

UVALDE COUNTY, TEXAS  
 COLONIA CONSTRUCTION  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$5,000	\$5,000	\$0
Total Revenues	0	5,000	5,000	0
<b>EXPENDITURES</b>				
Capital Projects -				
Capital Outlay and Other	0	5,000	5,000	0
Total Expenditures	0	5,000	5,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	0	0	293,540	293,540
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	293,540	293,540
Net Changes in Fund Balances	0	0	293,540	293,540
Fund Balances - Beginning	(293,540)	(293,540)	(293,540)	
Fund Balances - Ending	(\$293,540)	(\$293,540)	\$0	\$293,540

UVALDE COUNTY, TEXAS  
 COLONIA CLEARING NO. 712371  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$0	\$700	\$700
Total Revenues	0	0	700	700
<b>EXPENDITURES</b>				
General Administration				
Non-Departmental	0	24,650	700	23,950
Total Expenditures	0	24,650	700	23,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(24,650)	0	24,650
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(24,650)	0	24,650
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$24,650)	\$0	\$24,650

UVALDE COUNTY, TEXAS

EDA GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$0	\$75,375	\$40,684	(\$34,691)
Total Revenues	0	75,375	40,684	(34,691)
<b>EXPENDITURES</b>				
Capital Projects - Capital Outlay and Other	0	77,894	40,684	37,210
Total Expenditures	0	77,894	40,684	37,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(2,519)	0	2,519
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(2,519)	0	2,519
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$2,519)	\$0	\$2,519

**AGENCY FUNDS**

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2013

	Agency Funds				
	State Fees	Cash Bond	Arrest Fees	County Officer Accounts	Total
<b>ASSETS</b>					
Cash and Cash Equivalents	\$97,564	\$623	\$3,201	\$1,069,425	\$1,170,813
Receivables (net of allowance for uncollectibles)	0		0		0
<b>Total Assets</b>	<b>\$97,564</b>	<b>\$623</b>	<b>\$3,201</b>	<b>\$1,069,425</b>	<b>\$1,170,813</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$49		\$0		\$49
Due to Others	97,515	623	3,201	1,069,425	1,170,764
<b>Total Liabilities</b>	<b>\$97,564</b>	<b>\$623</b>	<b>\$3,201</b>	<b>\$1,069,425</b>	<b>\$1,170,813</b>

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>STATE FEES</u>			
	BALANCE 10/1/2012	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2013
<b>ASSETS</b>				
Cash and Cash Equivalents	\$85,230	\$230,457	\$218,123	\$97,564
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$85,230	\$230,457	\$218,123	\$97,564

<b>LIABILITIES:</b>				
Accounts Payable	\$0	\$49		\$49
Due to Others	85,230	230,408	218,123	97,515
Total Liabilities	\$85,230	\$230,457	\$218,123	\$97,564

	<u>CASH BOND</u>			
	BALANCE 10/1/2012	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2013
<b>ASSETS</b>				
Cash and Cash Equivalents	\$623			\$623
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$623	\$0	\$0	\$623

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

	<u>ARREST FEES</u>			
	BALANCE 10/1/2012	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2013
<b>ASSETS</b>				
Cash and Cash Equivalents	\$933	\$9,602	\$7,334	\$3,201
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$933	\$9,602	\$7,334	\$3,201

<b>LIABILITIES:</b>				
Accounts Payable	\$0			\$0
Due to Others	933	9,602	7,334	3,201
Total Liabilities	\$933	\$9,602	\$7,334	\$3,201

<u>COUNTY OFFICER ACCOUNTS</u>		BALANCE		BALANCE	
		10/1/2012	ADDITIONS	DEDUCTIONS	9/30/2013
<b>ASSETS</b>					
Cash and Cash Equivalents		\$1,122,434		\$53,009	\$1,069,425
Receivables (net of allowance for uncollectibles)					0
Total Assets		\$1,122,434	\$0	\$53,009	\$1,069,425

<b>LIABILITIES:</b>					
Accounts Payable					0
Due to Others		1,122,434	0	53,009	1,069,425
Total Liabilities		\$1,122,434	\$0	\$53,009	\$1,069,425

<u>TOTAL</u>		BALANCE		BALANCE	
		10/1/2012	ADDITIONS	DEDUCTIONS	9/30/2013
<b>ASSETS</b>					
Cash and Cash Equivalents		\$1,209,220	\$240,059	\$278,466	\$1,170,813
Receivables (net of allowance for uncollectibles)		0	0	0	0
Total Assets		\$1,209,220	\$240,059	\$278,466	\$1,170,813

<b>LIABILITIES:</b>					
Accounts Payable		\$0	\$49	\$0	\$49
Due to Others		1,209,220	240,010	278,466	1,170,764
Total Liabilities		\$1,209,220	\$240,059	\$278,466	\$1,170,813

## STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
Financial Trends	109
<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	112
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	121
<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	125
<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	128
<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 Position by Component  
 Last Ten Fiscal Years  
 (accrual basis of accounting)  
 (UNAUDITED)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	\$1,995,739	\$2,059,785	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,043,751
Restricted	7,003	98,384	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114
Unrestricted	2,584,009	3,140,388	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	6,026,365
<b>Total governmental activities Net Position</b>	<b>\$4,586,751</b>	<b>\$5,298,557</b>	<b>\$6,233,439</b>	<b>\$7,066,401</b>	<b>\$7,828,042</b>	<b>\$8,397,050</b>	<b>\$10,150,769</b>	<b>\$14,706,561</b>	<b>\$15,840,943</b>	<b>\$18,005,230</b>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0	0	0	0	0
<b>Total business-type activities Net Position</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Primary government</b>										
Invested in capital assets, net of related debt	\$1,995,739	\$2,059,785	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,043,751
Restricted	7,003	98,384	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114
Unrestricted	2,584,009	3,140,388	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	6,026,365
<b>Total primary government Net Position</b>	<b>\$4,586,751</b>	<b>\$5,298,557</b>	<b>\$6,233,439</b>	<b>\$7,066,401</b>	<b>\$7,828,042</b>	<b>\$8,397,050</b>	<b>\$10,150,769</b>	<b>\$14,706,561</b>	<b>\$15,840,943</b>	<b>\$18,005,230</b>

Notes:  
 (1) The information is derived from the Annual Financial Reports.

