

UVALDE COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2014

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR

Uvalde County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2014

TABLE OF CONTENTS

INTRODUCTORY SECTION

- i. Letter of Transmittal
- vi GFOA Certificate of Achievement
- vii. Organizational Chart
- viii. List of Elected and Appointed Officials
- ix. Map of Uvalde County

FINANCIAL SECTION

- 1. Independent Auditor's Report
- 4. Management's Discussion and Analysis

Basic Financial Statements:

Government-wide Financial Statements:

- 15. Statement of Net Position
- 16. Statement of Activities

Fund Financial Statements:

- 17. Balance Sheet - Governmental Funds
- 18. Reconciliation of the Government Funds
- 19. Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
- 20. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- 21. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - General Fund
- 23. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Road and Bridge Fund
- 24. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Hotel/Motel Fund
- 25. Statement of Net Position - Proprietary Funds
- 26. Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds
- 27. Statement of Cash Flows - Proprietary Funds
- 29. Statement of Fiduciary Net Position - Fiduciary Funds

Notes to Financial Statements

- 30. Notes to the Financial Statements

Required Supplementary Information:

- 55. Schedule of Funding Progress - Public Employees Retirement System

Combining and Individual Fund Statements and Schedules:

- 56. Combining Balance Sheet - Non-major Governmental Funds
- 59. Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Governmental Funds

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:

- 62. Interest and Sinking – Series 2009 Fund
- 63. Archival Fee
- 64. Border Crime Prosecution
- 65. Constable No. 1 LOESE Fund
- 66. County Court Preservation
- 67. County Court Technology
- 68. County Records Management
- 69. Court Reporters
- 70. Courthouse Security
- 71. D.A. Administrative
- 72. D.A. Forfeiture
- 73. DARE
- 74. District Clerk Records Management
- 75. District Court Records Archive
- 76. District Court Records Preservation
- 77. District Court Technology Fund
- 78. Economic Development
- 79. EMPG
- 80. Fairplex Department Fund
- 81. Family Protection Fee Fund
- 82. HAVA Grant Fund
- 83. Historical Commission
- 84. J.P. Technology
- 85. Jury
- 86. Law Library
- 87. Local Border Security Fund
- 88. Records Management
- 89. Security Fees Fund
- 90. Sheriff Commissary
- 91. Sheriff Federal Forfeiture
- 92. Sheriff State Forfeiture
- 93. Stonegarden Grant
- 94. Tobacco Settlement
- 95. TIDC Grant
- 96. Vending Machines
- 97. Victims of Crime - DA
- 98. Capital Projects Fund
- 99. Colonial Clearing No. 711315
- 100. Colonial Clearing No. 712371
- 101. Fish Passage Fund

Agency Funds:

- 102. Combining Statement of Fiduciary Net Position
- 103. Combining Statement of Changes in Assets and Liabilities

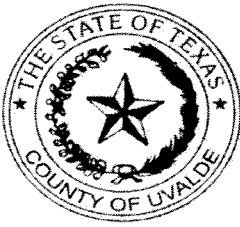
STATISTICAL SECTION

- 105. Net Position by Component
- 106. Changes in Net Position
- 108. Governmental General Tax Revenues by Source
- 109. Fund Balances of Governmental Funds
- 110. Changes in Fund Balances of Governmental Funds
- 112. General Governmental Tax Revenues by Source
- 113. Assessed and Estimated Actual Value of Property
- 114. Property Tax Rates -All Direct and Overlapping Governments
- 115. Principal Property Taxpayers
- 116. Property Tax Levies and Collections
- 117. Ratios of Outstanding Debt by Type
- 118. Ratios of Net General Bonded Debt Outstanding
- 119. Estimated Net Direct and Overlapping Debt
- 120. Computation of Legal Debt Margin
- 121. Demographic and Economic Statistics
- 122. Principal Employers
- 123. Full-time Equivalent County Government Employees by Function
- 124. Operating Indicators by Function
- 126. Capital Assets by Function

Single Audit Section:

- 127. Schedule of Expenditures of Federal Awards
- 128. Community Development Block Grants/States Program - Budget-Award No. 712371
- 129. Community Development Block Grants/States Program - Budget-Award No. 713115
- 130. Community Development Block Grants/States Program - Budget-Award No. 711315
- 131. Independent Auditors 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
- 133. Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by OMB Circular A-133
- 135. Notes to Schedule of Expenditures of Federal Awards
- 135. Schedule of Prior Audit Findings
- 136. Schedule of Findings and Questioned Costs

INTRODUCTORY SECTION



COUNTY OF UVALDE

100 N. GETTY STREET
UVALDE, TEXAS 78801

March 22, 2015

The Honorable District Judge
Camile G. DuBose, 38th Judicial District

The Honorable Commissioners' Court, Uvalde County, Texas

William R. Mitchell	County Judge
Randy Scheide	County Commissioner, Precinct I
Mariano Pargas	County Commissioner, Precinct II
Jerry Bates	County Commissioner, Precinct III
Raul Flores	County Commissioner, Precinct IV

The Citizens of Uvalde County

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Pursuant to that requirement, the comprehensive annual financial report of Uvalde County for the fiscal year ended September 30, 2014 is hereby issued.

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

Uvalde County's financial statements were audited by Wayne R. Beyer, CPA, licensed certified public accountant. The goal of the independent audit was to provide reasonable assurance that the financial statements of Uvalde County for the fiscal year ended September 30, 2014 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2014 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

On February 8, 1850 the County of Uvalde was formed by the legislature from part of Bexar County and named for Spanish governor Juan de Ugalde. The County is located in the southwest part of the State of Texas with tourism and agriculture as the major industries. Uvalde County covers 1,557 square miles and has a population of 26,405 per the United States 2010 Census.

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

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

Upon completion of the proposed budget, the County Judge files a copy with the County Clerk and places same on the official website. The Commissioners' Court holds a public hearing on the proposed budget. All taxpayers of the County are encouraged to attend and participate in the hearing.

At the conclusion of the public hearing, the Commissioners' Court takes action on the proposed budget. The Commissioners' Court may make any changes in the proposed budget that it considers warranted by law and required in the best interest of the taxpayers.

The Commissioners' Court may levy taxes only in accordance with the budget. After final approval of the budget, the County Judge shall file a copy with the County Clerk and place same on the official County website, spending county funds only in strict compliance with the budget, except in an emergency.

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

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

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

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

Factors Affecting Financial Condition

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

Local economy. Tourism is a major part of the economic base with most of this expansion having been in the Con Can area. The additional venues completed at the Uvalde County Fairplex (the Uvalde County Arena, the Uvalde County Event Center, the Uvalde County Pavilion, and the Uvalde County Veterans Memorial Wall) are increasing tourism in the downtown Uvalde area. The increase activity in restaurants and hotels is notable when large events are held at the aforementioned county venues.

Agriculture is still a mainstay in the area, but water restrictions have affected this industry. Many land owners have gone from irrigated farming to dry land farming or wildlife management in order to sell water rights for profit. This results in the devaluation of land for tax purposes.

Eagle Ford Shale development in counties to the south has flattened somewhat but still continues to boost the local economy as well as increase activity in various courthouse offices.

The 212-bed Uvalde County Justice Center continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,127,763 during the current fiscal year.

Long-term financial planning. The Certificates of Obligations issued in 2009 for \$25M have seen five years' debt reduction payments. The debt service tax rate has been reduced from .1500 to .1350.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Uvalde for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2013. This was the eighteenth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

The preparation of this report is a direct result of the efficient and dedicated services of Wayne Beyer, CPA and staff. Additionally, each Uvalde County Elected and Appointed Official along with their respective support staff should be highly commended.

Sincere appreciation is extended to the Uvalde County Commissioners, the Uvalde County Judge, and the 38th Judicial District Judge for their continued support and progressive attitude in maintaining the highest standards while overseeing the operation of this County government.

Respectfully submitted by:



Alice L. Chapman
County Auditor



Joni Deorsam
County Treasurer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

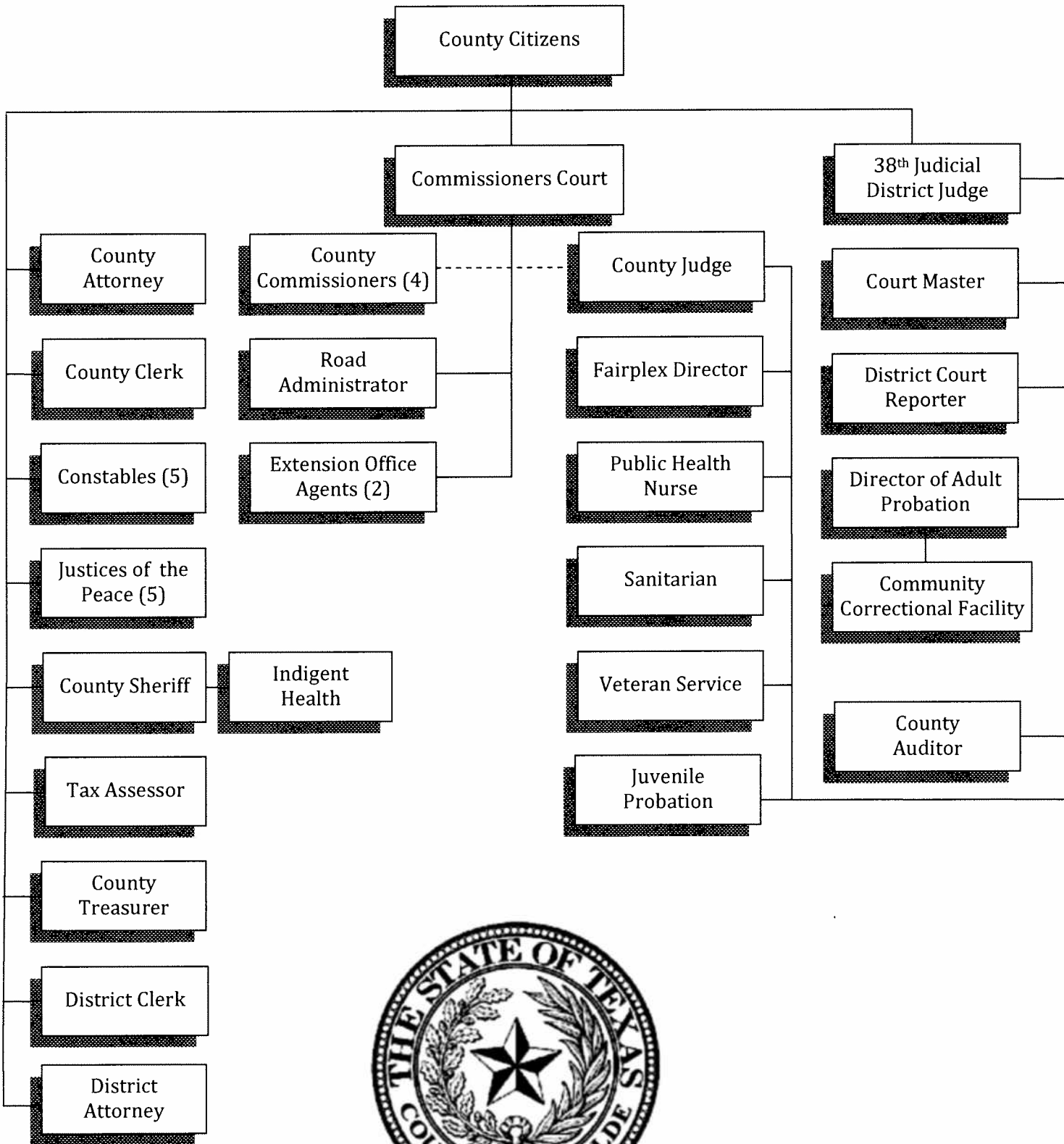
**County of Uvalde
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2014**

COMMISSIONERS COURT

William R. Mitchell
Randy Scheide
Mariano Pargas
Jerry Bates, Sr.
Raul Flores

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

DISTRICT COURT

Camile G. DuBose
Daniel Kindred
Kelley Bartell
Christina Ovalle
Sherry Gentry
Dale Gear, Jr.

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

OTHER COUNTY OFFICIALS

John Dodson
Joni Deorsam
Margarita "Maggie" Del Toro
Ramona Esquivel Hobbs
Charles Mendeke
Jessie Garcia
Terry Black, RN
Rick Coggins
Kenneth White
Malinda Flores
Alice L. Chapman

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

JUSTICES OF THE PEACE

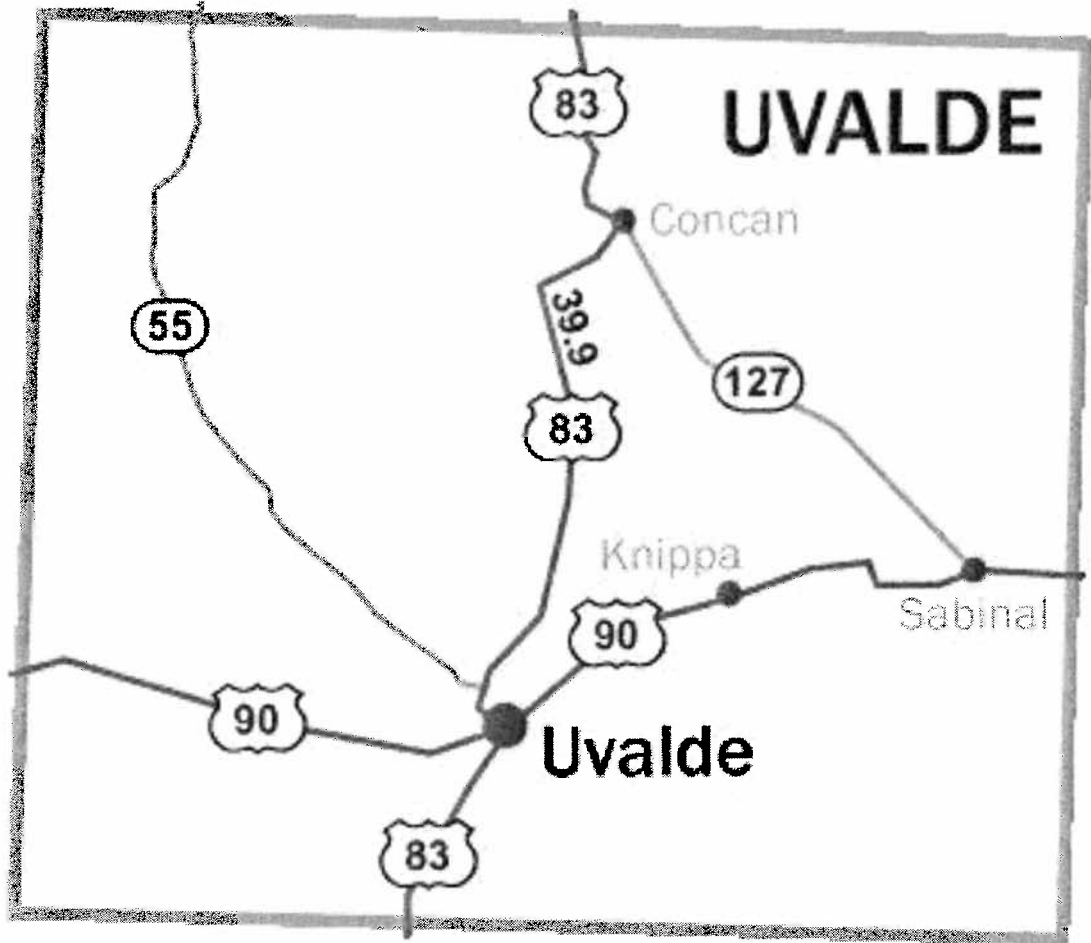
Steve Kennedy
Bobby McIntosh
William Schaefer
Rodrigo Martinez
Ernesto Luna

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

CONSTABLES

Eddie Obregon
Weldon McCutcheon
William Dean
Beaumont Watkins
Robert Moss

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



FINANCIAL SECTION

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

P.O. Box 366 / 442 West Oaklawn
Pleasanton, Texas 78064
Phone: (830) 569-8781 ~ Fax: (830) 569-6776

E-mail: beyerandco@sbcglobal.net

111 North Odem
Sinton, Texas 78387
Phone: (830) 569-8781 ~ Fax: (830) 569-6776

Please reply to Pleasanton address

INDEPENDENT AUDITOR'S REPORT

To the Commissioner's Court
Uvalde County, Texas .

