Receivables (net of allowance for uncollectibles)	4,474,125	4,474,125
Prepaid Insurance	51,611	51,611
Restricted Assets:		
Cash and Cash Equivalents	327,048	327,048
Capital assets not being depreciated:		
Land	876,225	876,225
Total Capital assets being depreciated, net		
Building and Improvements	1,140,677	1,140,677
Machinery and Equipment	390,943	390,943
Infrastructure	0	0
Total Assets	<u>\$8,885,718</u>	<u>\$8,885,718</u>
LIABILITIES:		
Accounts Payable	\$80,678	\$80,678
Tax Anticipation Note, net of unamortized issuance cost	685,835	685,835
Accrued Interest Payable	6,790	6,790
Noncurrent Liabilities:		
Due within one year	149,953	149,953
Due in more than one year	134,420	134,420
Total Liabilities	<u>1,057,676</u>	<u>1,057,676</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	2,175,194	2,175,194
Reserved for Debt Service	97,289	97,289
Reserved for Construction	229,759	229,759
Unrestricted	5,325,800	5,325,800
Total Net Assets	<u>\$7,828,042</u>	<u>\$7,828,042</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in	
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Changes in Total
Primary government						
Government activities:						
General Administration	\$2,475,662	\$436,786	\$28,409	\$0	(\$2,010,467)	(\$2,010,467)
Judicial	1,312,975	820,732	327,130		(165,113)	(165,113)
Legal	275,286	50,185			(225,101)	(225,101)
Financial Administration	701,088	109,389	3,600		(588,099)	(588,099)
Public Facilities	216,665			22,000	(194,665)	(194,665)
Public Safety	3,261,145	283,680	254,081		(2,723,384)	(2,723,384)
Public Transportation	2,170,918	682,676	32,623	597,480	(858,139)	(858,139)
Environmental Protection	189,585				(189,585)	(189,585)
Culture and Recreation	112,374		496,559		384,185	384,185
Health and Welfare	1,494,318	53,722	125,069		(1,315,527)	(1,315,527)
Conservation - Agriculture	106,452		797		(105,655)	(105,655)
Interest and Fiscal Charges	63,404				(63,404)	(63,404)
Total government activities	<u>12,379,872</u>	<u>2,437,170</u>	<u>1,268,268</u>	<u>619,480</u>	<u>(8,054,954)</u>	<u>(8,054,954)</u>
Total Primary Government	<u>\$12,379,872</u>	<u>\$2,437,170</u>	<u>\$1,268,268</u>	<u>\$619,480</u>	<u>(8,054,954)</u>	<u>(8,054,954)</u>
General Revenues						
Property Taxes, Levies for General Purposes					5,994,722	5,994,722
Sales Taxes					2,238,382	2,238,382
Unrestricted Investment Earnings					80,009	80,009
Miscellaneous					503,482	503,482
Total General Revenues and Transfers					<u>8,816,595</u>	<u>8,816,595</u>
Change in Net assets					761,641	761,641
Net Assets - Beginning					7,066,401	7,066,401
Net Assets - Ending					<u>\$7,828,042</u>	<u>\$7,828,042</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

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

	General Fund	Road and Bridge	Economic Development Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$840,572	\$243,313	\$279,601	\$758,126	\$2,121,612
Receivables (net of allowance for uncollectibles)	566,775	105,708	193,877		866,360
Prepaid Insurance	51,611				51,611
Restricted Assets:					
Cash and Cash Equivalents				327,048	327,048
Total Assets	\$1,458,958	\$349,021	\$473,478	\$1,085,174	\$3,366,631
LIABILITIES AND FUND BALANCES:					
Liabilities					
Accounts Payable	\$75,798	\$0		\$4,880	\$80,678
Bank Overdraft				11,227	11,227
Tax Anticipation Notes	700,000				700,000
Unearned Revenues	467,912	105,708			573,620
Total Liabilities	1,243,710	105,708	0	16,107	1,365,525
Fund Balances:					
Reserved for Debt Service				97,289	97,289
Reserved for Future Projects				229,759	229,759
Unreserved, Reported in General Fund	215,248				215,248
Special Revenue Funds		243,313	473,478	742,019	1,458,810
Total Fund Balance	215,248	243,313	473,478	1,069,067	2,001,106
Total Liabilities and Fund Balances	\$1,458,958	\$349,021	\$473,478	\$1,085,174	\$3,366,631