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental activities:										
General Administration	\$1,582,230	\$1,512,864	\$2,035,969	\$1,885,036	\$2,475,662	\$2,175,201	\$2,395,282	\$2,290,702	\$2,799,516	\$2,266,660
Judicial	1,007,056	861,443	1,006,933	1,234,168	1,312,975	1,499,166	1,625,026	1,694,639	1,711,659	332,512
Legal	231,849	186,362	242,225	251,895	275,286	309,458	311,580	340,849	333,096	1,775,438
Financial Administration	604,200	634,326	701,481	723,117	701,088	833,634	883,669	918,623	944,856	1,053,731
Public Facilities	139,803	124,270	126,261	265,573	216,665	343,399	293,503	364,925	569,845	609,017
Public Safety	2,608,290	2,647,608	2,899,054	3,171,994	3,261,145	3,745,852	3,965,954	3,863,201	4,799,253	5,211,178
Environmental Protection	1,397,739	975,880	1,031,196	1,331,694	2,170,918	2,050,350	1,789,823	1,746,835	1,664,712	2,040,059
Culture and Recreation	194,988	163,303	173,805	177,237	189,585	199,914	249,259	214,166	226,313	253,775
Health and Welfare	105,557	96,873	136,523	151,355	112,374	136,142	146,947	294,075	716,237	724,517
Conservation - Agriculture	1,277,029	1,502,460	1,408,889	1,534,384	1,494,318	1,485,953	1,611,904	1,703,238	2,160,950	2,135,847
Interest and Fiscal Charges	111,899	110,105	98,790	112,034	106,452	136,524	135,096	100,923	106,302	130,077
Total governmental activities expenses	14,633	13,601	30,561	104,911	63,404	39,562	17,045	16,624	9,797	1,063,848
Total governmental activities expenses	9,275,273	8,829,095	9,891,687	10,943,398	12,379,872	12,955,155	13,425,088	13,548,800	16,042,536	17,596,659
Total primary government expenses	\$ 9,275,273	\$ 8,829,095	\$ 9,891,687	\$ 10,943,398	\$ 12,379,872	\$ 12,955,155	\$ 13,425,088	\$ 13,548,800	\$ 16,042,536	\$ 17,596,659
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General Administration	\$1,104,375	\$653,731	\$232,346	\$237,472	\$436,786	\$196,949	\$170,745	\$194,897	\$62,349	\$96,787
Judicial	134,621	1,043,538	1,367,358	1,179,891	820,732	820,732	396,094	476,525	171,187	1,259,629
Legal	34,720	26,365	38,703	27,911	50,185	58,545	40,259	23,601	9,473	6,608
Financial Administration	3,297	7,478	13,500	109,389	109,389	110,366	111,134	132,151	146,187	160,259
Public Facilities										
Public Safety	204,052	204,342	82,203	161,911	283,680	26,579	284,577	154,022	924,347	1,771,289
Public Transportation	54,709	743,820	734,186	751,447	682,676	667,510	640,429	652,358	660,750	678,520
Environmental Protection										
Culture and Recreation	35,574	128,794	1,710	56,578	53,722	33,918	40,954	42,676	37,891	42,399
Health and Welfare										
Conservation - Agriculture										
Operating grants and contributions	918,778	573,970	1,161,219	1,001,814	1,268,268	1,328,804	1,238,968	2,115,538	1,667,309	1,731,470
Capital grants and contributions				170,219	619,480	398,255	4,434	1,084,455	505,711	393,271
Total governmental activities program revenues	2,490,126	3,382,038	3,693,219	3,587,243	4,324,918	2,820,926	2,927,594	4,876,223	4,185,204	6,140,232
Total primary government program revenues	\$ 2,490,126	\$ 3,382,038	\$ 3,693,219	\$ 3,587,243	\$ 4,324,918	\$ 2,820,926	\$ 2,927,594	\$ 4,876,223	\$ 4,185,204	\$ 6,140,232

(continued)

(continued)	Fiscal Year										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Net (expense)/revenue											
Governmental activities	(\$6,785,147)	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,456,427)	
Total primary government net expense	(\$6,785,147)	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,456,427)	
General Revenues and Other Changes in Net Position											
Governmental activities:											
Taxes											
Property Taxes, Levies for General Purposes	3,543,371	3,667,692	4,483,395	5,434,520	5,994,722	6,608,518	8,526,946	9,229,742	9,331,532	9,544,013	
Sales Taxes	1,764,491	1,954,163	2,146,753	2,175,138	2,238,382	2,278,750	2,154,211	2,624,124	2,985,299	3,011,166	
Other Taxes	314,219	17,810	42,514	21,498	0	0	43,326	375,293	340,895	468,281	
Unrestricted Investment Earnings	34,144	34,705	66,478	136,938	80,009	301,999	491,656	202,167	57,814	43,686	
Miscellaneous	914,594	476,710	394,210	421,023	503,482	1,513,970	1,035,074	797,043	276,174	553,568	
Total governmental activities	6,570,819	6,151,080	7,133,350	8,189,117	8,816,595	10,703,237	12,251,213	13,228,369	12,991,714	13,620,714	
Total primary government	\$6,570,819	\$6,151,080	\$7,133,350	\$8,189,117	\$8,816,595	\$10,703,237	\$12,251,213	\$13,228,369	\$12,991,714	\$13,620,714	
Change in Net Position											
Governmental activities	(\$214,328)	\$704,023	\$934,862	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,164,287	
Total primary government	(\$214,328)	\$704,023	\$934,862	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,164,287	

Notes:  
(1) The information is derived from the Annual Financial Reports.

