

D. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The government is a defendant in the following lawsuit:

Hans D. Rohrbaugh v. Uvalde County – failure to provide protection and failure to provide medical attention to Plaintiff's Decedent during her incarceration at Uvalde County Jail. The county estimates there is an 80% chance of a favorable outcome.

Hobbs v. Uvalde County – Plaintiff was arrested and charged with public intoxication, disturbing the peace, resisting arrest, and disorderly conduct. The plaintiff asserts he was not intoxicated but has a medical condition that makes him appear intoxicated. He suffered damages as a result of being arrested when he fell and fractured his hip. The case has been filed and written discovery is in process.

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

E. Other post employment benefits

None

F. 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 618 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 8.64% for the 2010 and 8.62% for the 2011 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 2010 and 2011 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	12/31/2008	12/31/2009	12/31/2010
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	20.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
<b>Actuarial Assumptions</b>			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.3%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.00%	0.00%	0.00%

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

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Of APC Contributed</u>	<u>Net Pension Obligation</u>
09-30-08	471,090	100.00	-0-
09-30-09	552,456	100.00	-0-
09-30-10	574,007	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)
2010	\$15,698,841	\$17,574,385	\$1,875,544	89.33%	\$6,687,491	28.05%

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

REQUIRED SUPPLEMENTARY INFORMATION



## Non-major Governmental Funds

### ***Special Revenue Funds***

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

#### JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

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

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

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

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

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

The County Attorney Administration Fund accounts for fees collected by the County Attorney that are used for the administration of the County Attorney's office.

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

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

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

The Dare Fund, the Stonegarden Grant, and the Narcotics Intradiction Fund account for grant monies and local contributions to assist the Sheriff's office in combating drugs and other crimes.

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

SPECIAL REVENUE FUNDS

(continued)

OTHER SPECIAL REVENUE FUNDS

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

The Other Special Revenue Funds consist of the following funds:

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

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

The District Clerk and the County Clerk Court Technology funds accounts for fees and other funds used for keeping the offices abreast of the latest technology.

The Border Crime Prosecution fund accounts for funds used for border crime prosecution.

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

The Victims of Crime Funds (D.A. AND C.A.) accounts for monies held for the benefit of victims of crime.

The County Election Fund accounts for funds used to administer county elections.

The J.P. Technology Fund accounts for funds used for Justice of the Peace equipment.

The EMPG Fund account for funds used for combating bio terrorism.

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

The Vending Machine Fund accounts for funds used for administrative purposes.

The Sesquicentennial Fund accounts for funds used for the county's sesquicentennial.

The HAVA Grant Fund is to purchase electronic voting equipment.

The Economic Development Fund is used to further the economic development of Uvalde County.

The Security Fee Fund is to help provide security for the Justice's of the Peace.

The Uvalde Estates Fund is to help with Home Rehabilitation.

The Planning Grant accounts for monies to assist in future infrastructure needs of the County.

The EDA Grant, the Fish Passage Grant, and the Colonia Construction grant accounts for monies to assist in construction needs of the County.



***Debt Service Fund***

The Debt Service Funds account for ad valorem taxes and other monies collected to pay the debt service.