Report on the Financial Statements

We have audited the accompanying 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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the budgetary comparison schedules for the general fund, the road and bridge fund, and the Hotel/Motel Fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of funding progress for the Public Employees Retirement System on pages 4-14 and 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

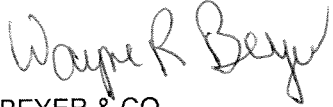
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Uvalde County, Texas' basic financial statements. The introductory section, combining and individual non-major fund financial statements, the budgetary comparison information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements the budgetary comparison information, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, the budgetary comparison information, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2015, on our consideration of Uvalde County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Uvalde County, Texas' internal control over financial reporting and compliance.



BEYER & CO.
Certified Public Accountants
March 22, 2015

Management's Discussion and Analysis

As management of Uvalde County, Texas, we offer readers of Uvalde County, Texas' financial statements this narrative overview and analysis of the financial activities of Uvalde County, Texas for the fiscal year ended September 30, 2014.

Financial Highlights

The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$19,667,743 (Net Position). Of this amount, \$6,329,018 (unrestricted Net Position) may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total Net Position increased by \$1,381,175. This increase is attributable to revenues continuing to outpace expenses. The total expenses increased by \$834,475 and the non grant revenues increased by \$2,632,307. The non-operating grant revenues increased by \$64,161 and the capital grant revenues increased by \$206,617 while operating grant revenue decreased by \$246,381. The ad valorem taxes increased by \$469,682 and the charges for services decreased by \$414,550. Miscellaneous income increased by \$104,980. The increase in miscellaneous income was due to an increase in seizure income. The increase in expenses was basically consistent throughout the various expense functions, however, the interest expense function decreased by \$146,818 due to a decrease in debt service interest and the public transportation expense function decreased due to less road maintenance in the year. The property tax increase was due to the rise in values as a result of the Eagle Ford Oil Shale. The decrease in charges for services was due to a decline in federal prisoner housing.

As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$5,742,750, an increase of \$954,401 in comparison with the prior year. Approximately 45% of this total amount, \$2,621,064, is available for spending at the government's discretion (unassigned fund balance). The fund balance increase was a result of an increase in ad valorem taxes.

At the end of the current fiscal year, the unassigned fund balance for the general fund was \$2,273,472 or 18 percent of total general fund expenditures, the total fund balance for the road and bridge fund was \$1,150,135 and was restricted and was 57 percent of total road and bridge fund expenditures, the total fund balance for the hotel/motel fund was \$357,516 and was restricted and was 79 percent of hotel/motel expenditures, and the total fund balance for the jail building I&S was \$550,470 and was restricted and was 32 percent of total jail building I&S fund expenditures.

Uvalde County, Texas' total short-term and long-term debt decreased by \$636,031 (2.72 percent) during the current fiscal year. The key factor in this decrease was the payment of debt principal on the jail facility bonds of \$640,000.

Overview of the Financial Statements

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

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

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

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

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

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

The government-wide financial statements can be found on pages 15-16 of this report.

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

Governmental funds:

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

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

Uvalde County, Texas maintains fifty-one (51) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge fund, the hotel/motel fund, and the I&S series 2009 fund all of which are considered to be major funds. Data from the other forty-seven (47) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, the hotel/motel fund, and the interest and sinking series 2009 fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the CJIS fund, the county election fund, the narcotics intradiction fund, the nutrition program, the sheriff seizure fund, the EDA grant fund, the county attorney hot check fund, and the district attorney fee fund.

The basic governmental fund financial statements can be found on pages 17-24 of this report.

Proprietary funds:

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

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

The basic proprietary fund financial statements can be found on pages 25-28 of this report.

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

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-54 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Uvalde County, Texas' progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 55 of this report.

The combining statements referred to earlier in connection with the non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 56-61 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 62-101 of this report.

Government-wide Financial Analysis

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position. In the case of Uvalde County, Texas, assets exceeded liabilities by \$19,667,743 at the close of the most recent fiscal year.

A portion of Uvalde County, Texas' Net Position (54 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that are still outstanding. Uvalde County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Uvalde County, Texas' investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**UVALDE COUNTY, TEXAS
NET POSITION**

	Governmental Activities		Total	
	2014	2013	2014	2013
Current and other Assets	\$8,847,672	\$7,847,144	\$8,847,672	\$7,847,144
Restricted Assets:	711,178	655,447	711,178	655,447
Capital Assets:	33,308,298	33,562,377	33,308,298	33,562,377
Total Assets	42,867,148	42,064,968	42,867,148	42,064,968
Long-term liabilities	22,712,052	23,348,083	22,712,052	23,348,083
Other liabilities	487,353	430,317	487,353	430,317
Total Liabilities	23,199,405	23,778,400	23,199,405	23,778,400
Net Investment in Capital Assets	10,718,133	10,440,511	10,718,133	10,440,511
Restricted	2,620,592	1,935,114	2,620,592	1,935,114
Unrestricted	6,329,018	5,910,943	6,329,018	5,910,943
Total Net Assets	\$19,667,743	\$18,286,568	\$19,667,743	\$18,286,568

An additional portion of Uvalde County, Texas' Net Position (13 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted Net Position (\$6,329,018) may be used to meet the government on going obligations to citizens and creditors. At the end of the current fiscal year, Uvalde County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Uvalde County, Texas reported positive balances in Net Position, both for the government as a whole, as well as for its separate governmental activities.

There was an increase of \$685,478 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. This increase reflects increases in both the Road and Bridge fund and the Interest and Sinking Series 2009 fund.

The government's total Net Position increased by \$1,381,175. This increase is attributable to revenues continuing to outpace expenses. The total expenses increased by \$834,475 and the non grant revenues increased by \$2,632,307. The non-operating grant revenues increased by \$64,161 and the capital grant revenues increased by \$206,617 while operating grant revenue decreased by \$246,381. The ad valorem taxes increased by \$469,682 and the charges for services decreased by \$414,550. Miscellaneous income increased by \$104,980. The increase in miscellaneous income was due to an increase in seizure income. The increase in expenses was basically consistent throughout the various expense functions, however, the interest expense function decreased by \$146,818 due to a decrease in debt service interest and the public transportation expense function decreased due to less road maintenance in the year. The property tax increase was due to the rise in values as a result of the Eagle Ford Oil Shale. The decrease in charges for services was due to a decline in federal prisoner housing.

Governmental activities: Governmental activities increased Uvalde County, Texas' Net Position by \$1,381,175, thereby accounting for 100 percent of the total increase in the Net Position of Uvalde County, Texas.

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

	Governmental Activities		Total	
	2014	2013	2014	2013
Revenues:				
Program Revenues:				
Charges for Services	\$3,600,941	\$4,015,491	\$3,600,941	\$4,015,491
Operating Grants and Contributions	1,485,089	1,731,470	1,485,089	1,731,470
Capital Grants and Contributions	599,888	393,271	599,888	393,271
General Revenues:				
Maintenance and Operations Taxes	10,013,695	9,544,013	10,013,695	9,544,013
Sales Taxes	2,971,478	3,011,166	2,971,478	3,011,166
Other Taxes	504,191	468,281	504,191	468,281
Unrestricted Investment Earnings	47,456	43,686	47,456	43,686
Miscellaneous	658,548	553,568	658,548	553,568
Total Revenue	19,881,286	19,760,946	19,881,286	19,760,946
Expenses:				
General Administration	2,429,606	2,266,660	2,429,606	2,266,660
Judicial	337,165	332,512	337,165	332,512
Legal	1,874,433	1,775,438	1,874,433	1,775,438
Financial Administration	1,086,309	1,053,731	1,086,309	1,053,731
Public Facilities	839,826	609,017	839,826	609,017
Public Safety	5,496,018	5,211,178	5,496,018	5,211,178
Public Transportation	1,841,697	2,040,059	1,841,697	2,040,059
Environmental Protection	265,226	253,775	265,226	253,775
Culture and Recreation	840,657	724,517	840,657	724,517
Health and Welfare	2,319,934	2,089,402	2,319,934	2,089,402
Conservation - Agriculture	136,788	130,077	136,788	130,077
Interest and Fiscal Charges	1,032,452	1,179,270	1,032,452	1,179,270
Total Expenses	18,500,111	17,665,636	18,500,111	17,665,636
Increase in Net Position before transfers and special items	1,381,175	2,095,310	1,381,175	2,095,310
Transfers	0	0	0	0
Increase in Net Position	1,381,175	2,095,310	1,381,175	2,095,310
Net Position at 09/30/2013 - Restated	18,286,568	16,191,258	18,286,568	16,191,258
Net Position at 09/30/2014	\$19,667,743	\$18,286,568	\$19,667,743	\$18,286,568

Expenses and Program Revenues - Governmental Activities

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$2,429,606	\$225,962	\$63,010	\$0
Judicial	337,165	8,776	23,333	
Legal	1,874,433	1,095,915	548,294	
Financial Administration	1,086,309	192,975		
Public Facilities	839,826			599,888
Public Safety	5,496,018	1,359,335	293,573	
Public Transportation	1,841,697	675,418	107,774	
Environmental Protection	265,226			
Culture and Recreation	840,657			
Health and Welfare	2,319,934	42,560	449,105	
Conservation - Agriculture	136,788			
Interest and Fiscal Charges	1,032,452			
Total government activities	<u>\$18,500,111</u>	<u>\$3,600,941</u>	<u>\$1,485,089</u>	<u>\$599,888</u>

Revenues by source - Governmental Activities

	REVENUES	%
Charges for Services	\$3,600,941	18%
Operating Grants and Contributions	1,485,089	7%
Capital Grants and Contributions	599,888	3%
Maintenance and Operations Taxes	10,013,695	50%
Sales Taxes	2,971,478	15%
Other Taxes	504,191	3%
Unrestricted Investment Earnings	47,456	0%
Miscellaneous	658,548	3%
	<u>\$19,881,286</u>	<u>100%</u>

For the most part expense increases/decreases were fairly ratable throughout the different departments, however, the interest expense function decreased by \$146,818 and the public transportation function decreased by \$198,362.

Financial Analysis of the Government's Funds

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

Governmental funds:

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

As of the end of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$5,742,750, an increase of \$954,401 in comparison with the prior year. Approximately 45 percent of this total amount (\$2,621,064) constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Uvalde County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,273,472, while total fund balance reached \$2,329,598. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 18 percent of total general fund expenditures, while total fund balance represents 18 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund decreased by \$71,831 during the current fiscal year. The reason for this decrease was a decrease in charges for services of \$263,208 and grant income of \$102,042 offset by an increase in ad valorem taxes of \$281,645. The decrease in charges for services resulted from a decrease in federal prisoner housing. The increase in ad valorem taxes resulted from an increase in land values.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$1,150,135. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total road and bridge fund expenditures, while total fund balance represents 57 percent of that same amount.

The fund balance of the road and bridge fund increased by \$250,392 during the current year. The reason for this was a reduction in expenditures of \$107,638.

The hotel/motel fund had an unassigned fund balance of \$-0- while total fund balance reached \$357,516. As a measure of the hotel/motel fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total hotel/motel fund expenditures, while total fund balance represents 79 percent of that same amount.

The fund balance of the hotel/motel fund increased by \$56,345 during the current year. The reason for this increase was the increase in occupancy due to the advent of the eagle Ford Shale.

The interest and sinking – series 2009 fund had an unassigned fund balance of \$-0- while total fund balance reached \$550,470. As a measure of the Jail building I&S Tax fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total Jail building I&S Tax fund expenditures, while total fund balance represents 32 percent of that same amount.

The fund balance of the interest and sinking – series 2009 fund increased by \$232,520 during the current year. The reason for this increase was ad valorem taxes exceeding the required debt service.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$894,575. This increase was mainly from an increase in budgetary expenditures of \$560,932 in the indigent health department. The increase in the indigent health department was a result of an increase in local applications for free health care. The total general fund expenditures of \$12,418,897 were less than the budgeted expenditures of \$12,869,362 by \$450,465.

Capital Asset and Debt Administration

Capital assets:

Uvalde County, Texas' investment in capital assets for its governmental activities as of September 30, 2014, amounts to \$33,308,298 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, and infrastructure items such as roads, and bridges. The total increase in Uvalde County, Texas' investment in capital assets for the current fiscal year was .76 percent.

The county expended \$89,049 towards a fish passage project on the Nueces River. The above has been included in building and improvements.

The County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$156,518 which has been capitalized into construction in progress.

Additional information on Uvalde County, Texas' capital assets can be found in note IV C on page 45 to 46 of this report.

UVALDE COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Total	
	2014	2013	2014	2013
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	973,801	1,679,054	973,801	1,679,054
Building and improvements	26,109,494	26,576,098	26,109,494	26,576,098
Machinery and equipment	530,053	479,600	530,053	479,600
Infrastructure	4,290,849	3,423,524	4,290,849	3,423,524
Total	<u>\$33,308,298</u>	<u>\$33,562,377</u>	<u>\$33,308,298</u>	<u>\$33,562,377</u>

Long-term debt:

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$22,500,000. Of this amount, \$22,500,000 comprises debt backed by the full faith and credit of Uvalde County, Texas.

	Beginning Balance	Additions	Reductions	Ending Balance	Summary	
					Noncurrent Liabilities	
					Due Within One Year	Due in More Than One Year
<u>Governmental Activities:</u>						
Bonds Payable	\$23,140,000	\$0	\$640,000	\$22,500,000	\$670,000	\$21,830,000
Total Bonds Payable	23,140,000	0	640,000	22,500,000	670,000	21,830,000
Grand Total	\$23,140,000	\$0	\$640,000	\$22,500,000	\$670,000	\$21,830,000

Uvalde County, Texas' bonded short-term and long-term debt decreased by \$640,000 (3 percent) during the current fiscal year. The key factor in this decrease was the payment of debt principal on the jail facility bonds of \$640,000. Additional information on Uvalde County, Texas' Long-term debt can be found in note IV F on pages 47 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2014 budget and tax rates. One of those factors is the economy. The County's population growth during 1998-2014 averaged annual gains of .6 percent. Unemployment during that time increased to about 5.50 percent.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

	Primary Governmental	
	Activities	Total
ASSETS		
Cash and Cash Equivalents	\$4,586,817	\$4,586,817
Receivables (net of allowance for uncollectibles)	4,204,729	4,204,729
PrePaid Items	56,126	56,126
Restricted Assets:		
Cash and Cash Equivalents	630,891	630,891
Receivables (net of allowance for uncollectibles)	80,287	80,287
Capital assets not being depreciated:		
Land	1,404,101	1,404,101
Construction in Progress	973,801	973,801
Total Capital assets being depreciated, net		
Building and Improvements	26,109,494	26,109,494
Machinery and Equipment	530,053	530,053
Infrastructure	4,290,849	4,290,849
Total Assets	\$42,867,148	\$42,867,148
LIABILITIES:		
Accounts Payable	\$316,767	\$316,767
Accrued Interest Payable	170,586	170,586
Noncurrent Liabilities:		
Due within one year	882,052	882,052
Due in more than one year	21,830,000	21,830,000
Total Liabilities	23,199,405	23,199,405
NET POSITION		
Net Investment in Capital Assets	10,718,133	10,718,133
Restricted		
Archives	235,222	235,222
Debt Service	550,470	550,470
Economic Development	172,502	172,502
Elections	20,846	20,846
Health	87,008	87,008
Judicial	207,479	207,479
Legal	11,042	11,042
Public Safety	185,888	185,888
Public Transportation	1,150,135	1,150,135
Unrestricted	6,329,018	6,329,018
Total Net Position	\$19,667,743	\$19,667,743

The accompanying notes are an integral part of this statement.