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

FISCAL YEAR ENDED	PROPERTY TAXES	SALES	OTHER	TOTAL
2004	\$3,543,371	\$1,764,491	\$314,219	\$5,622,081
2005	3,667,692	1,954,163	17,810	5,639,665
2006	4,483,395	2,146,753	42,514	6,672,662
2007	5,434,520	2,175,138	21,498	7,631,156
2008	5,994,722	2,238,382	0	8,233,104
2009	6,608,518	2,278,750	0	8,887,268
2010	8,526,946	2,154,211	43,326	10,724,483
2011	9,229,742	2,517,976	375,293	12,123,011
2012	9,331,532	2,985,299	340,895	12,657,726
2013	9,544,013	3,011,166	468,281	13,023,460

(1) The information is derived from the Annual Financial Reports.

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund										
Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted										
Committed										
Unassigned	(69,685)	272,476	(363,315)	(173,555)	215,248	789,982	692,044	1,411,210	1,735,963	2,401,429
Unreserved										
Total general fund	(\$69,685)	\$272,476	(\$363,315)	(\$173,555)	\$215,248	\$789,982	\$692,044	\$1,411,210	\$1,735,963	\$2,401,429
All other governmental funds										
Reserved	\$7,003	\$93,384	\$246,798	\$190,387	\$327,048	\$24,124,126	\$18,185,471	\$0	\$0	\$0
Restricted								8,126,234	2,611,010	2,128,101
Committed								264,753	185,716	307,113
Unassigned								(131,987)	(311,016)	(48,294)
Unreserved, reported in:										
Special revenue funds	1,605,919	1,082,875	1,786,275	1,676,286	1,458,810	1,832,796	1,485,991			
Total all other governmental funds	\$1,612,922	\$1,176,259	\$2,033,073	\$1,866,673	\$1,785,858	\$25,956,922	\$19,671,462	\$8,259,000	\$2,485,710	\$2,386,920

(1) The information is derived from the Annual Financial Reports.

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Taxes										
Property	\$ 3,453,338	\$ 3,585,393	\$ 4,405,593	\$ 5,340,637	\$ 5,848,288	\$ 6,523,213	\$ 8,456,627	\$ 9,107,773	\$ 9,317,175	\$ 9,651,347
Sales	1,764,491	1,954,163	2,146,753	2,175,138	2,238,382	2,278,750	2,154,211	2,624,125	2,985,299	3,011,166
Other	314,219	17,810	42,514	21,498	0	0	43,326	375,293	340,895	468,281
Intergovernmental	918,778	573,970	1,161,219	1,172,033	1,887,748	2,169,527	1,243,402	3,199,993	2,173,020	2,124,741
Licenses and Permits	654,835	1,159,672	605,174	603,724	620,230	594,218	571,502	580,523	579,403	584,603
Charges for Services	647,201	640,860	794,389	870,338	1,030,867	944,479	962,463	836,924	1,687,778	2,566,296
Fines and Forfeitures	503,392	419,509	470,027	426,058	420,392	422,204	391,997	380,824	330,273	325,682
Interest	34,144	34,705	66,478	136,938	80,009	301,999	491,656	202,167	57,814	43,686
Miscellaneous	920,597	541,787	587,567	627,817	465,785	1,146,771	752,891	539,201	517,837	546,503
<b>Total revenues</b>	<b>9,210,995</b>	<b>8,927,869</b>	<b>10,279,714</b>	<b>11,374,181</b>	<b>12,591,721</b>	<b>14,381,161</b>	<b>15,068,075</b>	<b>17,846,823</b>	<b>17,989,494</b>	<b>19,322,305</b>
<b>Expenditures</b>										
Current:										
General Administration	1,466,583	1,491,531	2,002,851	1,919,835	2,419,891	2,177,377	2,371,602	2,281,526	2,691,360	2,262,464
Legal	192,359	186,362	242,225	255,748	270,755	307,477	309,699	338,968	333,096	332,512
Judicial	1,007,056	841,189	995,285	1,234,168	1,312,975	1,499,166	1,625,026	1,694,639	1,722,000	1,779,589
Financial Administration	604,200	634,326	701,481	723,117	721,317	833,634	884,539	912,084	938,317	1,047,192
Public Facilities	138,559	123,026	144,984	149,560	184,319	167,601	222,776	192,488	402,075	525,678
Public Safety	2,537,655	2,616,216	2,995,371	3,089,986	3,180,345	3,715,814	4,026,527	3,952,383	4,522,453	4,795,628
Public Transportation	1,174,100	1,011,687	1,375,469	1,148,753	1,797,491	1,794,234	1,741,717	2,044,847	2,076,580	1,929,416
Environmental Protection	184,488	163,303	173,805	177,237	189,585	194,857	249,259	227,616	222,951	250,413
Culture and Recreation	105,557	96,873	136,523	151,355	112,374	136,142	146,947	294,075	572,320	492,408
Health and Welfare	1,255,263	1,480,693	1,387,125	1,525,768	1,469,267	1,476,588	1,602,539	1,693,673	2,154,873	2,129,770
Conservation - Agriculture	111,899	110,105	98,790	112,034	106,452	136,524	135,096	100,923	106,302	130,077
Capital outlay	223,639	154,536	33,052	169,165	392,721	1,865,400	6,486,734	13,074,401	5,901,841	1,379,205
Debt service										
Principal	124,341	184,122	163,775	233,893	169,149	105,280	226,031	670,551	707,340	638,656
Interest	14,634	13,601	20,692	77,117	51,492	32,187	1,492,107	1,110,294	1,086,522	1,062,421
Tax Anticipation Notes - Issuance Cost										
<b>Total expenditures</b>	<b>9,140,333</b>	<b>9,107,570</b>	<b>10,495,928</b>	<b>10,992,236</b>	<b>12,399,383</b>	<b>14,579,687</b>	<b>21,520,599</b>	<b>28,588,668</b>	<b>23,438,030</b>	<b>18,755,629</b>
Excess of revenues over (under) expenditures (continued)	70,662	(179,701)	(216,214)	381,945	192,338	(198,526)	(6,452,524)	(10,741,845)	(5,448,536)	566,676

