

UVALDE COUNTY, TEXAS
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Other	\$250,000	\$468,281	\$468,281	\$0
Interest	800	800	1,291	491
Total Revenues	250,800	469,081	469,572	491
EXPENDITURES				
Culture and Recreation				
Culture and Recreation	450,800	833,248	333,562	299,686
Total Expenditures	450,800	833,248	333,562	299,686
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200,000)	(184,167)	136,010	300,177
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(200,000)	(184,167)	136,010	300,177
Fund Balances - Beginning	165,161	165,161	165,161	
Fund Balances - Ending	(\$34,839)	\$994	\$301,171	\$300,177

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

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

	County Employee Insurance Current Year	County Employee Insurance Prior Year
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$359,030	\$367,197
Receivables (net of allowance for uncollectibles)	<u>15,232</u>	
Total Current Assets	<u>374,262</u>	<u>367,197</u>
TOTAL ASSETS	<u>374,262</u>	<u>367,197</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS		
Liabilities		
Current Liabilities (Payable from Current Assets)		
Accounts Payable	<u>\$0</u>	<u>\$0</u>
Total Current Liabilities	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
Unrestricted	<u>374,262</u>	<u>367,197</u>
Total Net Position	<u>374,262</u>	<u>367,197</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, 2013

	County Employee Insurance Current Year	County Employee Insurance Prior Year
OPERATING REVENUES:		
Charges for Services	<u>\$2,671,071</u>	<u>\$3,064,151</u>
Total Operating Revenues	<u>2,671,071</u>	<u>3,064,151</u>
OPERATING EXPENSES:		
Other Services and Charges	<u>2,664,006</u>	<u>3,305,814</u>
Total Operating Expenses	<u>2,664,006</u>	<u>3,305,814</u>
Operating Income (Loss)	<u>7,065</u>	<u>(241,663)</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>7,065</u>	<u>(241,663)</u>
Change in Net Position	<u>7,065</u>	<u>(241,663)</u>
Total Net Position - beginning	<u>367,197</u>	<u>608,860</u>
Total Net Position - ending	<u>\$374,262</u>	<u>\$367,197</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, 2013

	County Employee Insurance Current Year	County Employee Insurance Prior Year
Cash Flows from Operating Activities		
Receipts from customers and users	\$2,855,839	\$3,084,151
Payments to suppliers	(2,664,006)	(3,305,814)
Net Cash Provided (Used) By Operating Activities	<u>(8,167)</u>	<u>(241,663)</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	(8,167)	(241,663)
Cash and Cash Equivalents at Beginning of Year	<u>387,197</u>	<u>608,860</u>
Cash and Cash Equivalents at End of Year	<u>\$359,030</u>	<u>\$367,197</u>

(continued)

(continued)

	<u>County Employee Insurance</u>	<u>County Employee Insurance</u>
	<u>Current Year</u>	<u>Prior Year</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating Income (Loss)	\$7,065	(\$241,863)
Changes in Current Items		
Decrease (Increase) in Accounts Receivable	(15,232)	0
Increase (Decrease) in Accounts Payable	0	0
Increase (Decrease) in Bank Overdraft	0	0
Net Cash Provided (Used) By Operating Activities	<u>(\$8,167)</u>	<u>(\$241,863)</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, 2013

ASSETS

Cash and Cash Equivalents	\$1,170,813
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u>\$1,170,813</u>

LIABILITIES:

Accounts Payable	\$49
Due to Others	1,170,764
Total Liabilities	<u>\$1,170,813</u>

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

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

I. Summary of Significant Accounting Policies

A. Reporting entity

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

B. Government-wide and fund financial statements

The 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 except those representing balances between the governmental activities, which are presented as internal balances and eliminated in the total primary government column.

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 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 property tax, sales tax, intergovernmental revenues and other taxes. 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 local border security is used to administer grant monies for border security.

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.

The fish passage fund is used to construct a low water crossing.

Additionally, the government reports the following fund types:

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, 2013 and 10 percent of the delinquent outstanding property taxes at September 30, 2013.