Note: There were no Deferred Inflows or Outflows at September 30, 2014.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in	
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Changes in Total
Primary Government						
Government Activities:						
General Administration	\$2,429,606	\$225,962	\$63,010	\$0	(\$2,140,634)	(\$2,140,634)
Legal	337,165	8,776	23,333		(305,056)	(305,056)
Judicial	1,874,433	1,095,915	548,294		(230,224)	(230,224)
Financial Administration	1,086,309	192,975			(893,334)	(893,334)
Public Facilities	839,826			599,888	(239,938)	(239,938)
Public Safety	5,496,018	1,359,335	293,573		(3,843,110)	(3,843,110)
Public Transportation	1,841,697	675,418	107,774		(1,058,505)	(1,058,505)
Environmental Protection	265,226				(265,226)	(265,226)
Culture and Recreation	840,657				(840,657)	(840,657)
Health and Welfare	2,319,934	42,560	449,105		(1,828,269)	(1,828,269)
Conservation - Agriculture	136,788				(136,788)	(136,788)
Interest and Fiscal Charges	1,032,452				(1,032,452)	(1,032,452)
Total Government Activities	<u>18,500,111</u>	<u>3,600,941</u>	<u>1,485,089</u>	<u>599,888</u>	<u>(12,814,193)</u>	<u>(12,814,193)</u>
Total Primary Government	<u>\$18,500,111</u>	<u>\$3,600,941</u>	<u>\$1,485,089</u>	<u>\$599,888</u>	<u>(12,814,193)</u>	<u>(12,814,193)</u>
General Revenues						
Property Taxes, Levies for General Purposes					10,013,695	10,013,695
Sales Taxes					2,971,478	2,971,478
Other Taxes					504,191	504,191
Unrestricted Investment Earnings					47,456	47,456
Miscellaneous					658,548	658,548
Total General Revenues and Transfers					<u>14,195,368</u>	<u>14,195,368</u>
Change in Net Position					1,381,175	1,381,175
Net Position - Beginning - Restated					<u>18,286,568</u>	<u>18,286,568</u>
Net Position - Ending					<u>\$19,667,743</u>	<u>\$19,667,743</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	General Fund	Road and Bridge	Hotel/Motel Fund	Interest and Sinking Series 2009	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$1,948,176	\$1,168,462	\$505,660	\$0	\$1,036,375	\$4,658,673
Receivables (net of allowance for uncollectibles)	1,068,776	129,220			455,359	1,653,355
PrePaid Items	56,126					56,126
Restricted Assets:						
Cash and Cash Equivalents				550,470	80,421	630,891
Receivables (net of allowance for uncollectibles)					80,287	80,287
Total Assets	\$3,073,078	\$1,297,682	\$505,660	\$550,470	\$1,652,442	\$7,079,332
LIABILITIES AND FUND BALANCES:						
Liabilities						
Accounts Payable	\$99,814	\$18,327	\$148,144		\$46,020	\$312,305
Bank Overdraft					251,391	251,391
Total Liabilities	99,814	18,327	148,144	0	297,411	563,696
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue-Property Taxes	643,666	129,220				772,886
Total deferred inflows of resources	643,666	129,220	0	0	0	772,886
Fund Balances:						
Non-Spendable						
Prepaid Items	56,126					56,126
Restricted						
Archives					235,222	235,222
Construction					80,421	80,421
Debt Service				550,470		550,470
Economic Development					172,502	172,502
Elections					20,846	20,846
Health					87,008	87,008
Judicial					207,479	207,479
Legal					11,042	11,042
Public Safety					185,888	185,888
Public Transportation		1,150,135				1,150,135
Committed						
Culture and Recreation			357,516		7,031	364,547
Unassigned	2,273,472				347,592	2,621,064
Total Fund Balance	2,329,598	1,150,135	357,516	550,470	1,355,031	5,742,750
Total Liabilities and Fund Balances	\$3,073,078	\$1,297,682	\$505,660	\$550,470	\$1,652,442	\$7,079,332

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2014

Total Fund Balances - governmental funds balance sheet	\$5,742,750
Amounts reported for governmental activities in the statement of Net Position ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	33,308,298
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	2,551,374
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	772,886
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(22,882,638)
Internal Service fund is not reported in the funds.	<u>175,073</u>
Net Position of governmental activities - statement of Net Position	<u>\$19,667,743</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Road and Bridge	Hotel/ Motel Fund	Interest and Sinking Series 2009	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes						
Property	\$6,523,162	\$1,564,611	\$0	\$1,906,992		\$9,994,765
Sales	2,971,478					2,971,478
Other			504,191			504,191
Intergovernmental	392,659	21,997			1,670,321	2,084,977
Licenses and Permits		577,195				577,195
Charges for Services	2,026,982	98,223			214,572	2,339,777
Fines and Forfeitures	463,155					463,155
Interest	37,271	160	1,476	2,247	6,302	47,456
Miscellaneous	406,207	1,651			449,879	857,737
Total Revenues	<u>12,820,914</u>	<u>2,263,837</u>	<u>505,667</u>	<u>1,909,239</u>	<u>2,341,074</u>	<u>19,840,731</u>
EXPENDITURES						
Current:						
General Administration	2,305,350				103,596	2,408,946
Legal	286,314				50,851	337,165
Judicial	1,214,127				694,457	1,908,584
Financial Administration	1,089,884					1,089,884
Public Facilities	207,181				608,526	815,707
Public Safety	4,708,502				335,990	5,044,492
Public Transportation	35,959	1,810,261				1,846,220
Environmental Protection	64,464	197,400				261,864
Culture and Recreation	151,409	5,784	449,322			606,515
Health and Welfare	2,223,432				96,865	2,320,297
Conservation - Agriculture	132,275					132,275
Capital Projects -						
Capital Outlay and Other					437,662	437,662
Debt Service						
Principal Retirement				640,000		640,000
Interest Retirement				1,036,719		1,036,719
Total Expenditures	<u>12,418,897</u>	<u>2,013,445</u>	<u>449,322</u>	<u>1,676,719</u>	<u>2,327,947</u>	<u>18,886,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	402,017	250,392	56,345	232,520	13,127	954,401
OTHER FINANCING SOURCES (USES):						
Transfers In	0				473,848	473,848
Transfers Out	(473,848)				0	(473,848)
Total Other Financing Sources (Uses)	<u>(473,848)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>473,848</u>	<u>0</u>
Net Changes in Fund Balances	(71,831)	250,392	56,345	232,520	486,975	954,401
Fund Balances - Beginning	2,401,429	899,743	301,171	317,950	868,056	4,788,349
Fund Balances - Ending	<u>\$2,329,598</u>	<u>\$1,150,135</u>	<u>\$357,516</u>	<u>\$550,470</u>	<u>\$1,355,031</u>	<u>\$5,742,750</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Net Changes in Fund Balances - total governmental funds	\$954,401
Amounts reported for governmental activities in the statement of Net Position ("SNA") are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(254,079)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. This is the change in these amounts this year.	220,814
(Increase) decrease in compensated absences from beginning of period to end of period.	(3,969)
(Increase) decrease in accrued interest from beginning of period to end of period.	4,267
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	18,930
Internal Service fund is not reported in the funds.	(199,189)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>640,000</u>
Change in Net Position of governmental activities - statement of activities	<u>\$1,381,175</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$6,642,706	\$6,729,229	\$6,523,162	(\$206,067)
Sales	2,450,000	3,185,617	2,971,478	(214,139)
Intergovernmental	322,272	376,823	392,659	15,836
Charges for Services	2,071,843	2,295,068	2,026,982	(268,086)
Fines and Forfeitures	323,450	440,550	463,155	22,605
Interest	10,000	37,271	37,271	0
Miscellaneous	320,200	420,763	406,207	(14,556)
Total Revenues	12,140,471	13,485,321	12,820,914	(664,407)

EXPENDITURES

Current:

General Administration				
Commissioner's Court	123,459	123,786	121,638	2,148
Compliance Department	41,248	41,510	40,219	1,291
County Clerk	234,332	238,892	237,281	1,611
County Judge	217,631	227,971	225,858	2,113
Elections	97,236	124,904	106,729	18,175
Liability Insurance	1,256,545	1,137,470	1,094,150	43,320
Non-Departmental	122,841	257,380	254,229	3,151
County Surveyor	1,000	1,000	0	1,000
Payroll Taxes	210,970	192,520	187,325	5,195
Veteran's Service	35,201	37,777	37,921	(144)
Legal				
County Attorney	286,289	287,469	272,296	15,173
Legal Counsel	10,000	20,456	14,018	6,438
Judicial				
District Court	285,306	294,388	286,685	7,703
District Clerk	228,298	230,637	221,058	9,579
Justice's of the Peace	486,336	494,473	482,791	11,682
Courtmaster	1,800	3,096	2,730	366
District Attorney	223,970	225,983	220,863	5,120
Financial Administration				
County Auditor	206,591	208,391	192,507	15,884
County Treasurer	215,807	218,380	212,445	5,935
Data Processing	201,300	208,373	185,328	23,045
Appraisal District	240,000	238,659	235,976	2,683
Tax Assessor-Collector	240,357	247,813	241,468	6,345
Professional Services	23,300	23,300	22,160	1,140
Public Facilities				
Courthouse Building	177,773	216,289	207,181	9,108
Public Safety				
Adult Probation	61,220	67,185	58,843	8,342
Constables	197,701	200,057	161,294	38,763
City Dispatcher	0	9,162	12,054	(2,892)
D.P.S.	34,175	16,561	9,132	7,429
EMS	210,800	210,800	210,800	0
Emergency Management	19,500	19,500	19,500	0
Fire	43,200	43,200	43,200	0
Juvenile Probation	91,984	91,984	91,984	0
Old Jail Facility	33,000	24,443	21,488	2,955
Jail Payroll	1,772,763	1,815,295	1,805,197	10,098
Justice Center	849,038	1,012,038	914,243	97,795
Sheriff	301,353	320,137	310,296	9,841
Sheriff Payroll	1,049,824	1,064,980	1,050,471	14,509

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Transportation				
Street Lights	\$27,000	\$36,619	\$35,959	\$660
Environmental Protection				
Sanitation	64,850	66,770	64,464	2,306
Culture and Recreation				
Libraries	152,152	152,152	151,409	743
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Human Resources	342,477	300,470	291,178	9,292
Health Nurse	83,157	83,157	77,982	5,175
Indigent Health	1,292,535	1,853,467	1,820,932	32,535
Conservation - Agriculture				
Agriculture Extension Service	106,628	106,628	91,775	14,853
Predator Control	40,500	40,500	40,500	0
Total Expenditures	<u>11,974,787</u>	<u>12,869,362</u>	<u>12,418,897</u>	<u>450,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>165,684</u>	<u>615,959</u>	<u>402,017</u>	<u>(213,942)</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(150,000)	(473,848)	(473,848)	0
Total Other Financing Sources (Uses)	<u>(150,000)</u>	<u>(473,848)</u>	<u>(473,848)</u>	<u>0</u>
Net Changes in Fund Balances	15,684	142,111	(71,831)	(213,942)
Fund Balances - Beginning	<u>2,401,429</u>	<u>2,401,429</u>	<u>2,401,429</u>	
Fund Balances - Ending	<u>\$2,417,113</u>	<u>\$2,543,540</u>	<u>\$2,329,598</u>	<u>(\$213,942)</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$1,663,394	\$1,687,265	\$1,564,611	(\$122,654)
Intergovernmental	21,317	21,317	21,997	680
Licenses and Permits	580,000	597,360	577,195	(20,165)
Charges for Services	72,000	101,866	98,223	(3,643)
Interest	0	0	160	160
Miscellaneous	0	0	1,651	1,651
Total Revenues	<u>2,336,711</u>	<u>2,407,808</u>	<u>2,263,837</u>	<u>(143,971)</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	7,000	7,000	5,784	1,216
Public Transportation				
Road and Bridge	2,606,158	2,604,943	1,810,261	794,682
Environmental Protection				
Sanitation	222,640	223,856	197,400	26,456
Total Expenditures	<u>2,835,798</u>	<u>2,835,799</u>	<u>2,013,445</u>	<u>822,354</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(499,087)	(427,991)	250,392	678,383
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	150,000	150,000	0	(150,000)
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
Net Changes in Fund Balances	(349,087)	(277,991)	250,392	528,383
Fund Balances - Beginning	899,743	899,743	899,743	
Fund Balances - Ending	<u>\$550,656</u>	<u>\$621,752</u>	<u>\$1,150,135</u>	<u>\$528,383</u>

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

UVALDE COUNTY, TEXAS
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Taxes				
Other	\$450,000	\$504,191	\$504,191	\$0
Interest	600	600	1,476	876
Total Revenues	<u>450,600</u>	<u>504,791</u>	<u>505,667</u>	<u>876</u>
EXPENDITURES				
Culture and Recreation				
Culture and Recreation	850,600	850,600	449,322	401,278
Total Expenditures	<u>850,600</u>	<u>850,600</u>	<u>449,322</u>	<u>401,278</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(400,000)</u>	<u>(345,809)</u>	<u>56,345</u>	<u>402,154</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(400,000)	(345,809)	56,345	402,154
Fund Balances - Beginning	301,171	301,171	301,171	
Fund Balances - Ending	<u>(\$98,829)</u>	<u>(\$44,638)</u>	<u>\$357,516</u>	<u>\$402,154</u>

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

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2014

	County Employee Insurance Current Year	County Employee Insurance Prior Year
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$179,535	\$359,030
Receivables (net of allowance for uncollectibles)	0	15,232
Total Current Assets	<u>179,535</u>	<u>374,262</u>
TOTAL ASSETS	<u>\$179,535</u>	<u>\$374,262</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS		
Liabilities		
Current Liabilities (Payable from Current Assets)		
Accounts Payable	\$4,462	\$0
Total Current Liabilities	<u>4,462</u>	<u>0</u>
Total Liabilities	<u>4,462</u>	<u>0</u>
Unrestricted	175,073	374,262
Total Net Position	<u>\$175,073</u>	<u>\$374,262</u>

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

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	County Employee Insurance Current Year	County Employee Insurance Prior Year
OPERATING REVENUES:		
Charges for Services	\$2,643,638	\$2,671,071
Total Operating Revenues	<u>2,643,638</u>	<u>2,671,071</u>
OPERATING EXPENSES:		
Other Services and Charges	2,842,827	2,664,006
Total Operating Expenses	<u>2,842,827</u>	<u>2,664,006</u>
Operating Income (Loss)	<u>(199,189)</u>	<u>7,065</u>
NON-OPERATING REVENUES (EXPENSES):		
Ad Valorem Taxes		
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>
Income Before Transfers Transfers in	<u>(199,189)</u>	<u>7,065</u>
Change in Net Position	(199,189)	7,065
Total Net Position - beginning	<u>374,262</u>	<u>367,197</u>
Total Net Position - ending	<u>\$175,073</u>	<u>\$374,262</u>

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	County Employee Insurance Current Year	County Employee Insurance Prior Year
Cash Flows from Operating Activities		
Receipts from customers and users	\$2,658,870	\$2,655,839
Payments to suppliers	(2,838,365)	(2,664,006)
Net Cash Provided (Used) By Operating Activities	<u>(179,495)</u>	<u>(8,167)</u>
Cash Flows from Non-Capital and Related Financing Activities		
Transfers In	0	0
Ad Valorem Taxes	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities		
State Grants	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest Received	0	0
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Equivalents	(179,495)	(8,167)
Cash and Cash Equivalents at Beginning of Year	<u>359,030</u>	<u>367,197</u>
Cash and Cash Equivalents at End of Year (continued)	<u>\$179,535</u>	<u>\$359,030</u>

(continued)

	<u>County Employee Insurance</u>	<u>County Employee Insurance</u>
	Current Year	Prior Year
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating Income (Loss)	(\$199,189)	\$7,065
Changes in Current Items		
Decrease (Increase) in Accounts Receivable	15,232	(15,232)
Increase (Decrease) in Accounts Payable	4,462	0
Increase (Decrease) in Bank Overdraft	0	0
Net Cash Provided (Used) By Operating Activities	<u>(\$179,495)</u>	<u>(\$8,167)</u>
Noncash Investing, Capital, and Financing Activities:		
None	<u>\$0</u>	<u>\$0</u>

Note: The above fund is an Enterprise Fund.

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

UVALDE COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014

ASSETS

Cash and Cash Equivalents	\$1,354,037
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u>\$1,354,037</u>

LIABILITIES:

Accounts Payable	\$94,206
Due to Others	1,259,831
Total Liabilities	<u>\$1,354,037</u>

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

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

I. Summary of Significant Accounting Policies

A. Reporting entity

Uvalde County operates under a County Judge – Commissioners’ Court type of government and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services. The accounting policies of Uvalde County, Texas, (the County) conform to generally accepted accounting principles. The County also applies all relevant Government Accounting Standards Board (GASB) pronouncements. The following is a summary of the more significant policies.

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounting policies of Uvalde County, Texas, (the County) conform to generally accepted accounting principles generally accepted in the United States of America. The County also applies all relevant Government Accounting Standards Board (GASB) pronouncements.