***Capital Projects Funds***

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

UVALDE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2011

	SPECIAL REVENUE																				
	BORDER CRIME ARCHIVAL FEE	COLONIA PLANNING PROSE- CUTION GRANT FUND	COUNTY ATTORNEY ADMINIS- TRATION	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY COURT TECH- NOLOGY	COUNTY RECORDS MANAGE- MENT	COUNTY ELECTION	COURT REPORTERS	COURT- HOUSE SECURITY	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONO- MIC DEVELOP- MENT	EMPG	HAVA GRANT
ASSETS																					
Cash and Cash Equivalents	\$126,583	\$0	\$0	\$11,319	\$15,642	\$1,650	\$1,182	\$6,269	\$0	\$8,141	\$91,982	\$0	\$5,131	\$124,865	\$506	\$2,462	\$4,139	\$2,861	\$496	\$299,215	\$0
Receivables (net of allowance for uncollectibles)		14,038																		170,634	21,141
Restricted Assets:																					
Cash and Cash Equivalents																					
Receivables (net of allowance for uncollectibles)																					
Total Assets	\$126,583	\$14,038	\$0	\$11,319	\$15,642	\$1,650	\$1,182	\$6,269	\$0	\$8,141	\$91,982	\$0	\$5,131	\$124,865	\$506	\$2,462	\$4,139	\$2,861	\$496	\$469,849	\$21,141
LIABILITIES AND FUND BALANCES																					
Liabilities																					
Accounts Payable													\$3,717		\$1,422						\$26,276
Bank Overdraft		14,038																			21,141
Total Liabilities	0	14,038	0	0	0	0	0	0	0	0	0	3,717	0	1,422	0	0	0	0	0	0	21,141
Fund Balances:																					
Restricted																					
Archives	126,583							6,269													
Debt Service																					
Economic Development																			469,849		
Elections																					
Judicial					1,650	1,182			8,141			5,131	123,443		2,462	4,139	2,861	496		7,485	
Legal			11,319	15,642																	
Public Safety									91,982					506							
Health																					
Committed																					
Culture and Recreation																					
Unassigned												(3,717)									
Total Fund Balances	126,583	0	0	11,319	15,642	1,650	1,182	6,269	0	8,141	91,982	(3,717)	5,131	123,443	506	2,462	4,139	2,861	496	469,849	0
TOTAL LIABILITIES AND FUND BALANCES	\$126,583	\$14,038	\$0	\$11,319	\$15,642	\$1,650	\$1,182	\$6,269	\$0	\$8,141	\$91,982	\$0	\$5,131	\$124,865	\$506	\$2,462	\$4,139	\$2,861	\$496	\$469,849	\$21,141

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

SPECIAL REVENUE																						DEBT SERVICE			CAPITAL PROJECTS			TOTAL
HISTORICAL	J.P.		LAW	NARCOTICS	RECORDS	SECURITY	SESQUI-	SHERIFF	SHERIFF	SHERIFF	STONE	TOBACCO	UVALDE	VENDING	VICTIMS	VICTIMS	INTEREST	JAIL	COLONIA	CONSTRUC-	EDA	FISH	JAIL	NON-MAJOR				
COMMISSION	TECHNOLOGY	JURY	LIBRARY	INTRA-DICTION FUND	MANAGEMENT	FUND	CENTENNIAL FUND	COMMISSARY	FORFEITURE	SEIZURE	GARDEN GRANT	SETTLEMENT	ESTATES GRANT	MACHINES	CRIME-DA	CRIME-CA	SINKING FUND	BUILDING I&S FUND	CONSTRUCTION FUND	GRANT	PASSAGE FUND	PROJECT	GOVERNMENTAL					
\$11,863	\$2,282	\$9,214	\$3,612	\$0	\$70,163	\$9,497	\$251,125	\$10,005	\$66,766	\$905	\$0	\$74,868	\$0	\$1,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,248,269				
				23,869							72,479				3,494								305,655					
																		0	70,127				70,127					
																		0	0	145,253	671,323	20,600	837,176					
\$11,863	\$2,282	\$9,214	\$3,612	\$23,869	\$70,163	\$9,497	\$251,125	\$10,005	\$66,766	\$905	\$72,479	\$74,868	\$0	\$1,765	\$3,494	\$0	\$0	\$70,127	\$145,253	\$671,323	\$20,600	\$0	\$2,461,227					
			\$126																\$78,456	\$256,447			366,444					
				23,869							72,479				3,494	8,315			186,752	414,876	20,600		765,564					
0	0	0	126	23,869	0	0	0	0	0	0	72,479	0	0	0	3,494	8,315	0	0	265,208	671,323	20,600	0	1,132,008					
					70,163																		203,015					
																			70,127				70,127					
																							469,849					
	2,282	9,214	3,486			9,497																	7,485					
								10,005	66,766	905													173,984					
												74,868											26,961					
														1,765									170,164					
11,863							251,125																74,868					
																							264,753					
																							(131,987)					
11,863	2,282	9,214	3,486	0	70,163	9,497	251,125	10,005	66,766	905	0	74,868	0	1,765	0	(8,315)	0	70,127	(119,955)	0	0	0	1,329,219					
\$11,863	\$2,282	\$9,214	\$3,612	\$23,869	\$70,163	\$9,497	\$251,125	\$10,005	\$66,766	\$905	\$72,479	\$74,868	\$0	\$1,765	\$3,494	\$0	\$0	\$70,127	\$145,253	\$671,323	\$20,600	\$0	\$2,461,227					