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, 2008

Total Fund Balances - governmental funds balance sheet	\$2,001,106
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.	2,407,845
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	3,607,765
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	573,620
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(276,998)
Internal Service fund is not reported in the funds.	<u>(\$485,296)</u>
Net assets of governmental activities - statement of net assets	<u>\$7,828,042</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
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Road and Bridge	Economic Development Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Property	\$4,645,513	\$1,143,887		\$58,888	\$5,848,288
Sales	2,238,382				2,238,382
Other					0
Intergovernmental	772,006	32,623		1,083,119	1,887,748
Licenses and Permits		620,230			620,230
Charges for Services	823,831	62,446		144,610	1,030,887
Fines and Forfeitures	420,392				420,392
Interest	64,080	68	5,034	10,827	80,009
Miscellaneous	334,156	1,852		129,777	465,785
Total Revenues	<u>9,298,360</u>	<u>1,861,106</u>	<u>5,034</u>	<u>1,427,221</u>	<u>12,591,721</u>
EXPENDITURES					
Current:					
General Administration	2,151,771		217,497	50,623	2,419,891
Legal	226,874			43,881	270,755
Judicial	845,344			467,631	1,312,975
Financial Administration	721,317				721,317
Public Facilities	184,319				184,319
Public Safety	2,970,387			209,958	3,180,345
Public Transportation	10,990	1,786,501			1,797,491
Environmental Protection	52,134	137,451			189,585
Culture and Recreation	102,740	5,968		3,666	112,374
Health and Welfare	1,447,354			21,913	1,469,267
Conservation - Agriculture	106,452				106,452
Capital Projects -					
Capital Outlay and Other				392,721	392,721
Debt Service					
Principal Retirement	18,480	4,988		145,681	169,149
Interest Retirement	40,145	1,733		9,614	51,492
Bond Issuance Costs	21,250				21,250
Total Expenditures	<u>8,899,557</u>	<u>1,936,641</u>	<u>217,497</u>	<u>1,345,688</u>	<u>12,399,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	398,803	(75,535)	(212,463)	81,533	192,338
OTHER FINANCING SOURCES (USES):					
Other Financing Sources - Capital Lease	0	115,650			115,650
Transfers In	0			74,260	74,260
Transfers Out	(10,000)			(64,260)	(74,260)
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>115,650</u>	<u>0</u>	<u>10,000</u>	<u>115,650</u>
Net Changes in Fund Balances	388,803	40,115	(212,463)	91,533	307,988
Fund Balances - Beginning	(173,555)	203,198	685,941	977,534	1,693,118
Fund Balances - Ending	<u>\$215,248</u>	<u>\$243,313</u>	<u>\$473,478</u>	<u>\$1,069,067</u>	<u>\$2,001,106</u>