B. Government-Wide and Fund Financial Statements

The County’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the County accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the County’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the Net Position and changes in Net Position presented in the Government-Wide financial statements. The County has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. (The County’s deferred outflows of resources and deferred inflows of resources are noncurrent.) The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are prisoner housing fees. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The government reports the following major governmental funds:

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

The road and bridge fund administers property tax and motor vehicle license monies for the maintenance of the county’s roads and bridges.

The hotel/motel tax fund is used to promote tourism.

The interest and sinking series 2009 fund is used to service the jail building bonds.

C. Proprietary fund financial statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The government reports the following major proprietary funds:

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

2. Receivables and Payables

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

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

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2014 and 10 percent of the delinquent outstanding property taxes at September 30, 2014.

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

3. Inventories and Prepaid Items

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for in the Balance Sheet. In the General Fund, disbursements for supplies and materials are considered to be expenditures at the time of purchase. There were no inventory items at September 30, 2014. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted Assets

The restricted assets at September 30, 2014 consisted of \$550,470 for debt service and \$160,708 for present and future construction.

5. Capital Assets

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

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

The county expended \$89,049 towards a fish passage project on the Nueces River. The above has been included in building and improvements. The County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$156,518 which has been capitalized into construction in progress.

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

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

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government-wide financial statements.

7. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Balances – Governmental Funds

As of September 30, 2014, fund balances of the governmental funds are classified as follows:

Restricted — This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants. Infrastructure Projects are restricted by State Statute and County laws and are legally segregated for funding of infrastructure improvements.

Committed — This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Commissioner’s Court. These amounts cannot be used for any other purpose unless the Commissioner’s Court removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

Unassigned — all other spendable amounts.

As of September 30, 2014, fund balances are composed of the following:

Fund Balances:	
Non-Spendable	
Prepaid Items	\$56,126
Restricted	
Archives	235,222
Construction	80,421
Debt Service	550,470
Economic Development	172,502
Elections	20,846
Health	87,008
Judicial	207,479
Legal	11,042
Public Safety	185,888
Public Transportation	1,150,135
Committed	
Culture and Recreation	364,547
Unassigned	2,621,064
Total Fund Balance	<u>\$5,742,750</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless Commissioner's Court or the finance committee has provided otherwise in its commitment or assignment actions.

In fiscal year 2011, the Commissioner's Court adopted a minimum fund balance policy for the General Fund. The policy requires the unassigned fund balance at fiscal year end to be at least equal to 18 to 25 percent of the subsequent year's budgeted General Fund expenditures.

9. Comparative data/reclassifications

Comparative total data for the prior year have been presented only for individual enterprise funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

10. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

11. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

II. Reconciliation of Government-Wide and Fund Financial Statements

- A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of Net Position.

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$22,882,638 difference are as follows:

Bonds Payable	\$22,500,000
Accrued Interest Payable	170,586
Compensated Absences	212,052
	<u>\$22,882,638</u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds" report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$33,308,298 difference are as follows:

Capital Assets Not Being Depreciated	\$2,377,902
Capital Assets Being Depreciated	37,956,574
Accumulated Depreciation	(7,026,178)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$33,308,298</u>

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of Net Position. (continued)

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles)." The details of this \$772,886 difference are as follows:

Property Taxes Receivable	\$818,591
Allowance for Doubtful Accounts	<u>(45,705)</u>
Net	<u>\$772,886</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$2,551,374 difference are as follows:

Fines and Fees Receivable	\$3,623,573
Allowance for Doubtful Accounts	<u>(1,072,199)</u>
Net	<u>\$2,551,374</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this (\$254,079) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$317,677
Capital Outlay - Additions - Being Depreciated	387,963
Capital Outlay - Reclassifications - Net	(5,546)
Depreciation Expense	(954,173)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u><u>(\$254,079)</u></u>

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

The original budget is adopted by the Commissioner's Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioner's Court.

The final amended budget is used in this report.

The budget should not be exceeded in any expenditure category under State law. Unused appropriations lapse at the end of each year.

The County Judge is, by statute, the Budget Officer of the County. He usually requests and relies on the assistance of the County Auditor to prepare the annual budget. After being furnished budget guidelines by the Commissioner's Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioner's Court.

The Commissioner's Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioner's Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash. The final budget can be legally amended by the Commissioner's Court to whatever extent the Court desires as long as the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioner's Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioner's Court advised of the condition of the various funds and accounts. The level of control for each legally adopted annual operating budget is the fund.

Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Project Funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Budgets for the 2014 fiscal year were adopted for the general fund, the road and bridge fund, the hotel/motel tax fund, and the I&S fund series 2009. There were appropriated budgets for all the non-major special revenue, debt service and capital project funds except for the CJIS fund, the county election fund, the narcotics intradiction fund, the nutrition program, the sheriff seizure fund, the EDA grant fund, the county attorney hot check fund, and the district attorney fee fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2014, expenditures did not exceed appropriations in any function nor in any fund except for the general fund which had the following functions in which expenditures exceeded appropriations: the veterans service department whereby expenditures of \$37,921 exceeded the budgeted amount of \$37,777 by \$144, the city dispatcher department whereby expenditures of \$12,054 exceeded the budgeted amount of \$9,162 by \$2,892, the border crime prosecution fund whereby expenditures of \$97,325 exceeded the budgeted amount of \$96,580 by \$745, the sheriff federal forfeiture fund whereby expenditures of \$32,928 exceeded the budgeted amount of \$11,400 by \$21,528, the stoneward fund whereby expenditures of \$7,318 exceeded the budgeted amount of \$1,172 by \$6,146, and the vending machine fund whereby expenditures of \$2,754 exceeded the budgeted amount of \$2,257 by \$497.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2014 except for the following. The Fairplex fund - \$17,525, the vending machines fund - \$12, the EDA fund - 9,763, the TDIC fund - \$18,069, and the victims of crime - DA fund - \$1,012. These deficits are expected to be liquidated by future resources of the funds.

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments:

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

The County had no investments at September 30, 2014.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of September 30, 2014, the government's bank balance of \$8,068,280 was not exposed to custodial credit risk because it was fully insured and collateralized with securities held by the pledging financial institution's trust department or agent, in the government's name. The fair market value of the securities pledged is \$14,524,824 and the FDIC coverage is \$255,005.

B. Receivables

Receivables as of year end for the government's individual major funds and non-major, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Road and Bridge	Other Governmental Funds	Total
<u>Receivables</u>				
Property Taxes	\$681,585	\$137,006	\$0	\$818,591
Sales Tax	270,798			270,798
Fines	3,623,573			3,623,573
Intergovernmental			289,702	289,702
Other	154,311		165,657	319,968
Gross receivables	4,730,267	137,006	455,359	5,322,632
Less: Allowance for uncollectibles	1,110,117	7,786		1,117,903
Net total receivables	<u>\$3,620,150</u>	<u>\$129,220</u>	<u>\$455,359</u>	<u>\$4,204,729</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2014 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,404,101			\$1,404,101
Construction in Progress	1,679,054	317,677	1,022,930	973,801
Total capital assets not being depreciated:	3,083,155	317,677	1,022,930	2,377,902
Capital assets being depreciated:				
Building and Improvements	28,705,284	101,685		28,806,969
Machinery, Equipment and Vehicles	3,191,037	286,278	27,730	3,449,585
Infrastructure	4,677,090	1,022,930		5,700,020
Total capital assets being depreciated:	36,573,411	1,410,893	27,730	37,956,574
Less: Accumulated Depreciation for:				
Building and Improvements	2,129,186	568,289		2,697,475
Machinery, Equipment and Vehicles	2,711,437	230,279	22,184	2,919,532
Infrastructure	1,253,566	155,605		1,409,171
Total Accumulated Depreciation	6,094,189	954,173	22,184	7,026,178
Total Capital Assets Depreciated, Net	30,479,222	456,720	5,546	30,930,396
Governmental Activities capital assets, Net	\$33,562,377	\$774,397	\$1,028,476	\$33,308,298

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
General Administration	\$16,691
Judicial	13,874
Financial Administration	(3,575)
Public Facilities	151,401
Public Safety	458,350
Public Transportation	64,456
Environmental Protection	3,362
Culture and Recreation	234,142
Health and Welfare	7,687
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$954,173</u>

Construction commitments

The county expended \$89,049 towards a fish passage project on the Nueces River. The above has been included in building and improvements. The County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$156,518 which has been capitalized into construction in progress.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2014.

There were no advances at September 30, 2014.

The interfund transfers are as follows:

<u>TRANSFER OUT</u>	<u>TRANSFER IN</u>	
	OTHER GOVERN- MENTAL FUNDS	TOTAL
GENERAL FUND	\$473,848	\$473,848
TOTALS	<u>\$473,848</u>	<u>\$473,848</u>

The general fund transferred the following: \$417,199 to the Fairplex fund for operating capital, \$30,000 to the Law Library fund for operations, \$10,000 to the Jury fund for support, and \$16,649 to the TIDC fund for a match. All of the above transfers are non-recurring except for the jury fund and the law library fund.

E. Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$97,118 for the year ended September 30, 2014. There are no scheduled rate increases.

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

Year Ending Sep. 30	<u>Amount</u>
2015	\$ 50,020
2016	28,181
2017	4,098
2018	0
Total	<u>\$ 82,299</u>

F. Long-Term Debt

Certificates of Obligation

The government issues Certificates of Obligation, Series 2009 in the Amount of \$25,000,000 which is to provide funds for the construction of a new Convention Center, a New Jail, a 4-H Center, and an Amphitheater. The Certificates of Obligation are serviced by the jail facility debt service fund.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – C.O. Bonds	3.00 – 5.00%	\$22,500,000

Annual debt service requirements to maturity for the Certificates of Obligation are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2015	\$670,000	\$1,010,119
2016	705,000	979,094
2017	745,000	942,844
2018	780,000	904,719
2019	820,000	864,719
2020-2024	4,775,000	3,724,295
2025-2029	6,135,000	2,595,884
2030-2034	7,870,000	1,004,030
TOTALS	<u>\$22,500,000</u>	<u>\$12,025,704</u>

Changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Summary	
					Due Within One Year	Due in More Than One Year
<u>Governmental Activities:</u>						
Bonds Payable	\$23,140,000	\$0	\$640,000	\$22,500,000	\$670,000	\$21,830,000
Compensated Absences Payable	208,083	212,052	208,083	212,052	212,052	0
	<u>23,348,083</u>	<u>212,052</u>	<u>848,083</u>	<u>22,712,052</u>	<u>882,052</u>	<u>21,830,000</u>
Grand Total	<u>\$23,348,083</u>	<u>\$212,052</u>	<u>\$848,083</u>	<u>\$22,712,052</u>	<u>\$882,052</u>	<u>\$21,830,000</u>

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2014-15 year is \$212,052.

The government-wide statement of activities includes \$882,052 as "noncurrent liabilities, due within one year".

V. Other Information

A. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no instances where settlements exceeded insurance coverage in any of the three previous years.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

	Year ended <u>09/30/13</u>	Year ended <u>09/30/14</u>
Unpaid Claims, Beginning of Fiscal Year \$	-0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Payments	<u>-0-</u>	<u>-0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

1. General Liability Insurance

The County is insured for general, police officers and automobile liability.

The County pays an annual premium to One Beacon American Insurance for auto vehicle insurance coverage. The agreement with One Beacon provides that One Beacon will be self-sustaining through member premiums and will reinsure through commercial companies for claims of combined single limits of \$1,000,000 for each insurance event. The County anticipates no contingent losses.

The County continues to carry commercial fidelity bonds for elected officials and for management.

2. Property and Casualty Insurance

Property, casualty, mobile equipment insurance is provided by One Beacon

American Insurance.

3. Workers' Compensation Insurance

The County insures against workers' compensation claims through Texas Association of Counties.

4. Group Health and Life Insurance

The County maintains a self-funded health insurance plan for active employees and their eligible dependents. Costs are recorded in the fund from which the employees' compensation is paid.

5. Unemployment Compensation Insurance

The County insures for unemployment compensation claims through an agreement with the Texas Workforce Commission (TWC).

B. Related Party Transaction

Most transactions are of the "arm's-length" variety. That is, it is assumed that both parties to the transaction are acting solely on basis of their self-interest. Occasionally, however, in the public and the private sectors, parties enter into transactions that an informed observer might reasonably believe reflect considerations other than self-interest. GAAP use the phrase *related party transactions* to describe such arrangements. While there is nothing inherently undesirable about related party transactions, they raise potential concerns regarding 1) the reasonability of the terms of the arrangement, and 2) the eventual collectibility of related receivables.

The related party transactions were as follows:

A commissioner has borrowed money from the economic development fund. He owes \$36,035 at September 30, 2014.

C. Subsequent Events

There were no subsequent events requiring disclosure.

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:

LULAC, et al v Edwards Aquifer, et al – case filed on 6/21/2012. Plaintiffs seek declaratory and injunctive relief to enforce their 14th Amendment rights and the Voting Rights Act of 1965 claiming that the current method of election of Edwards Aquifer Authority violates constitutional guarantees of equal method of election. Edwards Aquifer is lead Defendant, the County is not a lead party but a Defendant/Intervenor, and there is no claim for money damages against the County. Case is pending.

Plaintiffs Fragoso & Serna were being transported by Uvalde County EMS when Co-Defendant Beltran lost control of her vehicle & struck the EMS vehicle. Case is ongoing but there does not appear to be liability on behalf of County.

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 656 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 10.03% for the 2014 and 9.48% for the 2013 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 2013 and 2014 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	12/31/2011	12/31/2012	12/31/2013
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
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
Actuarial Assumptions			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
Cost-of-living adjustments	0.00%	0.00%	0.00%

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

Accounting Year	Annual Pension Cost (APC)	Percentage Of APC Contributed	Net Pension Obligation
<u>Ending</u> 09-30-12	631,197	100.00	-0-
09-30-13	715,567	100.00	-0-
09-30-14	787,204	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)
2013	\$19,068,281	\$21,988,325	\$2,920,044	86.72%	\$7,734,279	37.75%

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.

G. Prior Period Adjustments

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

Governmental Activities: In the Government-Wide statements, the capital assets were understated by \$396,960 for the County Nutrition and Event Center due to the costs being expensed in a prior year. Also, the County expensed Bond Issuance Costs as per GASB Statement 65. These restatements had a corresponding effect on change in net assets.

	Net Position, as Previously Reported	Bond Issuance Cost Restatement	Capital Asset Inclusion Restatement	Net Position As Restated
Governmental Activities:				
Net Position	\$18,005,230	(\$115,422)	\$396,760	\$18,286,568
Governmental Activities:	\$18,005,230	(\$115,422)	\$396,760	\$18,286,568

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2014

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 ANALYSIS OF FUNDING PROGRESS

ANALYSIS OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
2009	\$15,198,539	\$16,698,925	\$1,500,386	91.02%	\$6,422,010	23.36%
2010	15,698,841	17,574,385	1,875,544	89.33%	6,687,491	28.05%
2011	16,554,510	18,940,819	2,386,309	87.40%	6,731,528	35.45%
2012	17,746,757	20,673,894	2,927,137	82.84%	7,183,718	40.75%
2013	19,068,281	21,988,325	2,920,044	86.72%	7,734,279	37.75%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Non-major Governmental Funds

Special Revenue Funds

The Special Revenue Funds for Uvalde County, Texas, consist of the 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 Hot Check Collection Fund accounts for fees collected by the County Attorney that are used for operations of the County Attorney's office.

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

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

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

The Dare Fund, 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 County Court preservation, County records management, Records Management, Archival fee, District Court records archival, District Court preservation, and the District Clerk records management 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 and the local border security 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.) 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 HAVA Grant Fund is to purchase electronic voting equipment.

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

The TIDC Fund is to help with indigent defense.

The Fairplex Department Fund administers the Fairplex Park.

The CJIS fund accounts for monies for criminal justice information services.

The Economic Development fund accounts for monies used to encourage economic development in the county.

The Family Protection fee fund accounts for fees collected to help with the protection of the defendant's family.

Constable No. 1 LEOSE fund accounts for monies to help further the prevention of crime in the county.

Nutrition fund provides nutrition assistance to elderly people.