UVALDE COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	SPECIAL REVENUE																				
	ARCHIVAL FEE	BORDER CRIME PROSECUTION	COLONIA GRANT FUND	COUNTY ATTORNEY ADMINISTRATION	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESERVATION	COUNTY COURT TECHNOLOGY	COUNTY RECORDS MANAGEMENT	COUNTY ELECTION	COURT REPORTERS	COURT HOUSE SECURITY	D.A. ADMINISTRATIVE	D.A. FEE	D.A. FORFEITURE	D.A. DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESERVATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECHNOLOGY	ECONOMIC DEVELOPMENT	HAVA GRANT
<b>REVENUES</b>																					
Taxes																					
Property																					
Other																					
Intergovernmental		110,025	75,000									500,735									66,197
Charges for Services	20,017				4,860	850	769	10,164		3,344	11,783		542		1,144	2,520	1,739	431			
Interest					115							16	40		31					7,426	
Miscellaneous								10,251				10		124,984							1,000
<b>Total Revenues</b>	<b>20,017</b>	<b>110,025</b>	<b>75,000</b>	<b>0</b>	<b>4,975</b>	<b>850</b>	<b>769</b>	<b>10,164</b>	<b>10,251</b>	<b>3,344</b>	<b>11,783</b>	<b>500,761</b>	<b>582</b>	<b>124,984</b>	<b>0</b>	<b>1,175</b>	<b>2,520</b>	<b>1,739</b>	<b>431</b>	<b>7,426</b>	<b>67,197</b>
<b>EXPENDITURES</b>																					
Current:																					
General Administration																					
Economic Development																					
Elections									18,385												7,717
Non-Departmental			75,000																		
Records Management	23,267							8,378													
Judicial																					
Court Reporter										642											
District Attorney											504,978			57,814							
District Clerk															3,818						
Judicial																					
Justices of the Peace																			207		
Legal																					
Check Collection					849																
County Attorney				14,493																	
Law Library																					
Public Safety																					
Sheriff		76,568									53,325										
Emergency Operations																					
Culture and Recreation																					
Sesquicentennial																					
Health and Welfare																					
Health																					
Capital Projects -																					
Capital Outlay and Other																					
Debt Service																					
Principal Retirement																					
Interest Retirement																					
<b>Total Expenditures</b>	<b>23,267</b>	<b>76,568</b>	<b>75,000</b>	<b>14,493</b>	<b>849</b>	<b>0</b>	<b>0</b>	<b>8,378</b>	<b>18,385</b>	<b>642</b>	<b>53,325</b>	<b>504,978</b>	<b>0</b>	<b>57,814</b>	<b>0</b>	<b>3,818</b>	<b>0</b>	<b>0</b>	<b>207</b>	<b>7,717</b>	<b>40,369</b>
Excess (Deficiency) of Revenues Over (Under)																					
Expenditures	(3,250)	33,457	0	(14,493)	4,126	850	769	1,786	(8,134)	2,702	(41,542)	(4,217)	582	67,170	0	(2,643)	2,520	1,739	224	(291)	26,828
<b>OTHER FINANCING SOURCES (USES):</b>																					
Transfers In																					
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Changes in Fund Balances	(3,250)	33,457	0	(14,493)	4,126	850	769	1,786	(8,134)	2,702	(41,542)	(4,217)	582	67,170	0	(2,643)	2,520	1,739	224	(291)	26,828
Fund Balances - Beginning	129,833	(33,457)		25,812	11,516	800	413	4,483	8,134	5,439	133,524	500	4,549	56,273	506	5,105	1,619	1,122	272	470,140	(26,828)
Fund Balances - Ending	\$126,583	\$0	\$0	\$11,319	\$15,642	\$1,650	\$1,182	\$6,269	\$0	\$8,141	\$91,982	(\$3,717)	\$5,131	\$123,443	\$506	\$2,462	\$4,139	\$2,861	\$496	\$469,849	\$0