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
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Net Changes in Fund Balances - total governmental funds	\$307,988
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.	(104,832)
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.	365,661
(Increase) decrease in Compensated absences from beginning of period to end of period.	(54,144)
Increase (decrease) in note issuance costs from beginning of period to end of period.	(126)
(Increase) decrease in accrued interest from beginning of period to end of period.	9,464
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	19,336
Internal Service fund is not reported in the funds.	164,795
Increase in loan principal are receipts in the funds but not revenue in the SOA.	(115,650)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	169,149
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Change in net assets of governmental activities - statement of activities	<u>\$761,641</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$4,874,024	\$5,627,043	\$4,645,513	(\$981,530)
Sales	1,825,000	1,942,290	2,238,382	296,092
Intergovernmental	451,889	653,112	772,006	118,894
Charges for Services	491,500	818,808	823,831	5,023
Fines and Forfeitures	422,600	422,600	420,392	(2,208)
Interest	10,000	10,000	64,080	54,080
Miscellaneous	278,185	338,774	334,156	(4,618)
Total Revenues	8,353,198	9,812,627	9,298,360	(514,267)
EXPENDITURES				
Current:				
General Administration				
County Judge	181,138	183,438	181,066	2,372
Payroll Taxes	102,043	87,285	61,174	26,111
Commissioner's Court	103,874	103,874	100,995	2,879
Compliance Department	33,130	33,130	0	33,130
County Clerk	234,620	234,620	226,734	7,886
Liability Insurance	804,895	702,592	708,479	(5,887)
Elections	56,460	56,460	53,358	3,102
Veterans Service	18,192	19,952	19,624	328
Non-Departmental	473,950	760,619	800,341	(39,722)
Legal				
County Attorney	228,895	228,895	221,874	7,021
Legal Counsel	10,000	10,000	5,000	5,000
Judicial				
Associate Judge	1,000	1,200	1,033	167
District Court	92,835	100,049	102,364	(2,315)
District Clerk	158,214	158,214	175,010	(16,796)
Justices of the Peace	417,745	432,723	422,332	10,391
Courtmaster	1,000	1,252	1,199	53
District Attorney	148,475	148,475	143,406	5,069
Financial Administration				
County Auditor	136,086	136,086	135,220	866
County Treasurer	171,321	171,321	164,754	6,567
Data Processing	43,500	43,500	59,997	(16,497)
Appraisal District	190,000	172,123	157,111	15,012
Tax Assessor-Collector	194,803	199,351	191,605	7,746
Professional Services	15,615	15,615	12,630	2,985
Public Facilities				
Courthouse Building	159,520	192,155	184,319	7,836
Public Safety				
Adult Probation	54,220	56,088	55,617	471
Constables	152,022	156,814	153,298	3,516
D.P.S.	28,432	28,432	27,424	1,008
Emergency Operations	186,500	186,500	186,500	0
Emergency Management	19,500	19,500	19,600	(100)
Fire	37,100	37,100	37,100	0
Juvenile Probation	91,984	91,984	91,984	0
Jail	808,620	738,328	707,058	31,270
Jail Payroll	545,359	545,359	527,679	17,680
Sheriff	138,300	208,592	228,150	(19,558)
Sheriff Payroll	769,507	799,880	935,977	(136,097)

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	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Transportation				
Street Lights	\$5,500	\$10,710	\$10,990	(\$280)
Environmental Protection				
Sanitation	53,298	53,298	52,134	1,164
Culture and Recreation				
Libraries	102,740	102,740	102,740	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Human Resources	170,450	170,450	182,719	(12,269)
Health Nurse	63,282	63,282	61,808	1,474
Indigent Health	955,832	968,706	1,169,487	(200,781)
Conservation - Agriculture				
Agriculture Extension Service	89,297	89,297	65,952	23,345
Predator Control	40,500	40,500	40,500	0
Debt Service				
Principal Retirement	18,480	18,480	18,480	0
Interest Retirement	1,135	1,135	40,145	(39,010)
Bond Issuance Costs	0	0	21,250	(21,250)
Total Expenditures	<u>8,342,709</u>	<u>8,613,444</u>	<u>8,899,557</u>	<u>(286,113)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,489</u>	<u>1,199,183</u>	<u>398,803</u>	<u>(800,380)</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Transfers In				0
Transfers Out	(10,000)	(10,000)	(10,000)	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	489	1,189,183	388,803	(800,380)
Fund Balances - Beginning	(173,555)	(173,555)	(173,555)	
Fund Balances - Ending	<u>(\$173,066)</u>	<u>\$1,015,628</u>	<u>\$215,248</u>	<u>(\$800,380)</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$1,421,196	\$1,421,196	\$1,143,887	(\$277,309)
Intergovernmental	21,838	33,032	32,623	(409)
Licenses and Permits	610,100	640,546	620,230	(20,316)
Charges for Services	62,000	62,000	62,446	446
Interest	2,515	2,515	68	(2,447)
Miscellaneous	3,675	3,675	1,852	(1,823)
Total Revenues	<u>2,121,324</u>	<u>2,162,964</u>	<u>1,861,106</u>	<u>(301,858)</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	7,000	7,000	5,968	1,032
Public Transportation				
Road and Bridge	2,011,597	2,011,597	1,786,501	225,096
Environmental Protection				
Sanitation	172,131	172,131	137,451	34,680
Debt Service				
Principal Retirement	0	4,988	4,988	0
Interest Retirement	0	1,733	1,733	0
Total Expenditures	<u>2,190,728</u>	<u>2,197,449</u>	<u>1,936,641</u>	<u>260,808</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,404)	(34,485)	(75,535)	(41,050)
OTHER FINANCING SOURCES (USES):				
Other Financing Sources	117,000	117,000	115,650	(1,350)
Transfers Out				0
Total Other Financing Sources (Uses)	<u>117,000</u>	<u>117,000</u>	<u>115,650</u>	<u>(1,350)</u>
Net Changes in Fund Balances	47,596	82,515	40,115	(42,400)
Fund Balances - Beginning	203,198	203,198	203,198	
Fund Balances - Ending	<u>\$250,794</u>	<u>\$285,713</u>	<u>\$243,313</u>	<u>(\$42,400)</u>