	Fiscal Year										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Other financing sources (uses)						25,000,000					
Other Financing Sources - Bond Proceeds					115,650	144,324	69,126	48,549			
Other Financing Sources - Notes Payable		130,199	437,237	16,415							
Other Financing Sources - Capital Lease		808,000	1,123,560	215,000	74,260	261,903	248,957	32,699	403,170	603,977	
Transfers In	656,052	(853,000)	(1,123,560)	(590,000)	(74,260)	(461,903)	(248,957)	(32,699)	(403,170)	(603,977)	
Transfers Out											
Total other financing sources (uses)	0	85,199	437,237	(358,585)	115,650	24,944,324	69,126	48,549	0	0	
Net change in fund balances	\$ 70,662	\$ (94,502)	\$ 221,023	\$ 23,360	\$ 307,988	\$ 24,745,798	\$ (6,383,398)	\$ (10,693,296)	\$ (5,448,536)	\$ 566,676	

Debt service as a percentage of noncapital expenditures	5.94%	8.57%	4.99%	7.42%	3.94%	1.77%	11.67%	8.17%	10.78%	9.33%	
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(1) The information is derived from the Annual Financial Reports.

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

FISCAL YEAR ENDED	PROPERTY TAXES	SALES	OTHER	TOTAL
2004	\$3,453,338	\$1,764,491	\$314,219	5,532,048
2005	3,585,393	1,954,163	17,810	5,557,366
2006	4,405,593	2,146,753	42,514	6,594,860
2007	5,340,637	2,175,138	21,498	7,537,273
2008	5,848,288	2,238,382	0	8,086,670
2009	6,523,213	2,278,750	0	8,801,963
2010	8,456,627	2,154,211	43,326	10,654,164
2011	9,107,773	2,517,976	375,293	12,001,042
2012	9,317,175	2,985,299	340,895	12,643,369
2013	\$9,651,347	3,011,166	468,281	13,130,794

(1) The information is derived from the Annual Financial Reports.



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

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS		TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	REAL PROPERTY	ASSESSED VALUE	ESTIMATED ACTUAL VALUE			
2004	\$633,865,848	\$633,865,848	\$143,447,701	\$143,447,701	\$0	\$777,313,549	\$777,313,549	0.4385	100%	
2005	640,054,923	640,054,923	141,392,792	141,392,792	55,267,977	836,715,692	836,715,692	0.4807	100%	
2006	854,745,528	854,745,528	168,325,386	168,325,386	109,458,636	913,612,278	913,612,278	0.5433	100%	
2007	1,184,474,567	1,184,474,567	173,257,218	173,257,218	118,887,538	1,357,731,785	1,357,731,785	0.5476	100%	
2008	1,261,455,354	1,261,455,354	185,146,527	185,146,527	133,501,881	1,446,601,881	1,446,601,881	0.5662	100%	
2009	1,152,368,991	1,152,368,991	184,530,001	184,530,001	125,705,424	1,336,898,992	1,336,898,992	0.7162	100%	
2010	1,202,560,970	1,202,560,970	178,667,005	178,667,005	130,115,980	1,381,227,975	1,381,227,975	0.7667	100%	
2011	1,194,806,818	1,194,806,818	187,469,968	187,469,968	135,841,935	1,382,276,786	1,382,276,786	0.7629	100%	
2012	1,207,001,955	1,207,001,955	195,228,329	195,228,329	134,546,898	1,402,230,284	1,402,230,284	0.7629	100%	
2013	1,237,569,581	1,237,569,581	220,008,572	220,008,572	145,335,429	1,457,578,153	1,457,578,153	0.7627	100%	

(1) Source: Uvalde County Appraisal District

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

LEVY YEAR	UVALDE COUNTY		CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE		UVALDE COUNTY WATER CONSERVATION DISTRICT		SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS						ESD NO. 1
	0.4385	0.4644	UVALDE	SABINAL	0.1100	0.0190	0.0190	1.5485		KNIPPA	SABINAL	UTOPIA	LEAKEY	NUECES CANYON		
2004	0.4385	0.4644	0.4644	0.5930	0.1100	0.0190	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600			
2005	0.4807	0.4644	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.3800	1.1914	1.4000	1.3900	1.5600			
2006	0.5433	0.4500	0.4500	0.5967	0.1100	0.0175	1.4443	1.3800	1.3800	1.1000	1.4000	1.2700	1.3700			
2007	0.5662	0.4544	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	1.1120	0.8930	1.0400	1.0600	1.0400			
2008	0.5662	0.4544	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	1.1120	0.8930	1.0400	1.0000	1.0400			
2009	0.7162	0.5466	0.5466	0.5697	0.1300	0.0165	1.1697	1.1090	1.1090	0.8850	1.0400	1.0400	1.1700			
2010	0.7667	0.5934	0.5934	0.6134	0.1300	0.0164	1.1627	1.1090	1.1090	0.8700	1.0400	1.0400	1.1700			
2011	0.7629	0.5928	0.5928	0.6270	0.1300	0.0162	1.2427	1.1000	1.1000	0.8700	1.0400	1.0400	1.1700			
2012	0.7627	0.6309	0.6309	0.6270	0.1300	0.0161	1.2427	1.3100	1.3100	0.8700	1.0400	1.0400	1.1700			
2013	0.7626	0.6265	0.6265	0.6468	0.1300	0.0156	1.2427	1.3100	1.3100	0.8700	1.0400	1.0400	1.1700			