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, 2013. 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, 2013 consisted of \$317,950 for debt service and \$337,497 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 \$301,246 towards the Rodeo Arena/Livestock Barns, a New Justice Center/Jail, a Multi-purpose Building, and a Pavilion. The above has been included in building and improvements. The County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$383,925 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, 2013, 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, 2013, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$212,297
Construction	192,987
Debt Service	317,950
Economic Development	168,572
Elections	8,487
Health	33,900
Judicial	123,400
Legal	8,551
Public Safety	162,214
Public Transportation	899,743
Committed	
Culture and Recreation	307,113
Unassigned	<u>2,353,135</u>
Total Fund Balance	<u><u>\$4,788,349</u></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 \$23,522,936 difference are as follows:

Bonds Payable	\$23,140,000
Accrued Interest Payable	174,853
Compensated absences	208,083
	<u>\$23,522,936</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 \$33,165,617 difference are as follows:

Capital Assets Not Being Depreciated	\$2,686,395
Capital Assets Being Depreciated	36,573,411
Accumulated Depreciation	(6,094,189)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$33,165,617</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 \$753,956 difference are as follows:

Property Taxes Receivable	\$805,814
Allowance for Doubtful Accounts	<u>(51,858)</u>
Net	<u>\$753,956</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 \$2,330,560 difference are as follows:

Fines and Fees Receivable	\$3,190,343
Allowance for Doubtful Accounts	<u>(859,783)</u>
Net	<u>\$2,330,560</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 \$524,989 difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$621,113
Capital Outlay - Additions - Being Depreciated	1,881,018
Capital Outlay - Reclassifications - Net	(997,692)
Depreciation Expense	(979,450)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$524,989</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 2013 fiscal year were adopted for the general fund, the road and bridge fund, the local border security fund, the hotel/motel tax fund, the I&S fund series 2009, and the fish passage fund. There were appropriated budgets for all the non-major special revenue, debt service and capital project funds except for the constable No. 1 LEOSE 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, 2013, 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 county judge department whereby expenditures of \$239,960 exceeded the budgeted amount of \$239,726 by \$234, the elections department whereby expenditures of \$89,949 exceeded the budgeted amount of \$89,792 by \$157, the legal counsel department whereby expenditures of \$19,655 exceeded the budgeted amount of \$17,900 by \$1,755, the courthouse building department whereby expenditures of \$224,632 exceeded the budgeted amount of \$219,517 by \$5,115, the sheriff department whereby expenditures of \$315,476 exceeded the budgeted amount of \$311,882 by \$3,594, the street lights department whereby expenditures of \$33,539 exceeded the budgeted amount of \$31,410 by \$2,129, the local border security fund whereby expenditures of \$194,199 exceeded the budgeted amount of \$11,386 by \$182,813, the fish passage fund whereby expenditures of \$123,910 exceeded the budgeted amount of \$120,638 by \$3,272, the border crime prosecution fund whereby expenditures of \$80,653 exceeded the budgeted amount of \$80,318 by \$335, the county attorney hot check fund whereby expenditures of \$675 exceeded the budgeted amount of \$00 by \$675, the D.A. fee fund whereby expenditures of \$4,123 exceeded the budgeted amount of \$00 by \$4,123, the D.A. administrative fund whereby expenditures of \$526,273 exceeded the budgeted amount of \$517,574 by \$8,699, the D.A. forfeiture fund whereby expenditures of \$49,666 exceeded the budgeted amount of \$46,518 by \$3,148, and the law library fund whereby expenditures of \$37,573 exceeded the budgeted amount of \$34,500 by \$3,073.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2013 except for the following. The Fairplex fund - \$9,658, the sheriff state forfeiture fund - \$34,456 and the law library fund - \$4,180. 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, 2013.

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, 2013, the government's bank balance of \$6,983,840 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 \$16,980,462 and the FDIC coverage is \$264,551.

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	Local Border Security	Fish Passage Fund	Other Governmental Funds	Total
<u>Receivables</u>						
Property Taxes	\$668,609	\$137,205	\$0	\$0	\$0	\$805,814
Sales Tax	484,937					484,937
Fines	3,190,343					3,190,343
Intergovernmental			169,205	144,510		313,715
Other	186,843				269,671	456,514
Gross receivables	4,530,732	137,205	169,205	144,510	269,671	5,251,323
Less: Allowance for uncollectibles	902,603	9,038				911,641
Net total receivables	<u>\$3,628,129</u>	<u>\$128,167</u>	<u>\$169,205</u>	<u>\$144,510</u>	<u>\$269,671</u>	<u>\$4,339,682</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>
Delinquent Property Taxes Receivable (General Fund)-Net	\$ 625,789
Delinquent Property Taxes Receivable (Road and Bridge Fund)-Net	<u>128,167</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$ 753,956</u>

There was no other unearned revenue reported in the governmental funds during the year.