Capital Projects Funds

The Colonia Clearing 711315, the EDA Grant, the Capital Projects fund, the Fish Passage fund, and the CDBG Grant 712371 fund account for monies to assist in construction needs of the County.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

SPECIAL REVENUE

	ARCHIVAL FEE	BORDER CRIME PROSECUTION	CJIS FUND	CONSTABLE NO. 1 LEASE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESERVATION	COUNTY COURT TECHNOLOGY	COUNTY ELECTION	COUNTY RECORDS MANAGEMENT	COURT REPORTERS	COURT HOUSE SECURITY	D.A. FEE	D.A. ADMINISTRATIVE	D.A. FORFEITURE	DARE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESERVATION
ASSETS																	
Cash and Cash Equivalents	\$128,477	\$8,218	\$0	\$2,235	\$11,042	\$4,420	\$1,350	\$579	\$5,720	\$15,069	\$27,921	\$2,307	\$10,586	\$102,742	\$2,568	\$5,910	\$9,104
Receivables (net of allowance for uncollectibles)																	
Restricted Assets:																	
Cash and Cash Equivalents																	
Receivables (net of allowance for uncollectibles)																	
Total Assets	\$128,477	\$8,218	\$0	\$2,235	\$11,042	\$4,420	\$1,350	\$579	\$5,720	\$15,069	\$27,921	\$2,307	\$10,586	\$102,742	\$2,568	\$5,910	\$9,104
LIABILITIES AND FUND BALANCES																	
Liabilities																	
Accounts Payable		\$1,081											\$8,207	\$676			
Bank Overdraft																	
Total Liabilities	0	1,081	0	0	0	0	0	0	0	0	0	0	8,207	676	0	0	0
Fund Balances:																	
Restricted																	
Archives	128,477								5,720								
Construction																	
Economic Development								579									
Elections																	
Health																	
Judicial																	
Legal																	
Public Safety					11,042	4,420	1,350			15,069		2,307	2,379	102,066		5,910	9,104
Committed		7,137		2,235							27,921				2,568		
Culture and Recreation																	
Unassigned																	
Total Fund Balances	128,477	7,137	0	2,235	11,042	4,420	1,350	579	5,720	15,069	27,921	2,307	2,379	102,066	2,568	5,910	9,104
TOTAL LIABILITIES AND FUND BALANCES	\$128,477	\$8,218	\$0	\$2,235	\$11,042	\$4,420	\$1,350	\$579	\$5,720	\$15,069	\$27,921	\$2,307	\$10,586	\$102,742	\$2,568	\$5,910	\$9,104

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

(continued)

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS					TOTAL NON-MAJOR GOVERNMENTAL		
	TIDC GRANT	TOBACCO SETTLEMENT	VENDING MACHINES	VICTIMS OF CRIME DA	CAPITAL PROJECTS FUND	COLONIA CLEARING 711315	CDBG GRANT 712371		EDA GRANT	FISH PASSAGE
ASSETS										
Cash and Cash Equivalents	\$0	\$65,452	\$38	\$0	\$0	\$0	\$243,250	\$0	\$0	\$1,036,375
Receivables (net of allowance for uncollectibles)				3,499		8,406	128,010	0		455,359
Restricted Assets:										
Cash and Cash Equivalents					80,421					80,421
Receivables (net of allowance for uncollectibles)										
Total Assets	\$0	\$65,452	\$38	\$3,499	\$80,421	\$8,406	\$371,260	\$0	\$80,287	\$1,652,442

LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts Payable	\$46,020
Bank Overdraft	251,391
Total Liabilities	297,411
Fund Balances:	
Restricted	235,222
Archives	80,421
Construction	172,502
Economic Development	20,846
Elections	87,008
Health	207,479
Judicial	11,042
Legal	185,888
Public Safety	
Committed	7,031
Culture and Recreation	
Unassigned	347,592
Total Fund Balances	1,355,031
TOTAL LIABILITIES AND FUND BALANCES	\$1,652,442

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	SPECIAL REVENUE															
	BORDER CRIME PROSECUTION FEE	ARCHIVAL FEE	CONSTABLE NO. 1 LOOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY PRESERVATION	COUNTY TECHNOLOGY	COUNTY ELECTION	COUNTY RECORDS MANAGEMENT	COURT REPORTERS	COURT HOUSE SECURITY	D.A. FEE	D.A. ADMINISTRATIVE	D.A. FORFEITURE	DARE MANAGEMENT	DISTRICT CLERK RECORDS	DISTRICT COURT PRESERVATION
REVENUES																
Intergovernmental												\$518,053				
Charges for Services	\$87,812		\$650	3,443	730	718		9,867	3,524	14,241	75	50	153		1,368	3,768
Interest				34				36			9				23	
Miscellaneous												3,167	179,032			
Total Revenues	36,204	87,812	0	650	3,477	730	718	9,903	3,524	14,241	84	521,270	179,185	0	1,391	3,768
EXPENDITURES																
Current:																
General Administration																
Non-Departmental																
Records Management	10,229							16,332								
Legal																
Check Collection								986								
Law Library																
Judicial																
District Attorney																
Judicial																
Justices of the Peace																
Public Facility																
Fairplex Park																
Public Safety																
Sheriff	97,325															4,055
Emergency Operations																
Culture and Recreation																
Historical Commission																
Health and Welfare																
Health																
Capital Projects -																
Capital Outlay and Other																
Total Expenditures	10,229	97,325	8,114	1,726	986	0	0	16,332	2,128	2,446	227	525,157	97,286	200	0	4,055
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,975	(9,513)	(8,114)	(1,076)	2,491	730	718	(6,429)	1,396	11,795	(143)	(3,887)	81,899	(200)	1,391	(287)
OTHER FINANCING SOURCES (USES):																
Transfers In																
Transfers Out																
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Changes in Fund Balances	25,975	(9,513)	(8,114)	(1,076)	2,491	730	718	(6,429)	1,396	11,795	(143)	(3,887)	81,899	(200)	1,391	(287)
Fund Balances - Beginning	102,502	16,650	8,114	3,311	8,551	3,690	632	12,149	13,673	16,126	2,450	6,266	20,167	2,768	4,519	9,391
Fund Balances - Ending	\$128,477	\$7,137	\$0	\$2,235	\$11,042	\$4,420	\$1,350	\$5,720	\$15,069	\$27,921	\$2,307	\$2,379	\$102,066	\$2,568	\$5,910	\$9,104

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

(continued)

SPECIAL REVENUE

DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH- NOLOGY	ECONOMIC DEVELOP- MENT FUND	FAIRPLEX DEPART- MENT FUND	FAMILY PROTECTION FEE FUND	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	LOCAL BORDER SECURITY	NARCOTICS				SECURITY FEES FUND	SHERIFF COMMISSARY FORFEITURE	SHERIFF STATE FORFEITURE	SHERIFF SEIZURE	STONE GARDEN GRANT
											INTRADICTION FUND	RECORDS MANAGEMENT	NUTRITION PROGRAM	INTRA- DICTION FUND					
3,323	387	3,930		1,470		21	9,840	5,007	10,655	\$105,907	\$103,620	37,647	2,329	69,976	16,433	52,121	40		\$21,267
3,323	387	3,930	183,460	1,470	12,359	2,000	9,840	138	10,655	105,907	75	363	39	257	16,433	52,121	40	3	21,267
			183,460	1,470	12,359	2,021	9,840	0	10,655	105,907	103,685	38,010	2,368	70,233	16,433	52,161	3	3	21,267
5,985				1,400			5,892		35,650	105,907		34,631	1,275	45,022	32,928				7,318
			608,526								82,139								
												34,631	1,275	45,022	32,928	0	0	0	7,318
(2,662)	387	3,930	4183	70	12,359	2,021	3,948	(2,460)	(24,985)	0	21,556	3,379	1,083	25,211	(16,495)	52,161	3	3	13,949
			417,199					10,000	30,000										
0	0	0	0	0	0	0	0	10,000	30,000	0	0	0	0	0	0	0	0	0	0
(2,662)	387	3,930	4,183	70	12,359	2,021	3,948	7,540	5,005	0	21,556	3,379	1,083	25,211	(16,495)	52,161	3	3	13,949
6,910	0	168,572	0	65	7,908	5,010	593	35,702	(4,180)	0	0	97,646	11,228	60,155	55,804	(34,456)	912	218	
\$4,248	\$387	\$172,502	\$4,183	\$135	\$20,267	\$7,031	\$4,541	\$43,242	\$825	\$0	\$6,270	\$101,025	\$12,321	\$85,366	\$39,309	\$17,705	\$915	\$14,167	

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS				TOTAL NON-MAJOR GOVERNMENTAL			
	TIDC GRANT	TOBACCO SETTLEMENT	VENDING MACHINES	VICTIMS OF CRIME-DA	CAPITAL PROJECTS FUND	COLONIA CLEARING 711315		CDBG GRANT 712371	EDA GRANT	FISH PASSAGE
REVENUES	\$5,432	\$46,278		\$41,726		\$136,018	\$463,870		\$85,777	\$1,670,321
Inergovernmental Charges for Services			3	200	928					214,572
Interest			1,307							6,302
Miscellaneous			1,310	41,926	928	136,018	463,870	0	85,777	449,879
Total Revenues	5,432	46,278	1,310	41,926	928	136,018	463,870	0	85,777	2,341,074
EXPENDITURES										
Current:										
General Administration	40,150									42,404
Non-Departmental										61,192
Records Management		2,254								986
Legal										49,865
Check Collection										986
Law Library										49,865
Judicial										665,608
District Attorney				42,938						21,682
Judicial										7,167
Justices of the Peace										608,526
Public Facility										292,872
Fairplex Park										43,118
Public Safety										0
Sheriff										96,865
Emergency Operations		14,726								0
Culture and Recreation										0
Historical Commission										0
Health and Welfare										0
Health										0
Capital Projects -										0
Capital Outlay and Other										0
Total Expenditures	40,150	14,726	2,254	42,938	113,494	136,018	92,610	9,763	85,777	437,662
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,718)	31,552	(944)	(1,012)	(112,566)	0	371,260	(9,763)	0	13,127
OTHER FINANCING SOURCES (USES):										
Transfers In	16,649									473,848
Transfers Out										0
Total Other Financing Sources (Uses)	16,649	0	0	0	0	0	0	0	0	473,848
Net Changes in Fund Balances	(18,069)	31,552	(944)	(1,012)	(112,566)	0	371,260	(9,763)	0	486,975
Fund Balances - Beginning	0	33,900	932	0	192,987	0	0	0	0	868,096
Fund Balances - Ending	(\$18,069)	\$65,452	(\$12)	(\$1,012)	\$80,421	\$0	\$371,260	(\$9,763)	\$0	\$1,355,031

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

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

UVALDE COUNTY, TEXAS
INTEREST AND SINKING SERIES 2009
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$1,736,352	\$1,906,992	\$1,906,992	\$0
Interest	0	2,247	2,247	0
Total Revenues	1,736,352	1,909,239	1,909,239	0
EXPENDITURES				
Debt Service				
Principal Retirement				0
Interest Retirement	1,676,720	1,676,720	1,676,719	1
Total Expenditures	1,676,720	1,676,720	1,676,719	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,632	232,519	232,520	1
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	59,632	232,519	232,520	1
Fund Balances - Beginning	317,950	317,950	317,950	
Fund Balances - Ending	\$377,582	\$550,469	\$550,470	\$1

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$19,200	\$36,204	\$36,204	\$0
Total Revenues	19,200	36,204	36,204	0
EXPENDITURES				
Current:				
General Administration				
Records Management	116,490	116,490	10,229	106,261
Total Expenditures	116,490	116,490	10,229	106,261
Excess (Deficiency) of Revenues Over (Under) Expenditures	(97,290)	(80,286)	25,975	106,261
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(97,290)	(80,286)	25,975	106,261
Fund Balances - Beginning	102,502	102,502	102,502	
Fund Balances - Ending	\$5,212	\$22,216	\$128,477	\$106,261

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$87,812	\$87,812	\$0
Total Revenues	0	87,812	87,812	0
EXPENDITURES				
Current				
Public Safety				
Sheriff	0	96,580	97,325	(745)
Total Expenditures	0	96,580	97,325	(745)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(8,768)	(9,513)	(745)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(8,768)	(9,513)	(745)
Fund Balances - Beginning	16,650	16,650	16,650	
Fund Balances - Ending	\$16,650	\$7,882	\$7,137	(\$745)

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 1 LEASE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$650	\$650	\$0
Total Revenues	0	650	650	0
EXPENDITURES				
Current:				
Judicial				
Judicial	3,300	3,300	1,726	1,574
Total Expenditures	3,300	3,300	1,726	1,574
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,300)	(2,650)	(1,076)	1,574
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,300)	(2,650)	(1,076)	1,574
Fund Balances - Beginning	3,311	3,311	3,311	
Fund Balances - Ending	\$11	\$661	\$2,235	\$1,574

UVALDE COUNTY, TEXAS
 COUNTY COURT PRESERVATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,000	\$1,000	\$730	(\$270)
Total Revenues	1,000	1,000	730	(270)
EXPENDITURES				
Current:				
General Administration				
County Judge	4,000	4,000	0	4,000
Total Expenditures	4,000	4,000	0	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,000)	730	3,730
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,000)	(3,000)	730	3,730
Fund Balances - Beginning	3,690	3,690	3,690	
Fund Balances - Ending	\$690	\$690	\$4,420	\$3,730

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$450	\$718	\$718	\$0
Total Revenues	450	718	718	0
EXPENDITURES				
Current:				
General Administration				
County Judge	950	950	0	950
Total Expenditures	950	950	0	950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(232)	718	950
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	(232)	718	950
Fund Balances - Beginning	632	632	632	
Fund Balances - Ending	\$132	\$400	\$1,350	\$950

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$7,650	\$7,650	\$9,867	\$2,217
Interest	0	0	36	36
Total Revenues	<u>7,650</u>	<u>7,650</u>	<u>9,903</u>	<u>2,253</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	19,650	25,350	16,332	9,018
Total Expenditures	<u>19,650</u>	<u>25,350</u>	<u>16,332</u>	<u>9,018</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,000)</u>	<u>(17,700)</u>	<u>(6,429)</u>	<u>11,271</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	(12,000)	(17,700)	(6,429)	11,271
Fund Balances - Beginning	12,149	12,149	12,149	
Fund Balances - Ending	<u>\$149</u>	<u>(\$5,551)</u>	<u>\$5,720</u>	<u>\$11,271</u>

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,600	\$3,600	\$3,524	(\$76)
Total Revenues	3,600	3,600	3,524	(76)
EXPENDITURES				
Current:				
Judicial				
Court Reporters	15,600	15,600	2,128	13,472
Total Expenditures	15,600	15,600	2,128	13,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(12,000)	1,396	13,396
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,000)	(12,000)	1,396	13,396
Fund Balances - Beginning	13,673	13,673	13,673	
Fund Balances - Ending	\$1,673	\$1,673	\$15,069	\$13,396

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$11,500	\$14,632	\$14,241	(\$391)
Total Revenues	11,500	14,632	14,241	(391)
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	21,500	21,500	2,446	19,054
Total Expenditures	21,500	21,500	2,446	19,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(6,868)	11,795	18,663
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(6,868)	11,795	18,663
Fund Balances - Beginning	16,126	16,126	16,126	
Fund Balances - Ending	\$6,126	\$9,258	\$27,921	\$18,663

UVALDE COUNTY, TEXAS

D.A. ADMINISTRATIVE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$556,801	\$589,374	\$518,053	(\$71,321)
Interest	0	0	50	50
Miscellaneous	0	0	3,167	3,167
Total Revenues	<u>556,801</u>	<u>589,374</u>	<u>521,270</u>	<u>(68,104)</u>
EXPENDITURES				
Current:				
Judicial				
District Attorney	583,154	576,673	525,157	51,516
Total Expenditures	<u>583,154</u>	<u>576,673</u>	<u>525,157</u>	<u>51,516</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(26,353)</u>	<u>12,701</u>	<u>(3,887)</u>	<u>(16,588)</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	(26,353)	12,701	(3,887)	(16,588)
Fund Balances - Beginning	6,266	6,266	6,266	
Fund Balances - Ending	<u>(\$20,087)</u>	<u>\$18,967</u>	<u>\$2,379</u>	<u>(\$16,588)</u>