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
 PRINCIPAL PROPERTY TAXPAYERS  
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2013			2005		
	2012 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2004 ASSESSED VALUATION	RANK	PERCENT OF ASSESSED VALUATION
Martin Marietta Materials	30,205,588	1	2.07%	8,176,160	6	0.98%
Union Pacific Railroad	\$25,125,547	2	1.72%	\$12,476,947	1	1.49%
Bailey Four Canyon Ranch, LTD	15,979,010	3	1.10%			0.00%
Walmart Realty	15,768,379	4	1.08%	9,243,976	5	1.10%
Williamson Dickie Mfg. Co.	10,328,430	5	0.71%	6,794,943	9	0.81%
Brisco Ranch, Inc.	8,446,772	6	0.58%	7,803,122	7	0.93%
First State Bank of Uvalde	7,365,827	7	0.51%	5,793,588	10	0.69%
Continental Tires of America	6,631,075	8	0.45%			
Southwestern Bell Telephone Co.	5,115,628	9	0.35%	11,199,690	2	1.34%
BUTT HEB Grocery Company	\$4,277,208	10	0.29%			
Gutwein & Company				5,793,588	10	0.69%
Deere Properties LLC				9,259,579	4	1.11%
Vulcan Materials Co.				7,500,990	8	0.90%
AEP Texas Central				9,426,300	3	1.13%
Walmart				9,259,579	4	1.11%
<b>TOTALS</b>	<b>\$73,912,329</b>		<b>5.07%</b>	<b>\$82,075,355</b>		<b>6.68%</b>

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2005.  
 Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
 PROPERTY TAX LEVIES AND COLLECTIONS  
 LAST TEN 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	AMOUNT	PERCENTAGE OF LEVY
2004	\$3,401,270	\$3,217,457	94.60%	\$176,460		\$3,393,917	99.78%
2005	3,619,995	3,401,757	93.97%	208,677		3,610,434	99.74%
2006	4,312,945	4,053,614	93.99%	245,363		4,298,977	99.68%
2007	5,402,648	5,139,603	95.13%	242,243		5,381,846	99.61%
2008	5,854,920	5,605,521	95.74%	224,218		5,829,739	99.57%
2009	6,446,971	6,119,910	94.93%	291,699		6,411,609	99.45%
2010	8,248,482	7,878,924	95.52%	306,110		8,185,034	99.23%
2011	8,981,239	8,583,920	95.58%	281,661		8,865,581	98.71%
2012	9,572,177	9,182,554	95.93%	202,480		9,385,034	98.04%
2013	9,595,452	9,276,297	96.67%				

(1) Source: Uvalde County Appraisal District

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

Fiscal Year	Governmental Activities						Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Tax Anticipation Notes	Capital Leases	Notes Payable	Bonded Debt					
2004	\$0	\$233,303	\$0	\$0	\$0	\$233,303	0.04%	\$9	
2005	0	244,457	0	0	0	244,457	0.04%	9	
2006	1,315,000	496,840	0	0	0	1,811,840	0.30%	67	
2007	1,000,000	279,360	0	0	0	1,279,360	0.21%	47	
2008	700,000	225,861	0	0	0	925,861	0.14%	34	
2009	0	134,421	130,485	25,000,000	0	25,264,906	3.78%	912	
2010	0	84,461	143,539	24,880,000	0	25,108,000	3.53%	951	
2011	0	46,525	109,474	24,330,000	0	24,485,999	3.44%	927	
2012	0	21,790	6,868	23,750,000	0	23,778,658	3.56%	899	
2013	0	0	0	23,140,000	0	23,140,000	2.49%	865	

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 125 for personal income and population data.

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

FISCAL YEAR ENDED (1)	ASSESSED VALUATIONS	POPULATION	(1) BONDED DEBT	LESS DEBT SERVICE FUNDS	TOTAL	RATIO NET GENERAL BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2006	\$913,612,278	26,926	\$0	\$86,437	(\$86,437)	0.00%	\$0.00
2007	1,357,731,785	27,050	0	189,387	(189,387)	0.00%	0.00
2008	1,446,601,861	27,326	0	97,289	(97,289)	0.00%	0.00
2009	1,336,898,992	27,695	25,000,000	166,985	24,833,015	1.86%	896.66
2010	1,381,227,975	26,405	24,880,000	233,964	24,646,036	1.78%	933.39
2011	1,382,276,786	26,405	24,330,000	70,127	24,259,873	1.76%	918.76
2012	1,402,230,284	26,461	23,750,000	168,872	23,581,128	1.68%	891.17
2013	1,457,578,153	26,752	23,140,000	168,572	22,971,428	1.58%	858.68

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

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

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

UVALDE COUNTY, TEXAS  
 ESTIMATED NET DIRECT AND OVERLAPPING DEBT  
 AS OF SEPTEMBER 30, 2013  
 (UNAUDITED)