C. Capital Assets

Capital asset activity for the year ended September 30, 2013 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,370,924	\$33,177	\$0	\$1,404,101
Construction in Progress	1,692,050	587,936	997,692	1,282,294
Total capital assets not being depreciated:	<u>3,062,974</u>	<u>621,113</u>	<u>997,692</u>	<u>2,686,395</u>
Capital assets being depreciated:				
Building and Improvements	27,925,812	779,472	0	28,705,284
Machinery, Equipment and Vehicles	3,056,718	134,319	0	3,191,037
Infrastructure	3,709,863	967,227	0	4,677,090
Total capital assets being depreciated:	<u>34,692,393</u>	<u>1,881,018</u>	<u>0</u>	<u>36,573,411</u>
Less: Accumulated Depreciation for:				
Building and Improvements	1,562,930	566,256	0	2,129,186
Machinery, Equipment and Vehicles	2,419,749	291,688	0	2,711,437
Infrastructure	1,132,060	121,506	0	1,253,566
Total Accumulated Depreciation	<u>5,114,739</u>	<u>979,450</u>	<u>0</u>	<u>6,094,189</u>
Total Capital Assets Depreciated, Net	<u>29,577,654</u>	<u>901,568</u>	<u>0</u>	<u>30,479,222</u>
Governmental Activities capital assets, Net	<u>\$32,640,628</u>	<u>\$1,522,681</u>	<u>\$997,692</u>	<u>\$33,165,617</u>

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

Governmental activities	
General Administration	\$21,851
Judicial	4,269
Financial Administration	6,539
Public Facilities	95,318
Public Safety	474,912
Public Transportation	135,013
Environmental Protection	3,362
Culture and Recreation	232,109
Health and Welfare	6,077
Total depreciation expense - governmental activities	<u>\$979,450</u>

Construction commitments

The county expended \$301,246 towards the Rodeo Arena/Livestock Barns, a New Justice Center/Jail, a Multi-purpose Building, and a Pavilion. The above has been included in building and improvements. The County also expended grant monies for utility infrastructure (water, sewer, and gas) of \$383,925 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, 2013.

There were no advances at September 30, 2013.

The interfund transfers are as follows:

TRANSFER OUT	TRANSFER IN		TOTAL
	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	
GENERAL FUND	\$0	\$521,898	\$521,898
OTHER GOVERNMENTAL FUNDS	57,364	24,715	82,079
TOTALS	\$57,364	\$546,613	\$603,977

The \$57,364 transfer to the general fund was from the stone garden grant fund and was to reimburse the general fund for costs incurred. The transfer of \$24,716 to the sheriff federal forfeiture fund from the sheriff state forfeiture fund were monies belonging to the sheriff federal forfeiture fund after the split up of the two funds. The \$35, \$825, and \$293,540 were to close out the district court technology, Colonia clearing 711315, and the Colonia construction funds, respectively. The \$599, \$196,898, \$10,000, and \$20,000 were to help defray the costs of the CJIS, fairplex department, jury, and law library funds. 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 \$91,007 for the year ended September 30, 2013. There are no scheduled rate increases.

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

Year Ending Sep. 30	<u>Amount</u>
2014	\$ 60,227
2015	42,290
2016	20,237
2017	<u>0</u>
Total	<u>\$122,754</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%	\$23,140,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2014	\$640,000	\$1,036,319
2015	670,000	1,010,119
2016	705,000	979,094
2017	745,000	942,844
2018	780,000	904,719
2019-2023	4,540,000	3,923,295
2024-2028	5,835,000	2,852,378
2029-2033	7,490,000	1,369,880
2034	1,735,000	43,375
TOTALS	<u>\$23,140,000</u>	<u>\$13,062,023</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>						
Capital Lease Payable	\$21,790	\$0	\$21,790	\$0	\$0	\$0
Bonds Payable	23,750,000	0	610,000	23,140,000	640,000	22,500,000
Notes Payable	6,868	0	6,868	0	0	0
Compensated Absences Payable	204,835	208,083	204,835	208,083	208,083	0
	<u>23,983,493</u>	<u>208,083</u>	<u>843,493</u>	<u>23,348,083</u>	<u>848,083</u>	<u>22,500,000</u>
Grand Total	<u>\$23,983,493</u>	<u>\$208,083</u>	<u>\$843,493</u>	<u>\$23,348,083</u>	<u>\$848,083</u>	<u>\$22,500,000</u>

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2013-14 year is \$208,083.