UVALDE COUNTY, TEXAS

D. A. FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$153	\$153	\$0
Miscellaneous	0	179,032	179,032	0
Total Revenues	0	179,185	179,185	0
EXPENDITURES				
Current				
Judicial				
District Attorney	0	100,427	97,286	3,141
Total Expenditures	0	100,427	97,286	3,141
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	78,758	81,899	3,141
OTHER FINANCING SOURCES (USES):				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	78,758	81,899	3,141
Fund Balances - Beginning	20,167	20,167	20,167	
Fund Balances - Ending	\$20,167	\$98,925	\$102,066	\$3,141

UVALDE COUNTY, TEXAS
DARE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff	2,500	2,500	200	2,300
Total Expenditures	2,500	2,500	200	2,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	(2,500)	(200)	2,300
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,500)	(2,500)	(200)	2,300
Fund Balances - Beginning	2,768	2,768	2,768	
Fund Balances - Ending	\$268	\$268	\$2,568	\$2,300

UVALDE COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$1,400	\$1,400	\$1,368	(\$32)
Interest	0	23	23	0
Total Revenues	1,400	1,423	1,391	(32)
EXPENDITURES				
Current:				
General Administration				
Records Management	3,400	3,400	0	3,400
Total Expenditures	3,400	3,400	0	3,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(1,977)	1,391	3,368
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,000)	(1,977)	1,391	3,368
Fund Balances - Beginning	4,519	4,519	4,519	
Fund Balances - Ending	\$2,519	\$2,542	\$5,910	\$3,368

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$2,000	\$3,323	\$3,323	\$0
Total Revenues	2,000	3,323	3,323	0
EXPENDITURES				
Current:				
General Administration				
Records Management	8,000	8,000	5,985	2,015
Total Expenditures	8,000	8,000	5,985	2,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(4,677)	(2,662)	2,015
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(6,000)	(4,677)	(2,662)	2,015
Fund Balances - Beginning	6,910	6,910	6,910	
Fund Balances - Ending	\$910	\$2,233	\$4,248	\$2,015

UVALDE COUNTY, TEXAS
DISTRICT COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,200	\$3,768	\$3,768	\$0
Total Revenues	3,200	3,768	3,768	0
EXPENDITURES				
Current:				
Judicial				
Records Management	11,200	11,200	4,055	7,145
Total Expenditures	11,200	11,200	4,055	7,145
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(7,432)	(287)	7,145
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(8,000)	(7,432)	(287)	7,145
Fund Balances - Beginning	9,391	9,391	9,391	
Fund Balances - Ending	\$1,391	\$1,959	\$9,104	\$7,145

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$200	\$387	\$387	\$0
Total Revenues	200	387	387	0
EXPENDITURES				
Current:				
General Administration				
Records Management	250	250	0	250
Total Expenditures	250	250	0	250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50)	137	387	250
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50)	137	387	250
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	(\$50)	\$137	\$387	\$250

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$3,930	\$3,930	\$0
Total Revenues	0	3,930	3,930	0
EXPENDITURES				
Current				
General Administration				
Economic Development	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	3,930	3,930	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	3,930	3,930	0
Fund Balances - Beginning	168,572	168,572	168,572	
Fund Balances - Ending	\$168,572	\$172,502	\$172,502	\$0

UVALDE COUNTY, TEXAS

EMPG

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

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Intergovernmental	\$50,246	\$52,246	\$47,301	(\$4,945)
Total Revenues	50,246	52,246	47,301	(4,945)
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	50,246	50,246	43,118	7,128
Total Expenditures	50,246	50,246	43,118	7,128
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	2,000	4,183	2,183
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	2,000	4,183	2,183
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$2,000	\$4,183	\$2,183

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Miscellaneous	\$135,000	\$230,000	\$183,460	(\$46,540)
Total Revenues	135,000	230,000	183,460	(46,540)
EXPENDITURES				
Current:				
Public Facility Fairplex Park	255,000	637,210	608,526	28,684
Total Expenditures	255,000	637,210	608,526	28,684
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,000)	(407,210)	(425,066)	(17,856)
OTHER FINANCING SOURCES (USES):				
Transfers In	120,000	417,199	417,199	0
Transfers Out				0
Total Other Financing Sources (Uses)	120,000	417,199	417,199	0
Net Changes in Fund Balances	0	9,989	(7,867)	(17,856)
Fund Balances - Beginning	(9,658)	(9,658)	(9,658)	
Fund Balances - Ending	(\$9,658)	\$331	(\$17,525)	(\$17,856)

UVALDE COUNTY, TEXAS
 FAMILY PROTECTION FEE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$950	\$1,470	\$1,470	\$0
Total Revenues	950	1,470	1,470	0
EXPENDITURES				
Current:				
Judicial				
Judicial	1,050	1,400	1,400	0
Total Expenditures	1,050	1,400	1,400	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100)	70	70	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(100)	70	70	0
Fund Balances - Beginning	65	65	65	
Fund Balances - Ending	(\$35)	\$135	\$135	\$0

UVALDE COUNTY, TEXAS
HAVA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$12,359	\$12,359	\$0
Total Revenues	0	12,359	12,359	0
EXPENDITURES				
Current:				
General Administration				
Elections	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	12,359	12,359	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	12,359	12,359	0
Fund Balances - Beginning	7,908	7,908	7,908	
Fund Balances - Ending	\$7,908	\$20,267	\$20,267	\$0

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$0	\$2,000	\$2,000	\$0
Interest	0	20	21	1
Total Revenues	0	2,020	2,021	1
EXPENDITURES				
Current:				
Culture and Recreation				
Historical Commission	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	2,020	2,021	1
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	2,020	2,021	1
Fund Balances - Beginning	5,010	5,010	5,010	
Fund Balances - Ending	\$5,010	\$7,030	\$7,031	\$1

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$6,000	\$9,841	\$9,840	(\$1)
Total Revenues	6,000	9,841	9,840	(1)
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	6,500	6,500	5,892	608
Total Expenditures	6,500	6,500	5,892	608
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	3,341	3,948	607
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	3,341	3,948	607
Fund Balances - Beginning	593	593	593	
Fund Balances - Ending	\$93	\$3,934	\$4,541	\$607

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$4,300	\$4,300	\$5,007	\$707
Intergovernmental	15,000	15,000	6,610	(8,390)
Interest	50	50	138	88
Miscellaneous	0	0	0	0
Total Revenues	<u>19,350</u>	<u>19,350</u>	<u>11,755</u>	<u>(7,595)</u>
EXPENDITURES				
Current:				
Judicial				
Jury	<u>39,350</u>	<u>39,350</u>	<u>14,215</u>	<u>25,135</u>
Total Expenditures	<u>39,350</u>	<u>39,350</u>	<u>14,215</u>	<u>25,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>(2,460)</u>	<u>17,540</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	10,000	10,000	10,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Net Changes in Fund Balances	<u>(10,000)</u>	<u>(10,000)</u>	<u>7,540</u>	<u>17,540</u>
Fund Balances - Beginning	35,702	35,702	35,702	
Fund Balances - Ending	<u>\$25,702</u>	<u>\$25,702</u>	<u>\$43,242</u>	<u>\$17,540</u>

UVALDE COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Charges for Services	\$12,000	\$12,000	\$10,655	(\$1,345)
Total Revenues	12,000	12,000	10,655	(1,345)
EXPENDITURES				
Current:				
Legal				
Law Library	36,000	40,650	35,650	5,000
Total Expenditures	36,000	40,650	35,650	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,000)	(28,650)	(24,995)	3,655
OTHER FINANCING SOURCES (USES):				
Transfers In	20,000	30,000	30,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	20,000	30,000	30,000	0
Net Changes in Fund Balances	(4,000)	1,350	5,005	3,655
Fund Balances - Beginning	(4,180)	(4,180)	(4,180)	
Fund Balances - Ending	(\$8,180)	(\$2,830)	\$825	\$3,655

UVALDE COUNTY, TEXAS
 LOCAL BORDER SECURITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$166,707	\$105,907	(\$60,800)
Total Revenues	0	166,707	105,907	(60,800)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	0	105,907	105,907	0
Total Expenditures	0	105,907	105,907	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	60,800	(0)	(60,800)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	60,800	(0)	(60,800)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$60,800	(\$0)	(\$60,800)

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$20,800	\$37,696	37,647	(\$49)
Interest	100	363	363	0
Total Revenues	20,900	38,059	38,010	(49)
EXPENDITURES				
Current:				
General Administration				
Records Management	100,900	106,600	34,631	71,969
Total Expenditures	100,900	106,600	34,631	71,969
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,000)	(68,541)	3,379	71,920
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(80,000)	(68,541)	3,379	71,920
Fund Balances - Beginning	97,646	97,646	97,646	
Fund Balances - Ending	\$17,646	\$29,105	\$101,025	\$71,920

UVALDE COUNTY, TEXAS
SECURITY FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,500	\$2,329	\$2,329	\$0
Interest	0	0	39	39
Total Revenues	<u>1,500</u>	<u>2,329</u>	<u>2,368</u>	<u>39</u>
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	11,500	11,500	1,275	10,225
Total Expenditures	<u>11,500</u>	<u>11,500</u>	<u>1,275</u>	<u>10,225</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(9,171)</u>	<u>1,093</u>	<u>10,264</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	(10,000)	(9,171)	1,093	10,264
Fund Balances - Beginning	11,228	11,228	11,228	
Fund Balances - Ending	<u>\$1,228</u>	<u>\$2,057</u>	<u>\$12,321</u>	<u>\$10,264</u>

UVALDE COUNTY, TEXAS
 SHERIFF COMMISSARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$58,800	\$58,800	\$69,976	\$11,176
Interest	75	75	257	182
Total Revenues	58,875	58,875	70,233	11,358
EXPENDITURES				
Current:				
Public Safety				
Sheriff	103,875	103,875	45,022	58,853
Total Expenditures	103,875	103,875	45,022	58,853
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,000)	(45,000)	25,211	70,211
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(45,000)	(45,000)	25,211	70,211
Fund Balances - Beginning	60,155	60,155	60,155	
Fund Balances - Ending	\$15,155	\$15,155	\$85,366	\$70,211

UVALDE COUNTY, TEXAS
 SHERIFF FEDERAL FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Miscellaneous	\$0	\$9,235	\$16,433	\$7,198
Total Revenues	0	9,235	16,433	7,198
EXPENDITURES				
Current:				
Public Safety				
Sheriff	8,000	11,400	32,928	(21,528)
Total Expenditures	8,000	11,400	32,928	(21,528)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(2,165)	(16,495)	(14,330)
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(8,000)	(2,165)	(16,495)	(14,330)
Fund Balances - Beginning	55,804	55,804	55,804	
Fund Balances - Ending	\$47,804	\$53,639	\$39,309	(\$14,330)

UVALDE COUNTY, TEXAS
 SHERIFF STATE FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$40	\$40	\$0
Miscellaneous	0	6,119	52,121	46,002
Total Revenues	0	6,159	52,161	46,002
EXPENDITURES				
Current:				
Public Safety				
Sheriff	4,000	4,000	0	4,000
Total Expenditures	4,000	4,000	0	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	2,159	52,161	50,002
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,000)	2,159	52,161	50,002
Fund Balances - Beginning	(34,456)	(34,456)	(34,456)	
Fund Balances - Ending	(\$38,456)	(\$32,297)	\$17,705	\$50,002

UVALDE COUNTY, TEXAS
 STONEGARDEN GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$0	\$15,801	\$21,267	\$5,466
Total Revenues	0	15,801	21,267	5,466
EXPENDITURES				
Current				
Public Safety				
Sheriff	0	1,172	7,318	(6,146)
Total Expenditures	0	1,172	7,318	(6,146)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	14,629	13,949	(680)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out		0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	14,629	13,949	(680)
Fund Balances - Beginning	218	218	218	
Fund Balances - Ending	\$218	\$14,847	\$14,167	(\$680)

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$35,000	\$46,278	\$46,278	\$0
Total Revenues	35,000	46,278	46,278	0
EXPENDITURES				
Current:				
Health and Welfare				
Health	65,000	65,800	14,726	51,074
Total Expenditures	65,000	65,800	14,726	51,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	(19,522)	31,552	51,074
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(30,000)	(19,522)	31,552	51,074
Fund Balances - Beginning	33,900	33,900	33,900	
Fund Balances - Ending	\$3,900	\$14,378	\$65,452	\$51,074

UVALDE COUNTY, TEXAS
TIDC GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$29,434	\$5,432	(\$24,002)
Total Revenues	0	29,434	5,432	(24,002)
EXPENDITURES				
Current:				
General Administration				
Non-Departmental	0	46,839	40,150	6,689
Total Expenditures	0	46,839	40,150	6,689
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(17,405)	(34,718)	(17,313)
OTHER FINANCING SOURCES (USES):				
Transfers In		16,649	16,649	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	16,649	16,649	0
Net Changes in Fund Balances	0	(756)	(18,069)	(17,313)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$756)	(\$18,069)	(\$17,313)

UVALDE COUNTY, TEXAS
 VENDING MACHINES
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$0	\$0	\$3	\$3
Miscellaneous	1,600	2,262	1,807	(455)
Total Revenues	1,600	2,262	1,810	(452)
EXPENDITURES				
Current:				
General Administration Non-Departmental	1,700	2,257	2,754	(497)
Total Expenditures	1,700	2,257	2,754	(497)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100)	5	(944)	(949)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(100)	5	(944)	(949)
Fund Balances - Beginning	932	932	932	
Fund Balances - Ending	\$832	\$937	(\$12)	(\$949)

UVALDE COUNTY, TEXAS
VICTIMS OF CRIME - DA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$41,982	\$41,726	(\$256)
Interest	0	200	200	0
Total Revenues	0	42,182	41,926	(256)
EXPENDITURES				
Current:				
Judicial				
District Clerk	0	42,939	42,938	1
Total Expenditures	0	42,939	42,938	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(757)	(1,012)	(255)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(757)	(1,012)	(255)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$757)	(\$1,012)	(\$255)

UVALDE COUNTY, TEXAS
 CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Interest	\$2,500	\$2,500	\$928	(\$1,572)
Total Revenues	2,500	2,500	928	(1,572)
EXPENDITURES				
Capital Projects - Capital Outlay and Other	302,500	354,972	113,494	241,478
Total Expenditures	302,500	354,972	113,494	241,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(300,000)	(352,472)	(112,566)	239,906
OTHER FINANCING SOURCES (USES):				
Transfers Out	0			0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(300,000)	(352,472)	(112,566)	239,906
Fund Balances - Beginning	192,987	192,987	192,987	
Fund Balances - Ending	(\$107,013)	(\$159,485)	\$80,421	\$239,906

UVALDE COUNTY, TEXAS
 COLONIA CLEARING NO. 711315
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$127,612	\$136,018	\$8,406
Total Revenues	0	127,612	136,018	8,406
EXPENDITURES				
General Administration Non-Departmental	0	136,018	136,018	0
Total Expenditures	0	136,018	136,018	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(8,406)	0	8,406
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(8,406)	0	8,406
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$8,406)	\$0	\$8,406

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$336,560	\$463,870	\$127,310
Total Revenues	0	336,560	463,870	127,310
EXPENDITURES				
General Administration Non-Departmental	0	92,610	92,610	0
Total Expenditures	0	92,610	92,610	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	243,950	371,260	127,310
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	243,950	371,260	127,310
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$243,950	\$371,260	\$127,310

UVALDE COUNTY, TEXAS
 FISH PASSAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$150,000	\$89,049	(\$60,951)
Total Revenues	0	150,000	89,049	(60,951)
EXPENDITURES				
Current:				
Capital Projects -				
Capital Outlay and Other	0	89,049	89,049	0
Total Expenditures	0	89,049	89,049	0
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	60,951	0	(60,951)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	60,951	0	(60,951)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$60,951	\$0	(\$60,951)

AGENCY FUNDS

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2014

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS						
Cash and Cash Equivalents	\$124,784	\$623	\$2,599	\$1,964	\$1,224,067	\$1,354,037
Receivables (net of allowance for uncollectibles)	0		0	0		0
Total Assets	\$124,784	\$623	\$2,599	\$1,964	\$1,224,067	\$1,354,037
LIABILITIES:						
Accounts Payable	\$90,278		\$1,964	\$1,964		\$94,206
Due to Others	34,506	623	635	0	1,224,067	1,259,831
Total Liabilities	\$124,784	\$623	\$2,599	\$1,964	\$1,224,067	\$1,354,037