TAXING BODY	NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
Debt to be paid with property taxes:						
Uvalde County, Texas	\$23,140,000	9/30/2013	100.00%	\$0	\$23,140,000	\$23,140,000
Southwest Texas Junior College	17,745,000	9/30/2013	100.00%	17,745,000		17,745,000
City of Uvalde	19,695,000	9/30/2013	100.00%	19,695,000		19,695,000
City of Sabinal	470,000	9/30/2013	100.00%	470,000		470,000
Uvalde I.S.D.	21,819,996	8/31/2013	64.95%	14,172,087		14,172,087
Sabinal I.S.D.	1,230,000	8/31/2013	100.00%	1,230,000		1,230,000
Utopia I.S.D.	0	8/31/2013	100.00%	0		0
Knippa I.S.D.	4,095,000	8/31/2013	100.00%	4,095,000		4,095,000
<b>TOTALS</b>	<b>\$88,194,996</b>			<b>\$57,407,087</b>	<b>\$23,140,000</b>	<b>\$80,547,087</b>

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

Note: Above debt only includes general bonded debt.

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

UVALDE COUNTY, TEXAS  
 COMPUTATION OF LEGAL DEBT MARGIN  
 SEPTEMBER 30, 2013  
 Last NINE Fiscal Years

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Assessed Value of Real Property	\$777,313,549	\$836,715,692	\$913,612,278	\$1,357,731,785	\$1,446,601,881	\$1,336,898,992	\$1,381,227,975	\$1,382,276,786	\$1,402,230,284	\$1,457,578,153
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	194,328,387	209,178,923	228,403,070	339,432,946	361,650,470	334,224,748	345,306,994	345,569,197	350,557,571	364,394,538
Total bonded debt	0	0	0	0	0	25,000,000	24,880,000	24,330,000	23,750,000	23,140,000
Less: Revenue bonds	0	0	0	0	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	(25,000,000)	(24,880,000)	(24,330,000)	(23,750,000)	(23,140,000)
<b>LEGAL DEBT MARGIN</b>	<b>\$194,328,387</b>	<b>\$209,178,923</b>	<b>\$228,403,070</b>	<b>\$339,432,946</b>	<b>\$361,650,470</b>	<b>\$309,224,748</b>	<b>\$320,426,994</b>	<b>\$321,239,197</b>	<b>\$326,807,571</b>	<b>\$341,254,538</b>



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

Fiscal Year	(1) Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
2006	26,926	\$601,499,914	\$22,339	32.2	15.9	7,779	6.0%
2007	27,050	\$604,269,950	\$22,339	32.2	15.9	6,108	5.3%
2008	27,326	\$645,606,000	\$24,277	33.1	15.9	6,007	5.8%
2009	27,695	\$668,161,000	\$26,936	32.2	15.9	6,103	6.4%
2010	26,405	\$711,149,000	\$26,724	32.0	15.9	6,121	9.1%
2011	26,405	\$711,149,000	\$32,881	33.1	15.9	6,062	8.9%
2012	26,461	\$667,822,718	\$25,238	33.1	15.9	5,573	8.6%
2013	26,752	\$931,042,000	\$34,803	35.0	16.1	5,954	8.0%

Data sources

(1) From Wikipedia, the free encyclopedia

(2) From Sperlings

(3) From PODUNK

(4) Uvalde County Demographic Statistics.

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

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

UVALDE COUNTY, TEXAS  
 PRINCIPAL EMPLOYERS  
 CURRENT YEAR  
 (UNAUDITED)

Employer	2013			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Uvalde ISD	780	1	6.40%	784	1	7.09%
SWTJC	650	2	5.33%	221	3	2.00%
Uvalde Memorial Hospital	455	3	3.73%	248	2	2.24%
Walmart	280	4	2.30%	155	7	1.40%
HEB	210	5	1.72%	130	8	1.17%
Williamson Dickie	188	6	1.54%	182	4	1.64%
Amistad Nursing Home	180	7	1.48%	110	10	0.99%
County of Uvalde	165	8	1.35%	156	6	1.41%
City of Uvalde	152	9	1.23%	110	9	0.99%
Vulcan Materials	150	10	0.85%	159	5	1.44%
Sierra Industries	104					
Community Council of SWT	3,314		26.32%	2,096		18.94%

Source: Per US Labor Department

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

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

Function	2006	2007	2008	2009	2010	2011	2012	2013
General Administration	10	9	9	9	9	9	6	6
Legal	11	11	12	12	12	12	17	17
Judicial	20	20	20	23	23	23	29	29
Financial Administration	2	2	2	3	3	3	3	3
County Auditor	4	4	4	4	4	4	4	4
County Treasurer	0	0	0	0	0	0	0	0
Data Processing	7	7	7	7	7	7	7	7
Tax Assessor/Election Official	0	2	2	2	2	2	5	5
Public Facilities	19	19	19	19	21	22	48	48
Public Safety	18	18	18	18	18	18	22	22
Jail	6	6	6	6	6	6	11	11
Sheriff	21	17	17	17	17	17	16	16
Other	1	5	5	5	5	5	4	4
Public Transportation	0	0	0	0	0	0	0	0
Environmental Protection	2	2	2	2	2	2	2	2
Sanitation	3	3	3	3	2	2	3	3
Culture and Recreation	124	125	126	130	131	132	178	178
Libraries	0	0	0	0	0	0	0	0
Health and Welfare	2	2	2	2	2	2	2	2
Conservation - Agriculture	3	3	3	3	2	2	3	3
Total	124	125	126	130	131	132	178	178