The government-wide statement of activities includes \$848,083 as "noncurrent liabilities, due within one year".

There was no interest capitalized into construction in progress for the new Convention Center, a New Jail, a 4-H Center, and an Amphitheater from the jail facility bond. All of the interest was expensed.

V. Other Information

A. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. 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>09/30/12</u>
Unpaid Claims, Beginning of Fiscal Year \$	-0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Payments	<u>-0-</u>	<u>-0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

B. Related Party Transaction

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

The related party transactions were as follows:

A Commissioner owns an auto parts store wherein the County purchases parts from him. The total amount purchased in the audit year was \$3,497. There is no related accounts payable or receivable at year's end.

Another commissioner has borrowed money from the economic development fund. He owes \$36,035 at September 30, 2013.

C. Subsequent Events

January 13, 2014-Regular Session - Accepted the award letter from Texas Department of Agriculture for the Colonia Construction Fund in the amount of \$500,000.00 for sewer improvements for identified sites in the Colonias of Uvalde Estates and Utopia.

January 27, 2014-Regular Session - Approved designating approximately 2,468.057 acres located in Uvalde County as a reinvestment zone pursuant to section(s) 312 et.seq. of the Texas Tax Code.

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 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The governing body elected to pay a rate of 9.13% for the 2012 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 2012 and 2013 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	12/31/2010	12/31/2011	12/31/2012
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%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.00%	0.00%	0.00%

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

Accounting Year	Annual Pension Cost (APC)	Percentage Of APC Contributed	Net Pension Obligation
09-30-11	574,007	100.00	-0-
09-30-12	631,197	100.00	-0-
09-30-13	715,567	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)
2012	\$17,746,757	\$20,673,894	\$2,927,137	82.84%	\$7,183,718	40.75%

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.

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2013

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%

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, Archival fee, District Court records archival, District Court preservation, 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 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 TFIO Fund is to help with Home Rehabilitation.

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 number 1 LEOSD fund accounts for monies to help further the prevention of crime in the county.

Capital Projects Funds

The Colonia Clearing 711315, the EDA Grant, the Capital Projects fund, the Colonial Construction 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, 2013

SPECIAL
 REVENUE

ASSETS	BORDER CRIME PROSECUTION FEE	CONSTABLE NO. 1 LEASE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY TECH- NOLOGY	COUNTY ELECTION	COUNTY RECORDS MANAGE- MENT	COURT- HOUSE SECURITY	COURT REPORTERS	CJS FUND	D.A. FEE	D.A. ADMIN- STRATIVE	D.A. FORFEI- TURE	DARE MANAGEMENT	DISTRICT CLERK RECORDS	DISTRICT COURT PRESER- VATION	
	\$102,502	\$16,986	\$3,311	\$8,551	\$3,690	\$632	\$579	\$12,149	\$13,673	\$16,126	\$8,114	\$2,450	\$0	\$23,984	\$2,768	\$4,519	\$9,391
Cash and Cash Equivalents												\$0	\$23,984	\$2,768	\$4,519	\$9,391	
Receivables (net of allowance for uncollectibles)												72,164					
Restricted Assets:																	
Cash and Cash Equivalents																	
Total Assets	\$102,502	\$16,986	\$3,311	\$8,551	\$3,690	\$632	\$579	\$12,149	\$13,673	\$16,126	\$8,114	\$2,450	\$72,164	\$2,768	\$4,519	\$9,391	

LIABILITIES AND FUND BALANCES

Liabilities																	
Accounts Payable	\$336												\$4,357				
Bank Overdraft													61,541				
Total Liabilities	0	336	0	0	0	0	0	0	0	0	0	0	65,898	3,817	0	0	0

Fund Balances:

Restricted	102,502																
Archives							12,149										
Construction																	
Economic Development																	
Elections							579										
Health																	
Judicial																	
Legal																	
Public Safety																	
Committed																	
Culture and Recreation																	
Unassigned																	
Total Fund Balances	102,502	16,650	3,311	8,551	3,690	632	579	12,149	13,673	16,126	8,114	2,450	6,266	20,167	2,768	4,519	9,391

TOTAL LIABILITIES AND
 FUND BALANCES

	\$102,502	\$16,986	\$3,311	\$8,551	\$3,690	\$632	\$579	\$12,149	\$13,673	\$16,126	\$8,114	\$2,450	\$72,164	\$2,768	\$4,519	\$9,391
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The notes to the financial statements are an integral part of this statement.
 (continued)

SPECIAL REVENUE

D.DISTRICT	COURT RECORDS ARCHIVE	ECONOMIC DEVELOPMENT FUND	FAIRPLEX DEPARTMENT FUND		FAMILY PROTECTION FEE FUND	HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	LAW LIBRARY	NARCOTICS INTRA-DICTION FUND		RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FOREFEITURE	SHERIFF STATE FOREFEITURE	SHERIFF SEIZURE	STONE GARDEN GRANT	TOBACCO SETTLEMENT	TFO GRANT
			EMPLOYEE	GENERAL							INTRA-DICTION	INTRA-DICTION									
\$6,910	\$0	\$12,356 156,216	\$0	\$7,370	\$65	\$7,908	\$5,010	\$668	\$35,738	\$820	\$6,270	\$97,646	\$11,228	\$60,312	\$55,804	\$0	\$912	\$0	\$0	\$33,900	\$0
\$6,910	\$0	\$168,572	\$4,163	\$7,370	\$65	\$7,908	\$5,010	\$668	\$35,738	\$820	\$6,270	\$97,646	\$11,228	\$60,312	\$55,804	\$0	\$912	\$0	\$7,679	\$33,900	\$0
0	0	0	4,163	17,028	0	0	0	75	36	5,000	0	0	0	157	0	34,456	0	0	7,461	0	0
6,910	0	168,572	0	\$17,028	65	7,908	5,010	\$75	\$36	\$5,000	0	97,646	11,228	\$157	0	34,456	0	0	7,461	33,900	\$0
6,910	0	168,572	0	(9,658)	65	7,908	5,010	593	35,702	(4,180)	6,270	97,646	11,228	60,155	55,804	(34,456)	912	218	218	33,900	0
\$6,910	\$0	\$168,572	\$4,163	\$7,370	\$65	\$7,908	\$5,010	\$668	\$35,738	\$820	\$6,270	\$97,646	\$11,228	\$60,312	\$55,804	\$0	\$912	\$0	\$7,679	\$33,900	\$0

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS				TOTAL
	VICTIMS OF CRIME DA	CAPITAL PROJECTS FUND	COLONIA CLEARING 711315	CONSTRUCTION FUND	CSBG GRANT 712371	NON-MAJOR GOVERNMENTAL MENTAL	
VENDING MACHINES	\$932	\$0	\$0	\$0	\$0	\$0	\$573,274
		3,754			700	9,763	254,439
							192,987
Total Assets	\$932	\$3,754	\$0	\$0	\$700	\$9,763	\$1,020,700

ASSETS
 Cash and Cash Equivalents
 Receivables (net of allowance for uncollectibles)
 Restricted Assets:
 Cash and Cash Equivalents
 Total Assets

LIABILITIES AND FUND BALANCES

Liabilities							
Accounts Payable		\$0	\$0	\$0	\$0	\$0	\$0
Bank Overdraft	3,754			700		9,763	121,338
Total Liabilities	0	3,754	0	0	700	9,763	152,644
Fund Balances:							
Restricted							212,297
Archives							192,987
Construction		192,987					168,572
Economic Development							8,487
Electronics							33,900
Health							123,400
Judicial							8,551
Legal							162,214
Public Safety							
Committed							5,942
Culture and Recreation							(48,294)
Unassigned	932	0	192,987	0	0	0	888,056
Total Fund Balances	932	0	192,987	0	0	0	
TOTAL LIABILITIES AND FUND BALANCES	\$932	\$3,754	\$0	\$0	\$700	\$9,763	\$1,020,700