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, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$5,000	\$5,000	\$5,034	\$34
Total Revenues	5,000	5,000	5,034	34
EXPENDITURES				
Current				
General Administration				
Economic Development	8,000	220,497	217,497	3,000
Total Expenditures	8,000	220,497	217,497	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(215,497)	(212,463)	3,034
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,000)	(215,497)	(212,463)	3,034
Fund Balances - Beginning	685,941	685,941	685,941	
Fund Balances - Ending	\$682,941	\$470,444	\$473,478	\$3,034

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, 2008

	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)		0
Total Current Assets	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$0</u>	<u>\$0</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS		
Liabilities		
Current Liabilities (Payable from Current Assets)		
Accounts Payable	\$0	\$0
Bank Overdraft	485,296	900,727
Total Current Liabilities	<u>485,296</u>	<u>900,727</u>
Total Liabilities	<u>485,296</u>	<u>900,727</u>
Unrestricted	(485,296)	(900,727)
Total Net Assets	<u>(\$485,296)</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, 2008

	County Employee Insurance Current Year	County Employee Insurance Prior Year
OPERATING REVENUES:		
Charges for Services	<u>\$1,779,355</u>	<u>\$1,225,437</u>
Total Operating Revenues	<u>1,779,355</u>	<u>1,225,437</u>
OPERATING EXPENSES:		
Other Services and Charges	<u>1,741,658</u>	<u>1,418,795</u>
Total Operating Expenses	<u>1,741,658</u>	<u>1,418,795</u>
Operating Income (Loss)	<u>37,697</u>	<u>(193,358)</u>
NON-OPERATING REVENUES (EXPENSES):		
Ad Valorem Taxes	<u>127,098</u>	<u>0</u>
Total Non-Operating Revenues (Expenses)	<u>127,098</u>	<u>0</u>
Income Before Transfers Transfers in	<u>164,795</u>	<u>(193,358)</u>
Change in net assets	<u>164,795</u>	<u>(193,358)</u>
Total net assets - beginning	<u>(650,091)</u>	<u>(707,369)</u>
Total net assets - ending	<u>(\$485,296)</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, 2008

	County Employee Insurance Current Year	County Employee Insurance Prior Year
Cash Flows from Operating Activities		
Receipts from customers and users	\$1,779,391	\$1,225,437
Payments to suppliers	(1,906,489)	(1,225,437)
Net Cash Provided (Used) By Operating Activities	<u>(127,098)</u>	<u>0</u>
Cash Flows from Non-Capital and Related Financing Activities		
Transfers In	0	
Ad Valorem Taxes	127,098	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>127,098</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	<u>\$0</u>	<u>\$0</u>

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	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)	\$37,697	(\$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	(164,815)	193,358
Net Cash Provided (Used) By Operating Activities	<u>(\$127,098)</u>	<u>\$0</u>
Noncash Investing, Capital, and Financing Activities:		
Borrowing from capital debt	<u>\$0</u>	<u>\$0</u>

Note: The above fund is an Enterprise Fund.

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, 2008

ASSETS	
Cash and Cash Equivalents	\$1,092,246
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u>\$1,092,246</u>
LIABILITIES:	
Accounts Payable	\$0
Due to Others	1,092,246
Total Liabilities	<u>\$1,092,246</u>

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