Source: Various County Departments

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

JUALDE COUNTY, TEXAS  
 OPERATING INDICATORS BY FUNCTION  
 LAST EIGHT YEARS  
 (UNAUDITED)

Function	2006	2007	2008	2009	2010	2011	2012	2013
<b>JUSTICE SYSTEM</b>								
County Courts								
Civil Cases								
Filed	na	54	4	32	27	36	20	24
Disposed	na	52	4	34	36	32	20	25
Criminal Cases								
Filed	662	681	43	729	625	402	288	357
Appealed	4	0	0	0	21	13	11	0
Motions to Revoke	293	257	18	218	192	197	140	21
Disposed	1,332	1,319	87	1,055	912	635	616	618
Probate Cases								
Filed	70	77	6	66	53	43	60	81
Hearings	63	68	9	2	44	44	69	61
Mental Health Cases								
Filed	0	0	0	2	0	1	0	0
Hearings	0	0	0	2	0	0	0	0
Juvenile Cases								
Filed	na	72	2	27	30	39	20	38
Hearings	na	38	4	29	21	22	49	39
District Courts								
Civil Cases								
New cases filed	528	622	536	545	437	260	482	664
Other cases reaching docket	443	0	32	16	2	15	9	0
Disposed	542	499	610	512	413	258	553	733
Criminal Cases								
Filed	295	181	280	166	169	223	116	220
Motions to revoke	0	69	0	117	139	61	82	61
Disposed	230	267	454	415	141	284	287	202
Juvenile Cases								
New petitions filed	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0
Other cases added	1	0	0	0	0	0	0	0
Disposed	1	0	0	0	0	0	0	0

Function (continued)	2006	2007	2008	2009	2010	2011	2012	2013
<b>JUSTICE SYSTEM (continued)</b>								
<b>Justice of the Peace Courts</b>								
Civil Cases								
New cases filed	105	138	269	92	237	177	177	160
Appealed	0	0	1	5	0	0	0	0
Disposed	1,324	1	2	151	3	5	53	170
Criminal Cases								
Traffic cases filed	3,111	1,821	1,431	2,873	2,332	1,744	1,048	1,396
Non traffic cases filed	3,335	2,061	2,166	815	770	857	731	817
Appealed	2	4	3	5	12	3	0	7
Disposed	2,753	2,659	2,449	2,104	2,031	1,506	1,331	1,944
Public Safety								
Physical Arrests	na	1698	1775	1885	393	529	268	519
Traffic Violations	na	398	276	155	459	393	430	256
Corrections & Rehabilitations								
Inmates housed (average # per month)	80	80	80	82	76	80	445	125
Juvenile Referrals	363	400	307	258	239	184	128	165
<b>Health and Human Services</b>								
Public Health								
Immunizations	5089	5515	N/A	5353	N/A	N/A	3044	3096
Patient Contacts	8950	9174	N/A	2128	N/A	N/A	2097	2105
Environmental health								
Septic Tank permits	140	106	98	76	85	82	84	107
Septic Tank Inspections	120	73	79	65	75	72	81	94
<b>Community &amp; Economic Development</b>								
Extension Service								
4-H youth participants	314	259	284	256	823	916	900	212

Source: Various County Departments

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

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

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

Function	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety								
Sheriff	1	1	1	1	1	1	1	1
Jails	22	22	22	22	19	22	10	12
Patrol Units								
Highways & Streets								
Paved	108	108	108	108	136	137	137	139
Unpaved	223	223	223	223	175	175	175	173
Culture & Recreation								
Parks Acreage	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3
Fairplex	3	3	3	3	3	3	3	1
Transportation								
Caterpillars	4	4	4	4	4	4	4	4
Dump Trucks	5	5	5	5	5	5	5	5
Pickup Trucks	8	8	8	8	8	12	12	12
Automobiles	1	1	1	1	1	1	1	1
Buildings	1	1	1	1	1	1	1	1
Other County Departments								
Pickup Trucks	1	1	1	1	1	2	2	3
Automobiles	1	1	1	1	1	1	1	1

Source: Various County Departments

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

**SINGLE AUDIT SECTION**

UVALDE COUNTY, TEXAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	GRANTOR'S/ PASS-THROUGH GRANTOR'S NUMBER	AWARD AMOUNT	PROGRAM EXPENDI- TURES
<b>FEDERAL ASSISTANCE</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed Through				
Texas Department of Health				
Preventative Health				
Services Block Grant (NM)	93.991			
Year 2013			\$31,449	<u>\$28,102</u>
Total U.S. Department of Health and Human Services				<u>28,102</u>
<b>U.S. General Services Administration (GSA)</b>				
Passed Through				
Texas Facilities Commission/Federal Surplus Program				
Donation of Federal Surplus Personal Property (NM)	39.003			
Fiscal Year 2011		15425	None	<u>7,980</u>
Total U.S. General Services Administration (GSA)				<u>7,980</u>
<b>U.S. Department of Interior</b>				
Direct				
Fish and Wildlife Management Assistance (NM)	15.608	None	150,000	120,638
Total U.S. Department of Interior				<u>120,638</u>
<b>U.S. Department of Housing and Urban Development</b>				
Passed Through				
Texas Department of Rural Affairs (TDRA)				
Community Development Block Grants/ States Program (M)	14.228			
Colonia Construction		712371	469,570	700
Colonia Construction		710035	500,000	5,000
Community Development CHDI		711315	500,000	<u>346,888</u>
				<u>352,588</u>
Total U.S. Department of Housing and Urban Development				<u>352,588</u>
<b>U.S. Department of Health and Human Services</b>				
Passed Through				
Office of the Attorney General				
Child Support Enforcement-Title IV-D (NM)	93.563	None		<u>4,527</u>
Fiscal Year 2011				<u>4,527</u>
U.S. Department of Health and Human Services				<u>4,527</u>
<b>TOTAL NON-STIMULUS PROGRAMS</b>				<u>513,835</u>
<b>STIMULUS PROGRAMS</b>				
<b>U.S. Department of Commerce</b>				
Direct				
Investments for Public Works and Economic Development (NM)	11.300	08-01-04620	1,126,086	40,684
Total U.S. Department of Commerce				<u>40,684</u>
<b>TOTAL STIMULUS PROGRAMS</b>				<u>40,684</u>
<b>Total Federal Assistance</b>				<u>\$554,519</u>