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, 2013

	SPECIAL REVENUE															
	BORDER CRIME PROSECUTION FEE	CONSTABLE NO. 1 FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESERVATION	COUNTY TECH-NOLOGY	COUNTY ELECTION	COUNTY RECORDS MANAGEMENT	COURT REPORTERS	COURT HOUSE SECURITY	CJIS FUND	D.A. FEE	D.A. ADMINISTRATIVE	D.A. FORFEITURE	DARE MANAGEMENT	DISTRICT CLERK RECORDS PRESERVATION	
REVENUES	\$97,284	\$3,311	2,668	1,100	482		7,915	4,068	12,515	\$7,515	450	\$543,524	26,100	0	1,510	3,558
Intergovernmental											16	4			14	
Charges for Services	23,114		39													
Interest																
Miscellaneous																
Total Revenues	23,114	3,311	2,707	1,100	482	0	7,915	4,068	12,515	7,515	466	547,456	26,100	0	1,524	3,558
EXPENDITURES																
Current																
General Administration																
Non-Departmental																
Records Management	30,058						9,385									
Legal																
Check Collection																
Law Library																
Judicial																
District Attorney																
Judicial																
Justices of the Peace																
Public Facility																
Fairplex Park																
Public Safety																
Sheriff	80,653					150										990
Emergency Operations																
Culture and Recreation																
Historical Commission																
Health and Welfare																
Health																
Capital Projects -																
Capital Outlay and Other																
Total Expenditures	30,058	0	675	0	150	0	9,385	0	52,918	0	4,123	526,273	49,666	649	0	990
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,944)	3,311	2,032	1,100	332	0	(1,470)	4,068	(40,403)	7,515	(3,657)	21,183	(23,566)	(649)	1,524	2,568
OTHER FINANCING SOURCES (USES):																
Transfers In																
Transfers Out	0	0	0	0	0	0	0	0	0	599	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(6,944)	3,311	2,032	1,100	332	0	(1,470)	4,068	(40,403)	8,114	(3,657)	21,183	(23,566)	(649)	1,524	2,568
Net Changes in Fund Balances	109,446	19	6,519	2,590	300	579	13,619	9,605	56,529	0	6,107	(14,917)	43,733	3,417	2,995	6,823
Fund Balances - Beginning	\$102,502	\$16,650	\$8,551	\$3,690	\$632	\$579	\$12,149	\$13,673	\$16,126	\$8,114	\$2,450	\$6,266	\$20,167	\$2,768	\$4,519	\$9,391
Fund Balances - Ending																

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

(continued)

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS			TOTAL NON-MAJOR GOVERNMENTAL
	VICTIMS OF CRIME-DA	CAPITAL PROJECTS FUND	COLONIA CLEARING FUND	CONSTRUCTION FUND	COBG GRANT	
REVENUES						
Intergovernmental	\$41,845	\$346,888	\$5,000	\$700	\$40,684	\$1,290,614
Charges for Services	2	4,391				182,189
Interest	2,513					9,572
Miscellaneous	2,515	4,391	5,000	700	40,684	171,594
Total Revenues						1,655,969
EXPENDITURES						
Current						
General Administration	2,048					2,048
Non-Departmental						53,372
Records Management						675
Legal						46,657
Check Collection						621,907
Law Library						3,138
Judicial						11,483
District Attorney	41,845					301,246
Judicial						290,276
Justices of the Peace						41,482
Public Facility						11,000
Fairplex Park						42,720
Public Safety						
Sheriff						
Emergency Operations						
Culture and Recreation						
Historical Commission						
Health and Welfare						
Health						
Capital Projects -						
Capital Outlay and Other	861,199	347,713	5,000	700	40,684	1,255,296
Total Expenditures	41,845	347,713	5,000	700	40,684	2,681,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(856,808)	(825)	0	0	(1,027,331)
OTHER FINANCING SOURCES (USES):						
Transfers In			825	293,540		546,613
Transfers Out	0	0	825	293,540	0	(82,079)
Total Other Financing Sources (Uses)	0	(856,808)	0	293,540	0	464,534
Net Changes in Fund Balances	467	0	0	0	0	(562,797)
Fund Balances - Beginning	465	0	0	(293,540)	0	1,430,853
Fund Balances - Ending	\$932	\$0	\$0	\$0	\$0	\$668,056

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