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

SPECIAL REVENUE																DEBT SERVICE				CAPITAL PROJECTS			TOTAL		
HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	NARCOTICS		SECURITY FEES FUND	SESQUI-CENTENNIAL FUND	SHERIFF COMMISSARY	SHERIFF FORFEITURE	SHERIFF SEIZURE	STONE GARDEN GRANT	TOBACCO SETTLEMENT	UVALDE ESTATES GRANT	VENDING MACHINES	VICTIMS OF CRIME-DA	VICTIMS OF CRIME-CA	INTEREST AND SINKING FUND	JAIL BUILDING I&S FUND	COLONIA CONSTRUCTION FUND	EDA GRANT	FISH PASSAGE FUND	JAIL PROJECT	NON-MAJOR GOVERNMENTAL		
				INTRA-DICTION FUND	RECORDS MANAGEMENT										CRIME-DA	CRIME-CA	CONSTRUCTION FUND	FISH PASSAGE FUND	JAIL PROJECT	NON-MAJOR GOVERNMENTAL					
							375,293																	\$1,488,381	\$1,488,381
											592,664	35,311	62,559		34,158	34,138			413,132	671,323	20,600				375,293
			6,494																						2,622,336
		6,485	4,076	10,740	23,869	22,084	1,460			8,703															135,580
						570	79			110															12,042
82			92					732		882	5					14									214,389
2,000										26,250					2,442										214,389
2,082	6,485	10,662	10,740	23,869	22,654	1,539	376,025	8,813	27,132	5	592,664	35,311	62,559	2,456	34,158	34,138	0	1,490,229	413,132	671,323	20,600	0	4,848,021	4,848,021	
																									7,717
																									65,422
																									76,475
							19,498																		51,143
																									642
																									605,163
																									3,818
																									207
																									7,561
																									849
																									52,619
																									39,568
																									674,569
																									40,369
																									167,878
																									167,878
																									81,053
																									81,053
																									1,225,952
																									1,225,952
																									564,605
																									564,605
0	6,646	11,759	27,829	23,869	19,498	915	167,878	16,657	124,877	0	379,174	81,053	400	1,075	42,371	38,126	14,821	1,649,569	533,087	672,265	20,600	99	4,765,415	4,765,415	
2,082	(161)	(1,097)	(17,089)	0	3,156	624	208,147	(7,844)	(97,745)	5	213,490	(45,742)	62,159	1,381	(8,213)	(3,988)	(14,821)	(159,340)	(119,955)	(942)	0	(99)	82,606	82,606	
																									32,699
																									32,699
																									115,305
																									1,213,914
																									1,213,914
																									\$1,329,219
																									\$1,329,219

Governmental Unit: Edwards County, Texas  
Balance Sheet Date: September 30, 2010  
General Matters File: Gen # 16 - Other Checklists for Concluding the Audit

Program Name	Comments
16.1 Going Concern Checklist	<u>No going concern</u>
16.2 Accounting & Engagement Issues	<u>No accounting or engagement issues</u>
16.3 Data Collection Form & Single Audit Reporting Package	<u>See grant file Spec # 16</u>
16.4 Single Audit Report Checklist	<u>We do not use this form</u>

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

UVALDE COUNTY, TEXAS  
 CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Interest	\$277,000	\$277,000	\$149,430	(\$127,570)
Total Revenues	277,000	277,000	149,430	(127,570)
<b>EXPENDITURES</b>				
Capital Projects - Capital Outlay and Other	20,149,265	20,149,265	11,848,449	8,300,816
Total Expenditures	20,149,265	20,149,265	11,848,449	8,300,816
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,872,265)	(19,872,265)	(11,699,019)	8,173,246
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	0		(942)	(942)
Total Other Financing Sources (Uses)	0	0	(942)	(942)
Net Changes in Fund Balances	(19,872,265)	(19,872,265)	(11,699,961)	8,172,304
Fund Balances - Beginning	17,951,408	17,951,408	17,951,408	
Fund Balances - Ending	(\$1,920,857)	(\$1,920,857)	\$6,251,447	\$8,172,304

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



UVALDE COUNTY, TEXAS  
 JAIL BUILDING INTEREST AND SINKING FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property	\$1,669,169	\$1,669,169	\$1,488,381	(\$180,788)
Interest	0	0	1,848	1,848
Total Revenues	<u>1,669,169</u>	<u>1,669,169</u>	<u>1,490,229</u>	<u>(178,940)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal Retirement	550,000	550,000	550,000	0
Interest Retirement	1,099,169	1,099,169	1,099,569	(400)
Total Expenditures	<u>1,649,169</u>	<u>1,649,169</u>	<u>1,649,569</u>	<u>(400)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,000</u>	<u>20,000</u>	<u>(159,340)</u>	<u>(179,340)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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	20,000	20,000	(159,340)	(179,340)
Fund Balances - Beginning	229,467	229,467	229,467	
Fund Balances - Ending	<u>\$249,467</u>	<u>\$249,467</u>	<u>\$70,127</u>	<u>(\$179,340)</u>