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>STATE FEES</u>			
	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
ASSETS				
Cash and Cash Equivalents	\$97,564	\$314,416	\$287,196	\$124,784
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$97,564	\$314,416	\$287,196	\$124,784

LIABILITIES:				
Accounts Payable	\$49	\$90,278	\$49	\$90,278
Due to Others	97,515	224,138	287,147	34,506
Total Liabilities	\$97,564	\$314,416	\$287,196	\$124,784

	<u>CASH BOND</u>			
	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
ASSETS				
Cash and Cash Equivalents	\$623			\$623
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$623	\$0	\$0	\$623

LIABILITIES:				
Accounts Payable				0
Due to Others	623	0	0	623
Total Liabilities	\$623	\$0	\$0	\$623

	<u>DISTRICT ATTORNEY RESTITUTION CLEARING</u>			
	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
ASSETS				
Cash and Cash Equivalents	\$0	\$6,791	\$4,192	\$2,599
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	\$0	\$6,791	\$4,192	\$2,599

LIABILITIES:				
Accounts Payable	\$0			\$0
Due to Others	0	6,791	4,192	2,599
Total Liabilities	\$0	\$6,791	\$4,192	\$2,599

	<u>ARREST FEES</u>			
	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
ASSETS				
Cash and Cash Equivalents	\$3,201	\$13,382	\$14,619	\$1,964
Receivables (net of allowance for uncollectibles)	0			0
Total Assets	<u>\$3,201</u>	<u>\$13,382</u>	<u>\$14,619</u>	<u>\$1,964</u>

LIABILITIES:				
Accounts Payable	\$0	\$1,964		\$1,964
Due to Others	3,201	11,418	14,619	0
Total Liabilities	<u>\$3,201</u>	<u>\$13,382</u>	<u>\$14,619</u>	<u>\$1,964</u>

	<u>COUNTY OFFICER ACCOUNTS</u>			
	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
ASSETS				
Cash and Cash Equivalents	\$1,069,425	\$154,642	\$0	\$1,224,067
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$1,069,425</u>	<u>\$154,642</u>	<u>\$0</u>	<u>\$1,224,067</u>

LIABILITIES:				
Accounts Payable				0
Due to Others	1,069,425	154,642	0	1,224,067
Total Liabilities	<u>\$1,069,425</u>	<u>\$154,642</u>	<u>\$0</u>	<u>\$1,224,067</u>

	<u>TOTAL</u>			
	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
ASSETS				
Cash and Cash Equivalents	\$1,170,813	\$489,231	\$306,007	\$1,354,037
Receivables (net of allowance for uncollectibles)	0	0	0	0
Total Assets	<u>\$1,170,813</u>	<u>\$489,231</u>	<u>\$306,007</u>	<u>\$1,354,037</u>

LIABILITIES:				
Accounts Payable	\$49	\$92,242	\$49	\$92,242
Due to Others	1,170,764	396,989	305,958	1,261,795
Total Liabilities	<u>\$1,170,813</u>	<u>\$489,231</u>	<u>\$306,007</u>	<u>\$1,354,037</u>

STATISTICAL SECTION

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

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

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Investment in Capital Assets	\$2,059,785	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133
Restricted	98,384	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592
Unrestricted	3,140,388	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018
Total governmental activities Net Position	\$5,298,557	\$6,233,439	\$7,066,401	\$7,828,042	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743
Business-type activities										
Investment in Capital Assets	\$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
Total business-type activities Net Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary government										
Investment in Capital Assets	\$2,059,785	\$2,293,627	\$2,233,317	\$2,175,194	\$2,063,671	\$4,123,182	\$7,424,056	\$9,732,845	\$10,440,511	\$10,718,133
Restricted	98,384	246,798	190,387	327,048	166,985	234,063	1,905,817	1,561,215	1,935,114	2,620,592
Unrestricted	3,140,388	3,693,014	4,642,697	5,325,800	6,166,394	5,793,524	5,376,688	4,546,883	5,910,943	6,329,018
Total primary government Net Position	\$5,298,557	\$6,233,439	\$7,066,401	\$7,828,042	\$8,397,050	\$10,150,769	\$14,706,561	\$15,840,943	\$18,286,568	\$19,667,743

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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General Administration	\$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	\$2,429,606
Judicial	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	337,165
Legal	186,362	242,225	251,895	275,286	309,458	311,580	340,849	333,096	1,775,438	1,874,433
Financial Administration	634,326	701,481	723,117	701,088	833,634	883,669	918,623	944,856	1,053,731	1,086,309
Public Facilities	124,270	126,261	265,573	216,665	343,399	293,503	364,925	569,845	609,017	839,826
Public Safety	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	5,496,018
Public Transportation	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	1,841,697
Environmental Protection	163,303	173,805	177,237	189,585	199,914	249,259	214,166	226,313	253,775	265,226
Culture and Recreation	96,873	136,523	151,355	112,374	136,142	146,947	294,075	716,237	724,517	840,657
Health and Welfare	1,502,460	1,408,889	1,534,384	1,494,318	1,485,953	1,611,904	1,703,238	2,160,950	2,089,402	2,319,934
Conservation - Agriculture	110,105	98,790	112,034	106,452	136,524	135,096	100,923	106,302	130,077	136,788
Interest and Fiscal Charges	13,601	30,561	104,911	63,404	39,562	17,045	16,624	9,797	1,179,270	1,032,452
Total governmental activities expenses	8,829,095	9,891,687	10,943,398	12,379,872	12,955,155	13,425,088	13,548,800	16,042,536	17,665,636	18,500,111
Total primary government expenses	\$ 8,829,095	\$ 9,891,687	\$ 10,943,398	\$ 12,379,872	\$ 12,955,155	\$ 13,425,088	\$ 13,548,800	\$ 16,042,536	\$ 17,665,636	\$ 18,500,111
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$653,731	\$232,346	\$237,472	\$436,786	\$196,949	\$170,745	\$194,897	\$62,349	\$96,787	\$225,962
Judicial	1,043,538	1,367,358	1,179,891	820,732	820,732	396,094	476,525	171,187	1,259,629	8,776
Legal	26,365	38,703	27,911	50,185	58,545	40,259	23,601	9,473	6,608	1,095,915
Financial Administration	7,478	13,500	109,389	109,389	110,366	111,134	132,151	146,187	160,259	192,975
Public Facilities										
Public Safety	204,342	82,203	161,911	283,680	26,579	284,577	154,022	924,347	1,771,289	1,359,335
Public Transportation	743,820	734,186	751,447	682,676	667,510	640,429	652,358	660,750	678,520	675,418
Environmental Protection										
Culture and Recreation		1,710								42,560
Health and Welfare	128,794	61,994	56,578	53,722	33,918	40,954	42,676	37,891	42,399	
Conservation - Agriculture										
Operating grants and contributions	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	599,888
Capital grants and contributions			170,219	619,480	398,255	4,434	1,084,455	505,711	393,271	1,485,089
Total governmental activities program revenues	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	5,685,918
Total primary government program revenues	\$ 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	\$ 5,685,918

(continued)

(continued)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Net (expense)/revenue										
Governmental activities	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)
Total primary government net expense	(\$5,447,057)	(\$6,198,468)	(\$7,356,155)	(\$8,054,954)	(\$10,134,229)	(\$10,497,494)	(\$8,672,577)	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	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	10,013,695
Sales Taxes	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	2,971,478
Other Taxes	17,810	42,514	21,498	0	0	43,326	375,293	340,895	468,281	504,191
Unrestricted Investment Earnings	34,705	66,478	136,938	80,009	301,999	491,656	202,167	57,814	43,686	47,456
Miscellaneous	476,710	394,210	421,023	503,482	1,513,970	1,035,074	797,043	276,174	553,568	658,548
Total governmental activities	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	14,195,368
Total primary government	\$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	\$14,195,368
Change in Net Position										
Governmental activities	\$704,023	\$934,882	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175
Total primary government	\$704,023	\$934,882	\$832,962	\$761,641	\$569,008	\$1,753,719	\$4,555,792	\$1,134,382	\$2,095,310	\$1,381,175

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
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
2014	10,013,695	2,971,478	504,191	13,489,364

(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)

(2)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Unspendable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,126
Unassigned	272,476	(363,315)	(173,555)	215,248	789,982	692,044	1,411,210	1,735,963	2,401,429	2,273,472
Unreserved							0	0	0	0
Total general fund	\$272,476	(\$363,315)	(\$173,555)	\$215,248	\$789,982	\$692,044	\$1,411,210	\$1,735,963	\$2,401,429	\$2,329,598
All other governmental funds										
Reserved	\$93,384	\$246,798	\$190,387	\$327,048	\$24,124,126	\$18,185,471	\$0	\$0	\$0	\$0
Restricted							8,126,234	2,611,010	2,128,101	2,701,013
Committed							264,753	185,716	307,113	364,547
Unassigned							(131,987)	(311,016)	(48,294)	347,592
Unreserved, reported in:										
Special revenue funds	1,082,875	1,786,275	1,676,286	1,458,810	1,832,796	1,485,991				
Total all other governmental funds	\$1,176,259	\$2,033,073	\$1,866,673	\$1,785,858	\$25,966,922	\$19,671,462	\$8,259,000	\$2,485,710	\$2,386,920	\$3,413,152

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

(2) The definitions changed with the advent of GASB 54

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 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	\$ 9,994,765
Property	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	2,971,478
Sales	17,810	42,514	21,498	0	0	43,326	375,293	340,895	468,281	504,191
Other	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	2,084,977
Intergovernmental	1,159,672	605,174	603,724	620,230	594,218	571,502	580,523	579,403	584,603	571,195
Licenses and Permits	640,860	794,389	870,338	1,030,887	944,479	962,463	836,924	1,687,778	2,566,296	2,339,777
Charges for Services	419,509	470,027	426,058	420,392	422,204	391,997	380,824	330,273	325,682	463,155
Fines and Forfeitures	34,705	66,478	136,938	80,009	301,999	491,656	202,167	57,814	43,686	47,456
Interest	541,787	587,567	627,817	465,785	1,146,771	752,891	539,201	517,837	546,503	857,737
Miscellaneous	8,927,869	10,279,714	11,374,181	12,591,721	14,381,161	15,068,075	17,846,823	17,989,494	19,322,305	19,840,731
Total revenues										

Expenditures										
Current:										
General Administration	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	2,408,946
Legal	186,362	242,225	255,748	270,755	307,477	309,699	338,968	333,096	332,512	337,165
Judicial	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	1,908,584
Financial Administration	634,326	701,481	723,117	721,317	833,634	884,539	912,084	938,317	1,047,192	1,089,884
Public Facilities	123,026	144,984	149,560	184,319	167,601	222,776	192,488	402,075	525,878	815,707
Public Safety	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	5,044,492
Public Transportation	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	1,846,220
Environmental Protection	163,303	173,805	177,237	189,585	194,857	249,259	227,616	222,951	250,413	261,864
Culture and Recreation	96,873	136,523	151,355	112,374	136,142	146,947	294,075	572,320	492,408	606,515
Health and Welfare	1,480,693	1,387,125	1,525,768	1,469,267	1,476,588	1,602,539	1,693,873	2,154,873	2,129,770	2,320,297
Conservation - Agriculture	110,105	98,790	112,034	106,452	136,524	135,096	100,923	106,302	130,077	132,275
Capital outlay	154,536	33,052	169,165	392,721	1,865,400	6,486,734	13,074,401	5,901,841	1,379,205	437,662
Debt service										
Principal	184,122	163,775	233,893	169,149	105,280	226,031	670,551	707,340	638,656	640,000
Interest	13,601	20,692	77,117	51,492	32,187	1,492,107	1,110,294	1,086,522	1,062,421	1,036,719
Tax Anticipation Notes - Issuance Cost		24,500	24,500	21,250	137,406					
Total expenditures	9,107,570	10,495,928	10,992,236	12,399,383	14,579,687	21,520,599	28,588,668	23,438,030	18,755,629	18,886,330

Excess of revenues over (under) expenditures (continued)	(179,701)	(216,214)	381,945	192,338	(198,526)	(6,452,524)	(10,741,845)	(5,448,536)	566,676	954,401
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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Other financing sources (uses)					25,000,000					
Other Financing Sources - Bond Proceeds					144,324	69,126	48,549			
Other Financing Sources - Notes Payable	130,199	437,237	16,415	115,650						
Other Financing Sources - Capital Lease	808,000	1,123,560	215,000	74,260	261,903	248,957	32,699	403,170	603,977	473,848
Transfers In				(74,260)	(461,903)	(248,957)	(32,699)	(403,170)	(603,977)	(473,848)
Transfers Out	(853,000)	(1,123,560)	(590,000)							
Total other financing sources (uses)	85,199	437,237	(358,585)	115,650	24,944,324	69,126	48,549	0	0	0
Net change in fund balances	\$ (94,502)	\$ 221,023	\$ 23,360	\$ 307,988	\$ 24,745,798	\$ (6,383,398)	\$ (10,693,296)	\$ (5,448,536)	\$ 566,676	\$ 954,401

Debt service as a percentage of noncapital expenditures

8.57%	4.99%	7.42%	3.94%	1.77%	11.67%	8.17%	10.78%	9.86%	9.22%
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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
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
2014	9,994,765	2,971,478	504,191	13,470,434

(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			RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ACTUAL VALUE	ESTIMATED VALUE	ASSESSED VALUE	ACTUAL VALUE	ESTIMATED VALUE	REAL PROPERTY	ASSESSED VALUE	ACTUAL VALUE	ESTIMATED VALUE	TOTAL DIRECT TAX RATE		
2005	640,054,923	640,054,923	141,392,792	141,392,792	141,392,792	55,267,977	836,715,692	836,715,692	836,715,692	836,715,692	0.4807	100%	
2006	854,745,528	854,745,528	168,325,386	168,325,386	168,325,386	109,458,636	913,612,278	913,612,278	913,612,278	913,612,278	0.5433	100%	
2007	1,184,474,567	1,184,474,567	173,257,218	173,257,218	173,257,218	118,887,538	1,357,731,785	1,357,731,785	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	185,146,527	133,501,881	1,446,601,881	1,446,601,881	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	184,530,001	125,705,424	1,336,898,992	1,336,898,992	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	178,667,005	130,115,980	1,381,227,975	1,381,227,975	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	187,469,968	135,841,935	1,382,276,786	1,382,276,786	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	195,228,329	134,546,898	1,402,230,284	1,402,230,284	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	220,008,572	145,335,429	1,457,578,153	1,457,578,153	1,457,578,153	1,457,578,153	0.7627	100%	
2014	1,263,263,823	1,263,263,823	231,846,611	231,846,611	231,846,611	147,218,678	1,495,110,434	1,495,110,434	1,495,110,434	1,495,110,434	0.7626	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
		UVALDE	SABINAL	UVALDE	COLLEGE			UVALDE	KNIPPA	SABINAL	UTOPIA	LEAKEY	NUECES CANYON	
2005	0.4807	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	1.3700	0.1000	
2006	0.5433	0.4500	0.5867	0.1100	0.0175	1.4443	1.3800	1.1000	1.4000	1.2700	1.3700	1.0400	0.7877	
2007	0.5662	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	1.0400	0.7877	
2008	0.5662	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	1.0400	0.7877	
2009	0.7162	0.5466	0.5697	0.1300	0.0165	1.1697	1.1090	0.8850	1.0400	1.0400	1.1700	1.1700	0.9526	
2010	0.7667	0.5934	0.6134	0.1300	0.0164	1.1627	1.1090	0.8700	1.0400	1.0400	1.1700	1.1700	1.0029	
2011	0.7629	0.5928	0.6270	0.1300	0.0162	1.2427	1.1000	0.8700	1.0400	1.0400	1.1700	1.1700	1.0044	
2012	0.7627	0.6309	0.6270	0.1300	0.0161	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.1700	1.0044	
2013	0.7626	0.6265	0.6468	0.1300	0.0156	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.1700	1.0082	
2014	0.7517	0.7840	0.7095	0.1300	0.0156	1.2243	1.3100	0.8700	1.0400	1.1000	1.1700	1.1700	0.1000	