CFDA=CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE NUMBER  
 M=MAJOR PROGRAM  
 NM=NONMAJOR PROGRAM

See Accompanying Notes to Schedule of Federal Financial Assistance



UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013

Federal Financial Assistance  
 Federal Grantor: U.S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Rural Affairs (TDRA)  
 CFDA Number: 14.228  
 Project Number: 712371  
 Contract Period: 11/01/2012 to 10/31/2014

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
BUDGET					
<b>REVENUE</b>					
Federal	\$469,570	\$0	\$700		\$468,870
Local	1,969,632				1,969,632
<b>TOTAL REVENUE:</b>	<b>2,439,202</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>2,438,502</b>
<b>EXPENSES</b>					
Federal					
Senior Centers -Construction	64,125	700			63,425
Senior Centers -Engineering	5,130				5,130
Neighborhood Facilities -Construction	350,315				350,315
General Administration	50,000				50,000
State					
Neighborhood Facilities -Construction	1,817,860				1,817,860
Neighborhood Facilities -Engineering	151,772				151,772
<b>TOTAL EXPENSES</b>	<b>2,439,202</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>2,438,502</b>
<b>Excess Revenue over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013

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

	FEDERAL		LOCAL MATCH		VARIANCE
	BUDGET	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	
<b>REVENUE</b>					
Federal	\$500,000	\$495,000	\$5,000		\$0
Local	0				0
<b>TOTAL REVENUE:</b>	<b>500,000</b>	<b>495,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
Federal					
Street Improvement - Construction	386,799	386,799			0
Street Improvement - Acquisition	4,169	4,169			0
Rehab Single Unit Res.	59,032	59,032			0
General Administration	50,000	45,000	5,000		0
<b>TOTAL EXPENSES</b>	<b>500,000</b>	<b>495,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>Excess Revenue over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013

Federal Financial Assistance  
 Federal Grantor: U.S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Rural Affairs (TDRA)  
 CFDA Number: 14.228  
 Project Number: 711315  
 Contract Period: 10/01/2011 to 09/30/2013

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE					
Federal	\$500,000	\$20,500	\$346,888		\$132,612
TOTAL REVENUE:	500,000	20,500	346,888	0	132,612
EXPENSES					
Federal					
Water Improvement - Construction	156,430		148,060		8,370
Water Improvement - Engineering	25,000	5,000	17,375		2,625
Sewer Improvement - Construction	146,582		123,380		23,202
Sewer Improvement - Engineering	25,000	5,000	16,250		3,750
Rehab Single Unit - Water	23,498		22,323		1,175
Rehab Single Unit - Sewer	73,490				73,490
General Administration	50,000	10,500	19,500		20,000
TOTAL EXPENSES	500,000	20,500	346,888	0	132,612
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0

**BEYER & CO.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

Wayne R. Beyer, C.P.A.

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

To the Honorable Judge  
and Commissioners' Court  
Uvalde County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas' basic financial statements, and have issued our report thereon dated March 20, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Uvalde County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Uvalde County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



BEYER & CO.  
Certified Public Accountants  
Pleasanton, Texas  
March 20, 2014

**BEYER & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Honorable Judge  
and Commissioners' Court  
Uvalde County, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Uvalde County, Texas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas' major federal programs for the year ended September 30, 2013. Uvalde County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Uvalde County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Uvalde County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Uvalde County, Texas' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Uvalde County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

### **Other Matters**

The results of our auditing procedures did not disclose any instances of noncompliance

### **Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



BEYER & CO.  
Certified Public Accountants  
Pleasanton, Texas  
March 20, 2014

UVALDE COUNTY, TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

General

The accompanying Schedule of Expenditure of Federal Awards presents the activity of all the Uvalde County, Texas's Federal grants for the year ended September 30, 2013. This report is intended for the information of the Uvalde County, Texas, and Federal awarding agencies, and is not intended to be used and should not be used by anyone other than these specified parties.

Basis of Accounting

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

Non Cash Grants

The Uvalde County received the following non-cash grants for the year ended September 30, 2013: Donation of Federal Surplus Personal Property – CFDA 39.003 - \$7,980.

UVALDE COUNTY, TEXAS  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Federal

There were no prior audit findings for Federal Awards.



UVALDE COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Uvalde County, Texas.
2. There were no significant deficiencies disclosed during the audit. There were no material weakness disclosed during the audit.
3. There were no instances of noncompliance material to the financial statements of the Uvalde County, Texas, which would be required to be reported in accordance with Government Auditing Standards and the Uniform Grant Management Standards (UGMS), disclosed during the audit.
4. There were no significant deficiencies over major Federal award programs disclosed during the audit. There was no material weakness over major Federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major Federal award programs for the Uvalde County, Texas expresses an unqualified opinion on all major Federal programs.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs: Community Development Block Grants/ States Program – CFDA 14.228.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The Uvalde County did not qualify as a low-risk auditee.
10. Material Weaknesses
  - a. There were no material weakness disclosed during the audit.

Findings relating to the Financial Statements

None

Findings and Questioned Costs for Federal Awards

None