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

UVALDE COUNTY, TEXAS  
 ARCHIVAL FEE  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$19,000	\$19,000	\$20,017	\$1,017
Total Revenues	19,000	19,000	20,017	1,017
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	119,000	123,846	23,267	100,579
Total Expenditures	119,000	123,846	23,267	100,579
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	(104,846)	(3,250)	101,596
<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	(100,000)	(104,846)	(3,250)	101,596
Fund Balances - Beginning	129,833	129,833	129,833	
Fund Balances - Ending	\$29,833	\$24,987	\$126,583	\$101,596

UVALDE COUNTY, TEXAS  
 BORDER CRIME PROSECUTION  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$0	\$110,025	\$110,025	\$0
Total Revenues	0	110,025	110,025	0
<b>EXPENDITURES</b>				
Current				
Public Safety				
Sheriff	0	76,568	76,568	0
Total Expenditures	0	76,568	76,568	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	33,457	33,457	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	33,457	33,457	0
Fund Balances - Beginning	(33,457)	(33,457)	(33,457)	
Fund Balances - Ending	(\$33,457)	\$0	\$0	\$0

UVALDE COUNTY, TEXAS  
 COLONIA PLANNING GRANT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$0	\$75,000	\$75,000	\$0
Total Revenues	0	75,000	75,000	0
<b>EXPENDITURES</b>				
Current				
General Administration				
Non-Departmental	0	75,000	75,000	0
Total Expenditures	0	75,000	75,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	0	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS  
 COUNTY ATTORNEY ADMINISTRATION  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Interest	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
Legal				
County Attorney	0	14,493	14,493	0
Total Expenditures	0	14,493	14,493	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(14,493)	(14,493)	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	0			0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(14,493)	(14,493)	0
Fund Balances - Beginning	25,812	25,812	25,812	
Fund Balances - Ending	\$25,812	\$11,319	\$11,319	\$0

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$7,000	\$7,000	\$4,860	(\$2,140)
Interest	0	0	115	115
Total Revenues	7,000	7,000	4,975	(2,025)
<b>EXPENDITURES</b>				
Current:				
Legal				
County Attorney	7,000	7,000	849	6,151
Total Expenditures	7,000	7,000	849	6,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	4,126	4,126
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	4,126	4,126
Fund Balances - Beginning	11,516	11,516	11,516	
Fund Balances - Ending	\$11,516	\$11,516	\$15,642	\$4,126

UVALDE COUNTY, TEXAS  
COUNTY COURT PRESERVATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$700	\$700	\$850	\$150
Total Revenues	700	700	850	150
<b>EXPENDITURES</b>				
Current:				
General Administration				
County Judge	1,100	1,100	0	1,100
Total Expenditures	1,100	1,100	0	1,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400)	(400)	850	1,250
<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	(400)	(400)	850	1,250
Fund Balances - Beginning	800	800	800	
Fund Balances - Ending	\$400	\$400	\$1,650	\$1,250

UVALDE COUNTY, TEXAS  
 COUNTY COURT TECHNOLOGY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$300	\$769	\$769	\$0
Interest				0
Total Revenues	300	769	769	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
County Judge	550	550	0	550
Total Expenditures	550	550	0	550
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250)	219	769	550
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(250)	219	769	550
Fund Balances - Beginning	413	413	413	
Fund Balances - Ending	\$163	\$632	\$1,182	\$550



UVALDE COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$9,000	\$9,000	\$10,164	\$1,164
Interest				0
Total Revenues	9,000	9,000	10,164	1,164
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	16,000	24,377	8,378	15,999
Total Expenditures	16,000	24,377	8,378	15,999
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	(15,377)	1,786	17,163
<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	(7,000)	(15,377)	1,786	17,163
Fund Balances - Beginning	4,483	4,483	4,483	
Fund Balances - Ending	(\$2,517)	(\$10,894)	\$6,269	\$17,163

UVALDE COUNTY, TEXAS  
 COUNTY ELECTION  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Miscellaneous	\$1,000	\$1,000	\$10,251	\$9,251
Total Revenues	1,000	1,000	10,251	9,251
<b>EXPENDITURES</b>				
Current:				
General Administration				
Elections	20,997	24,134	18,385	5,749
Total Expenditures	20,997	24,134	18,385	5,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,997)	(23,134)	(8,134)	15,000
<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	(19,997)	(23,134)	(8,134)	15,000
Fund Balances - Beginning	8,134	8,134	8,134	
Fund Balances - Ending	(\$11,863)	(\$15,000)	\$0	\$15,000