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2014			2006		
	2013 ASSESSED VALUATION	RANK	PERCENT OF ASSESSED VALUATION	2005 ASSESSED VALUATION	RANK	PERCENT OF ASSESSED VALUATION
Union Pacific Railroad	\$27,986,530	1	1.87%	\$13,064,480	2	1.43%
AEP Texas Central	20,458,123	2	1.37%	11,184,090	3	1.22%
Martin Marietta Materials	17,517,567	3	1.17%	7,135,380	7	0.78%
Bailey Four Canyon Ranch, LTD	16,204,800	4	1.08%			
Walmart Realty	16,153,152	5	1.08%			
AEP Electrical Transmission	14,213,328	6	0.95%			
Williamson Dickie Mfg. Co.	9,110,488	7	0.61%	5,353,020	9	0.59%
Brisco Ranch, Inc.	8,669,176	8	0.58%	8,109,515	5	0.89%
Brownstone at Uvalde	\$8,114,359	9	0.54%			
First State Bank of Uvalde	5,996,767	10	0.40%	6,157,146	8	0.67%
Walmart Stores				17,837,964	1	1.95%
Southwestern Bell Telephone Co.				10,969,160	4	1.20%
Vulcan Materials Co.				7,342,860	6	0.80%
General Tire, Inc.				4,988,323	10	0.55%
TOTALS	<u>\$78,462,070</u>		<u>5.25%</u>	<u>\$60,757,988</u>		<u>6.65%</u>

(1) Future years will be included until ten years are shown.
 Ten years are not shown because the County does not have the data prior to 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
2005	\$3,619,995	\$3,401,757	93.97%	\$210,631		\$3,612,388	99.79%
2006	4,312,945	4,053,614	93.99%	248,153		4,301,767	99.74%
2007	5,402,648	5,139,603	95.13%	246,616		5,386,219	99.70%
2008	5,854,920	5,605,521	95.74%	233,354		5,838,875	99.73%
2009	6,446,971	6,119,910	94.93%	302,485		6,422,395	99.62%
2010	8,248,482	7,878,924	95.52%	326,020		8,204,944	99.47%
2011	8,981,239	8,583,920	95.58%	335,829		8,919,749	99.32%
2012	9,572,177	9,182,554	95.93%	308,879		9,491,433	99.16%
2013	9,595,452	9,276,297	96.67%	184,783		9,461,080	98.60%
2014	9,733,999	9,332,285	95.87%				

(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						
2005	\$0	\$244,457	\$0	\$0	\$244,457			0.04%	9	
2006	1,315,000	496,840	0	0	1,811,840			0.30%	67	
2007	1,000,000	279,360	0	0	1,279,360			0.21%	47	
2008	700,000	225,861	0	0	925,861			0.14%	34	
2009	0	134,421	130,485	25,000,000	25,264,906			3.78%	912	
2010	0	84,461	143,539	24,880,000	25,108,000			3.53%	951	
2011	0	46,525	109,474	24,330,000	24,485,999			3.44%	927	
2012	0	21,790	6,868	23,750,000	23,778,658			3.56%	899	
2013	0	0	0	23,140,000	23,140,000			2.49%	865	
2014	0	0	0	22,500,000	22,500,000			2.13%	836	

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

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

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

FISCAL YEAR ENDED (1)	ASSESSED VALUATIONS	POPULATION	(1) BONDED DEBT	LESS DEBT SERVICE FUNDS	TOTAL	RATIO NET GENERAL BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2006	\$913,612,278	26,926	\$0	\$86,437	(\$86,437)	0.00%	\$0.00
2007	1,357,731,785	27,050	0	189,387	(189,387)	0.00%	0.00
2008	1,446,601,881	27,326	0	97,289	(97,289)	0.00%	0.00
2009	1,336,898,992	27,695	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
2014	1,495,110,434	26,926	22,500,000	168,572	22,331,428	1.49%	829.36

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, 2014
 (UNAUDITED)

TAXING BODY	NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$22,500,000	9/30/2014	100.00%	\$0	\$22,500,000	\$22,500,000
CITY OF UVALDE	18,880,000	9/30/2014	100.00%	18,880,000	18,880,000	18,880,000
SOUTHWEST TEXAS JUNIOR COLLEGE	27,185,000	9/30/2014	100.00%	27,185,000	27,185,000	27,185,000
UVALDE ISD	21,349,996	8/31/2014	64.95%	13,866,822	13,866,822	13,866,822
SABINAL ISD	1,145,000	8/31/2014	100.00%	1,145,000	1,145,000	1,145,000
CITY OF SABINAL	430,000	8/31/2014	100.00%	430,000	430,000	430,000
UTOPIA ISD	NONE	8/31/2014	100.00%	NONE	NONE	NONE
KNIPPA ISD	3,970,000	8/31/2014	100.00%	3,970,000	3,970,000	3,970,000
	<u>\$95,459,996</u>			<u>\$65,476,822</u>	<u>\$22,500,000</u>	<u>\$87,976,822</u>

The above information was obtained from the Texas Bond Review website.

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, 2014
 Last Ten Fiscal Years

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessed Value of Real Property	\$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	\$1,495,110,434
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	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	373,777,609
Total bonded debt	0	0	0	0	25,000,000	24,880,000	24,330,000	23,750,000	23,140,000	22,500,000
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	(25,000,000)	(24,880,000)	(24,330,000)	(23,750,000)	(23,140,000)	(22,500,000)
LEGAL DEBT MARGIN	\$209,178,923	\$228,403,070	\$339,432,946	\$361,650,470	\$309,224,748	\$320,426,994	\$321,239,197	\$326,807,571	\$341,254,538	\$351,277,609

UVALDE COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST NINE 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	\$23,626	33.1	15.9	6,007	5.8%
2009	27,695	\$668,161,000	\$24,126	32.2	15.9	6,103	6.4%
2010	26,405	\$711,149,000	\$26,932	32.0	15.9	6,121	9.1%
2011	26,405	\$711,149,000	\$26,932	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%
2014	26,926	\$1,057,818,000	\$39,286	34.4	16.1	6,000	5.5%

Data sources

(1) From Wikipedia, the free encyclopedia

(2) From Sperlings

(3) From PODUNK

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

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	2014			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Uvalde ISD	780	1	6.77%	784	1	7.09%
SWT JC	650	2	5.65%	221	3	2.00%
Uvalde Memorial Hospital	455	3	3.95%	248	2	2.24%
Walmart	280	4	2.43%	155	7	1.40%
HEB	210	5	1.82%	130	8	1.17%
Williamson Dickie	188	6	1.63%	182	4	1.64%
Amistad Nursing Home	180	7	1.56%	110	10	0.99%
County of Uvalde	176	8	1.53%	156	6	1.41%
City of Uvalde	160	9	1.39%	110	9	0.99%
Vulcan Materials	150	10	1.30%	159	5	1.44%
Sierra Industries						
Community Council of SWT						
	<u>3,229</u>		<u>28.05%</u>	<u>2,096</u>		<u>18.94%</u>

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 NINE YEARS
 (UNAUDITED)

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Administration	10	9	9	9	9	9	6	6	6
Legal	11	11	12	12	12	12	17	17	13
Judicial	20	20	20	23	23	23	29	29	32
Financial Administration									
County Auditor	2	2	2	3	3	3	3	3	4
County Treasurer	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	7	7	7	7
Public Facilities	0	2	2	2	2	2	5	5	8
Public Safety									
Jail	19	19	19	19	21	22	48	48	45
Sheriff	18	18	18	18	18	18	22	22	21
Other	6	6	6	6	6	6	11	11	8
Public Transportation	21	17	17	17	17	17	16	16	17
Environmental Protection							4	4	4
Sanitation	1	5	5	5	5	5	1	1	1
Culture and Recreation									
Libraries	0	0	0	0	0	0	0	0	0
Health and Welfare	2	2	2	2	2	2	2	2	3
Conservation - Agriculture	3	3	3	3	2	2	3	3	3
Total	124	125	126	130	131	132	178	178	176

Source: Various County Departments

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

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

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
JUSTICE SYSTEM									
County Courts									
Civil Cases									
Filed	na	54	4	32	27	36	20	24	28
Disposed	na	52	4	34	36	32	20	25	26
Criminal Cases									
Filed	662	681	43	729	625	402	288	357	507
Appealed	4	0	0	0	21	13	11	0	0
Motions to Revoke	293	257	18	218	192	197	140	21	0
Disposed	1,332	1,319	87	1,055	912	635	616	618	502
Probate Cases									
Filed	70	77	6	66	53	43	60	81	0
Hearings	63	68	9	2	44	44	69	61	0
Mental Health Cases									
Filed	0	0	0	2	0	1	0	0	1
Hearings	0	0	0	2	0	0	0	0	0
Juvenile Cases									
Filed	na	72	2	27	30	39	20	38	40
Hearings	na	38	4	29	21	22	49	39	33
District Courts									
Civil Cases									
New cases filed	528	622	536	545	437	260	482	664	343
Other cases reaching docket	443	0	32	16	2	15	9	0	0
Disposed	542	499	610	512	413	258	553	733	356
Criminal Cases									
Filed	295	181	280	166	169	223	116	220	169
Motions to revoke	0	69	0	117	139	61	82	61	29
Disposed	230	267	454	415	141	284	287	202	287
Juvenile Cases									
New petitions filed	0	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0	0
Other cases added	1	0	0	0	0	0	0	0	0
Disposed	1	0	0	0	0	0	0	0	0

Function (continued)	2006	2007	2008	2009	2010	2011	2012	2013	2014
JUSTICE SYSTEM (continued)									
Justice of the Peace Courts									
Civil Cases									
New cases filed	105	138	269	92	237	177	177	160	170
Appealed	0	0	1	5	0	0	0	0	1
Disposed	1,324	1	2	151	3	5	53	170	327
Criminal Cases									
Traffic cases filed	3,111	1,821	1,431	2,873	2,332	1,744	1,048	1,396	1,557
Non traffic cases filed	3,335	2,061	2,166	815	770	857	731	817	1,509
Appealed	2	4	3	5	12	3	0	7	7
Disposed	2,753	2,659	2,449	2,104	2,031	1,506	1,331	1,944	2,097
Public Safety									
Physical Arrests	na	1698	1775	1885	393	529	268	519	498
Traffic Violations	na	398	276	155	459	393	430	256	1130
Corrections & Rehabilitations									
Inmates housed(average # per mont	80	80	80	82	76	80	445	125	122
Juvenile Referrals	363	400	307	258	239	184	128	165	150
Health and Human Services									
Public Health									
Immunizations	5089	5515	N/A	5353	N/A	N/A	3044	3096	NA
Patient Contacts	8950	9174	N/A	2128	N/A	N/A	2097	2105	NA
Environmental health									
Septic Tank permits	140	106	98	76	85	82	84	107	123
Septic Tank Inspections	120	73	79	65	75	72	81	94	109
Community & Economic Development									
Extension Service									
4-H youth participants	314	259	284	256	823	916	900	212	203

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 NINE YEARS
 (UNAUDITED)

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety									
Sheriff	1	1	1	1	1	1	1	1	2
Jails	22	22	22	22	19	22	10	12	12
Patrol Units									
Highways & Streets									
Paved	108	108	108	108	136	137	137	139	139
Unpaved	223	223	223	223	175	175	175	173	173
Culture & Recreation									
Parks Acreage	6	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3	3
Fairplex	3	3	3	3	3	3	3	1	1
Transportation									
Caterpillars	4	4	4	4	4	4	4	4	4
Dump Trucks	5	5	5	5	5	5	5	5	5
Pickup Trucks	8	8	8	8	8	12	12	12	12
Automobiles	1	1	1	1	1	1	1	1	1
Buildings	1	1	1	1	1	1	1	1	1
Other County Departments									
Pickup Trucks	1	1	1	1	1	2	2	3	3
Automobiles	1	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, 2014

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	GRANTOR'S/ PASS-THROUGH GRANTOR'S NUMBER	AWARD AMOUNT	PROGRAM EXPENDI- TURES
FEDERAL ASSISTANCE				
U.S. Department of Interior				
Direct				
Fish and Wildlife Management Assistance (NM)	15.608	None	\$150,000	\$89,049
Total U.S. Department of Interior				<u>89,049</u>
U.S. Department of Housing and Urban Development				
Passed Through				
Texas Department of Rural Affairs (TDRA)				
Community Development Block Grants/ States Program (M)	14.228			
Colonia Construction - See Note Below		712371	469,570	468,870
Colonia Construction		713115	500,000	0
Community Development CHDI		711315	500,000	132,612
				<u>601,482</u>
Total U.S. Department of Housing and Urban Development				<u>601,482</u>
U.S. Department of Health and Human Services				
Passed Through				
Middle Rio Grande Development Council				
Special Programs for the Aging - Title III, Part C - Nutrition Services TITLE III-C (NM)	93.045			2,867
Block Grants for Community Mental Health Services				
Mental Health Block Grant - Public Health Service Act, Subpart 1 and III, Title XIX, Part B (NM)	93.958			73,482
Passed Through				
Texas Health and Human Services Commission				
Preventative Health Services Block Grant (NM) Year 2014	93.991			44,374
Passed Through				
Office of the Attorney General				
Child Support Enforcement-Title IV-D (NM) Fiscal Year 2014	93.563	None		4,687
Total U.S. Department of Health and Human Services				<u>125,410</u>
TOTAL NON-STIMULUS PROGRAMS				<u>815,941</u>
STIMULUS PROGRAMS				
NONE				
Total Federal Assistance				<u>\$815,941</u>

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

Note: The CDBG Grant No. 712371 includes expenditures of \$72,110 from the current year and expenditures of \$396,730 from prior years.

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, 2014

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	
REVENUE					
Federal	\$469,570	\$700	\$468,870		\$0
Local	1,969,632		2,243,905		(274,273)
TOTAL REVENUE:	2,439,202	700	2,712,775	0	0
EXPENSES					
Federal					
Senior Centers -Construction	64,125	700	63,425		0
Senior Centers -Engineering	5,130		5,130		0
Neighborhood Facilities -Construction	350,315		350,315		0
General Administration	50,000		50,000		0
State					
Senior Centers -Construction	0	700	779		(1,479)
Neighborhood Facilities -Construction	1,817,860		2,242,689		(424,829)
Neighborhood Facilities -Engineering	151,772		437		151,335
TOTAL EXPENSES	2,439,202	1,400	2,712,775	0	0
Excess Revenue over Expenditures	\$0	(\$700)	\$0	\$0	\$0
					\$700

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014

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: 713115
 Contract Period: 1/22/2014 to 1/22/2016

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
BUDGET					
REVENUE					
Federal	\$500,000				\$500,000
Local	25,000				25,000
TOTAL REVENUE:	525,000	0	0	0	525,000
EXPENSES					
Federal					
Rehab - Unit residential Sewer - Construction	374,000				374,000
Rehab - Unit residential Sewer - Engineering	90,000				90,000
General Administration	36,000				36,000
State					
Rehab - Unit residential Sewer - Construction	11,000				11,000
Rehab - Unit residential Sewer - Engineering	0				0
General Administration	14,000				14,000
TOTAL EXPENSES	525,000	0	0	0	525,000
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014

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 09/30/2014

	FEDERAL		LOCAL MATCH		VARIANCE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
BUDGET					
REVENUE					
Federal	\$500,000	\$367,388	\$132,612		\$0
TOTAL REVENUE:	500,000	367,388	132,612	0	0
EXPENSES					
Federal					
Water Improvement - Construction	156,430	148,060	8,370		0
Water Improvement - Engineering	25,000	22,375	2,625		0
Sewer Improvement - Construction	146,582	123,380	23,202		0
Sewer Improvement - Engineering	25,000	21,250	3,750		0
Rehab Single Unit - Water	23,498	22,323	1,175		0
Rehab Single Unit - Sewer	73,490		73,490		0
General Administration	50,000	30,000	20,000		0
TOTAL EXPENSES	500,000	367,388	132,612	0	0
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0

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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 STANDARD*

To the Commissioner's 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, 2014, 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 22, 2015.

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 22, 2015

BEYER & CO.
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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 Commissioner's 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, 2014. 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, 2014.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133.

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 22, 2015

UVALDE COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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, 2014. This report is intended for the information of the Uvalde County, Texas, and Federal awarding agencies, and is not intended to be used and should not be used by anyone other than these specified parties.

Basis of Accounting

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

Non Cash Grants

The Uvalde County received no non-cash grants for the year ended September 30, 2014.

UVALDE COUNTY, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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, 2014

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