UVALDE COUNTY, TEXAS  
 COURT REPORTERS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$3,500	\$3,500	\$3,344	(\$156)
Total Revenues	3,500	3,500	3,344	(156)
<b>EXPENDITURES</b>				
Current:				
Judicial				
Court Reporters	7,500	7,500	642	6,858
Total Expenditures	7,500	7,500	642	6,858
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	2,702	6,702
<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	(4,000)	(4,000)	2,702	6,702
Fund Balances - Beginning	5,439	5,439	5,439	
Fund Balances - Ending	\$1,439	\$1,439	\$8,141	\$6,702

UVALDE COUNTY, TEXAS  
 COURTHOUSE SECURITY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$11,370	\$11,370	\$11,783	\$413
Interest				0
Total Revenues	11,370	11,370	11,783	413
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Emergency Operations	131,370	138,188	53,325	84,863
Total Expenditures	131,370	138,188	53,325	84,863
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,000)	(126,818)	(41,542)	85,276
<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	(120,000)	(126,818)	(41,542)	85,276
Fund Balances - Beginning	133,524	133,524	133,524	
Fund Balances - Ending	\$13,524	\$6,706	\$91,982	\$85,276

UVALDE COUNTY, TEXAS  
D.A. ADMINISTRATIVE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$472,111	\$493,004	\$500,735	\$7,731
Interest	0	0	16	16
Miscellaneous	0	0	10	10
Total Revenues	<u>472,111</u>	<u>493,004</u>	<u>500,761</u>	<u>7,757</u>
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Attorney	471,825	523,273	504,978	18,295
Total Expenditures	<u>471,825</u>	<u>523,273</u>	<u>504,978</u>	<u>18,295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>286</u>	<u>(30,269)</u>	<u>(4,217)</u>	<u>26,052</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	286	(30,269)	(4,217)	26,052
Fund Balances - Beginning	500	500	500	
Fund Balances - Ending	<u>\$786</u>	<u>(\$29,769)</u>	<u>(\$3,717)</u>	<u>\$26,052</u>

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$500	\$500	\$542	\$42
Interest	10	10	40	30
Total Revenues	510	510	582	72
<b>EXPENDITURES</b>				
Current:				
Judicial				
District Attorney	4,100	4,100	0	4,100
Total Expenditures	4,100	4,100	0	4,100
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(3,590)	(3,590)	582	4,172
<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	(3,590)	(3,590)	582	4,172
Fund Balances - Beginning	4,549	4,549	4,549	
Fund Balances - Ending	\$959	\$959	\$5,131	\$4,172

UVALDE COUNTY, TEXAS

D. A. FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous	\$0	\$0	\$124,984	\$124,984
Total Revenues	0	0	124,984	124,984
<b>EXPENDITURES</b>				
Current				
Judicial				
District Attorney	70,000	77,946	57,814	20,132
Total Expenditures	70,000	77,946	57,814	20,132
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,000)	(77,946)	67,170	145,116
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(70,000)	(77,946)	67,170	145,116
Fund Balances - Beginning	56,273	56,273	56,273	
Fund Balances - Ending	(\$13,727)	(\$21,673)	\$123,443	\$145,116

UVALDE COUNTY, TEXAS

DARE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Interest	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	488	488	0	488
Total Expenditures	488	488	0	488
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(488)	(488)	0	488
<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	(488)	(488)	0	488
Fund Balances - Beginning	506	506	506	
Fund Balances - Ending	\$18	\$18	\$506	\$488



UVALDE COUNTY, TEXAS  
DISTRICT COURT TECHNOLOGY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$200	\$431	\$431	\$0
Interest				0
Total Revenues	200	431	431	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	380	380	207	173
Total Expenditures	380	380	207	173
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180)	51	224	173
<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	(180)	51	224	173
Fund Balances - Beginning	272	272	272	
Fund Balances - Ending	\$92	\$323	\$496	\$173

UVALDE COUNTY, TEXAS  
DISTRICT COURT RECORDS ARCHIVE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$800	\$1,739	\$1,739	\$0
Total Revenues	800	1,739	1,739	0
<b>EXPENDITURES</b>				
Current:				
General Administration				
Records Management	1,400	1,400	0	1,400
Total Expenditures	1,400	1,400	0	1,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(600)	339	1,739	1,400
<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	(600)	339	1,739	1,400
Fund Balances - Beginning	1,122	1,122	1,122	
Fund Balances - Ending	\$522	\$1,461	\$2,861	\$1,400